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ANNUAL REPORT


**Of the Town Officers
of the town of**

STRATFORD, NH

**INCLUDING REPORT OF THE
SCHOOL DISTRICT**

For the year ending

December 31, 1995



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ANNUAL REPORT

**Of the Town Officers
of the town of**

STRATFORD, NH

**INCLUDING REPORT OF THE
SCHOOL DISTRICT**

For the year ending

December 31, 1995

INCLUDING REPORT OF THE SCHOOL DISTRICT

EMERGENCY TELEPHONE NUMBERS

POLICE 636-2353

FIRE: TO REPORT A FIRE ONLY

NORTH STRATFORD 922-5511

STRATFORD HOLLOW . . . 636-2221

AMBULANCE:

STRATFORD 237-4971

GROVETON 788-4911

STATE POLICE TOLL-FREE NUMBER

1 (800) 852-3411

TOWN OFFICE NUMBERS

Town Clerk 922-5598

Tax Collector 922-5546

Selectmen's Office 922-5533

Town Treasurer 922-3367

PRINTED BY:

The logo for Liebl Printing Company, featuring the word "Liebl" in a bold, stylized, lowercase font. The letters are thick and black, with a slight shadow effect. The 'i' has a dot, and the 'l' is a simple vertical bar.

LIEBL PRINTING COMPANY

R.R. #1, BOX 244 * EAST COLEBROOK ROAD
COLEBROOK, NEW HAMPSHIRE 03576
(603) 237-8650

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TOWN OFFICERS

SELECT PERSONS

96 Ronald Scott	97 Patricia Stinson	98 Gary Paquette
TOWN ADMINISTRATOR	TOWN CLERK	DEPUTY TOWN CLERK
Frances Hawley	Rose Bernard	Jeanette Noyes
TREASURER	TAX COLLECTOR	DEPUTY TAX COLLECTOR
Charlotte Blodgett	Nancy Marier	Jeanette Noyes

TRUSTEES OF TRUST FUNDS

96 Ronald Connary	97 Linda Renaud	98 Wilson McMann
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SUPERVISORS OF CHECKLIST

96 Marjorie Caron	97 G. Sharon White	98 Virginia Routhier
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LIBRARY TRUSTEES

96 Marion Blodgett	97 Charles Stevens	98 Harriet Savage
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LIBRARIANS

Marjorie Carrier	Shiela Stinson	Lara Minichiello
------------------	----------------	------------------

CEMETERY TRUSTEES

David Nelson	Darwin Fuller
--------------	---------------

FIRE CHIEFS

Michael Bennett	Lawrence Curley
-----------------	-----------------

OFFICE OF POLICE

John White

FIRE WARDEN	ROAD AGENT	HEALTH OFFICER
Michael Bennett	Laurence Hook, Sr.	Anita Covey

PLANNING BOARD

96 Ronald Scott, Alt.	96 Wilson McMann	96 Charles Goulet
97 Stephen LaFrance	97 Patricia Stinson, Alt.	
98 Robert Willis	98 Thomas Allin	98 Gary Paquette

WATER TREATMENT	TOWN MODERATOR	DOG OFFICER
Laurence Hook, Sr.	Stephen LaFrance	David Gaudette

BALLOT CLERKS

Bernice Lafeuille	Gail Chapple
Lorraine Goulet	Rhonda Smith

SEWER TREATMENT

William Zanes	Debra Smith
---------------	-------------

RECYCLING

Carlton Saunders	Sonya Zanes
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ZONING BOARD OF ADJUSTMENT

96 Charles Goulet	96 Thurman Blodgett
97 Virginia Routhier	96 Mark McCulloch
97 Ronald Scott	

TOWN OF STRATFORD
STATE OF NEW HAMPSHIRE

1996 TOWN WARRANT

To the inhabitants of said Town of Stratford, in the County of C00s, in said State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stratford on Tuesday, the Twelfth Day of March next at Ten O'Clock in the forenoon and will remain open until Seven O'Clock in the afternoon for the receipt of your ballots under the Non-Partisan Ballot System.

1. To see if the Town will vote to choose by Non-Partisan Ballot the following Town Officers:
 - One Treasurer for One Year
 - One Selectperson for Three Years
 - One Cemetery Trustee for One Year
 - One Cemetery Trustee for Two Years
 - One Cemetery Trustee for Three Years
 - One Library Trustee for Three Years
 - One Moderator for Two Years
 - One Supervisor of the Checklist for Six Years
 - One Tax Collector for Three Years
 - One Town Clerk for One Year
 - One Trustee of Trust Funds for Three Years
2. To see if the Town will vote to instruct the Board of Selectpersons to appoint all other Town Officers as required by law, not elected by Non-Partisan Ballot.
3. To see if the Town will vote to raise and appropriate the sum of \$88,150.00 for the construction and operation of a town transfer station and all other associated costs relative to the town's solid waste and recycling program, with the total sum broken down as follows: \$53,500.00 to be raised through bonds and notes and paid over five years in accordance with RSA 33 (The Municipal Finance Act), and the remaining \$34,650.00 to be raised through taxation in this budget year. (Board recommends) 2/3 Ballot Vote-open for one (1) hour after discussion.
4. To see if the Town will vote to raise and appropriate the sum of \$74,650.00 for operation of the town's solid waste program including curbside collection of solid waste and recycling and other associated costs relative to the town's solid waste and recycling program. (Board does not recommend)

5. To see if the Town will vote to raise and appropriate \$348,773.00 for the operating budget, and if not, to see what sum of money the town will vote to raise and appropriate to defray town charges for the ensuing year. (Board recommends)
6. To see if the Town will vote to establish a town-created Expendable Trust Fund under RSA 31:19-a for the town's share of the Mt. Carberry Landfill closure fund, to raise and appropriate the sum of \$200.00 for this fund, and to appoint the Selectpersons as agents to expend these monies. (Board recommends)
7. To see if the Town will vote to change the elected term for the Town Clerk and Treasurer from (1) one year to (3) three years.
8. To see if the Town will vote to raise and appropriate the sum of \$49,000.00 to be added to the following Capital Reserve Fund Accounts previously established for the purpose indicated:

Stratford Ambulance Fund	\$ 5,000.00
Stratford Fire Depts. Fund	4,000.00
Stratford Stump Dump Fund	5,000.00
Revaluation of the Town Fund	10,000.00
Highways & Bridges Fund	25,000.00
(Board recommends)	\$49,000.00
9. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the purpose of establishing a Capital Reserve Account for the purchase of a Winter/Summer Maintenance Truck. (Board recommends)
10. To see if the Town will vote to appoint the Selectpersons as agents to expend existing Capital Reserve Fund for a revaluation of the Town.
11. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to refurbish some of the Town's Record Books. (Board recommends)
12. To see if the Town will vote to raise and appropriate the sum of \$603.23 for the 1996 dues for membership to the North Country Council, Inc. (Board recommends)
13. To see if the Town will vote to raise and appropriate the sum of \$50.00 for the purpose of purchasing a case for the Boston Post Cane (Board does not recommend)
14. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for vinyl siding on the Stratford Hollow Fire Station. (Board recommends)

15. To see if the Town will vote to raise and appropriate the sum of Eight Hundred Dollars (\$800.00), or whatever sum the town deems appropriate, for the purpose of supporting the continuing efforts of STA-NORTH Economic Development Corporation to promote economic development in the region. (Board does not recommend)
16. To see if the Town will vote to raise and appropriate the sum of \$575. for North Country Council, Inc. for Regional Economic Development efforts. (Board does not recommend)
17. To see if the Town will vote to raise and appropriate the sum of \$750.00 for Community Mental Health Services and \$200.00 for the Developmental Services from the Upper Connecticut Valley Mental Health Services. (Board recommends)
18. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 as a contribution to the Northumberland Ambulance Corp. (Board recommends)
19. To see if the Town will vote to raise and appropriate the sum of \$1,550.00 for the support of the Community Action Programs. (Board recommends)
20. To see if the Town will vote to raise and appropriate the sum of \$200.00 in support of the Big Brothers/Big Sisters of Northern New Hampshire program. (Board recommends)
21. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the Upper Connecticut Valley Hospital Home Health Services. (Board recommends)
22. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the Upper Connecticut Valley Hospital to help defray the costs of providing emergency services. (Board recommends)
23. To see if the Town will vote to raise and appropriate the sum of \$400.00 for support of the American Red Cross. (Board does not recommend)
24. To transact any other business that may legally come before said meeting and to hear any reports from any agents or committees heretofore chosen.

Given under our hands and seal this 26th day of February in the year of our Lord, Nineteen Hundred Ninety Six (1996).

Ronald A. Scott
Patricia S. Stinson
Gary O. Paquette

Board of Selectpersons
Town of Stratford

A True Copy of Warrant Attest:

Ronald A. Scott
Patricia S. Stinson
Gary O. Paquette

Board of Selectpersons
Town of Stratford

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
61 So. Spring St., P.O. Box 1122
Concord, NH 03302-1122
(603) 271-3397

Form MS-6



BUDGET OF THE TOWN

OF _____ STRATFORD _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19 96 to December 31, 19 96 or for Fiscal Year

From _____ 19 ____ to _____ 19 ____

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

Date February 26, 1996

Ronald A. Scott

Gary S. Paquette

Patricia S. Stinson

SELECTMEN (PLEASE SIGN IN INK)

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

PURPOSE OF APPROPRIATION (RSA 31:4)		W.A. No.	Appropriations Prior Year . . As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
Acct. No.	GENERAL GOVERNMENT				
4130	Executive	5	43,309.	42,109.45	48,000.
4140	Election, Registration, & Vital Statistics	5	3,000.	1,124.82	4,000.
4150	Financial Administration	5	5,600.	5,400.00	5,600.
4152	Revaluation of Property	8			10,000.
4153	Legal Expense	5	15,000.	7,739.82	7,000.
4155	Personnel Administration	5	12,000.	8,973.44	10,500.
4191	Planning and Zoning	5	1,000.	1,013.88	1,000.
4194	General Government Building	5	15,000.	7,957.79	15,000.
4195	Cemeteries	5	2,500.	1,715.40	2,500.
4196	Insurance	5	13,000.	13,678.00	15,000.
4197	Sta-North		400.	400.00	
	Record Books Refurbish	11	3,000.	2,991.00	3,000.
	North Country Council, Inc.	12	637.30	637.30	603.23
4199	Other General Government				
	PUBLIC SAFETY				
4210	Police	5	17,500.	18,765.05	17,500.
4215	Ambulance Phone	5	500.	397.17	500.
4220	Fire	5	28,500.	29,251.70	28,500.
4240	Bldg. Improvements-Fire Sta.	14			5,000.
4290	Emergency Mgt.	5	525.	490.97	525.
4299	Other Public Safety Fire Dept.	8	4,000.	4,000.00	4,000.
	HIGHWAYS AND STREETS				
4312	Highways and Streets	5	50,000.	49,066.57	67,783.
4313	Bridges	8	25,000.	25,000.00	25,000.
4316	Street Lighting	5	14,500.	12,839.68	14,500.
	Maintenance Truck	9			10,000.
	Gen.Exp. of Highways	5	400.	438.20	500.
	SANITATION Landfill closure	6			200.
4323	Solid Waste Collection/Transfer Sta.	3			88,150.
4324	Solid Waste Disposal Town Dump	5	1,500.	993.25	1,500.
4326	Sewage Collection and Disposal	5	20,500.	22,042.49	23,000.
	Curbside Collection		57,504.	56,937.68	
	Recycling		12,000.	12,400.93	
	Capital Reserve-Closure	8	5,000.	5,000.00	5,000.
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services	5	11,260.	8,629.22	42,525.
4335	Water Treatment				
	HEALTH				
4414	Pest Control Animal Control	5	700.	500.	700.
4415	Health Agencies and Hospitals 17&19&20&21&22	5	7,150.	7,150.	7,200.
	Health Dept.	5	50.	--	50.
	Town Nurse Expenses	5	7,000.	7,000.	7,000.
	Dog Fees to State			207.50	
	Stratford Ambulance	8	5,000.	5,000.00	5,000.
	Northumberland Ambulance	18	2,000.	2,000.00	2,000.
	WELFARE				
4442	Direct Assistance	5	3,000.	1,374.58	3,000.
4444	Intergovernmental Welfare Payments				
4445	Vendor Payments				
	Sub-Totals (carry to top of page 3)		388,035.30	363,225.89	481,336.23

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
Sub-Totals (from page 2)			388,035.30	363,225.89	481,336.23
CULTURE AND RECREATION					
4520	Parks and Recreation	5	2,500.	1,535.14	1,500.
4550	Library	5	2,300.	2,300.00	2,300.
4583	Patriotic Purposes	5	750.	366.50	750.
4589	Other Culture and Recreation				
CONSERVATION					
4612	Purchase of Natural Resources				
4619	Other Conservation Forester	5	3,000.	1,366.30	3,000.
REDEVELOPMENT AND HOUSING					
ECONOMIC DEVELOPMENT					
DEBT SERVICE					
4711	Princ.-Long Term Bonds & Notes	5	31,170.	31,170.	5,703.
4721	Interest-Long Term Bonds & Notes	5	7,106.	5,601.63	14,337.
4723	Interest on TAN	5	6,000.	3,291.85	5,000.
CAPITAL OUTLAY					
4901	Land and Improvements				
4902	Mach., Veh., & Equip.				
4903	Buildings				
4909	Improvements Other Than Buildings				
OPERATING TRANSFERS OUT					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer -				
	Water -				
	Electric -				
4915	To Capital Reserve Fund				
4916	To Trust and Agency Funds				
TOTAL APPROPRIATIONS			440,861.30	408,857.41	513,926.23

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

Amounts Not Recommended by Selectmen **
 These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
4	74,650.00	16	575.00
13	50.00	23	400.00
15	800.00		

SOURCE OF REVENUE		W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
Acct. No.	TAXES				
3120	Land Use Change Taxes		500.00	-0-	500.00
3180	Res'dent Taxes		4,800.00	4,530.	4,800.00
3185	Yield Taxes		102,531.00	108,332.25	50,000.00
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes Inventory Penalties		15,000.	18,660.	15,000.
LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits		100.	99.	100.
3220	Motor Vehicle Permit Fees		45,000.	58,627.	50,000.
3230	Building Permits				
3290	Other Licenses, Permits & Fees inc. dogs		750.	1,238.	1,200.
FROM FEDERAL GOVERNMENT					
3319	Other				
FROM STATE					
3351	Shared Revenue		40,000.	44,746.	40,000.
3353	Highway Block Grant		15,850.	15,936.	15,783.
3354	Water Pollution Grants		24,980.	24,980.	-
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement		17,170.	17,170.	22,300.
3357	Flood Control Reimbursement Road Toll		200.	262.62	200.
3359	Other (including Railroad Tax)		2,000.	2,888.	2,000.
FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues				
CHARGES FOR SERVICES					
3401	Income from Departments Fire		1,000.	2,600.	6,000.
3409	Other Charges Sale of Histories		80.	170.	100.
MISCELLANEOUS REVENUES					
				Recyclables	567.85
3501	Sale of Municipal Property Timber Town Lot			11,634.00	
3502	Interest on investments Cable Franchise		1,428.	2,880.	1,500.
3509	Other Town Hall & Quonset Hut		3,500.	3,925.	1,200.
INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund				
3913	Capital Projects Fund				
3914	Enterprise Fund				
Sewer -			20,500.	17,836.	23,000.
Water -			11,260.	10,388.	42,525.
Electric -					
3915	Capital Reserve Fund				
3916	Trust and Agency Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds	4			53,500.
General Fund Balance		For Municipal Use			
Unreserved Fund Balance		\$177,000	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >	30,000.	30,000.	
Fund Balance to be Retained		< \$ 27,000	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$			150,000.
TOTAL REVENUES AND CREDITS					480,708.

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	513,926.23
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	480,708.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	33,218.23

BUDGET OF THE TOWN OF STRATFORD, N.H.

1995 TAXES ASSESSED & TAX RATE

Purpose of Appropriation:

4130	Executive.....	\$	43,309.
4140	Election, Registration & Vitals.....		6,000.
4150	Financial Administration.....		5,600.
4153	Legal Expenses.....		15,000.
4155	Personnel Administration.....		12,000.
4191	Planning & Zoning.....		1,000.
4194	General Government Buildings.....		15,000.
4195	Cemeteries.....		2,500.
4196	Insurance.....		13,000.
	Article-North Country Council, Inc..		637.
	Article-Sta-North.....		400.

Public Safety:

4210	Police Department.....		17,500.
4215	Ambulance-Articles 3 & 32.....		2,500.
4220	Fire Department.....		28,500.
4290	Emergency Management (Civil Defense		525.

Highways & Streets:

4312	Highways & Streets.....		50,000.
4313	Bridges.....		25,000.
4316	Street Lighting.....		14,500.
4312	General Expense of Highways.....		400.

Sanitation:

4323	Town Dump.....		1,500.
4324	Solid Waste Collection & Disposal..		57,504.
4326	Sewage Collection & Disposal.....		20,500.
4324	Recycling.....		12,000.
	Stump Dump.....		5,000.

Water Services:

4332	Water Department.....		11,260.
------	-----------------------	--	---------

Health Department:

4411	Town Nurse Expenses.....		7,000.
4411	Health Department.....		50.
4414	Animal Control.....		700.
4414	Community Health Association.....		950.
4414	Community Action Program.....		1,500.
4414	Big Brothers/Big Sisters.....		200.
4414	Northern Coos Community Health.....		3,500.
4414	Upper Connecticut Valley Hospital..		1,000.

Welfare:

4442 Direct Assistance.....\$ 3,000.

Culture & Recreation:

4520 Parks & Playgrounds..... 2,500.
4550 Libraries..... 2,300.
4583 Patriotic Purposes..... 750.

Conservation:

4619 Forester..... 3,000.

Debt Service:

4711 Principal-Long Term Notes & Bonds.... 31,170.
4721 Interest-Long Term Notes & Bonds..... 7,106.
4723 Interest on Tax Anticipation Notes... 6,000.

Operating Transfers Out:

4915 Fire Dept. Capital Reserve..... 4,000.
4915 Ambulance Corp. Capital Reserve..... 5,000.
\$ - -440,861.

REVENUES:

3120 Land Use Change Tax.....\$ 500.
3180 Resident Taxes..... 4,800.
3185 Yield Taxes..... 102,531.
3190 Interest & Penalties on Taxes..... 15,000.
3210 Business Licenses & Permits..... 100.
3220 Motor Vehicles Permit Fees..... 45,000.
3290 Other Permits & Fees, Inc. Dogs..... 750.

From State:

3351 Shared Revenues..... 44,746.
3353 Highway Block Grant..... 15,936.
3354 Water Pollution Grants..... 24,980.
3356 State Forest Land Reimbursement..... 17,170.
3359 Road Toll Reimbursement..... 200.
3359 Railroad Taxes..... 2,888.

Charges for Services:

3401 Income from Departments..... 1,000.
3409 Sale of Town Histories..... 80.

Miscellaneous Revenues:

3502	Cable Franchise Fees.....	\$	1,428.
3509	Rent of Town Hall & Quonset Hut.....		3,500.

Interfund Operating Transfers:

3914	Sewer Department.....		20,500.
3914	Water Department.....		11,260.
	TOTAL REVENUES	\$	<u>312,369.</u>

Summary of 1995 Tax Calculations:

Total Appropriations:	\$440,861.
Less: Revenues	342,369.
Less: Shared Revenues	15,044.
Add: Overlay	27,958.
War Service Credits	5,950.
Net Town Appropriation.....	<u>\$117,356.</u>

Due to School	\$525,503.
Less Shared Revenues	92,693.
Net School Appropriation.....	<u>\$432,810.</u>

Due to County	\$ 69,008.
Less Shared Revenues	7,985.
Net County Appropriation	<u>\$ 61,023.</u>

Tax Rates:

Municipal	\$	7.81
School		28.81
County		4.06
	\$	<u>40.68</u>

Total Property Taxes Assessed	\$611,189
Less War Service Credits	5,950.
Property Tax Commitment	<u>\$605,239.</u>

Proof of Rate:

Valuation \$15,024,286 X Rate \$40.68 = \$611,189.

VALUATIONS:

Land:

A. Current Use (34,280.44).....	\$ 1,560,304.
B. Residential.(1,554.02).....	2,150,513.

Buildings:

A. Residential.....	9,071,947.
B. Manufactured Housing.....	1,028,981.
C. Commercial.....	722,110.
D. Electric.....	661,831.

Valuation Before Exemptions: \$ 15,195,686.

Less:

Blind Exemptions (3).....	\$ 33,862.
Elderly Exemptions (17).....	137,538.

Net Valuation on which tax rate is computed:

\$ 15,024,286.

Tax Credits: War Service Credits (60)\$ 5,950.

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

*INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL-PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS*

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1995, and have issued our report thereon, which was qualified as indicated therein, dated January 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of the Town of Stratford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of the Town of Stratford for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

Town of Stratford

Independent Auditor's Report on the Internal Control Structure Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

TOWN TREASURER

During our audit of the Water System Capital Project, it was noted that the Town Treasurer does not maintain the custody of the three cash accounts, although she is a co-signer on one of the accounts. These accounts are in the custody of the Board of Selectmen and the majority of the Board sign all the disbursement checks.

Per RSA 41:29 the Town Treasurer shall have custody of all Town funds and shall only disburse said funds upon the approval of the Board of Selectmen.

We recommend that the Town Treasurer have custody of all Town funds.

TAX COMMITMENTS FOR COLLECTION OF TAXES

The Town subscribes to the semi-annual method of tax collection as provided by RSA 76:15-a.

Accordingly, the first billing should be committed to the Tax Collector by May 15 and be due and payable by July 1 and the final billing should be committed to the Tax Collector by November 1 and be due and payable by December 1. During 1995, the first property tax warrant was committed to the Tax Collector on June 12, 1995, with a due date of August 10, 1995, which was 40 days late.

We recommend that commitments be made in accordance with the RSAs to avoid being out of compliance with legal requirements and to reduce the need for short-term borrowings.

TAX COLLECTION

We are pleased to report that our audit of the Tax Collector's records again revealed improvement over prior years' conditions. However, we did note the following:

NONCOMPLIANCE WITH STATE STATUTES REGARDING TAX LIEN PROCEDURES

During our audit of the Tax Collector's records, we found that the following State statute had not been complied with with regard to the tax lien procedures:

RSA 80:65 Notice by Lienholder to Mortgagee - On the lien taken by the Tax Collector, the mortgagees were not notified within 45 days from the date of execution of the lien. Instead the mortgagees were notified within 58 days.

Town of Stratford

Independent Auditor's Report on the Internal Control Structure Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards

GENERAL FIXED ASSET ACCOUNTING

As is the practice with many New Hampshire municipalities, the Town of Stratford has not maintained a record of its fixed assets. Under the present system, all fixed asset acquisitions of the General Fund are listed as expenditures. This is an accepted practice under fund accounting. However, fixed assets should also be accounted for in a separate self-balancing group of accounts (the General Fixed Assets Account Group). The establishment of fixed asset records would enable the Town to prepare financial statements in accordance with generally accepted accounting principles, and aid in the planning of fixed asset acquisition and disposition. In addition, should the Town use Federal and State grants to finance expenditures for fixed assets, records would be readily available to substantiate such expenditures. As part of their long-term policies, we recommend that Town management consider maintaining a record of fixed assets.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above are material weaknesses.

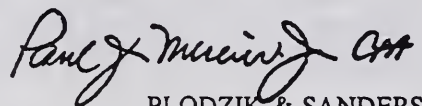
However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the Town of Stratford for the year ended December 31, 1995.

ASSESSING RECORDS

As in previous years, our testing of the assessment cards, again, revealed many discrepancies between the cards and the blotter book which is used as a basis for tax commitments. In most instances, differences resulted in taxpayers being assessed higher taxes than they should have been, based on information on the assessment cards.

We, again, recommend that all tax commitments be based on information contained on the assessment cards, and if any information is in need of updating, adjustments be made on the assessment cards by the assessing personnel.

This report is intended for the information of management and the Town. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON
Professional Association

January 31, 1996

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1995, and have issued our report thereon, which was qualified as indicated therein, dated January 31, 1996. We have also audited the compliance of the Town of Stratford with requirements applicable to major federal financial assistance programs and have issued our report thereon dated January 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether the Town of Stratford complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the Town of Stratford, in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of the Town of Stratford and on the compliance of the Town of Stratford with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated January 31, 1996.

The management of the Town of Stratford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in compliance with

*Town of Stratford
Independent Auditor's Report on the Internal Control Structure Used in
Administering Federal Financial Assistance Programs*

applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Treasury
- Revenue/Receipts
- Purchases/Disbursements
- External Financial Reporting
- Payroll/Personnel

Administrative Controls - General

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

Administrative Controls - Specific

- Types of services
- Matching, Level of Effort, or Earmarking
- Reporting
- Cost Allocation
- Special Requirements, if any

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the Town of Stratford expended 66 percent of its total federal financial assistance under a major federal financial assistance program.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the major federal financial assistance program of the Town of Stratford which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

*Town of Stratford
Independent Auditor's Report on the Internal Control Structure Used in
Administering Federal Financial Assistance Programs*

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Town. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON
Professional Association

January 31, 1996

EXHIBIT A
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1995

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 95,043	\$ 92,028	\$ 54,886
Investments			
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Taxes	252,973		
Accounts		3,473	
Intergovernmental	29,674		244,845
Interfund Receivable	31,591		
<u>Other Debits</u>			
Amount to be Provided for Retirement of General Long-Term Debt	_____	_____	_____
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 409,281</u>	<u>\$ 95,501</u>	<u>\$ 299,731</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,620	\$	\$ 14,389
Contracts Payable			254,726
Retainage Payable			30,616
Intergovernmental Payable	225,503		
Interfund Payable		31,403	
Other Current Liabilities	1,400		
General Obligation Debt Payable			
Total Liabilities	<u>230,523</u>	<u>31,403</u>	<u>299,731</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	1,568		62,966
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		64,098	
Undesignated (Deficit)	<u>177,190</u>		<u>(62,966)</u>
Total Equity	<u>178,758</u>	<u>64,098</u>	<u>_____</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 409,281</u>	<u>\$ 95,501</u>	<u>\$ 299,731</u>

<u>Fiduciary Fund Type Trust Funds</u>	<u>Account Group General Long- Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 371,421 200	\$	\$ 613,378 200
		252,973 3,473 274,519 31,591
<u> </u>	<u>320,000</u>	<u>320,000</u>
<u>\$ 371,621</u>	<u>\$ 320,000</u>	<u>\$ 1,496,134</u>
\$	\$	\$ 18,009 254,726 30,616 312,440 31,591 1,400
86,937 188		<u>320,000</u> <u>320,000</u> <u>968,782</u>
<u>87,125</u>	<u>320,000</u> <u>320,000</u>	
50,548		50,548 64,534 233,948
233,948		64,098 <u>114,224</u> <u>527,352</u>
<u>284,496</u>	<u> </u> <u> </u>	
<u>\$ 371,621</u>	<u>\$ 320,000</u>	<u>\$ 1,496,134</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1995

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues			
Taxes	\$ 700,112	\$ 719,297	\$ 19,185
Licenses and Permits	45,850	61,615	15,765
Intergovernmental	221,642	226,656	5,014
Charges for Services	1,000	12,133	11,133
Miscellaneous	5,008	27,748	22,740
Other Financing Sources			
Operating Transfers In	_____	_____	_____
Total Revenues and Other Financing Sources	<u>973,612</u>	<u>1,047,449</u>	<u>73,837</u>
Expenditures			
Current			
General Government	114,446	88,048	26,398
Public Safety	49,025	47,019	2,006
Highways and Streets	64,900	60,154	4,746
Sanitation	71,004	64,652	6,352
Water Distribution and Treatment			
Health	14,900	16,650	(1,750)
Welfare	3,000	1,375	1,625
Culture and Recreation	3,250	1,889	1,361
Conservation	3,000	1,366	1,634
Debt Service	44,276	39,160	5,116
Intergovernmental	594,511	594,511	
Other Financing Uses			
Operating Transfers Out	<u>41,300</u>	<u>41,300</u>	_____
Total Expenditures and Other Financing Uses	<u>1,003,612</u>	<u>956,124</u>	<u>47,488</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(30,000)	91,325	121,325
Unreserved Fund Balances - January 1	<u>85,865</u>	<u>85,865</u>	_____
Unreserved Fund Balances - December 31	<u>\$ 55,865</u>	<u>\$ 177,190</u>	<u>\$ 121,325</u>

<u>Annually Budgeted Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 700,112	\$ 719,297	\$ 19,185
			45,850	61,615	15,765
			221,642	226,656	5,014
31,760	32,154	394	32,760	44,287	11,527
	564	564	5,008	28,312	23,304
<u>2,300</u>	<u>2,300</u>	<u>_____</u>	<u>2,300</u>	<u>2,300</u>	<u>_____</u>
<u>34,060</u>	<u>35,018</u>	<u>958</u>	<u>1,007,672</u>	<u>1,082,467</u>	<u>74,795</u>
			114,446	88,048	26,398
			49,025	47,019	2,006
			64,900	60,154	4,746
20,500	21,072	(572)	91,504	85,724	5,780
11,260	8,629	2,631	11,260	8,629	2,631
			14,900	16,650	(1,750)
			3,000	1,375	1,625
2,300	2,131	169	5,550	4,020	1,530
			3,000	1,366	1,634
			44,276	39,160	5,116
			594,511	594,511	_____
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>41,300</u>	<u>41,300</u>	<u>_____</u>
<u>34,060</u>	<u>31,832</u>	<u>2,228</u>	<u>1,037,672</u>	<u>987,956</u>	<u>49,716</u>
	3,186	3,186	(30,000)	94,511	124,511
<u>56,725</u>	<u>56,725</u>	<u>_____</u>	<u>142,590</u>	<u>142,590</u>	<u>_____</u>
<u>\$ 56,725</u>	<u>\$ 59,911</u>	<u>\$ 3,186</u>	<u>\$ 112,590</u>	<u>\$ 237,101</u>	<u>\$124,511</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1995

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Revenues					
Taxes	\$ 719,297	\$	\$	\$	\$ 719,297
Licenses and Permits	61,615				61,615
Intergovernmental	226,656		533,665		760,321
Charges for Services	12,133	32,154			44,287
Miscellaneous	27,748	689	18	5,187	33,642
Other Financing Sources					
Operating Transfers In		2,300		39,000	41,300
Proceeds of General Obligation Debt			<u>320,000</u>		<u>320,000</u>
Total Revenues and Other Financing Sources	<u>1,047,449</u>	<u>35,143</u>	<u>853,683</u>	<u>44,187</u>	<u>1,980,462</u>
Expenditures					
Current					
General Government	88,048				88,048
Public Safety	47,019				47,019
Highways and Streets	60,154				60,154
Sanitation	64,652	21,072			85,724
Water Distribution and Treatment		8,629			8,629
Health	16,650				16,650
Welfare	1,375				1,375
Culture and Recreation	1,889	2,131			4,020
Conservation	1,366				1,366
Debt Service	39,160				39,160
Capital Outlay			805,095	188	805,283
Intergovernmental	594,511				594,511
Other Financing Uses					
Operating Transfers Out	<u>41,300</u>				<u>41,300</u>
Total Expenditures and Other Financing Uses	<u>956,124</u>	<u>31,832</u>	<u>805,095</u>	<u>188</u>	<u>1,793,239</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses					
	91,325	3,311	48,588	43,999	187,223
Fund Balances - January 1	<u>87,433</u>	<u>60,787</u>	<u>(48,588)</u>	<u>164,001</u>	<u>263,633</u>
Fund Balances - December 31	<u>\$ 178,758</u>	<u>\$ 64,098</u>	<u>\$ -0-</u>	<u>\$ 208,000</u>	<u>\$ 450,856</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D
TOWN OF STRATFORD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1995*

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 234
Interest and Dividends	<u>5,408</u>
 <u>Total Operating Revenues</u>	 5,642
 <u>Operating Expenses</u>	
Trust Income Distributions	<u>3,695</u>
 <u>Operating Income</u>	 <u>1,947</u>
 <u>Fund Balance - January 1</u>	 <u>74,549</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 76,496</u>

The notes to financial statements are an integral part of this statement.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Stratford, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Stratford (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Christie Road Repair
North Stratford Library
Laura P. Johnson Library

Water Department
Sewer Department

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities not included in Enterprise Funds are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Water System Construction Project Fund is included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of government.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Library Trusts

Capital Reserve

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

C. Measurement Focus/Basis of Accounting

Governmental and Expendable Trust Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available).

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Projects Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1995, \$30,000 of the beginning General Fund fund balance was applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits money market funds, certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where collection is doubtful have been reserved. Also, an estimate of potential abatements and/or tax deedings of the current receivables have been reserved. The reserve totals \$40,000 at December 31, 1995.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- c. Various service charges (water and sewer) are recorded as revenue for the period when service was provided.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF STRATFORD, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1995

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1995:

<u>Special Revenue Funds</u>		
North Stratford Public Library	\$	6
Sewer Department		<u>572</u>
<u>Total</u>		<u>\$ 578</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	<u>\$ 346,279</u>	<u>\$ -0-</u>	<u>\$ 299,275</u>	<u>\$ 645,554</u>	<u>\$ 613,378</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	Category			Carrying Amount	Approximate Market Value
	1	2	3		
Common Stocks	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 200</u>	<u>\$ 200</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1995, upon which the 1995 property tax levy was based was \$15,024,286.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Stratford School District and Coos County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1995, was as follows:

Municipal Portion	\$ 7.81
School Tax Assessment	28.81
County Tax Assessment	<u>4.06</u>
<u>Total</u>	<u>\$ 40.68</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on June 26 placed a lien for all uncollected 1994 property taxes.

Taxes receivable at December 31, 1995, are as follows:

<u>Property Taxes</u>		
Levy of 1995		\$ 191,559
<u>Unredeemed Taxes (under tax lien)</u>		
Levy of 1994		61,562
Levy of 1993		28,423
Levy of 1992		6,006
Prior Levies		2,913
Resident Taxes		2,510
Less: Reserve for estimated uncollectible taxes		<u>(40,000)</u>
<u>Total Taxes Receivable</u>		<u>\$ 252,973</u>

D. Receivables

Receivables as of December 31, 1995, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Receivables</u>				
Accounts	\$	\$ 3,473	\$	\$ 3,473
Intergovernmental	<u>29,674</u>	<u> </u>	<u>244,845</u>	<u>274,519</u>
<u>Total Receivables</u>	<u>\$ 29,674</u>	<u>\$ 3,473</u>	<u>\$ 244,845</u>	<u>\$ 277,992</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1995 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 31,591	\$
<u>Special Revenue Funds</u>		
Water Department		8,629
Sewer Department		22,774
<u>Trust Funds</u>		
Capital Reserve	_____	_____188
<u>Totals</u>	<u>\$ 31,591</u>	<u>\$ 31,591</u>

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1995 include:

<u>General Fund</u>	
Stratford School District - Balance of 1995-96 Assessment	\$ 225,503
<u>Trust Funds</u>	
Capital Reserve - School District Funds	_____86,937
<u>Total Intergovernmental Payable</u>	<u>\$ 312,440</u>

B. Construction and Other Significant Commitments

As of December 31, 1995, the Town had the following commitments with respect to unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Water System Construction	\$62,966	1996

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1995:

	<u>General Obligation Debt Payable</u>
<i>General Long-Term Debt</i>	
<i>Account Group</i>	
Balance, Beginning of Year	\$ 30,000
Issued	320,000
Retired	<u>(30,000)</u>
Balance, End of Year	<u>\$ 320,000</u>

Long-term debt payable at December 31, 1995, is comprised of the following individual issue:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/95</u>
<u>General Obligation</u>					
<u>Debt Payable</u>					
Water System					
Construction Bond	\$320,000	1995	2024	4.51	<u>\$ 320,000</u>

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1995, including interest payments, are as follows:

<u>Fiscal Year Ending December 31, _____</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 5,671	\$ 14,369	\$ 20,040
1997	5,930	14,110	20,040
1998	6,200	13,840	20,040
1999	6,483	13,557	20,040
2000	6,779	13,261	20,040
2001-2024	<u>288,937</u>	<u>183,121</u>	<u>472,058</u>
<u>Totals</u>	<u>\$ 320,000</u>	<u>\$ 252,258</u>	<u>\$ 572,258</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1995

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$ 1,568
<u>Capital Projects Fund</u>	
Water System Construction	<u>62,966</u>
 <u>Total Reserve for Encumbrances</u>	 <u>\$ 64,534</u>

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>		
Cemetery Perpetual Care	\$ 11,009	
Rollin Baldwin Fund (Elderly/Needy)	13,866	
Helen Brown Fund (Hospital/Needy)	744	
John C. Hutchins Prize Fund (School Athlete)	18	
Everett and Louise Morrison Fund (Scholarship)	267	
Irene Carrier Stevens Fund (Scholarship)	10	
Brandon Davis Fund (Scholarship)	1	
Lewis Allin Fund (Scholarship)	<u>33</u>	
<u>Total Nonexpendable Trust Funds</u>		<u>\$ 25,948</u>
<u>Capital Reserve Funds</u>		
Stump Dump	5,034	
North Stratford Memorial	4,725	
Stratford Hollow Memorial	10,227	
Fire Department Equipment	10,832	
Revaluation	34,339	
Highway and Bridge Replacement	123,582	
Ambulance/Equipment	<u>15,481</u>	
<u>Total Capital Reserve Funds</u>		204,220
<u>Other Expendable Town Trusts</u>		
Library		<u>3,780</u>
<u>Total</u>		<u>\$ 233,948</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1995

Reserved for Endowments

The reserved for endowments at December 31, 1995 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1995 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Funds	\$ 27,024
Helen Brown Fund (Hospital/Needy)	10,000
John C. Hutchins Prize Fund (School Athlete)	1,134
Everett and Louise Morrison Fund (Scholarship)	500
Irene Carrier Stevens Fund (Scholarship)	2,500
Bernard Nugent Fund (Scholarship)	5,000
Grant Mason Fund (Scholarship)	1,300
Lewis Allin Fund (Scholarship)	100
Gerald Whitaker Fund (Scholarship)	1,806
Brandon Davis Fund (Scholarship)	<u>1,184</u>
<u>Total</u>	<u>\$ 50,548</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The amount designated for special purposes, represents Special Revenue Fund balances which management intends to use in the subsequent years:

<u>Special Revenue Funds</u>	
Christie Road Repair	\$ 4,187
North Stratford Library	1,353
Laura P. Johnson Library	2,750
Water Department	9,219
Sewer Department	<u>46,589</u>
<u>Total</u>	<u>\$ 64,098</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

*SCHEDULE A-2
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1995*

	<u>Encumbered</u> <u>From 1994</u>	<u>Appropriations</u> <u>1995</u>
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 43,309
Election, Registration, and Vital Statistics		6,000
Financial Administration		5,600
Legal Expenses		15,000
Personnel Administration		12,000
Planning and Zoning		1,000
General Government Buildings		15,000
Cemeteries		2,500
Insurance, not otherwise allocated		13,000
Advertising and Regional Associations		1,037
Total General Government	_____	_____114,446
<u>Public Safety</u>		
Police Department		17,500
Ambulance		2,500
Fire Department		28,500
Emergency Management		525
Total Public Safety	_____	_____49,025
<u>Highways and Streets</u>		
Highways and Streets		50,000
Street Lighting		14,500
Other		400
Total Highways and Streets	_____	_____64,900
<u>Sanitation</u>		
Town Dump		1,500
Solid Waste Disposal		57,504
Recycling		12,000
Total Sanitation	_____	_____71,004
<u>Health</u>		
Animal Control		700
Health Agencies and Hospitals		14,200
Total Health	_____	_____14,900
<u>Welfare</u>		
Direct Assistance		3,000

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1996</u>	<u>(Over) Under Budget</u>
\$ 41,852	\$	\$ 1,457
4,116		1,884
5,400		200
5,759		9,241
6,056		5,944
1,014		(14)
6,798		8,202
1,715		785
14,301		(1,301)
<u>1,037</u>	<u> </u>	<u> </u>
<u>88,048</u>	<u> </u>	<u>26,398</u>
17,378		122
397		2,103
28,753		(253)
491		34
<u>47,019</u>	<u> </u>	<u>2,006</u>
48,382		1,618
11,772		2,728
		400
<u>60,154</u>	<u> </u>	<u>4,746</u>
993		507
51,685		5,819
<u>11,974</u>	<u> </u>	<u>26</u>
<u>64,652</u>	<u> </u>	<u>6,352</u>
500		200
<u>16,150</u>	<u> </u>	<u>(1,950)</u>
<u>16,650</u>	<u> </u>	<u>(1,750)</u>
<u>1,375</u>	<u> </u>	<u>1,625</u>

SCHEDULE A-2 (Continued)
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1995

	<u>Encumbered</u> <u>From 1994</u>	<u>Appropriations</u> <u>1995</u>
<u>Culture and Recreation</u>		
Parks and Recreation		2,500
Patriotic Purposes	<u>774</u>	<u>750</u>
Total Culture and Recreation	<u>774</u>	<u>3,250</u>
<u>Conservation</u>		
	<u> </u>	<u>3,000</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		30,000
Interest Expense - Long-Term Debt		8,276
Interest Expense - Tax Anticipation Notes	<u> </u>	<u>6,000</u>
Total Debt Service	<u> </u>	<u>44,276</u>
<u>Capital Outlay</u>		
Preamblement	<u>794</u>	<u> </u>
<u>Intergovernmental</u>		
School District Assessment		525,503
County Tax Assessment	<u> </u>	<u>69,008</u>
Total Intergovernmental	<u> </u>	<u>594,511</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		2,300
Capital Reserve Funds	<u> </u>	<u>39,000</u>
Total Operating Transfers Out	<u> </u>	<u>41,300</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 1,568</u>	<u>\$ 1,003,612</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1996</u>	<u>(Over) Under Budget</u>
1,522		978
<u>367</u>	<u>774</u>	<u>383</u>
<u>1,889</u>	<u>774</u>	<u>1,361</u>
<u>1,366</u>	<u> </u>	<u>1,634</u>
30,000		
5,936		2,340
<u>3,224</u>	<u> </u>	<u>2,776</u>
<u>39,160</u>	<u> </u>	<u>5,116</u>
<u> </u>	<u>794</u>	<u> </u>
525,503		
<u>69,008</u>	<u> </u>	<u> </u>
<u>594,511</u>	<u> </u>	<u> </u>
2,300		
<u>39,000</u>	<u> </u>	<u> </u>
<u>41,300</u>	<u> </u>	<u> </u>
<u>\$ 956,124</u>	<u>\$ 1,568</u>	<u>\$ 47,488</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-1
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1995*

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 577,281	\$ 580,300	\$ 3,019
Land Use Change	500		(500)
Resident	4,800	6,620	1,820
Yield	102,531	106,932	4,401
Interest and Penalties on Taxes	<u>15,000</u>	<u>25,445</u>	<u>10,445</u>
Total Taxes	<u>700,112</u>	<u>719,297</u>	<u>19,185</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	100	731	631
Motor Vehicle Permit Fees	45,000	58,627	13,627
Other Licenses, Permits and Fees	<u>750</u>	<u>2,257</u>	<u>1,507</u>
Total Licenses and Permits	<u>45,850</u>	<u>61,615</u>	<u>15,765</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	160,468	160,467	(1)
Highway Block Grant	15,936	15,936	
Water Pollution Grants	24,980	24,980	
State and Federal Forest			
Land Reimbursement	17,170	21,301	4,131
Other Reimbursements	<u>3,088</u>	<u>3,972</u>	<u>884</u>
Total Intergovernmental Revenues	<u>221,642</u>	<u>226,656</u>	<u>5,014</u>
<u>Charges For Services</u>			
Income From Departments	<u>1,000</u>	<u>12,133</u>	<u>11,133</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	80	11,805	11,725
Interest on Investments		2,238	2,238
Rents of Property	3,500	3,925	425
Fines and Forfeits		72	72
Insurance Dividends and Reimbursements		6,768	6,768
Other	<u>1,428</u>	<u>2,940</u>	<u>1,512</u>
Total Miscellaneous Revenues	<u>5,008</u>	<u>27,748</u>	<u>22,740</u>
<u>Total Revenues</u>	973,612	<u>\$ 1,047,449</u>	<u>\$ 73,837</u>
<u>Unreserved Fund Balance Used To Reduce Tax Rate</u>	<u>30,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$ 1,003,612</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-3
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1995.

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$ 85,865	
<u>Deduction</u>		
Unreserved Fund Balance Used		
To Reduce 1995 Tax Rate	<u>30,000</u>	\$ 55,865
<u>Addition</u>		
<u>1995 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	73,837	
Unexpended Balance		
of Appropriations (Schedule A-2)	<u>47,488</u>	
1995 Budget Surplus		<u>121,325</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$ 177,190</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF STRATFORD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1995

<u>ASSETS</u>	<u>North Stratford Public Library</u>	<u>Laura P. Johnson Library</u>	<u>Water Department</u>
Cash and Equivalents	\$ 1,353	\$ 2,750	\$ 17,818
<u>Receivables</u>			
Accounts	_____	_____	_____ 30
 TOTAL ASSETS	 <u>\$ 1,353</u>	 <u>\$ 2,750</u>	 <u>\$ 17,848</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Interfund Payable	\$	\$	\$ 8,629
 <u>Fund Balance</u>			
<u>Unreserved</u>			
Designated For Special Purposes	_____ 1,353	_____ 2,750	_____ 9,219
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 1,353</u>	 <u>\$ 2,750</u>	 <u>\$ 17,848</u>

<u>Sewer Department</u>	<u>Christie Road Repair</u>	<u>Total</u>
\$ 65,920	\$ 4,187	\$ 92,028
<u>3,443</u>	<u> </u>	<u>3,473</u>
<u>\$ 69,363</u>	<u>\$ 4,187</u>	<u>\$ 95,501</u>
\$ 22,774	\$	\$ 31,403
<u>46,589</u>	<u>4,187</u>	<u>64,098</u>
<u>\$ 69,363</u>	<u>\$ 4,187</u>	<u>\$ 95,501</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF STRATFORD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1995

	<u>North Stratford Public Library</u>	<u>Laura P. Johnson Library</u>	<u>Water Department</u>
Revenues			
Charges for Services	\$	\$	\$ 10,388
Miscellaneous		27	
Other Financing Sources			
Operating Transfers In	<u>1,150</u>	<u>1,150</u>	<u> </u>
Total Revenues and Other Financing Sources	<u>1,150</u>	<u>1,177</u>	<u>10,388</u>
Expenditures			
Current			
Sanitation			
Water Distribution and Treatment			8,629
Culture and Recreation	<u>1,156</u>	<u>975</u>	<u> </u>
Total Expenditures	<u>1,156</u>	<u>975</u>	<u>8,629</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(6)	202	1,759
Fund Balances - January 1	<u>1,359</u>	<u>2,548</u>	<u>7,460</u>
Fund Balances - December 31	<u>\$ 1,353</u>	<u>\$ 2,750</u>	<u>\$ 9,219</u>

<u>Sewer Department</u>	<u>Christie Road Repair</u>	<u>Total</u>
\$ 21,766 537	\$. 125	\$ 32,154 689
_____	_____	<u>2,300</u>
<u>22,303</u>	<u>125</u>	<u>35,143</u>
21,072		21,072 8,629 <u>2,131</u>
_____	_____	_____
<u>21,072</u>	_____	<u>31,832</u>
1,231	125	3,311
<u>45,358</u>	<u>4,062</u>	<u>60,787</u>
<u>\$ 46,589</u>	<u>\$ 4,187</u>	<u>\$ 64,098</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE I
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1995

- Dr. -	Levies of	
	1995	Prior Years
<u>Uncollected Taxes - January 1, 1995</u>		
Property	\$	\$ 207,272
Resident		2,200
<u>Taxes Committed to Collector</u>		
Property	608,162	
Resident	6,510	110
Yield	106,933	
<u>Overpayments</u>	80	
<u>Interest Collected on Delinquent Taxes</u>	804	12,492
<u>Penalties on Resident Taxes</u>	27	168
<u>Total Debits</u>	\$ 722,516	\$ 222,242
- Cr. -		
<u>Remitted to Treasurer</u>		
Property	\$ 414,860	\$ 207,287
Resident	4,530	900
Yield	106,932	
Interest	804	12,471
Penalties	27	168
<u>Abatements Allowed</u>		
Property	1,858	
Resident	340	540
Yield	1	
Deeded During Year	21	
<u>Uncollected Taxes - December 31, 1995</u>		
Property	191,559	
Resident	1,640	870
<u>Excess (Credits) Debits</u>	(56)	6
<u>Total Credits</u>	\$ 722,516	\$ 222,242

SCHEDULE II
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1995

	Levies of			
- Dr. -	1994	1993	1992	Prior
<u>Unredeemed Taxes - January 1, 1995</u>	\$	\$ 41,352	\$ 26,350	\$ 6,917
<u>Taxes Executed to Town During Year</u>	90,943			
<u>Overpayments</u>	853			
<u>Interest and Costs After Sale</u>	<u>1,833</u>	<u>2,355</u>	<u>6,536</u>	<u>1,279</u>
<u>Total Debits</u>	<u>\$ 93,629</u>	<u>\$ 43,707</u>	<u>\$ 32,886</u>	<u>\$ 8,196</u>
- Cr. -				
<u>Remitted to Treasurer</u>				
Redemptions	\$ 30,236	\$ 12,744	\$ 20,434	\$ 3,502
Interest and Costs After Execution	1,833	2,355	6,536	1,279
<u>Abatements/Deeded During Year</u>	38	185	24	486
<u>Unredeemed Taxes - December 31, 1995</u>	61,562	28,423	6,006	2,914
<u>Excess Debits (Credits)</u>	<u>(40)</u>	<u> </u>	<u>(114)</u>	<u>15</u>
<u>Total Credits</u>	<u>\$ 93,629</u>	<u>\$ 43,707</u>	<u>\$ 32,886</u>	<u>\$ 8,196</u>

*SCHEDULE III
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Water Rent Warrants
For the Fiscal Year Ended December 31, 1995*

- Dr. -

<u>Uncollected Water Rents - January 1, 1995</u>	\$ -0-
<u>Water Rents Committed During Year</u>	<u>10,508</u>
<u>Total Debits</u>	<u>\$ 10,508</u>

- Cr. -

<u>Remittances to Treasurer</u> Water Rents Collected	\$ 10,358
<u>Abatements Allowed</u>	120
<u>Uncollected Water Rents - December 31, 1995</u>	<u>30</u>
<u>Total Credits</u>	<u>\$ 10,508</u>

SCHEDULE IV
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Sewer Rent Warrants
For the Fiscal Year Ended December 31, 1995

	Levies of		
- Dr. -	1995	1994	1992
<u>Uncollected Sewer Rents - January 1, 1995</u>	\$	\$ 1,140	\$ 420
<u>Sewer Rents Committed During Year</u>	20,356		
<u>Interest on Rents</u>	_____	134	38
<u>Total Debits</u>	<u>\$ 20,356</u>	<u>\$ 1,274</u>	<u>\$ 458</u>
- Cr. -			
<u>Remittances to Treasurer</u>			
Sewer Rents	\$ 17,836	\$ 1,140	\$ 60
Interest on Rents		134	38
<u>Abatements Allowed</u>	240		
<u>Uncollected Sewer Rents - December 31, 1995</u>	2,280	_____	360
<u>Total Credits</u>	<u>\$ 20,356</u>	<u>\$ 1,274</u>	<u>\$ 458</u>

*SCHEDULE V
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1995*

- Dr. -

<u>Motor Vehicle Permits Issued</u>	\$ 58,627
<u>Dog Licenses and Penalties</u>	1,311
<u>Other Fees</u>	<u>1,837</u>
<u>Total Debits</u>	<u>\$ 61,775</u>

- Cr. -

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$ 58,627
Dog Licenses and Penalties	1,311
Other Fees	<u>1,837</u>
<u>Total Credits</u>	<u>\$ 61,775</u>

TOWN CLERK'S REPORT

5 Marriages	5 Births	16 Deaths
1,017 Motor Vehicle Permits Issued		\$58,627.00
Dog Licenses Issued		\$1,257.00
Penalties		\$54.00
Filing Fees		\$4.00
8/1925 Town Histories		\$160.00
1/1973 Town History		\$10.00
Postage & Copier		\$22.63
5 Marriages		\$225.00
Town Clerks Fees		\$1,415.00
		<hr/>
		\$61,774.63

REMITTANCE TO TREASURER

Motor Vehicle Permits	\$58,627.00
Dog Licenses	\$1,311.00
Marriages	\$225.00
Town Histories	\$170.00
Other Fees	\$1,441.63
	<hr/>
	\$61,774.63

Respectively Submitted,
Rose M. Bernard, Town Clerk

SCHEDULE VI
TOWN OF STRATFORD, NEW HAMPSHIRE
Trust Funds
Summary of Principal and Income - Cash Basis
For the Fiscal Year Ended December 31, 1995

	<u>Principal</u>			<u>Balance</u> <u>12/31/95</u>
	<u>Balance</u> <u>1/1/95</u>	<u>New</u> <u>Funds</u>	<u>Deductions</u>	
Cemetery Funds	\$ 26,824	\$ 200	\$	\$ 27,024
Helen Brown Fund	10,000			10,000
Rollin Baldwin Fund	3,208			3,208
John C. Hutchins Prize Fund	1,100	34		1,134
Everett & Louise Morrison Fund	500			500
Irene Carrier Stevens Fund	2,500			2,500
Bernard Nugent Fund	5,000			5,000
Grant Mason Fund	1,300			1,300
Lewis Allin Fund	100			100
Gerald Whitaker Fund	1,700	106		1,806
Brandon Davis	1,091	93		1,184
Library Trusts				
<u>Capital Reserve Funds</u>				
North Stratford Memorial Fund	5,436		852	4,584
Stratford Hollow Memorial Fund	5,154			5,154
North Stratford Volunteer Fire Department	(1,067)	4,000		2,933
<u>School District Funds</u>				
Handicapped Education	40,000			40,000
School Building	215			215
Revaluation	30,000			30,000
Highway and Bridge Replacement	93,628	25,000		118,628
Ambulance	10,000	5,000		15,000
Stump Dump	<u> </u>	<u>5,000</u>	<u> </u>	<u>5,000</u>
Totals	<u>\$ 236,689</u>	<u>\$ 39,433</u>	<u>\$ 852</u>	<u>\$ 275,270</u>

Balance <u>1/1/95</u>	Income		Balance <u>12/31/95</u>	Balance of Principal & Income <u>December 31, 1995</u>
	<u>Additions</u>	<u>Deductions</u>		
\$ 10,823	\$ 1,584	\$ 1,398	\$ 11,009	\$ 38,033
320	424		744	10,744
9,733	2,845	1,920	10,658	13,866
17	35	34	18	1,152
231	36		267	767
10	110	110	10	2,510
	221	221		5,000
(11)	56	45		1,300
29	4		33	133
30	76	106		1,806
44	50	93	1	1,185
3,690	90		3,780	3,780
(851)	992		141	4,725
4,768	305		5,073	10,227
7,855	233		8,088	11,021
4,124	1,357		5,481	45,481
40,004	1,237		41,241	41,456
3,317	1,022		4,339	34,339
4,229	3,018	2,293	4,954	123,582
135	346		481	15,481
	<u>33</u>		<u>33</u>	<u>5,033</u>
<u>\$ 88,497</u>	<u>\$ 14,074</u>	<u>\$ 6,220</u>	<u>\$ 96,351</u>	<u>\$ 371,621</u>

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1995, and have issued our report thereon, which was qualified as indicated therein, dated January 31, 1996.

We have applied procedures to test the Town of Stratford's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Stratford's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Stratford had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Town. However, this report is a matter of public record, and its distribution is not limited.

January 31, 1996


PLODZIK & SANDERSON
Professional Association

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

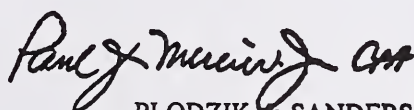
We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1995, and have issued our report thereon, which was qualified as indicated therein, dated January 31, 1996.

We have also audited the Town of Stratford's compliance with the requirements governing types of services allowed or unallowed, matching, level of effort, and/or earmarking, reporting, special tests and provisions, claims for advances and reimbursements and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Town of Stratford is responsible for Town of Stratford's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town of Stratford's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Town of Stratford complied, in all material respects, with the requirements governing types of services allowed or unallowed, matching, level of effort, and/or earmarking, reporting, special tests and provisions, claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of management and the Town. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON
Professional Association

January 31, 1996

*SCHEDULE I
TOWN OF STRATFORD, NEW HAMPSHIRE
Schedule of Federal Financial Assistance
For the Fiscal Year Ended December 31, 1995*

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<p>Department of Housing and Urban Development Passed Through the State of New Hampshire <u>Office of State Planning</u></p>			
<p>Community Development <u>Block Grants/State's Program</u></p>			
Stratford Water System Improvement	14.228	94-071-CDPF	\$ 350,000
<p><u>Department of Agriculture</u></p>			
<p>Water and Waste Disposal <u>Systems for Rural Communities</u></p>			
Stratford Water System Improvement	10.760	N/A	313,800
<p><u>Totals</u></p>			

<u>Accrued (Deferred) Grant Revenues January 1, 1995</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Grant Revenues December 31, 1995</u>
\$ _____	\$ 350.000	\$ 350.000	\$ _____
_____	183.665	183.665	_____
<u>\$ -0-</u>	<u>\$ 533.665</u>	<u>\$ 533.665</u>	<u>\$ -0-</u>

EXECUTIVE:

Rose Bernard.....	\$ 6,843.57
Rose Bernard (Training).....	40.00
Nancy Marier.....	5,187.24
Nancy Marier (Training).....	70.00
Jeanette Noyes.....	148.75
Frances Hawley.....	14,171.96
Linda Renaud.....	381.15
Charlotte Blodgett.....	951.50
Edna Fuller.....	105.17
Patricia Stinson.....	900.00
Gary Paquette.....	900.00
Ronald Scott.....	900.00
Homestead Press.....	408.24
Postmaster, N.S.....	2,089.36
The Furst Group.....	96.74
New Hampshire Municipal Association.....	522.50
Lyndonville Office Equipment, Inc.....	1,388.96
Registry of Deeds-Coos County.....	543.72
Nynex.....	1,517.27
News & Sentinel.....	209.50
Coos County Democrat.....	248.08
AT & T.....	58.47
N.H. Management Association.....	55.00
Liebl Printing Co.....	1,072.50
N.H. Tax Collectors Association.....	15.00
Ronald Scott.....	600.00
Gary Paquette.....	601.70
Patricia Stinson.....	600.00
Rose Bernard.....	20.06
Charlotte Blodgett.....	400.00
Jeanette Noyes.....	.03
Nancy Marier.....	48.56
Frances Hawley.....	27.33
Laurence Hook, Sr.....	20.40
A.A.R.P.....	20.00
Loring, Short & Harmon.....	48.00
Deluxe.....	399.66
N.H. Association of Assessing Officials... ..	20.00
Real Data.....	20.00
N.H. City & Town Clerks Association.....	45.00
North Country Council, Inc.....	50.00
National Market Reports.....	178.00
CPI Printing Co.....	186.03
	<hr/>
	\$ 42,109.45

ELECTIONS & REGISTRATION EXPENSES:

News & Sentinel.....	\$	71.00
North Country Publishing.....		132.30
Sacred Heart Parish.....		160.00
Gladys S. White.....		105.00
Marjorie Caron.....		90.00
Virginia Routhier.....		90.00
Gail Chapple.....		44.63
Lorraine Goulet.....		44.63
Bernice LaFeuille.....		44.63
Rhonda Smith.....		44.63
	\$	<u>826.82</u>

VITAL STATISTICS:

Treasurer, State of New Hampshire.....	\$	298.00
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DOG FEES TO STATE:

Dept. of Agriculture.....	\$	207.50
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PLANNING BOARD:

Butterworth Legal Publishers.....	\$	285.60
Coos County Democrat.....		185.92
Nynex.....		356.45
Burns Truck Stop.....		15.25
Wilson McMann.....		30.24
Registry of Deeds, Coos County.....		72.42
North Country Council, Inc.....		68.00
	\$	<u>1,013.88</u>

LEGAL EXPENSES:

Nighswander, Martin & Mitchell.....	\$	7,739.82
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CIVIL DEFENSE:

Nynex.....	\$	490.97
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TOWN HALL & OTHER BUILDINGS:

Public Service Co. of N.H.....	\$	4,218.35
Kipp Alarm Co.....		370.00
DeBanville's Snack Bar & Store.....		132.13
Ronald Scott.....		11.69
Treasurer, State of N.H. (Boiler Inspection).....		50.00
Emerson & Son, Inc.....		87.94
LaPerle's Enterprises.....		750.00
Lewis Oil Co., Inc.....		1,899.23
Town of Stratford (2 Sewer Rents).....		120.00
Milton Paradis.....		25.00
Poulin Sales, Inc.....		103.95
Laurence Hook, Sr.....		173.40
Patricia Stinson.....		16.10
	\$	<u>7,957.79</u>

CEMETERIES:

Wilma Nelson.....	\$	18.16
David Nelson.....		1,433.25
Emerson & Son, Inc.....		8.99
Real Marier.....		255.00
	\$	<u>1,715.40</u>

INSURANCE:

Union Mutual Flood Insurance.....	\$	821.00
Geo. M. Stevens & Son Co.....		8,082.00
Alexander & Alexander.....		1,000.00
Andrew Bernard.....		100.00
Robert Corey.....		3,675.00
	\$	<u>13,678.00</u>

AMBULANCE:

Nynex.....	\$	397.17
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POLICE DEPARTMENT:

John White.....	\$	6,336.00
Helen Williams.....		5,224.00
Timothy Gould.....		1,356.00
Francis Hopps, Jr.....		80.00
Edward Wheeler.....		114.00
Amy Shannon.....		522.00
Douglas Goodwin, II.....		438.00
Decatur Electronics.....		1,515.00
Michie Butterworth Publishers.....		498.86
AT & T.....		49.55
Nynex.....		416.89
The Furst Group.....		13.72
Burns Truck Stop & Mini Mart.....		627.62
State of N.H. Dept. of Safety.....		20.00
Covell's Store.....		107.97
Coos County Democrat.....		22.00
Geo. M. Stevens & Son Co.....		1,126.00
Sumner Tire Inc.....		280.39
Helen Williams (Reimbursement).....		12.26
John White (Reimbursement).....		4.79
	\$	<u>18,765.05</u>

ANIMAL CONTROL:

David Gaudette.....	\$	500.00
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FIRE DEPARTMENT:

A.D. Sanel.....	\$ 412.20
Public Service Co. of N.H.....	2,365.91
Kipp Alarm Co.....	599.13
B & M Heating.....	200.00
Inland Divers.....	21.95
Nynex.....	1,990.69
A T & T.....	1,588.51
The Furst Group.....	6.83
Burns Truck Stop.....	864.64
Covell's Store.....	216.82
Northern N.H. Fire Mutual Aid.....	200.00
Ossipee Mountain Electronics.....	1,046.26
Turners Repair Center.....	38.40
Lewis Oil Co., Inc.....	2,789.75
Fire Tech & Safety of New England.....	307.00
Weeks Memorial Hospital Association.....	83.00
Geo. M. Stevens & Son Co.....	7,737.00
Stratford Hollow Firemen's Association..	635.06
Laurence Hook, Sr.....	20.40
Michael Bennett.....	599.46
William Zanes.....	336.60
Dwayne Donovan.....	337.50
Philip Hurley.....	252.00
Steven Bennett.....	279.50
Craig Hurley.....	201.50
Floyd Bennett.....	162.50
Deborah Routhier.....	102.00
Christopher Routhier.....	36.00
Michael Beaucauge.....	60.00
Jason Moore.....	85.00
Sonya Zanes.....	25.00
Lawrence Curley.....	762.25
Robert Blodgett.....	221.00
Thurman Blodgett.....	211.25
Patrick Curley.....	198.75
Wayne Deyette.....	113.75
Charles Stinson III.....	269.75
Roger Stinson.....	168.00
Seaton Stone, Sr.....	94.25
J. Roger Villa.....	152.75
Corey Stinson.....	230.75
Seaton Stone, Jr.....	81.25
Keith Roy.....	201.50
Peter Roy.....	204.75
Wayne Gilcrist.....	138.00
George Hawkins.....	189.00
James Buffington.....	102.00
Wendy Gilman.....	178.75
Nancy Hartlen.....	39.00
Darlene Perkins.....	97.50
Marion Blodgett.....	75.00
Philip Noyes Co.....	1,921.84
	<hr/>
	\$ 29,251.70

HIGHWAYS-SUMMER & WINTER MAINTENANCE:

N.H. Correctional Industries.....	\$ 22.07
Columbia Sand & Gravel.....	935.51
Emerson & Son, Inc.....	22.36
Arthur Whitcomb, Inc.....	734.06
Kenneth Hook.....	480.00
Grappone Ind. Inc.....	579.50
Colebrook Feeds.....	132.60
Burns Truck Stop.....	28.78
Public Service Co. of N.H.....	319.16
R.N. Johnson.....	452.99
Mary Jane Cantin.....	56.00
The News & Sentinel.....	63.00
Coos County Democrat.....	66.00
Turners Repair Center.....	25.55
Bouchard's Store.....	81.26
P & M Trucking.....	15,840.55
Laurence Hook, Sr.....	29,227.18
	<hr/>
	\$ 49,066.57

GENERAL EXPENSE OF HIGHWAY:

Public Service Co. of N.H.....	\$ 438.20
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SEWER DEPARTMENT:

Clement Knowlton.....	\$ 2,276.55
William Zanes.....	3,442.09
Debra Smith.....	640.81
A.D. Sanel.....	27.03
Public Service Co. of N.H.....	4,221.70
Kipp Alarm Co.....	370.00
Clement Knowlton (Reimbursement).....	11.50
Coos County Democrat.....	74.30
News & Sentinel.....	32.00
Laurence Hook, Sr.....	584.90
Nynex.....	904.47
Welch's Water & Wastewater Services.....	1,820.00
Infilco Degremont, Inc.....	1,099.28
Colebrook Oil, Inc.....	229.26
Burns Truck Stop.....	144.87
Herbert Saunders.....	76.50
Sonya Zanes.....	112.63
Emerson & Son, Inc.....	84.70
State of N.H. D.E.S.....	50.00
White's Septic Service.....	3,250.00
Town of Stratford.....	120.00
Postmaster, N.S.....	64.00
Geo. M. Stevens & Son, Inc.....	851.00
Water Industries.....	1,551.40
Covell's Store.....	3.50
	<hr/>
	\$ 22,042.49

WATER DEPARTMENT:

Public Service Co. of N.H.....	\$	617.42
Treasurer, State of N.H.....		112.00
J & G Mechanical.....		1,176.49
Coos County Democrat.....		120.12
Al's Plumbing & Heating.....		275.33
Daniel Hebert, Inc.....		15.43
Water Rent Collector.....		300.00
Rail Properties Group.....		150.00
John Danais, Co., Inc.....		120.25
Colebrook Oil.....		420.49
Emerson & Son, Inc.....		90.29
Geo. M. Stevens & Son, Inc.....		707.00
Laurence Hook, Sr.....		4,524.40
	\$	8,629.22

WELFARE:

Various.....	\$	1,374.58
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PARKS & RECREATION:

Emerson & Son, Inc.....	\$	12.85
Public Service Co. of N.H.....		71.16
Covell's Store.....		128.61
Colonel Town Babe Ruth Baseball.....		100.00
Colebrook Bambino League.....		100.00
Laurence Hook, Sr.....		239.50
Sonya Zanes.....		214.64
Burns Truck Stop.....		78.42
The Honeywagon.....		339.96
Ladies V.F.W. Post #5243 Santa Fund.....		250.00
	\$	1,535.14

RECYCLING:

Eastern Analytical.....	\$	363.00
Coos County Recycling.....		4,808.20
Sonya Zanes.....		1,489.63
Silk Purse Enterprises.....		1,478.92
News & Sentinel.....		54.00
Plastican, Inc.....		2,650.00
Coos County Democrat.....		62.70
Postmaster, N.S.....		107.52
	\$	11,013.97

SOLID WASTE REMOVAL & TIPPING FEES:

Marsh Waste Services.....	\$	35,742.44
Normandeau Trucking, Inc.....		21,195.24
James River/Crown Vantage.....		1,386.96
	\$	58,324.64

TOWN DUMP:

Sonya Zanes.....	\$	735.25
The News & Sentinel.....		36.00
Laurence Hook, Sr.....		222.00
	\$	<u>993.25</u>

STREET LIGHTING:

Public Service Co. of N.H.....	\$	12,839.68
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LIBRARIES:

Harriet Savage, Library Trustee.....	\$	2,300.00
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TOWN NURSE EXPENSES:

Anita Covey.....	\$	7,000.00
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MEMORIAL DAY, PATRIOTIC PURPOSES:

H.A. Holt & Sons.....	\$	316.50
Victoria Caron.....		50.00
	\$	<u>366.50</u>

FINANCIAL ADMINISTRATION:

Plodzik & Sanderson.....	\$	5,400.00
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FORESTER:

Paul Crosby.....	\$	1,366.40
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REFUNDS:

Kenneth Bushaw.....	\$	10.00
Shiela Hartford.....		12.00
Bernice Lafeuille.....		10.00
Joanne Goodwin.....		20.33
Edward Connary.....		39.00
Thomas & April Allin.....		104.00
Simone Patient.....		8.20
Annette Parrow.....		56.00
Marshall Flanders.....		4.00
Deborah Miles.....		211.35
Leonard & Mary Whiting.....		100.00
David Scott.....		79.65
Gwendolyn Jeffers Houde.....		10.00
Lewis Ruch.....		59.00
Patrick Curley.....		131.05
	\$	<u>854.58</u>

COUNTY TAX:

Treasurer, Coos County.....\$ 69,008.00

CAPITAL RESERVE:

Fire Dept.....\$ 188.00

ARTICLES:

Groveton Ambulance Corp.....\$ 2,000.00
North Country Council..... 637.30
Northern Coos Community Home Health..... 3,500.00
Upper Connecticut Valley Hospital..... 1,000.00
Highways & Bridges..... 25,000.00
Community Mental Health & Developmental.. 950.00
Sta-North..... 400.00
Restoration of Record Books..... 2,991.00
Stratford Stump Dumb Capital Reserve..... 5,000.00
Community Action Program..... 1,500.00
Big Brothers/Big Sisters..... 200.00
Fire Departments Capital Reserve..... 4,000.00
Stratford Ambulance Corp..... 5,000.00
\$ 52,178.30

STRATFORD SCHOOL DISTRICT:

94-95 School Year.....\$ 233,187.00
95-96 School Year..... 300,000.00

TAX ANTICIPATION NOTES PAID:

First Colebrook Bank (Principal).....\$ 315,000.00
First Colebrook Bank (Interest)..... 3,291.85

LONG TERM NOTES & BONDS:

Shawmut Bank.....\$ 31,170.00
Fleet Bank..... 4,431.63

To The Honorable Board of Selectpersons

I want to thank the residents of the Town of Stratford, the Board of Selectpersons and all town officers and employees for your cooperation with the Stratford Police Department. Your backing and support as we carry out our commitments and obligations to law enforcement makes our job a little easier.

The statewide 911 emergency system is working well overall. However, the 911 operators are continuing to receive hang-up calls that dilute the effectiveness of the system and waste precious moments. Please ensure that every call made to 911 is a true emergency. In addition, parents should explain how to use the 911 emergency system to children of all ages. Very young children have sometimes saved their own lives or the lives of others by knowing how to dial 911.

The accident rate in town has remained at the same level as in previous years. Juvenile problems had also remained low, largely because of parental support. Each of you have contributed to making our town a safer place for everyone.

Last year's reduced budget for the police department meant we were even more part-time than in previous years. Our part-time force continues to have three officers on call, all certified by the State of N.H. in the use of firearms and knowledgeable of the laws of the State.

The following complaints reflect call-outs received this year. It does not include complaints or responses made during weekend duty hours, nor does it reflect the wide variety of calls, some routine and other more complex, fielded without a call out.

Respectfully submitted,
John W. White, Chief
Stratford Police Department

Accidents	18
Alarms	9
Break-Ins	5
Fire	6
Speeding Vehicles	4
Untimely Death	1
Missing Child	1
Death Message	1
Power Lines Down	2
Investigations	3
Custody Dispute	1
Drowning	2
Runaway	2
Domestic Dispute	6
Train Derailment	2
Vandalism	2
Mental Person	1
Stolen Bike	1
Assistance to other Depts.	6
Assault	3
Stolen Car	2
Prowlers	1
Assistance to Motorist	5
Burglary	2
Bad Checks	1
Lost Llama	1
Medical Alarm	1
911 Hang-Ups	12

To The Honorable Selectboard and the Residents of the
Town of Stratford, N.H.

Public Health Report for the 1995 Year

A total of 1778 calls were made to the area residents in
their homes, or at other locations as the need.

As we now are aware of, Home Care is progressing as the
stable nursing care for patients discharged from
hospitals and from doctors offices and clinics after
check ups.

In the past many of these patients were required to remain
in hospitals for extended periods of time or admitted to
Nursing Homes. Now they are returned to their homes with
the knowledge that they will be followed closely by
personnel in the field of home care.

I wish to extend my sincere thanks to the staff of the
Northern Coos Community Health Association, the town's
ancillary health group for their support and cooperation
in the sharing of information and time in the care of
our area residents.

Respectfully submitted,
Anita B. Covey, RN

STRATFORD AMBULANCE CORP ANNUAL REPORT

Between January 1, 1995 and December 31, 1995 Stratford Ambulance responded to 52 Ambulance requests. Just as a reminder the boundaries that Stratford Ambulance covers is south as far as Columbia. Of course we would go to other areas as requested should there be a need. Please keep in mind that when the ambulance is called to the scene we must go to the nearest appropriate facility depending on the patients condition. In other words if we are asked by the patient or their family to take them to Lancaster Hospital, we can do that if we get clearance from medical control and the patients condition will not be affected by the extra distance traveled. We appreciate the supports the town's people have given this past year.

I am pleased to announce that due to donations made to the Stratford Ambulance Corp by friends and family of the Edward Smith we purchased a new back board in his memory. The backboard has a plaque on it that states it is in his memory.

Stratford Ambulance Corp now has 12 members, all of which are EMT's we also have Brenda Phillips who is an EMT-1 which allows her to do other things that the rest of us cannot do, such as start an IV and administer certain types of medications.

The Officers of Stratford Ambulance Corp are as follows:

- President - Robert Curless
- V. President - Tracy Walling
- Secretary - Brenda Marquis
- Treasurer - Keith Fellows
- Training Officer- Lynda Paquette

On behalf of the Stratford Ambulance Corp I would like to express our appreciation for all of your supports.

Robert Curless/ss
President-Stratford Ambulance Corp.

NORTH COUNTRY COUNCIL

1995 ANNUAL REPORT

This last year has been a year of great growth for the Council. The high point of the year came with North Country Council's move to the new regional resource center on November 1. The center will provide expanded information data and resources. It will bring together under one roof public technical assistance providers, businesses and non-profits for regional advocacy and partnership. The new center, located at the Rocks Estate in Bethlehem, offers conference facilities, electronic network connections and technical assistance.

It has also been a very productive year for the regional transportation planning program. We have undertaken a scenic byway project in the Connecticut River Valley involving 13 towns, and will in the near future expand this effort to the remaining 38 towns in the region. We have also completed a list of projects to be included in the state ten-year highway plan. We have completed the North Country program for transportation enhancement funding and have been active in transportation projects at the local and regional level.

We have had a successful public works development program this year. Littleton's industrial development project and Conway's sewer project are underway. We have started the work to fund a sewer expansion project in Haverhill and a water development project in Berlin. The total of these 4 projects exceeds \$6.5 million. In addition, we have provided detailed engineering assistance and leadership on 16 additional projects across the region totaling \$10 million.

The Council hosted the third annual Ingenuity Fair which exhibited the manufacturing and business creativity of the North Country to 10,000 visitors. We also conducted our fourth annual business survey of the 3000+ businesses in the region. We have been working on the development of a regional commercial kitchen with the town of Lancaster and the state Rural Development Council. We also have updated the NCC industrial marketing video with support and assistance from DRED and Fleet Bank.

The Council continues to be actively involved in telecommunications, from a legislative and coordinative role. In addition, we have been participating in a variety of statewide forums to make sure our telecommunication needs as a region are being heard.

Recognizing that adequate and affordable health care is an essential component of the region's economic infrastructure, the Council is committed to supporting and facilitating regional efforts to improve the coordination and delivery of health care services. Our involvement has been prompted by our work with CHOICE, Inc., a non-profit education and cost containment organizations that is affiliated with the NHMA. In that same period of time, we've been meeting with local health care providers to get their views on the region's health care practices, problems, and potential solutions.

On the solid waste front, the Council is providing solid waste technical assistance to all member towns on solid waste and recycling issues.

We have continued our commitment to community planning assistance. We have provided 4 training sessions in the region for local planning boards. We have also provided project assistance to 17 towns on local land use, planning and design issues and have worked with virtually every town in the region to answer short-term planning questions.

North Country Council is participating in a national demonstration highway planning corridor project with three other regional planning commissions along Route 16 under the auspices of the NH Department of Transportation. Our segment of this project involves approximately 90 miles of Route 16 beginning at the southern end of the Mt. Washington Valley and ending in Wentworth Location. The project involves an intensive land use and transportation assessment and will be both GIA and data base formatted. The public participation process has been designed to involve all the communities along the corridor to develop innovative land use and traffic management recommendations.

This coming year promises to build on the progress of 1995. We will see the growth and development of the regional center, the establishment of a business resource library and a community design center in cooperation with several major universities. On behalf of the Board of Directors of NCC, we thank you for your involvement in the Council and we look forward to serving you in 1996.

Sincerely,
Preston S. Gilbert/ss
Executive Director

UPPER CONNECTICUT VALLEY MENTAL HEALTH SERVICES
AND VERSHIRE CENTER

1995 FACT SHEET

UPPER CONNECTICUT VALLEY MENTAL HEALTH CENTER:

For many years, UCVMH & Developmental Services has provided northern New Hampshire with quality care. We are a private, non-profit agency serving an area that ranges from Pittsburg to Stark, as well as bordering Vermont towns.

We provide mental health emergency services 24 hours a day, counseling, evaluations (inc. Attention Deficit & Hyperactivity assessments), drug and alcohol treatment, consultation, education, medication evaluations and treatment & community outreach services. We offer both individual & group treatment. The services we provide are confidential to those receiving them. Fees are charged for all services provided, & most services are covered by most insurance plans. Sliding fee arrangements are available.

We also provide supportive housing services to individuals with disabilities, enabling them to live as independently as possible in their local community.

From July 1994 to June 30, 1995, UCVMHC provided the following services to 71 Stratford residents:

381 Individual Therapy Visits, 275 Family Therapy Visits, 152 Group Therapy Visits, 69 Emergency Treatment Visits, and 15 Psychiatric Evaluations. A total of 892 visits at the total charges for services being \$86,326.*

* We average about 59% collection of fees which are charges.

VERHSIRE CENTER:

Vershire Center has provided vocational & social training as well as support to individuals with disabilities for the past 25 yrs. 50 individuals from the local geographic area benefit from services. Numerous community employers work closely with the Center to provide meaningful paid work & social opportunities to the individuals we service.

Presently, Vershire has community sites operating at the Balsams Hotel & Ethan Allen. Individual placements are also associated with 40 local employers & businesses.

Vershire provides transportation to individuals we serve who reside in Stark, Pittsburg & points in-between & we log over 300 miles each day.

We appreciate the support of Stratford voters to allow UCVMHC & Vershire Center to continue to provide easily accessible & quality programming to serve residents experiencing mental health problems or who have developmental service needs. For further information please call 237-4955.

NORTHUMBERLAND AMBULANCE CORP

Dear Board Members:

Thank you for your 1995 contribution to the Northumberland Ambulance Corp. These funds help to insure that the service our communities rely on can continue.

The Town of Northumberland has decided that contribution amount to the Ambulance Corp shall remain at the same rate as 1995 contributions. North Stratford's contribution for 1996 will be \$2,000.00.

An agreement with the Town of North Stratford for Ambulance service for 1996 is attached. We are requesting that a signed agreement be returned to Northumberland Town Office as soon as possible & that payment in full be made within 30 days of agreement acceptance.

The Ambulance will continue to serve only those communities with whom there is an agreement except in a backup situation.

If you have any questions or concerns about the ambulance service, please direct them to the Ambulance Corp Director, Gordon Armstrong. If you have any questions or concerns about the services fees, please direct them to the Northumberland Board of Selectmen.

Thankyou for your support

Sincerely

Northumberland Board of Selectmen

BIG BROTHERS/BIG SISTERS OF NORTHERN NEW HAMPSHIRE

Dear Friends:

This letter is a request on behalf of Big Brother/Big Sisters of Northern NH for funding assistance from your town to help this program, under the sponsorship of Tri-County Community Action Programs, Inc. serve the youth in this area. For 1996 we would like to request again a \$200.00 appropriation to be approved from your town.

Over the past year we have greatly increased our services in the north country, and are happy to report that program wide we are supervising more than 30 match relationships that is, 30 children who spend time each week with a Big Brother or Sister in planned activities. Of these 30+ matches, many are new which means more kids than ever have been served. With your support and encouragement the children in our program will continue to enjoy the benefits of spending time with their adult mentor friends, and will grow into stable and responsible young adults themselves. If you have any questions, please contact me. Thank you so much for your help & consideration.

Kipp Cooper/ss
Program Director

TRI-COUNTY COMMUNITY ACTION

Because of your support & that of other surrounding towns, we were able to keep our Colebrook Outreach Office open through the entire year. As a result, we were also able to leverage the following funds and/or provide the following services or products to the low-income people of Stratford.

	Households	Individuals	Amount
FEMA (Emergency Food & Shelter)	5	22	\$ 765.93
USDA (Food products/retail value)	140	343	1196.26
Client Services Fund & Pantry	70	185	930.50
Volunteer Hours	0	0	97.75
Outreach total	<u>215</u>	<u>550</u>	<u>\$2990.44</u>

Please note that these funds are in addition to the approx. \$4,000. Community Services Block Grant matching funds that are applied to each Outreach Coordinator's salary & Other local office expenses.

Fuel Assistance & Weatherization

	Households	Individuals	Amount
Fuel Assistance	45	131	\$16,979.91
Weatherization	<u>3</u>	<u>N/A</u>	<u>3,599.48</u>
Energy Totals	48	131	\$20,579.39
Grand Total all assistance	263	681	\$23,569.83

In summary, this past year, we have served 681 households of 263 people, provided 157 client services units, in addition to assisting area families with approximately \$23,569.83 in direct services or products.

OUTREACH REPORT

Last year, the following assistance (Client service units) were provided by the CAP Outreach Program in Stratford.

Client Service Units	
Food	62
Energy	36
Housing	26
Budget counseling	1
Health	15
Income	3
Other	14
Total	<u>157</u>

REPORT TO THE CITIZENS OF COUNCIL DISTRICT ONE

As Executive Councilor for District One, it is a privilege for me to communicate with the citizens of this town and area which are a part of District One of 98 towns and four cities.

The five member Executive Council is at the top of your Executive Branch of Government. The NH House and Senate make laws and pass into law a budget. It is then the constitutional and lawful duty of the Governor & Council to carry out those laws and budget. The entire Judicial Branch of judges are all nominated by the Governor and confirmed by the Council. The Governor & Council also nominate and confirm 267 Commissioners and Directors to terms of office in the various state executive branch departments.

The Governor & Executive Council also are required by law to nominate & confirm dozens of citizens to various volunteer boards and commissions. If anyone is interested in serving, they should forward their resume directly to Governor Merrill or my office at the State House. A list of these boards & commissions may be obtained by calling my State House Office at 271-3632.

The year ahead will prove challenging in the area of town, county & state administration of the recently passed House Bill 32 which reallocates, reorganizes most of the Health & Human Service Department of NH State Government. It is extremely important that local & county officials stay in close touch with their State Senators & State Representatives. I have asked Health & Human Services Commissioner Terry Morton to appoint at least 15-20 people from each county to act as advisers to this office as commission. If any of you are interested in serving, please call his office direct 1-800-852-3345 Ext. 4331 or send him a note at his office on Hazen Drive, Concord, NH 03301 expressing your interest.

As of this writing there is still about \$270,000 waiting to be matched by local dollars in the Economic Development Matching Grant Program & \$275,000 waiting to be matched in the Joint Tourist Promotional Program. Both of these programs can be accessed by calling 271-2411.

Some 9 million dollars is waiting at the Office of State Planning (Tel.# 271-2155) in the Community Development Block Grant Program. A town, county, regional economic development council or other regional group is eligible to apply.

The Governor's Advisory Commission on Intermodal Transportation has submitted our recommendation to the Governor on various projects submitted to us by towns and regional planning commissions. It is now up to the Governor to submit his recommendations to the House and Senate by February 15, 1996 and then it's up to those two bodies of state government as to the final disposition of the plan. I don't look for much in the way of new highways, bridges and transportation projects due mainly to lack of money. Hopefully, we'll be able to keep in good repair the transportation system we've got.

It is amazing the advice and technical assistance available in State Government to citizens, businesses, and local municipalities. The Office of Industrial Development has a very attractive brochure listed technical, financial and community resources available for the asking by calling 271-2411.

Should my office be of help in matters relating to the Executive Branch, please know that I welcome the opportunity to respond. It is a pleasure to serve you.

Raymond S. Burton
State House - Room 207
Concord, NH 03301
Office - 603-271-3632
Home - 603-747-3662

ANNUAL REPORT

**Of the
SCHOOL DISTRICT
OF THE TOWN OF**

STRATFORD, NH

For the Fiscal Year Ending

June 30, 1995

**ANNUAL SCHOOL REPORT
SCHOOL DISTRICT OF STRATFORD, NH**

Fiscal Year Ended June 30, 1995

ORGANIZATION/ADMINISTRATION

School Board

Wilbur Covell

Rene Routhier
Chairperson

Michael Martin

Superintendent of Schools

Robert C. Mills - Tel. 636-1437

Business Manager

Peggy L. Goodale

Principal

Kent H. Forty

Treasurer

Gloria LaCasse

Moderator

Stephen LaFrance

Clerk

Patricia Allin

Auditor

Grzelak and Company, P.C.
Laconia, NH

**SCHOOL WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of Stratford, qualified to vote in district affairs:

You are hereby notified to meet in Stratford Town Hall in said district on Tuesday, March 12, 1996, at 10:00 o'clock in the forenoon until 6:00 o'clock in the evening for the reception of your ballots under the non-partisan ballot system.

1. To choose by non-partisan ballot the following district officers for the ensuing year: a moderator, a district clerk, a district treasurer and one member of the school board for the ensuing three years.

Given under our hands at Stratford this 22nd day of February, 1996.

SCHOOL
BOARD

Rene Routhier

Wilbur Covell

Michael Martin

A True Copy of Warrant - Attest:

Rene Routhier

Wilbur Covell

Michael Martin

SCHOOL
BOARD

**SCHOOL WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of Stratford qualified to vote in district affairs:

You are hereby notified to meet in the Stratford Public School Gymnasium in said district on Monday, March 11, 1996, at 7:30 in the evening to act upon the subjects hereinafter mentioned.

1. To hear reports of agents, auditors, committees or officers heretofore chosen and pass any vote relating thereto.
2. To see if the district will vote to accept the provisions of the Federal and State School Lunch Program and to appropriate such funds as may be made available to the district under said program. Further, to see if the district will authorize the School Board to make application for such funds and to expend the same for such purposes.
3. Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?
4. To see if the district will vote to approve the cost item included in the collective bargaining agreement reached between the Stratford School Board and the Stratford Teachers Association which calls for the following increases in salaries and benefits:

<u>Year</u>	<u>Estimated Increase</u>
1996-97	\$29,672
1997-98	\$28,526

and further to raise and appropriate the sum of \$29,672.00 for the 1996-97 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior

fiscal year. The board recommends this appropriation.

5. To see if the district will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to purchase and install new windows in a section of the original school building and to authorize the withdrawal of said sum from the Capital Reserve account created for replacement/improvement of the boiler and for major reconstruction and repairs to the school (March, 1979). The school board recommends this appropriation.
6. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the district.
7. To transact any other business that may lawfully come before said meeting.

Given under our hands at Stratford this 22nd day of February, 1996.

SCHOOL BOARD
Rene Routhier
Wilbur Covell
Michael Martin

A True Copy of Warrant - Attest:

Rene Routhier
Wilbur Covell
Michael Martin
SCHOOL BOARD

**STRATFORD SCHOOL DISTRICT
DETAILED STATEMENT OF PAYMENTS
FOR 1994-95**

<u>1000 INSTRUCTION</u>		\$616,094.76
<u>1100 REGULAR PROGRAMS</u>		
110 Teachers' Salaries		451,026.25
111 Aides' Salaries		5,308.90
120 Substitute Teachers		8,840.00
210 Health Insurance		55,939.97
213 Life & Disability		4,710.91
214 Workman's Comp.		6,949.00
220 Employees' Retirement		407.71
222 Teachers' Retirement		8,525.20
230 FICA		35,588.21
260 Unemployment Comp.		2,568.24
270 Tuition Reimbursement		1,399.53
310 Other Instruction		317.00
LaFond, C.	20.00	
McHale, L.	275.00	
Stratford Hot Lunch	22.00	
390 Other Prof. & Tech		5,040.00
Leighton, R.	4,550.00	
Driver Ed Student Ref.	490.00	
440 Repairs & Maintenance		5,081.76
Anne Coone	74.00	
Strat Stud Activ Fund	57.00	
Porter Office	4,950.76	
580 Expense/Travel		249.50
McEvoy, L.	131.50	
Nature's Classroom	100.00	
NH Music Educ	18.00	
610 Supplies		14,689.96
A & B Computers	265.00	
ABC School Supply	60.83	
Adirondack Direc	127.00	
Ames Dept. Store	95.48	
Beckley-Cardy Co.	768.50	
Berquist, S.	481.61	
BFS & Wicwas Press	38.50	
Boston, J.	23.39	
Carpet Barn	26.22	
Central Paper	169.50	
Chaselle	1,678.47	
Claris Music, LTD	59.29	
Colebrook Office	73.98	
CTR for Innovations	11.74	
Cuisenaire Co.	22.80	
D.C. Heath	9.78	
Delta Education	56.34	
Eastern Musical	152.50	
Films F/Humanities	108.00	
Follett Corp.	205.95	

Frank Owen	30.00	
Frey Scientific	93.15	
Gig Press	25.00	
Good Apple	75.65	
H.W. Wilson Co.	150.00	
Haldeman, J.	110.24	
Harcourt Brace J	324.05	
Hayes Sch Pub.	23.55	
Highsmith	29.99	
ITP Distribution	204.29	
Instructor Book	59.88	
J.L. Hammett	237.66	
J.W. Pepper	267.86	
Judy Instructo	31.35	
LaCasse, G.	38.06	
Lancaster Hardware	67.13	
Long's Electronics	80.40	
Lyons	23.95	
McEvoy, L.	57.92	
McKenzie, B.	67.69	
Miller Ceramics	240.72	
Nasco	106.68	
Nason, K.	46.47	
NCEF	14.50	
NCEF - Refund	- 720.00	
NH Agriculture	119.00	
NH Ag in the Classr	56.50	
NH Music Festival	80.00	
Odyssey of the Mind	135.00	
Passion Sports	487.24	
Perfection Learn	155.07	
Porter Office	818.90	
Rock n Learn	11.95	
Roth, K.	67.24	
Sax Arts & Crafts	821.19	
Science Kit, Inc.	2,952.63	
Shapes Etc.	31.41	
Sherman Specialties	47.95	
Show Board	47.58	
Steck Vaughn	69.08	
Stratford High S	200.00	
Strat High Sch Activ	26.98	
The Facilitator Center	430.00	
The Teach & Learn	118.76	
Theme Units	16.94	
Title II Grant Refund	- 200.00	
Triarco	1,540.26	
Village Book Store	20.46	
Weekly Reader	54.00	
Western Psychological	52.25	
Winger	408.50	
620 Food		71.83
Roth, K.	71.83	

630	Textbooks		8,048.00
	Boston, J.	117.03	
	Dartmouth Book Store	36.54	
	Educ. Publishing	2,083.43	
	Follett Educ.	705.57	
	Frank, P.	15.47	
	Good Apple	184.13	
	Haldeman, J.	36.70	
	Harcourt Brace J	959.97	
	Heath, D.C.	1,891.95	
	Holcomb's	- 11.00	
	Kaplan School Supply	44.68	
	MacMillan/McGraw Hill	413.22	
	NCEF Grant Refund	- 500.00	
	Perfection Learning	743.33	
	Reading Fun LTD	20.98	
	Roth, K.	275.08	
	Scholastic	129.72	
	Social Studies S	375.67	
	Scott Foresman	27.81	
	Sundance Publishing	116.49	
	Title II Grant	- 26.07	
	Village Book Store	243.25	
	Walch, J. Weston	69.55	
	Winger	94.50	
640	Periodicals		330.00
	Newsweek	330.00	
741	Add'l Equipment		300.00
	McEvoy, L.	200.00	
	Winger	400.00	
	PTA Refund	- 300.00	
742	Replacement Equipment		241.29
	Chaselle	217.45	
	Haldeman, J.	23.84	
810	Dues/Fees		461.50
	Hoffman, S.	80.00	
	Music Ed Nat'l Conf.	62.00	
	NH Music Educator	45.00	
	Nature's Classrm Ref.	- 150.50	
	Stratford High School	67.00	
	Winnesqam Reg Sch.	16.00	
	Youth & Govnmt.Prog.	342.00	
<u>1200</u>	<u>SPECIAL EDUCATION</u>		<u>212,976.21</u>
110	Teachers' Salaries		21,084.08
111	Aides' Salaries		39,590.53
210	Health Insurance		5,938.94
213	Life & Disability		224.23
214	Workman's Comp.		1,006.00
220	Employee's Retirement		430.81
222	Teachers' Retirement		374.55
230	FICA		4,860.95
260	Unemployment Comp.		318.68
390	Other Prof. & Tech.		22,156.24

	ARC-NH	35.00	
	Easter Seal Society	1,360.37	
	Hitchcock Clinic	45.00	
	North Country Ed.	20,553.23	
	Northum Sch Dist.	3,659.65	
	Northum Sch Dist. Ref.	-1,369.00	
	Stark Sch Dist. Refund	- 142.51	
	SAU 20 Refund	-5,598.00	
	SAU 58 Refund	-1,100.00	
	Trilight Foundation	450.00	
	Weeks Memorial Hosp.	4,262.50	
519	Other Transportation		3,185.60
	Fortin, N.	40.25	
	LaCasse, L.	2,866.85	
	McGadden, K.	83.00	
	Riff, W.	85.00	
	Vershire	110.50	
561	Public Tuition		3,511.20
	Northu Sch Dist.	3,511.20	
569	Tuition/Private		108,317.76
	Easter Seal Society	15,052.62	
	First Step Day Care	310.20	
	IBRT Brattleboro	15,052.62	
	NH Treasurer	1,746.05	
	Pike	8,311.98	
	Pine Haven Boys Ctr.	62,781.05	
	SAU 35	4,500.00	
	Dr. Frankl Prkns Sch	563.24	
580	Expense/Travel		407.50
	Eddy, P.	26.00	
	Lane, L.	603.50	
	SAU 58	- 323.00	
	Stark Refund	- 8.00	
	Trace	109.00	
610	Supplies		267.20
	Chaselle	36.80	
	Colebrook Office Sup.	5.95	
	National School Prod.	69.25	
	Pyramid Art Supply	76.25	
	Remedia Pub.	78.95	
630	Textbooks		1,301.94
	Educational Insights	87.94	
	Houghton Mifflin Co.	99.25	
	New Eng.Dairy & Food	17.05	
	Scholastic	337.05	
	Steck-Vaughn Company	230.85	
	Stevenson Learning	529.80	
<u>1300</u>	<u>Vocational Education</u>		85,311.18
110	Teachers' Salaries		61,238.78
210	Health Insurance		9,757.50
213	Life & Disability		703.27
214	Workman's Comp.		500.00
222	Teachers' Retirement		1,623.13

230	FICA		4,684.70	
260	Unemployment Comp.		203.36	
561	Tuition/Public		1,977.48	
	Littleton School Dist.	693.93		
	WMRHS	1,283.55		
610	Supplies		2,481.21	
	Electronix Express	158.85		
	Merriam Graves	45.00		
	P A Hicks & Son	68.41		
	Perras Lumber Co.	407.96		
	Pitsco Catalog D.	861.04		
	R. Brooks Auto	14.76		
	The Re-print Corp.	199.74		
	Woodworkers Warehouse	725.45		
620	Food		250.00	
	Senior Citizen Meals	250.00		
630	Textbooks		1,891.75	
	ITP Distribution	2,025.50		
	Business Stimul.	26.25		
	Films for Humanities	120.00		
	NCEF-Grant	- 280.00		
<u>1400</u>	<u>Co-Curricular</u>			21,592.69
121	Extra-Curricular Salaries		10,300.00	
222	Teachers' Retirement		249.73	
230	FICA		787.98	
310	Other Instruction		2,600.00	
	Stratford Activ.	2,600.00		
513	Transportation		5,650.43	
	Nugent Motor Co.	4,447.68		
	Coppinger, A.	584.00		
	Gilbert, M.	90.00		
	Garson, H.	148.75		
	Hoffman, S.	91.50		
	Lane, L.	116.00		
	McEvoy, L.	135.00		
	NCEF	37.50		
580	Expense/Travel		97.75	
	Baldwin, S.	97.75		
610	Supplies		1,151.80	
	Keith's II Sport Goods	48.25		
	Hill's Warehouse Sport	1,103.55		
810	Dues/Fees		755.00	
	Nat'l Assoc. Sec.	65.00		
	NHIAA	690.00		
<u>2120</u>	<u>Guidance</u>			32,986.81
110	Salary		25,099.88	
210	Health Insurance		4,878.75	
213	Life & Disability		209.35	
222	Teachers' Retirement		374.53	
230	FICA		1,910.14	
260	Unemployment Comp.		119.12	
580	Expense/Travel		25.00	
	Lane, L.	225.75		

	SAU 58 - Refund	- 200.75	
630	Textbooks		370.04
	CFKR Career Mate	59.92	
	Colebrook Office Sup.	28.45	
	Community Interv	47.80	
	Jist Works	100.93	
	Mar & Co. Prod.	132.94	
<u>2130</u>	<u>Health Services</u>		9765.29
110	Salary		7,855.90
222	Teachers' Retirement		124.87
230	FICA		600.88
260	Unemployment Comp.		19.12
390	Other Prof. & Tech.		643.50
	Indian Stream	358.00	
	Boynton, J.	285.50	
440	Repairs & Maintenance		65.00
	Professional Aud.	65.00	
610	Supplies		456.02
	National Health	348.37	
	Boundtree	107.65	
<u>2210</u>	<u>Improvement of Instruction</u>		3,585.38
320	Instructional Improvement		2,603.50
	ARC - NH	35.00	
	Adams, S.	160.00	
	Baldwin, S.	213.00	
	Haldeman, J.	35.00	
	Lesley College	170.00	
	McEvoy, L.	220.00	
	NHAITC	40.00	
	NHASP	165.00	
	NHATFL	45.00	
	NHSAA	65.00	
	NH School Boards	137.50	
	North Country Ed.	546.00	
	Stratford Student Act.	65.00	
	Teacher Created Mat.	198.00	
	Tech Prep Conf.	135.00	
	Trace	109.00	
	Treasurer, NH	20.00	
	Tri-County Headstart	55.00	
	University of NH	100.00	
	Winnacunnet High Sch.	90.00	
580	Expense/Travel		981.88
	Baldwin, S.	25.75	
	Berquist, S.	71.00	
	Berrigan, B.	75.00	
	Farnsworth, A.	10.50	
	Frank, P.	16.25	
	Hoffman, S.	131.32	
	Lumberjack Food	60.00	
	McEvoy	13.94	
	Northu Sch Dist.	- 103.12	
	Sheraton Tara	206.24	

	Stratford Activ Fund	475.00	
<u>2220</u>	<u>Educational Media</u>		40,190.39
110	Salary		26,099.85
210	Health Insurance		1,806.96
213	Life & Disability		209.35
222	Teachers' Retirement		499.42
230	FICA		1,996.68
260	Unemployment Comp.		69.12
440	Repairs & Maintenance		1,606.78
	A & B Computers	100.00	
	North Country Ed.	1,373.16	
	Troll Associates	133.62	
450	Rent		2,163.00
	Info Access Co.	777.00	
	NCEF	1,386.00	
610	Supplies		246.82
	Highsmith	51.81	
	Long's Electronics	75.01	
	NCEF	116.50	
	Rosen Review Program	3.50	
630	Textbooks		3,740.36
	Children's Press	675.69	
	Barnes & Noble	183.01	
	Dartmouth Book Store	447.52	
	Eastern Book Co.	294.30	
	Farnsworth, A.	438.50	
	Granite Impex	99.00	
	Grolier Yearbook	583.00	
	Hothe & Company	44.48	
	Media Source	62.29	
	National Geographic	157.40	
	Perma-Bound	250.27	
	Rosen Publications	36.66	
	Steck-Vaughn	91.18	
	Storyhouse Corp.	288.60	
	University Book Serv.	88.46	
640	Periodicals		849.19
	Boston Globe	126.00	
	Caledonian	88.00	
	Ebsco Subscription	563.19	
	Union Leader	72.00	
742	Replacement Equipment		902.86
	Long's Electronic	902.86	
<u>2310</u>	<u>School Board Services</u>		53,523.68
110	Salaries		1,975.00
230	FICA		151.11
260	Unemployment Comp.		12.00
390	Other Prof. & Tech.		46,003.21
	Boynton, J.	2,233.00	
	Grzelak & Co.	1,475.00	
	Liebl Printing	937.50	
	McLane, Graf, RA	40,906.11	
	Northumberland S	444.60	

	York Land Service	7.00	
522	Liability Insurance		1,806.00
	NH School Boards	1,806.00	
532	Postage		382.00
	Federal Express	14.00	
	SAU 58	368.00	
540	Advertising		870.41
	Caledonian Record	90.00	
	News & Sentinel	64.25	
	North Country Pub.	42.75	
	School Administration	452.41	
	Union Leader Corp.	221.00	
810	Dues/Fees		2,323.95
	NH School Boards Assn.	2,323.95	
<u>2320</u>	<u>SAU Services</u>		43,610.00
351	Management Services		43,610.00
<u>2400</u>	<u>School Admin. Services</u>		71,677.46
110	Salaries		39,241.83
115	Secretaries' Salaries		14,044.80
116	Summer Secretary's Salary		1,390.50
210	Health Insurance		5,725.59
213	Life & Disability		259.41
220	Employees' Retirement		466.49
222	Teachers' Retirement		934.29
230	FICA		4,198.09
260	Unemployment Comp.		169.12
270	Tuition Reimb.		668.00
532	Postage		1,172.80
	Goodale, P.	50.00	
	Smith, D.	450.00	
	U.S. Postal Service	672.80	
550	Printing/Binding		984.08
	Gig Press	360.00	
	Josten's	228.58	
	M/S Printing	340.50	
	Northland Press	55.00	
580	Expense/Travel		618.10
	Smith, D.	618.10	
610	Supplies		1281.30
	Ames	12.98	
	Colebrook Office	232.06	
	Communication Interv.	289.42	
	Eden Enterprises	126.00	
	Goulet Communications	289.00	
	J.L. Hammett	117.24	
	M.S. Printing	214.60	
810	Dues/Fees		523.06
	NHASP	430.00	
	NHSBA	50.00	
	Northu Sch.	43.06	
<u>2540</u>	<u>Operation/Maintenance</u>		159,675.33
110	Salaries		34,934.32
120	Substitutes' Salaries		616.00

210	Health Insurance		3,613.92
214	Workman's Comp.		500.00
220	Employees' Retirement		1,101.73
230	FICA		2,719.57
260	Unemployment Comp.		169.12
431	Disposal		8,391.66
	Hook, L.	675.00	
	Marsh Waste	1,146.60	
	Norab	2,828.08	
	Rapid Rubbish Removal	3,741.98	
440	Repairs & Maintenance		49,806.02
	Bigelow Paving	14,695.50	
	Burn's Exxon	126.88	
	Dan's Glass &	30.00	
	Goulet Communications	585.00	
	Hebert, D.	8,126.59	
	Inland Divers	76.50	
	John L. Carter Sprin.	23,250.00	
	Kipp Alarm Service	1,910.45	
	Lesperance, J.	55.25	
	Martin's Agway	41.10	
	NH State Treas.	70.00	
	Orin Holman	50.00	
	Porter Office	52.35	
	Secondwind Environm.	210.00	
	The Honeywagon	113.20	
	Town & Country	413.20	
521	Property Insurance		6,467.00
	NH School Boards	7,477.00	
	First NH Invest.	-1,460.00	
	Lakes Region Educ.	450.00	
531	Telephones		4,963.69
	AT&T	462.52	
	Furst Group ATT	771.51	
	Goulet Communications	341.00	
	Nynex	3,388.66	
610	Supplies		15,856.93
	Balsam's Spring Water	134.50	
	Boydston, H.	13.98	
	Colebrook Chain	186.92	
	Debanville's	37.26	
	Ducret's Sporting	26.46	
	Emerson & Son	2,401.24	
	Hillyard Chemical	2,864.28	
	Kenco	3,713.38	
	Kipp Alarm	803.00	
	Martin's Agway	41.10	
	Norab Services	4,704.14	
	North Country Florist	477.76	
	Perras Lumber	206.56	
	Shiffler Equip. Sales	246.35	
652	Electricity		17,639.40
	Boydston, H.	75.00	

	Havrda, N.	75.00	
	PSNH	17,489.40	
653	Fuel		9,320.45
	Munce's Superi.Ref.	-1,061.95	
	Stiles Fuel	10,382.40	
657	Bottled Gas		787.02
	Amerigas	787.02	
810	Dues/Fees		2,788.50
	Lesperance, J.	28.50	
	Town of Stratford	2,760.00	
<u>2550</u>	<u>Transport Service</u>		51,270.27
110	Salaries		16,390.63
120	Salaries Sub.		18.75
230	FICA		1,255.34
260	Unemployment Comp.		119.12
513	Transportation		30,597.73
	Boydston, H.	6.99	
	Burt, V.	3,948.71	
	Deblois, R.	72.25	
	Fortin, N.	115.00	
	Frank, P.	56.50	
	Frizzell, M.	202.50	
	Harding, B.	70.00	
	Hoffman, S.	85.50	
	I.R.S.	5,954.40	
	Joyce, W.	36.50	
	Lane, L.	173.25	
	Langlois, D.	480.50	
	McEvoy, L.	84.00	
	Nason, K.	110.00	
	Riff, W.	51.00	
	Havrda, N.	495.00	
	Lesperance, J.	70.75	
	Normandeau Trucking	248.12	
	Northum'd Sch. D.	3,591.91	
	Nugent Motor	13,893.60	
	Smith, D.	851.25	
656	Diesel		2,888.70
	Burn's Exxon	16.67	
	Munce's Superior	2,872.03	
<u>5100</u>	<u>Debt Service</u>		84,890.00
	Shawmut Bank	84,890.00	
<u>5240</u>	<u>Transfer to Food Service</u>		3,791.96
	Strat Sch Meal Prog.	3,791.96	

**STRATFORD SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1995**

ASSETS	General	Special Revenue	Food Service	Capital Reserve
Cash	\$ 74,458.03			\$85,594.00
Investments				
Interfund Receivables	10,559.45			
Intergovernmental Receivables		2,761.23	8,517.00	
Other Receivables	<u>1,937.99</u>			
Total Assets	\$ 86,955.47	\$ 2,761.23	\$ 8,517.00	\$85,594.00
LIABILITIES				
Interfund Payables	462.94	2,189.48	8,369.97	
Intergovernmental Payables				
Other Payables	28,532.82	571.75	147.03	
Deferred Revenues				
Total Liabilities	\$ 28,995.76	\$ 2,761.23	\$ 8,517.00	
FUND EQUITY				
Unreserved Fund Balance	<u>\$ 57,959.71</u>	<u>0.00</u>	<u>0.00</u>	
Total Fund Equity	<u>\$ 57,959.71</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 86,955.47</u>	<u>\$ 2,761.23</u>	<u>\$ 8,517.00</u>	<u>\$85,594.00</u>

STATEMENT OF REVENUES FOR FISCAL YEAR ENDED JUNE 30, 1995
STRATFORD SCHOOL DISTRICT

	<u>General</u>	<u>Special</u>	<u>Food</u>	<u>Capital</u>
		<u>Revenue</u>	<u>Service</u>	<u>Reserve</u>
LOCAL				
Current Appropriation	\$ 533,187.00			
Tuition, LEA inside NH	1,000.00			
Tuition, LEA outside NH	304,844.16			
Driver Education Tuition	2,940.00			
Earnings on Investment	1,722.82			
Food Service	74.40		\$33,034.03	
Other Local Revenue	843,768.38	-0-	\$33,034.03	-0-
TOTAL LOCAL REVENUE	\$ 843,768.38			
REVENUE FROM STATE SOURCES				
Foundation Aid	\$ 602,565.64			
School Building Aid	38,906.22			
Vocational Transportation	1,670.50			
Driver Education	2,100.00			
Catastrophic Aid	<u>26,898.48</u>			
TOTAL REVENUE - STATE	\$ 672,140.84	-0-	-0-	-0-
REVENUE FROM FEDERAL SOURCES				
Elem./Secondary (ECIA) -Chap.2		\$ 2,483.40		
Vocational Education (Other)				
Child Nutrition Programs			\$48,175.00	
Elem/Secondary Educ Prog (Misc)		1,841.00		
Elem/Secondary Educ Prog (Other)		1,436.83		
Medicaid Reimbursement	<u>1,755.07</u>			
TOTAL REVENUE - FEDERAL	\$ 1,755.07	\$ 5,761.23	\$48,175.00	-0-
OTHER SOURCES				
Sale of Bonds and Notes				
Transfer from General Fund			\$ 3,791.96	
Transfer from Capital Reserve Fund				
TOTAL REVENUE	\$1,517,664.29	\$ 5,761.23	\$ 85,000.99	-0-

GENERAL FUND: STATEMENT OF EXPENDITURES
For the Fiscal Year Ended June 30, 1995

	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Instruction							
Regular Programs	\$ 465,175.15	\$116,088.77	\$ 10,688.26	\$23,139.79	\$ 541.29	\$ 461.50	\$ 616,094.76
Sec. Ed. Prog.	60,674.61	13,154.16	137,578.30	1,569.14			212,976.21
Voc'l Ed. Prog.	61,238.78	17,471.96	1,977.48	4,622.96			85,311.18
Other Instr. Prog.	10,300.00	1,037.71	8,348.18	1,151.80		755.00	21,592.69
Support Services							
Pupils							
Guidance	25,099.88	7,491.89	25.00	370.04			32,986.81
Health	7,855.90	744.87	908.50	456.02			9,965.29
Instructional Improvement of Educ'l Media	26,099.85	4,581.53	3,769.78	4,836.37	902.86		3,585.38
General Admin.							
School Board	1,975.00	163.11	49,261.62			2,323.95	53,723.68
Office of Supt.			43,610.00				43,610.00
School Admin.	54,677.13	12,420.99	2,774.98	1,281.30		523.06	71,677.46
Business							
Operation/Maint.	35,550.32	8,104.34	78,837.27	43,603.80		2,788.50	168,884.23
Pupil Transport.	16,409.38	1,374.46	30,597.73	2,888.70		84,890.00	51,270.27
Debt Service							84,890.00
Transfer to Food Service						3,791.96	3,791.96
TOTAL GENERAL FUND	\$ 765,056.00	\$182,633.79	\$371,962.48	\$ 83,919.92	\$ 1,444.15	\$95,533.97	\$1,500,550.31

Grzelak and Company, P.C.
P.O. Box 8
Laconia, New Hampshire 03247

To the School Board
Stratford School District
North Stratford, New Hampshire

We have audited the general purpose financial statements of the Stratford School District, North Stratford, New Hampshire, as of and for the year ended June 30, 1995, and have issued our report thereon dated September 13, 1995. In our report, our opinion was qualified because of a departure from generally accepted accounting principles for the omission of the General Fixed Assets Account Group.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "**Audits of State and Local Governments.**" Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1995, we considered the internal control structure of the Stratford School District in order to determine our auditing procedures for the purpose of expressing our opinion on the Stratford School District general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report that is dated September 13, 1995.

The management of the Stratford School District, North Stratford, New Hampshire, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories (as applicable):

Accounting Applications

Cash and investments
Revenue, receivables and receipts
Expenditures for goods and services and accounts payable
Capital expenditures
Grant and similar programs

General Requirements

Political Activity; Davis-Bacon Act; Civil Rights; Cash Management; Relocation Assistance and Real Property Management, Federal Financial Reports; Allowable Costs/Cost Principles; Drug-Free Workplace, and Administrative Requirements.

Specific Requirements

Types of services allowed or unallowed
Eligibility
Matching, level of effort, and/or earmarking
Special reporting requirements
Special tests and provisions

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to federal financial assistance may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the School Board and state and federal regulatory bodies. However, this report is a matter of public record and its distribution is not limited.

Grzelak and Company, P.C., CPAs
Laconia, New Hampshire

September 13, 1995

**STRATFORD SCHOOL DISTRICT
ESTIMATED REVENUES**

<u>Source</u>	<u>Current 1995-1996</u>	<u>Estimate 1996-1997</u>
<u>State Revenue</u>		
Foundation Aid	610,052	607,401
Catastrophic Aid	0	40,000
Building Aid	37,406	37,406
Driver Education	2,100	2,100
<u>Federal Revenue</u>		
Federal Projects	10,000	11,500
Child Nutrition	38,000	38,000
Chapter I	31,500	0
<u>Local Revenue</u>		
Unreserved Fund Balance	57,960	30,000
Interest	2,000	2,000
Tuition	290,000	295,000
Lunch Sales	35,000	35,000
Driver Education Tuition	3,150	3,150
District Assessment	<u>525,503</u>	<u>590,518</u>
TOTAL REVENUES AND DISTRICT ASSESSMENT	 \$1,642,671	 \$1,692,075

SUPERINTENDENT'S SALARY

Alfred W. St.Cyr - 1994-1995

Northumberland School District's Share	\$30,347.26
Stratford School District's Share	9,817.54
Stark School District's Share	<u>6,921.72</u>
TOTAL	\$47,086.52

Francis W. Bruni - 1994-1995

Northumberland School District's Share	\$ 4,228.00
Stratford School District's Share	1,368.00
Stark School District's Share	<u>964.00</u>
TOTAL	\$ 6,560.00

BUSINESS MANAGER'S SALARY

Peggy L. Goodale - 1994-1995

Northumberland School District's Share	\$18,485.00
Stratford School District's Share	5,980.00
Stark School District's Share	<u>4,216.00</u>
TOTAL	\$28,681.00

**STRATFORD SCHOOL DISTRICT
Comparative Budgets**

	BUDGET 94-95	EXPENDED 94-95	BUDGET 95-96	PROPOSED 96-97	VARIANCE
EXPENDITURES					
1100 Regular Instruction					
110 Salaries	446,161.00	451,026.25	456,671.00	458,571.00	1,900.00
111 Aides' Salaries	14,400.00	5,308.90	0.00	0.00	0.00
120 Substitutes' Salaries	6,000.00	8,840.00	6,000.00	8,000.00	2,000.00
210 Health Insurance	55,184.00	55,939.97	53,294.00	68,429.00	15,135.00
213 Life & Disability	5,898.00	4,710.91	5,688.00	5,688.00	0.00
214 Workman's Comp.	6,852.00	6,949.00	6,852.00	5,667.00	- 1,185.00
220 Employees' Retirement	504.00	407.71	0.00	0.00	0.00
222 Teachers' Retirement	11,126.00	8,525.20	11,418.00	13,758.00	2,340.00
230 FICA	35,694.00	35,588.21	35,774.00	35,996.00	222.00
260 Unemployment Comp.	1,376.00	2,568.24	1,568.00	1,520.00	- 48.00
270 Tuition Reimbursement	1,400.00	1,399.53	1,400.00	1,400.00	0.00
310 Other Instruction	500.00	317.00	1,000.00	1,300.00	300.00
390 Other Prof. & Tech.	0.00	5,040.00	5,250.00	5,250.00	0.00
440 Repairs & Maintenance	3,150.00	5,081.76	3,800.00	3,900.00	100.00
561 Tuition/Public	0.00	0.00	0.00	5,000.00	5,000.00
580 Expense/Travel	450.00	249.50	750.00	1,250.00	500.00
610 Supplies	14,574.00	14,689.96	17,334.00	16,623.00	- 711.00
620 Food	75.00	71.83	25.00	0.00	- 25.00
630 Textbooks	11,499.00	8,048.00	6,398.00	10,151.00	3,753.00
640 Periodicals	504.00	330.00	0.00	484.00	484.00
741 Add'l Equipment	331.00	300.00	300.00	2,410.00	2,110.00
742 Replacement Equipment	524.00	241.29	0.00	2,640.00	2,640.00
810 Dues/Fees	695.00	461.50	950.00	1,260.00	310.00
	616,897.00	616,094.76	614,472.00	649,297.00	34,825.00
1200 Special Education					
110 Salaries	25,482.00	21,084.08	21,700.00	22,200.00	500.00
111 Aides' Salaries	17,566.00	21,560.53	17,797.00	25,207.00	7,410.00
112 Speech	16,560.00	18,030.00	16,800.00	17,295.00	495.00
114 Special Education Coordin.	0.00	0.00	5,000.00	4,000.00	- 1,000.00

210	Health Insurance	8,704.00	5,938.94	8,825.00	12,864.00	4,039.00
213	Life & Disability	350.00	224.23	401.00	266.00	135.00
214	Workman's Comp.	1,913.00	1,006.00	1,962.00	1,890.00	72.00
220	Employees' Retirement	615.00	430.81	533.00	1,082.00	549.00
222	Teachers' Retirement	615.00	374.55	718.00	786.00	68.00
230	FICA	4,561.00	4,860.95	4,758.00	5,256.00	498.00
260	Unemployment Comp.	322.00	318.68	456.00	480.00	24.00
390	Other Prof. & Tech.	36,029.00	22,156.24	36,029.00	41,029.00	5,000.00
519	Other Transportation	4,000.00	3,185.60	4,000.00	4,000.00	0.00
561	Tuition/Public	0.00	3,511.20	0.00	5,000.00	5,000.00
569	Tuition/Private	115,000.00	108,317.76	115,000.00	127,500.00	12,500.00
580	Expense/Travel	500.00	407.50	500.00	500.00	0.00
610	Supplies	267.00	267.20	233.00	313.00	80.00
620	Food	200.00	0.00	200.00	100.00	100.00
630	Textbooks	1,103.00	1,301.94	446.00	523.00	77.00
741	Additional Equipment	0.00	0.00	0.00	6,587.00	6,587.00
751	Furniture and Fixtures	0.00	0.00	0.00	1,000.00	1,000.00
		<u>233,787.00</u>	<u>212,976.21</u>	<u>235,358.00</u>	<u>277,878.00</u>	<u>42,520.00</u>

1300 Vocational Education

110	Salaries	90,013.00	61,238.78	89,858.00	90,858.00	1,000.00
210	Health Insurance	15,000.00	9,757.50	14,292.00	10,368.00	3,924.00
213	Life & Disability	1,050.00	703.27	1,050.00	798.00	252.00
214	Workman's Comp.	883.00	500.00	883.00	820.00	63.00
222	Teachers' Retirement	2,251.00	1,623.13	2,251.00	2,726.00	475.00
230	FICA	6,886.00	4,684.70	6,886.00	6,951.00	65.00
260	Unemployment Comp.	230.00	203.36	230.00	240.00	10.00
561	Tuition/Public	3,000.00	1,977.48	3,000.00	2,000.00	1,000.00
610	Supplies	2,650.00	2,481.21	3,383.00	3,646.00	263.00
620	Food	1,350.00	250.00	1,350.00	1,750.00	400.00
630	Textbooks	1,907.00	1,891.75	2,080.00	2,907.00	827.00
640	Periodicals	0.00	0.00	0.00	15.00	15.00
741	Add'l Equipment	0.00	0.00	1,085.00	2,248.00	1,163.00
810	Dues/Fees	0.00	0.00	0.00	110.00	110.00
		<u>125,220.00</u>	<u>85,311.18</u>	<u>126,348.00</u>	<u>125,437.00</u>	<u>911.00</u>

1400 Co-Curricular

121 Salaries	11,600.00	10,300.00	11,600.00	13,600.00	2,000.00
222 Teachers' Retirement	290.00	249.73	290.00	388.00	98.00
230 FICA	888.00	787.98	888.00	1,048.00	160.00
310 Other Instruction	2,600.00	2,600.00	2,800.00	3,000.00	200.00
513 Transportation	5,463.00	5,650.43	5,463.00	5,500.00	37.00
580 Expense/Travel	100.00	97.75	100.00	100.00	0.00
610 Supplies	1,200.00	1,151.80	1,200.00	1,425.00	225.00
810 Dues/Fees	690.00	755.00	755.00	805.00	50.00
	<u>22,831.00</u>	<u>21,592.69</u>	<u>23,096.00</u>	<u>25,866.00</u>	<u>2,770.00</u>

2120 Guidance

110 Salaries	25,100.00	25,099.88	26,300.00	26,300.00	0.00
115 Guidance Secretary	0.00	0.00	8,492.00	10,754.00	2,262.00
210 Health Insurance	5,000.00	4,878.75	6,529.00	7,104.00	575.00
213 Life & Disability	350.00	209.35	350.00	266.00	84.00
214 Workman's Comp.	247.00	0.00	342.00	335.00	7.00
220 Employee's Retirement	0.00	0.00	298.00	420.00	122.00
222 Teachers' Retirement	626.00	374.53	658.00	789.00	131.00
230 FICA	1,956.00	1,910.14	2,663.00	2,835.00	172.00
260 Unemployment Comp.	136.00	119.12	152.00	160.00	8.00
580 Expense/Travel	75.00	25.00	250.00	250.00	0.00
610 Supplies	0.00	0.00	200.00	142.00	58.00
630 Textbooks	373.00	370.04	165.00	381.00	216.00
741 Add'l Equipment	0.00	0.00	2,800.00	1,800.00	1,000.00
	<u>33,863.00</u>	<u>32,986.81</u>	<u>49,199.00</u>	<u>51,536.00</u>	<u>2,337.00</u>

2130 Health Services

110 Salaries	7,856.00	7,855.90	8,091.00	8,334.00	243.00
214 Workman's Comp.	77.00	0.00	84.00	76.00	8.00
222 Teachers' Retirement	198.00	124.87	203.00	251.00	48.00
230 FICA	613.00	600.88	620.00	639.00	19.00
260 Unemployment Comp.	67.00	19.12	76.00	80.00	4.00
390 Other Prof. & Tech.	1,000.00	643.50	1,000.00	1,000.00	0.00
440 Repairs & Maintenance	75.00	65.00	65.00	75.00	10.00
580 Expense/Travel	200.00	200.00	200.00	200.00	0.00

610	Supplies	281.00	456.02	342.00	190.00	152.00
630	Textbooks	0.00	0.00	50.00	15.00	35.00
640	Periodicals	0.00	0.00	50.00	60.00	10.00
		<u>10,367.00</u>	<u>9,965.29</u>	<u>10,781.00</u>	<u>10,920.00</u>	<u>139.00</u>

2210 Improvement of Instruction

320	Instructional Improvement	2,500.00	2,603.50	2,500.00	2,600.00	100.00
580	Expense/Travel	500.00	981.88	600.00	600.00	0.00
610	Supplies	150.00	0.00	150.00	142.00	8.00
		<u>3,150.00</u>	<u>3,585.38</u>	<u>3,250.00</u>	<u>3,342.00</u>	<u>92.00</u>

2220 Educational Media

110	Salaries	26,100.00	26,099.85	26,600.00	26,600.00	0.00
210	Health Insurance	1,852.00	1,806.96	1,765.00	1,920.00	155.00
213	Life & Disability	350.00	209.35	350.00	266.00	84.00
214	Workman's Comp.	288.00	0.00	288.00	240.00	48.00
222	Teachers' Retirement	653.00	499.42	666.00	800.00	134.00
230	FICA	2,044.00	1,996.68	2,069.00	2,069.00	0.00
260	Unemployment Comp.	68.00	69.12	76.00	80.00	4.00
440	Repairs & Maintenance	1,664.00	1,606.78	1,664.00	1,664.00	0.00
450	Rent	1,537.00	2,163.00	1,537.00	1,537.00	0.00
610	Supplies	338.00	246.82	370.00	348.00	22.00
630	Textbooks	3,628.00	3,740.36	3,563.00	3,563.00	0.00
640	Periodicals	830.00	849.19	720.00	1,865.00	1,145.00
741	Add'l Equipment	0.00	0.00	1,295.00	0.00	1,295.00
742	Replacement Equipment	903.00	902.86	0.00	0.00	0.00
		<u>40,255.00</u>	<u>40,190.39</u>	<u>40,963.00</u>	<u>40,952.00</u>	<u>11.00</u>

2310 School Board Services

110	Salaries	2,310.00	1,975.00	2,310.00	2,310.00	0.00
214	Workman's Comp.	108.00	0.00	108.00	108.00	0.00
230	FICA	181.00	151.11	181.00	181.00	0.00
260	Unemployment Comp.	12.00	12.00	12.00	12.00	0.00
390	Other Prof. & Tech.	6,000.00	46,003.21	8,000.00	10,000.00	2,000.00
522	Liability Insurance	2,250.00	1,806.00	2,250.00	1,900.00	350.00
		<u>2,310.00</u>	<u>1,975.00</u>	<u>2,310.00</u>	<u>2,310.00</u>	<u>0.00</u>

532 Postage	475.00	382.00	475.00	450.00	-	25.00
540 Advertising	1,000.00	870.41	1,000.00	1,000.00	1,000.00	0.00
810 Dues/Fees	2,246.00	2,323.95	2,246.00	2,250.00	2,250.00	4.00
	<u>14,582.00</u>	<u>53,523.68</u>	<u>16,582.00</u>	<u>18,211.00</u>	<u>1,629.00</u>	

2320 SAU Services

351 SAU Services	43,610.00	43,610.00	42,583.00	45,818.00	3,235.00	
	<u>43,610.00</u>	<u>43,610.00</u>	<u>42,583.00</u>	<u>45,818.00</u>	<u>3,235.00</u>	

2400 School Administration

110 Salaries	43,400.00	39,241.83	43,500.00	43,500.00	0.00	0.00
115 Secretary's Salary	14,056.00	14,044.80	14,276.00	14,709.00	433.00	
116 Summer Secretary's Salary	1,470.00	1,390.50	1,500.00	1,500.00	0.00	0.00
120 Substitutes' Salaries	300.00	0.00	300.00	300.00	0.00	0.00
210 Health Insurance	6,852.00	5,725.59	6,529.00	7,104.00	575.00	
213 Life & Disability	350.00	259.41	350.00	266.00	84.00	
214 Workman's Comp.	585.00	0.00	585.00	545.00	40.00	
220 Employees' Retirement	544.00	466.49	500.00	633.00	133.00	
222 Teachers' Retirement	1,025.00	934.29	1,088.00	1,306.00	218.00	
230 FICA	4,619.00	4,198.09	4,619.00	4,619.00	0.00	
260 Unemployment Comp.	238.00	169.12	238.00	200.00	38.00	
270 Tuition Reimbursement	0.00	668.00	1,004.00	0.00	1,004.00	
532 Postage	1,000.00	1,172.80	1,000.00	1,100.00	100.00	
550 Printing/Binding	1,010.00	984.08	1,024.00	1,100.00	76.00	
580 Expenses/Travel	300.00	618.10	300.00	300.00	0.00	
610 Supplies	725.00	1,281.30	725.00	2,289.00	1,564.00	
810 Dues/Fees	490.00	523.06	500.00	500.00	0.00	
	<u>76,964.00</u>	<u>71,677.46</u>	<u>78,038.00</u>	<u>79,971.00</u>	<u>1,933.00</u>	

2540 Operation/Maintenance

110 Salaries	34,879.00	34,934.32	34,879.00	37,400.00	2,521.00	
120 Substitutes' Salaries	680.00	616.00	680.00	680.00	0.00	
210 Health Insurance	3,704.00	3,613.92	3,530.00	3,840.00	310.00	
214 Workman's Comp.	2,138.00	500.00	2,268.00	2,245.00	23.00	
220 Employees' Retirement	1,222.00	1,101.73	1,222.00	1,461.00	239.00	

230 FICA	2,775.00	2,719.57	2,775.00	2,914.00	139.00
260 Unemployment Comp.	136.00	169.12	152.00	160.00	8.00
431 Disposal	5,280.00	8,391.66	6,400.00	5,300.00	- 1,100.00
440 Repairs & Maintenance	41,245.00	49,806.02	26,198.00	15,500.00	-10,698.00
521 Property Insurance	13,705.00	6,467.00	12,705.00	8,465.00	- 4,240.00
531 Telephones	3,930.00	4,963.69	3,930.00	4,323.00	393.00
610 Supplies	11,322.00	15,856.93	11,882.00	12,416.00	534.00
652 Electricity	14,444.00	17,639.40	15,455.00	19,404.00	3,949.00
653 Fuel	13,000.00	9,320.45	13,000.00	13,000.00	0.00
657 Bottled Gas	1,025.00	787.02	925.00	925.00	0.00
742 Replacement of Equipment	0.00		5,000.00	5,200.00	200.00
810 Dues/Fees	2,760.00	2,788.50	2,760.00	2,760.00	0.00
	<u>152,245.00</u>	<u>159,675.33</u>	<u>143,761.00</u>	<u>135,993.00</u>	<u>- 7,768.00</u>

2550 Transportation Services

110 Salaries	16,992.00	16,390.63	16,992.00	17,760.00	768.00
120 Substitutes' Salaries	350.00	18.75	350.00	350.00	0.00
214 Workman's Comp.	1,700.00	0.00	1,778.00	1,775.00	- 3.00
230 FICA	1,330.00	1,255.34	1,330.00	1,371.00	41.00
260 Unemployment Comp.	136.00	119.12	152.00	160.00	8.00
513 Transportation	34,875.00	30,597.73	34,875.00	34,875.00	0.00
610 Supplies	100.00	0.00	100.00	95.00	- 5.00
656 Gasoline	4,000.00	2,888.70	4,000.00	4,000.00	0.00
	<u>59,483.00</u>	<u>51,270.27</u>	<u>59,577.00</u>	<u>60,386.00</u>	<u>809.00</u>

5100 Debt Service

830 Principal on Debt	70,000.00	70,000.00	65,000.00	65,000.00	0.00
842 Interest on Debt	14,890.00	14,890.00	11,363.00	7,968.00	- 3,395.00
	<u>84,890.00</u>	<u>84,890.00</u>	<u>76,363.00</u>	<u>72,968.00</u>	<u>- 3,395.00</u>

5220 Transfer to Fed. Projects

880 Transfer	7,000.00	0.00	41,500.00	11,500.00	-30,000.00
	<u>7,000.00</u>	<u>0.00</u>	<u>41,500.00</u>	<u>11,500.00</u>	<u>-30,000.00</u>

5240 Transfer Food Service
880 Transfer

78,500.00	3,791.96	80,800.00	82,000.00	1,200.00
<u>78,500.00</u>	<u>3,791.96</u>	<u>80,800.00</u>	<u>82,000.00</u>	<u>1,200.00</u>
<u>1,603,644.00</u>	<u>1,491,141.41</u>	<u>1,642,671.00</u>	<u>1,692,075.00</u>	<u>49,404.00</u>

TOTAL

**STRATFORD SCHOOL DISTRICT
MESSAGE FROM THE SUPERINTENDENT OF SCHOOLS**

The Stratford School District has seen many changes in the past year. You have a new superintendent, a change in principals less than a month into this school year, block scheduling, and the development of the District Education Improvement Plan. Through all this, I feel that our goal must be to provide stability while evaluating changes to improve the quality of education in Stratford.

The steering committee has been an important factor in stabilizing the school during these changes, because we have a group helping to make decisions for the school, rather than having all the power in one or two positions which have had a high rate of turnover lately. As a participant in this committee's monthly meetings, I have found it to be a cohesive group who represent a variety of opinions, but are able to reach consensus on what is best for the school. The members of the steering committee have donated many hours to improving the Stratford Public School.

One of the projects that is a major focus of the efforts of the steering committee this year has been the development of the District Education Improvement Plan. The Department of Education requires each school district to submit a completed plan prior to submitting a consolidated application, which will be the basis for awarding federal funds to school districts for the 1996-97 school year. The District Education Improvement Plan is a requirement, but it is also an opportunity. We must have this plan completed in order to apply for federal funds, but the plan is also a vehicle for us to use to analyze where we want the district to go, and how we should get there. The information gathered from this process will help us to establish priorities based on local needs, and to allocate our resources based upon those priorities.

The people of Stratford have made a commitment to support their school, as is shown in the recent

improvements to the building. This has been difficult, with an unfavorable tax base, but it speaks well of the people of Stratford's interest in the future of their children.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

STRATFORD PUBLIC SCHOOL
PRINCIPAL'S REPORT
1995-96

First, let me take this opportunity to thank you for allowing me to be your principal for this school year. After a year of turmoil in which both the superintendent and principal resigned, the Stratford Public School is still a center for quality education. This is being accomplished through the efforts of the school board, faculty, support staff, community, and leadership of our new superintendent.

The year started off with a new concept in education called the block schedule. This means that classes have changed from 60 minute classes meeting 180 times a year to 90 minute classes meeting 90 times a year. Successful block scheduling requires a review of the curriculum with an emphasis on considering what is essential to allow students to fulfill the designated learning goals of the school. More importantly, instructional skills must be student-centered and developed around active learning programs.

To increase the effectiveness of these skills, more than 50% of the faculty participated in a week-long Critical Skills workshop offered at the Stratford Public School this past summer. There are eight critical skills at which each student should be proficient at: creative thinking, critical thinking, communication, decision making, leadership, management, organization, and problem solving. This is hands-on education combining these skills with classroom content with emphasis on the ability to function within the framework of a team.

The philosophy at the Stratford Public School is shared leadership and group decision making. Decisions that affect the students and the running of the school are decided in this matter. The vehicle that drives the restructuring of our school is the steering committee. This committee is comprised of the superintendent, principal, assistant principal, staff and faculty, school board, students, and parents. As a group, we meet monthly and devote many hours to the betterment of the school.

Currently, there are six subcommittees to the steering committee: curriculum development, school newsletter, career clusters, district education improvement plan, technology, and school-to-work. These committees were formed because the amount of work for one committee to accomplish would be monumental.

The Tech Prep Program has two new courses that are being offered at the Stratford Public School this year. They are Applied Math I and Applied Communications. Next year, we will be offering more tech prep courses. Also, this year, we are offering Community Service Learning as a class. This is an interesting class where the students not only give back to the community but are also learning as they do it. Some of their projects include: dugouts at the town ballfield, snowmachine trail maintenance, roadside cleanup, winter coats for the community, landscaping at the school, tutoring, senior meals, and many more.

In conclusion, we will continue to educate the children of Stratford to the best of our ability. Thank you for your help, support, and involvement in making the Stratford Public School a center for quality education.

Respectfully submitted,

Kent H. Forty
Principal

**STRATFORD SCHOOL DISTRICT
REPORT OF THE SCHOOL NURSE
1994-95**

First Aid: 179

Accidents: 14
 4 x-rays
 3 fractures
 1 ambulance transfer - medical emergency

Screenings: 2,296

 Height, Weight, Vision, and Hearing - 216
 Pediculosis - 1,893
 Scoliosis - 75 (2 referrals)
 Blood Pressure - 112 (students and staff)

Referrals: 70

 M.D. - 56
 Dentist - 3
 Ophthalmologist - 9 (glasses prescribed - 8)
 Hearing - 2

Physical Examinations: 31

 Preschool - 8
 Transfers - 5
 Athletic - 18 (2 referrals to M.D.)

Medications: 5 students - 941 doses of prescribed medication
 10 students - 153 doses of incidental prescriptions

Transportation: Routine - 203 miles
 Special - 283 miles (hospitals & emergencies)

Home Visits: 17

Telephone or Parent Conferences: 23

Immunizations: 57 (16 Tetanus Diphtheria Boosters & 41 Measles)

Communicable Diseases or Conditions:

 Strep Throat - 10
 Conjunctivitis - 12
 Pediculosis - 5
 Scabies - 3
 Impetigo - 2
 Chicken Pox - 2
 Ringworm - 1
 Fifth Disease - 2

Clinics: Pediatric - 3
Sight Conservation - 4
Orthopedic - 2

Certifications: Basic Life Support (CPR) 1994-1996

Workshops Attended:

1. HIV/AIDS Instructor Course
2. Diabetes Update
3. OSHA - Bloodborne Pathogens
4. NH School Nurses' Fall Conference

Respecfully submitted,

Kathleen Emerson, RN
School Nurse

FACULTY

Grades 6 - 12

Kent Forty, Int Principal	Alan Farnsworth, Librarian
Andrew Coppinger, SS/V.Prin	Scott Baldwin, Physical Educ.
Paula Frank, English	Amy Patterson, Spec. Ed.
Sylvia Goodrum, Gr.6	Lori Lane, Guidance
Brenda McKenzie, Art	Jeffrey Boston, Middle School
Andrew Fishbein, Computers	Nanette Curtis, Math
Kathleen Emerson, Nurse	Paul Roth, Science
Helen Christie, Business	David Tuttle, Middle School
Orrin Holman, Technology	Lisa Guay, Middle School
Diane Holman, Fam/Cons. Sci.	Sandra Hoffmann, For. Lang.
Brent Ripley, Music	

STRATFORD TEACHERS
1995-1996

Name	Salary	Degree	Years Of Service	Assignment
S. Adams	25,700	B-9	7	Grades 3-4
S. Baldwin	21,700	B-1	1	Phys. Ed.
S. Bergquist	28,800	B+30-14	7	Grades 1-2
K. Nason	22,200	B-2	2	Grade 4
A. Coppinger	25,100	M-6	6	Soc. Stud.
A. Farnsworth	26,600	M-9	7	Librarian
H. Christie	20,245	B-7	0	Business
O. Holman	30,929	B-OS	3	Technology
S. Hoffmann	31,229	B+15-OS	9	For. Lang.
B. McKenzie	24,500	B+15-6	6	Art
L. Lane	25,600	M-7	4	Guidance
J. Boston	22,700	B-3	3	Middle Sch
K. Roth	28,255	B-14	11	Grades 1-2
P. Roth	30,929	B-OS	13	Science
D. Tuttle	31,229	B+15-OS	5	Middle Sch
N. Curtis	21,700	B-1	1	Math
P. Frank	21,700	B-1	1	English
A. Fishbein	22,600	M-1	0	Computers
R. Fishbein	24,100	M-4	0	K/Spec. Ed.
L. Guay	21,200	B-0	0	Middle Sch.
D. Holman	28,700	B-15	0	Fam/Cons Sci.
A. Patterson	21,200	B-0	0	Spec. Ed.
B. Ripley	21,700	B-1	0	Music
S. Goodrum	31,229	B+15-OS	26	Grades 5-6

1995-96 ENROLLMENT

	K/R	1	2	3	4	5	6	7	8	9	10	11	12	Total
High School										12	24	25	16	77
Middle Sch.							14	24	15					53
R. Fishbein	15													15
S. Bergquist	15													15
K. Roth			22											22
S. Adams				17										17
K. Nason					28									28
S. Goodrum						12								<u>12</u>
														239

At 6th grade and above, school work is departmentalized so that no student's class is identified with any single teacher.

RIGHTS OF PARENTS OR GUARDIANS

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

*You have the right to have access to and examine all records relating to your child's education.

*You have a right to receive prior written notice whenever the local educational agency proposes to begin or change the special educational referral, evaluation and/or educational placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

*You have a right to question any matter, decision, or recommendation relating to your child's referral, evaluation or educational placement.

*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

*At this hearing, you have the right to be assisted by person(s) with special knowledge or training, or by an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

*If the decision of the impartial hearing at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

*During any of the hearing or appeal procedures, your child shall remain in the current education program, or if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

**Title IX of the Education Amendments of 1972
Public Law 92-318**

Subpart A, Section 86.8 of Title IX requires public notification that the Stratford School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title IV of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of All Handicapped Children Act of 1975. The Stratford School District hereby notifies students, parents, employees, and residents that complaints and grievances for noncompliance with any of the provisions of Title IX are to be referred to:

Robert C. Mills
Title IX Hearing Officer
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

**NON-DISCRIMINATION POLICY
SECTION 504 OF THE REHABILITATION
ACT OF 1973**

Applicants for admission and employment, students, parents, employees, sources of referral, and all unions or professional organizations holding collective bargaining or professional agreements with School Administrative Unit No. 58 are hereby notified that the districts of SAU #58 do not discriminate on the basis of race, color, national origin, gender, age, or disability in admission or access to, or treatment or employment in, their programs and activities.

Any person having inquiries regarding the compliance of School Administrative Unit No. 58 with the regulations of implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act is directed to contact:

Kathleen Marshall
Section 504 Coordinator
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

BIRTHS
Registered in the Town of Stratford for the year ending December 31, 1995

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER
10-27-95	Lancaster, N.H.	Leesa Marie	Lerwood Bresette Jr.	Janet Ferren
08-30-95	Berlin, N.H.	Magan Gail	Lucien Cote	Kimberly Phillips
01-23-95	Lancaster, N.H.	Sally Ann	Archie Lewis	Debra Raecrown
07-19-95	Stratford, N.H.	Mail-Agat	Thomas Obomsawin	Saisy Goodman
02-01-95	Lancaster, N.H.	Brett Robert	Karl Pike	Deborah Turner

MARRIAGES

Registered in the Town of Stratford for the year ending December 31, 1995

Date of Marriage	Name of Groom	Residence Groom	Name & Surname Bride	Residence Bride
09-30-95	Randall Couture	Bloomfield	Jennifer Bijeau	Bloomfield
07-04-95	Billy Gagnon	Stratford	Amy Shannon	Stratford
09-01-95	Joseph Hakey	Stratford	Jenni Shallow	Stratford
11-11-95	James Sayen	Stratford	Rachel O'Meara	Stratford
06-24-95	James Wright Jr.	Stratford	Elizabeth Palmer	Stratford

DEATHS

Registered in the Town of Stratford for the year ending December 31, 1995

DATE OF DEATH	NAME OF DECEASED	PLACE OF DEATH	NAME OF FATHER	NAME OF MOTHER
06-17-95	Helen Bennett	Derby, Vt.	Rodney Fuller	Ethel Mayberry
01-29-95	George Flanders	Lancaster, N.H.	Clayton Flanders	Thelma Phillips
10-26-95	Darwin Fuller	Colebrook, N.H.	Leslie Fuller	Lucy Walling
07-25-95	Arthur Hawkins	Colebrook, N.H.		Gladys Frost
04-27-95	Marjorie Hutchinson	Lancaster, N.H.	Sidney Baker	Viola Sisco
03-23-95	Alden Lurvey	Lebanon, N.H.	Edmond Lurvey	Evelyn Bemis
06-12-95	Harold McMann	Lancaster, N.H.	David McMann	Lucy Hapgood
03-16-95	Myrtle McMann	Colebrook, N.H.	Harry Griffin	Grace Allen
04-04-95	Mary Nugent	Tolland, Ct.	George Clark	Sarsh Dorset
06-19-95	William Potter	Stratford, N.H.	Donald Potter	Juliett Hoyt
09-28-95	Helen Ramsey	Stratford, N.H.	Archibald Arseneault	Adalaide Colby
11-22-95	Beatrice Sackett	Lancaster, N.H.	Archie Arseneault	Adalaide Colby
03-25-95	Bert Stinson Jr.	Lebanon, N.H.	Bert Stinson Sr.	Gertrude Hapgood
04-12-95	Seaton Stone	Lebanon, N.H.	Frank Stone	Isabel Sargent
03-05-95	Alfred Valladoa	Stratford, N.H.	Alfred Valladoa	Bridget Reilly
06-19-95	Edward Wheeler	Stratford, N.H.	Paul Wheeler	Mary Potter

TOWN OF STRATFORD
TOWN CLERK'S OFFICE
P.O. BOX 366
N. STRATFORD, NH 03590



LIBRARY RATE

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