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# 1991 ANNUAL REPORTS


of the Town of

# NORTHWOOD



For the Year Ending

December 31, 1991



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THE  
ANNUAL REPORT  
of the  
TOWN OFFICERS  
NORTHWOOD  
NEW HAMPSHIRE

For the Year Ending December 31, 1991

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*The 1991 Northwood Town Report is dedicated to Joseph Grano, for his gift to the Town of the Theodora Kalem Grano Wing to the Chesley Library, in memory of his wife, Teddy. His generous gift will be appreciated by the Townspeople for many years to come.*

*Thank you, Mr. Grano*

TELEPHONE NUMBERS

Selectmen's Office	942-5586
Town Clerk's Office	942-5422
Tax Collector's Office	942-8411
Planning Board	942-5586
Building Inspector/Code Enforce. Officer	942-5586
Health Officer	942-5586
Police Department (Dispatch)	942-8284
Police Department (Business)	942-8332
Fire and Rescue Squad	1-225-3355
Rural District Health Council	1-755-2202

OFFICE HOURS

Town Clerk:  
Monday Evening .....6 P.M. - 9 P.M.  
Tuesday, Friday & Saturday.....10 A.M. - 1 P.M.

Tax Collector:  
Friday .....10 A.M. - 2 P.M.  
2nd & 4th Saturday, each month..... 9 A.M. - 12 Noon

Selectmen:  
Monday Evening or by appointment....7 P.M.

Planning Board:  
Fourth Thursday Each Month.....7 P.M.

Board of Adjustment:  
Monthly by agenda.....7 P.M.

Recycling Area:  
Saturday & Sunday.....8 A.M. - 12 Noon  
Wednesday.....8 A.M. - 12 Noon

Libraries:  
Chesley Memorial, Rte. 43 & 4.....942-5472  
Monday & Tuesday.....10 A.M. - 5 P.M..  
Wednesday & Thursday.....10 A.M. - 2 P.M.  
6 P.M. - 8 P.M.  
Friday.....Closed  
Saturday.....10 A.M. - 2 P.M.

Bryant Library, Rte. 107.....Temporarily Closed

Selectmen's Business Office:  
Monday, Tuesday & Friday.....8 A.M. - 3 P.M.

ALL TOWN OFFICES ARE CLOSED TO THE PUBLIC ON WEDNESDAY AND THURSDAY.

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**TOWN OFFICERS**

Robert E. Young	Term Expires March 1992
John J. Jacobsmeier, Jr.	Term Expires March 1993
Kenneth W. D'Angelo	Term Expires March 1994

**TOWN CLERK**

Arlene W. Johnson	Term Expires March 1993
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**DEPUTY TOWN CLERK**

Judy C. Pease

**TOWN TREASURER**

Joseph A. Knox	Term Expires March 1993
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**DEPUTY TOWN TREASURER**

Marcia J. Severance

**TAX COLLECTOR**

Judith W. Gammon	Term Expires March 1993
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**DEPUTY TAX COLLECTOR**

Gloria O'Connor

**ADMINISTRATIVE ASSISTANT**

Marion J. Knox

**OFFICE STAFF**

Deborah J. Hudson	Bookkeeper/Off. Supervisor
Marcia J. Severance	Property Records
Judith H. Lounsbury	Secretary/Property Records

**MODERATOR**

Robert A. Johnson	Term Expires March 1992
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**SUPERVISOR OF CHECKLIST**

Judith W. Gammon	Term Expires March 1992
Phyllis L. Reese	Term Expires March 1994
Helen B. Johnson	Term Expires March 1996

**TRUSTEES OF TRUST FUNDS**

Ann M. White	Term Expires March 1992
Joann W. Bailey	Term Expires March 1993
Doris L. Bennett	Term Expires March 1994

**CEMETERY TRUSTEES**

Joann W. Bailey	Term Expires March 1992
Andreas M. Turner	Term Expires March 1993
Samuel Johnson, Jr.	Term Expires March 1994

PLANNING AND ZONING BOARD

Scott Martin, Chairman	Term Expired April 1991
Philip Simonian	Term Expired April 1991
George Carr	Term Expired April 1991
Robert Bailey	Term Expired April 1991
Patrick Bell	Term Expired April 1991

ALTERNATES

Mark McKenzie	Term Expires April 1991
Normand LeGere	Term Expires April 1991

ELECTED PLANNING AND ZONING BOARD

Richard Lewis, Chairman	Term Expires March 1992
Alan LaBerge, Vice-Chairman	Term Expires March 1992
Eleanor Pinkham	Term Expires March 1992
Robert Johnson, II	Term Expires March 1992
George W. Carr	Term Expires March 1992
Russell Eldridge	Term Expires March 1992

RECORDING SECRETARY

Anne Marquis

STRAFFORD REGIONAL PLANNING COMMISSION

Robert Johnson, II                  Dennis McCann

BOARD OF ADJUSTMENT

Bruce Farr, Chairman	Term Expires March 1993
George Rogers, Vice-Chairman	Term Expires March 1994
Jean W. Lane	Term Expires March 1994
Thomas Lavigne	Term Expires March 1993
Linda Schlieder	Term Expires March 1994

ALTERNATES

Dennis McCann	Term Expires March 1992
Robert Robertson	Term Expires March 1992
Paul Davis	Term Expires March 1992

RECORDING SECRETARY

Judith H. Lounsbury

BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER

P. Donald Arsenault	Resigned July 1991
Steve Bergstrom	Appt. Expires March 1992

HEALTH OFFICER

P. Donald Arsenault

TOWN HISTORIAN

Joann W. Bailey

## POLICE COMMISSION

W. Edward Bryant, Jr.	Term Expires March 1992
Louis St. Pierre	Term Expires March 1993
Preston Stevenson	Term Expires March 1994

## POLICE DEPARTMENT

Michael S. D'Alessandro, Chief	Appt. Expires March 1992
David Greenwood, F-T Off.	Appt. Expires March 1992
Ross Oberlin, F-T Off.	Appt. Expires March 1992
Bruce C. Graham, P-T Off.	Appt. Expires March 1992
Herbert W. Rich, Jr., P-T Off.	Appt. Expires March 1992
Merritt Cavanaugh, P-T Off.	Appt. Expires March 1992
Marylou Tuttle, Matron, Crossing Guard	Appt. Expires March 1992
Richard Drown, P-T Off.	Appt. Expires March 1991
Catherine Glosser, P-T Off.	Appt. Expires March 1991
Daniel Ward, P-T Off.	Appt. Expires March 1991
Ronald Barrett, Crossing Guard	Appt. Expires March 1991

## DEPARTMENT SECRETARY

Marylou Tuttle

## ANIMAL CONTROL OFFICER

Herbert W. Rich, Jr.	Appt. Expires March 1992
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## FIRE DEPARTMENT

William R. Calef, Chief

Michael Barnett & Robert V. Lindquist, Jr. Deputy Chiefs

Michael Hoisington	Full Time Firefighter/EMT
Kevin Madison	Full Time Firefighter/EMT

## FIRE WARDEN

Robert Lindquist, Jr.

## BUDGET COMMITTEE

James Boyd	Term Expires March 1992
Russell Eldridge	Term Expires March 1992
John Bruton	Term Expires March 1992
Barbara Smart	Term Expires March 1992
Robert E. Bailey	Term Expires March 1993
Betsy A. Colburn	Term Expires March 1993
Allan G. Holmes, Chairman	Term Expires March 1993
Andreas M. Turner	Term Expires March 1993
David P. Foster	Term Expires March 1994
Robert T. Madison	Term Expires March 1994
Bernard Lee Mason	Term Expires March 1994
Robert B. Thomas, Jr.	Term Expires March 1994

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

John J. Jacobsmeyer, Jr. Term Expires March 1993

RURAL DISTRICT HEALTH COUNCIL

George Rogers Term Expires March 1992  
True W. Chesley Term Expires March 1994

RECYCLING COMMITTEE

Winifred Young Term Expires March 1992  
Kathleen Lord Term Expires March 1993  
Shelley Bobowski Term Expires March 1993  
Kofer, Christian, Chairman Term Expires March 1994  
Kofer, Peggy Term Expires March 1994  
Lounsbury, William Term Expires March 1994

RESCUE SQUAD

Richard Corning, Captain

ROAD AGENT

Gerald LaFreniere Resigned, June 1991  
Robert Cafmeyer Appt. Expires March 1992

NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Robert E. Bailey Appt. Expires March 1992  
Andrew J. Lane Appt. Expires March 1992  
Allan Holmes Appt. Expires March 1993  
Dennis Marquis Appt. Expires March 1993  
Mark McKenzie, Chairman Appt. Expires March 1994  
Andreas M. Turner Appt. Expires March 1994

ALTERNATES

Patrick Bell Appt. Expires March 1992

NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Robert E. Young Paul Colby - Coe-Brown  
John J. Jacobsmeyer, Jr. Richard Corning - Rescue  
Kenneth W. D'Angelo Robert Cafmeyer-Road Ag.  
Michael D'Alessandro, Police Diane Foster-School Board  
William R. Calef, Fire

DIRECTOR OF EMERGENCY MANAGEMENT

Harry E. Ring, Resigned

INTERIM DIRECTOR OF EMERGENCY MANAGEMENT

Robert E. Young

ASSISTANT DIRECTOR OF EMERGENCY MANAGEMENT

Michael D'Alessandro

## CONSERVATION COMMISSION

Arthur C. Slade, III	Term Expires March 1992
Mary Kaufhold	Term Expires March 1992
Kathleen Lord	Term Expires March 1992
Thomas Arter, Resigned	Term Expires March 1993
Marjorie Butler	Term Expires March 1993
Jon Escher	Term Expires March 1993
Nancy Voorhis	Term Expires March 1993
Nathalie Wall	Term Expires March 1994
John Kanter, Resigned	Term Expires March 1994
John Rule	Term Expires March 1994

### ALTERNATES

Joann W. Bailey	Term Expires March 1992
Johanna W. Chase	Term Expires March 1992
Lori Sommer, Resigned	Term Expires March 1992
Patrick Bell	Term Expires March 1992
Mark McKenzie	Term Expires March 1992
William E. Lounsbury	Term Expires March 1992

## PARKS AND PLAYGROUNDS

Richard F. Clark	Term Expires March 1992
Richard Olney	Term Expires March 1992
Denise Lundgren, Chairman, Resigned	Term Expires March 1992
Ann Strout	Term Expires March 1992
Priscilla Merrill, Resigned	Term Expires March 1993
Michael Barry, Resigned	Term Expires March 1994

## LIBRARY TRUSTEES

Karen Leblanc, Chairman	Term Expires March 1992
David F. Saulnier	Term Expires March 1993
Elizabeth Stimmell	Term Expires March 1994

RESULTS OF TOWN ELECTION

March 12, 1991

<u>Selectmen</u>		<u>Budget Committee (3 years)</u>	
*Kenneth W. D'Angelo	230	*Bernard Lee Mason	460
True W. Chesley	200	*Robert T. Madison	459
Arthur C. Slade, III	176	*David P. Foster	423
Philip G. Simonian, Jr.	68	*Robert B. Thomas, Jr.	384
Richard F. Garnet, Sr.	29	William Jon Escher	361

<u>Trustee of Trust Funds (3 yrs.)</u>		<u>Library Trustee (3 years)</u>	
*Doris L. Bennett	596	*Elizabeth L. Stimmell	615

<u>Trustee of Cemeteries (3 yrs.)</u>		<u>Police Commission (3 years)</u>	
*Samuel Johnson, Jr.	620	*Preston Stevenson, Jr.	523

<u>Recreation Commission (3 years)</u>	
*Denise Lundgren	25
*Ann Strout	13

1. Are you in favor of the adoption of the following articles, as posted on January 24, 1991?

Article 1	Enactment	
Article 2	Administration and Enforcement	
Article 3	Zones and Permitted Uses	
Article 4	Conservation Districts	
Article 5	Land Regulations	
Article 6	Controls for Structures	
Article	Sanitary Protection	
Article 10	Home Occupation	
Article 11	Camping and RV Occupancy	
Article 12	Gravel Pits	
Article 13	Hazardous Materials	
Article 14	Miscellaneous	
Article 25	Definitions	
Yes --	157	*No -- 532

2. Are you in favor of the following Article 9 - Signs as posted on January 24, 1991?

Yes --	133	*No -- 543
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3. Are you in favor of adoption of the Petitioned Amendment on signs, proposed by the Northwood Business Association in December, 1990?

*Yes --	463	No -- 212
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4. Are you in favor of increasing the Board of Selectmen to five members?

Yes --	270	*No -- 429
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## ANNUAL TOWN MEETING 1991

Moderator Robert A. Johnson opened the meeting at 9:25 A.M. on March 16, 1991 at Coe-Brown Northwood Academy after a period of many townspeople conferring with him about procedural plans. He opened the meeting by asking for a standing moment of silence in memory of Ruth Linnell who recently passed away. Both she and her husband had served the Town well in many capacities. Ruth had been both Town and School Treasurer for many years.

The Moderator then read a statement from the Fire Prevention Officer, Michael Hoisington, offering to replace or refurbish smoke detectors in the homes of the elderly in our town. He may be called at any time at the Fire House. The Moderator then showed the audience a humorous cartoon of a typical town meeting done for him by a local artist, Al Villamil.

The formal meeting then was opened by the reading of the Town Warrant. Joseph Knox moved and John Lane seconded a motion to not have the warrant read in its entirety now but each article as it is acted upon. Motion adopted by unanimous voice vote.

Joann Bailey then moved that considering we have only 20 articles as opposed to 42 a year ago and considering the cost of a second day of Town Meeting as an additional expense to the taxpayers, that we agree to complete our business today and conduct ourselves accordingly. She further moved a one hour noontime break with the afternoon session to end at the conclusion of Article 20. David Behm seconded. The motion passed by a voice vote.

Article 1: Joann Bailey moved that the Town authorize the Northwood Conservation Commission to retain any unexpended portion (\$678.42) of its 1990 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36: A-5. George Rogers seconded. Motion passed by voice vote.

Article 2: Robert Young moved that the Town appropriate the sum of \$7,913.81 from the special Ambulance Replacement Fund, established under RSA 31:95-C at the 1990 Annual Town Meeting, and to place the sum of \$7,913.81 in the Ambulance Capital Reserve Fund held by the Trustees of the Trust Funds. Joann Bailey seconded. Motion was adopted by a voice vote.

Article 3: Robert Young moved that the Town authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal, or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 31:95-b. George Rogers seconded. Motion adopted by a voice vote.

Article 4: Robert Young moved that the Town authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a

public auction, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. Robert Robichaud seconded. Motion was adopted by a voice vote.

Article 5: Robert Young moved that the Town authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent. Paul Cook seconded. The motion was adopted by a voice vote.

Article 6: Robert Young moved that the Town authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies, and devices made to the Town in trust for any public purpose, as permitted by RSA 31:19. Stephanie Buzzell seconded. Motion was adopted by a voice vote.

Article 7: Robert Young moved that the Town authorize the Selectmen to borrow money in anticipation of taxes. George Rogers seconded. Mr. Jacobsmeyer made an explanation that there are periods before taxes come in that large bills have to be paid. Motion was adopted by a unanimous voice vote.

Article 8: Robert Bailey moved that the Town accept, pursuant to N.H. RSA 31:19, a gift in the amount of approximately \$100,000.00 for the purposes of planning, constructing, maintaining and repairing a new wing to be known as the Theadora Kalem Grano Memorial Wing to the Chesley Memorial Library, to be held in trust and managed and expended in accordance with the terms of, and by the Trustees designated in, the "Declaration of Theadora Kalem Grano Memorial Trust, an Irrevocable Charitable Trust." Genevieve Rogers seconded. Mr. Bailey explained the terms of this gift. It will include a wing built on the back of the present library, new furnace to serve both parts, new bathroom, a walkout basement in the new wing connected through to the present basement and additional parking. There may be additional cost of electricity but not any appreciable cost as the new furnace may save heating costs. The Moderator noted that this is an extremely generous gift from the estate of Teddy Grano as she was affectionately known. She was a respected member of our Town and lived in an early colonial home near the library. The motion was adopted by a voice vote. Mr. Bailey requests that the record shows an official thank you to Mr. Joseph Grano for this gift.

Article 9: Harry Ring moved that we adopt the provisions of RSA 31:95-c to restrict revenues from hazardous materials accidents to expenditures for the purpose of establishing a special hazardous materials account for the purpose of equipping, maintaining, and training a hazardous materials response unit. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Hazardous Materials Account Fund, separate from the general fund. Any surplus in



said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. George Rogers seconded. Emergency Director Ring explained that if we have a spill now, any insurance money we get for cleaning it up goes into the general fund. We need to be able to replace the materials needed in the cleanup before another town meeting, and need additional training in cleaning up hazardous wastes. This has to be a ballot vote as it ties up money for another year. Motion was adopted by a ballot vote Yes - 148 No - 34.

The Moderator took time at this point to remind us that if there is a desire to reconsider any vote taken during the afternoon, we must make it known in a timely fashion before a large number of people may leave the meeting.

Article 10: The Moderator explained that upon advice of Town Counsel, we would do well to split this article into two parts. Depending upon the outcome of the first half, we could do the second half. Mr. Jacobsmeyer explained that as written, the second half would be illegal as the Selectmen could not call a special election as suggested in the petition. However, there is a way we could carry out the wishes of those proposing the petition. Then Mr. Jacobsmeyer moved that the voters of Northwood choose to elect their Planning Board in accordance with the provisions of N.H. RSA 673:2, 11 (b) so that the citizens will have direct representation on the Planning Board. Robert Robichaud seconded. Several spoke in favor of the motion citing that the Planning Board is a part of the legislative branch of our government and should be elected. Others pointed out how hard it is to find volunteers now and people soon grow tired of their positions after they at first volunteer. The motion was adopted by a ballot vote Yes - 153 No - 61.

Then Mr. Jacobsmeyer addressed the second half of the petition. As just voted, next March we will start electing Planning Board members on a rotating basis. The question now is who serves until next March. We can elect them as part of this meeting or the Selectmen can appoint them to serve only until next March. He then moved that upon completion of all other business to be conducted by the Town Meeting, the Moderator recess the meeting until the 30th day of March to be resumed on that day to elect six Planning Board members who shall serve until the next annual Town election. Persons who wish to be considered by the voters for election to this interim one-year Planning Board shall file with the Town Clerk not later than the 26th day of March 1991 to be listed on the ballot for the March 30, 1992 election provided for by this motion. Robert Madison seconded. Many question the hours that the polls would be open suggesting that those hours would not be convenient for many who work on Saturdays. Mr. Jacobsmeyer then amended the motion to say 10:00 A.M to 3:00 P.M. Mr. Eldridge seconded that amendment. Then there was a

discussion about whether an evening meeting would be more satisfactory. The Moderator asked for a concensus of the meeting about having a night time or a Saturday. 33 voted for Saturday and 66 for evenings which showed the feeling. Beaman Cole amended the motion to read "to recess the meeting until Tuesday, April 9, 1991 at the Town Hall and the polls would be open from 2:00 P.M. until 8:00 P.M." Robert Madison seconded. This amendment changing the motion to April 9 was adopted by a show of hands Yes - 99 No - 2. Then the main motion was adopted by a voice vote.

The Supervisors reminded us that the same checklist as today would be the only one allowed.

The Moderator announced that we would take a one hour lunch break and reconvene at 1:30 P.M.

The meeting was reconvened at 1:30 P.M. Moderator Johnson swore in the new town officials present who were elected at the March 12th meeting.

Article 11: Gordon Smart moved to indefinitely postpone this article. Barbara Smart seconded. A show of hands Yes - 58 No - 61. It was so close that Jean Lane requested a yes and no ballot. Mr. Eldridge seconded. The motion to indefinitely postpone was defeated by a ballot vote Yes - 68 No - 91.

Russell Eldridge moved that the Town of Northwood repeal its vote of March 1974, which authorized the Selectmen to appoint a Highway Agent and to return to the method of electing a Highway Agent, to be effective at the next annual Town Meeting. This action is in accordance with RSA 231:62. June Brown seconded. Mr. Gilchrist asked if this means the election would be at the March 1992 Town Meeting. The answer was yes. The motion was adopted by a voice vote.

There was a break in the proceedings while former Selectman Robert E. Bailey called True W. Chesley to the podium. He said he was speaking on behalf of the Townspeople and as one who had served with him for 12 years on the Board of Selectmen. He stated that Mr. Chesley had served our town for 24 years, and most people do not realize how much he has done for this Town. He was always willing to compromise and work things out with a smile. He probably knows every stone and rock and boundary line from his surveying experiences. We hope he will continue to work on our tax maps. For a way of saying THANK YOU, Mr. Bailey presented Mr. Chesley with a pottery plaque literally still a little warm from the kiln of Potters' Corner. Mr. Chesley expressed his willingness to continue to be of help in any way in the future. The audience gave him a rising vote of thanks.

Article 12: Joann Bailey moved that the Town approve the cost of perpetual care for all grave sites, both existing and new, in the large cemeteries in Northwood; namely, Fairview (old and

new), Canterbury Road, Harvey Lake, Ridge, East Northwood, and Pine Grove at \$50.00 per grave site and to require that perpetual care be placed on all grave sites within each lot before any further interments are made. Further, if a grave site (sites) is purchased or acquired in the above named cemeteries from either the Town or a private party, the sale constitutes a new purchase of a grave site (sites) requiring the current cost for site and the perpetual care. Stephanie Buzzell seconded. Mr. Holmes questioned whether the Town can demand money from a cemetery that it does not own. Mrs. Bailey said that by not putting on perpetual care, you are putting the burden on those who have it. A voice vote seemed indecisive, so then the motion was adopted by a show of hands. Yes - 71 No - 33.

Article 13: Robert Young moved to indefinitely postpone this article. Allan Holmes seconded. Mr. Young stated the Town Clerk was in agreement for this year. Motion to postpone was adopted by a voice vote.

Article 14: William Calef moved that the Town raise and appropriate the sum of \$18,000.00 for the purchase of the Jaws of Life for the Fire Department. Harry Ring seconded. Richard Corning, Captain of the Rescue Squad, spoke about the importance of the first hour of care a person receives after an accident. Epsom and Durham are our nearest towns with a Jaws of Life which we can call for and that takes 10 more minutes out of that first hour and of course, they are not always available. We used Epsom's five times last year and there were 5 times when we requested and it was not available. Karen Leblanc testified how a Jaws of Life had saved her life at one time. The motion was adopted by a show of hands Yes - 80 No - 47.

Article 15: Joann Bailey moved to indefinitely postpone this article. Marcia Tasker seconded. Motion to postpone was adopted by a unanimous voice vote.

Article 16: Robert Madison moved to indefinitely postpone this article. Robert Robichaud seconded. Motion to postpone was adopted by a voice vote.

Article 17: Robert Madison moved to indefinitely postpone this article. Marcia Tasker seconded. Motion to indefinitely postpone was adopted by a unanimous voice vote.

Article 18: Robert Madison moved that the Town raise and appropriate the sum of \$1,128,127.00 to defray the Town charges for the 1991 fiscal year. George Rogers seconded. Mr. Eldridge moved to amend the amount by reducing it by \$35,000.00. Stephanie Buzzell seconded. His explanation was that there is a balance of \$84,000.00 unused in winter maintenance for roads. Robert Young stated that this will be needed for the welfare deficit. This amendment was defeated, first by a voice vote, then by a show of hands Yes - 46 No - 79.

Selectman Young now amends the article to read \$1,182,444.00. Mr. Jacobsmeyer seconded. This will increase the welfare need and staff salaries. Mrs. Behm asked how much the salary increase would be and the answer was \$27,000.00 Mr. Chelsey spoke of the amount already spent in 1991 for welfare from \$10,500.00 in January, \$12,700.00 in February, and \$6,000.00 so far in March. This has to be paid by law. Mr. Holmes says the Budget Committee spent long hours on the budget and this amendment should be defeated, with one that would only include the welfare increase and additional pay for the Selectmen having to go to Exeter so much for the increased tax liens. June Brown asked what the projected tax rate will be for this year and Mr. Young said the Town's share will be lower but the school budget passed last week, the rate may be 30 to 50 cents higher. Mr. Richardson wonders about the effect on our taxes if the State should cease giving Revenue Sharing and School Aid. Moderator Robert Johnson admits that our funds from the State are in jeopardy. Mr. Madison gives a figure of \$76,000.00 that could be at stake. The amendment was defeated by a show of hands Yes - 52 No - 64.

Robert Young moved to amend the original article again to \$1,178,128.00 Mr. Jacobsmeyer seconded. He explained the need of paying our policemen enough to be competitive with neighboring towns. He also cited the need of being fair to all employees with whom agreements had been made. Virginia Dole agrees that we need more money for the Welfare Budget but notes that not all school employees got raises, only the ones with contracts. Jeanne Johnson wished to withdraw \$31,500.00 from new construction and transfer it to the Welfare item but this proved too difficult to put into a motion at this time. The amendment was defeated by a show of hands Yes - 39 No - 69.

Allan Holmes then moved to amend the original article to read \$1,173,627.00 Mr. Young seconded. This would be an increase of \$45,500.00, increasing Welfare \$44,000.00 and \$1,500.00 for Selectmen's compensation. June Brown asked why these money articles were put at the end of the warrant. Mr. Jacobsmeyer said it was done in an effort to keep the attention of the audience to the end, rather than have so many leave early in the day. Mr. Young said the Selectmen would live with this proposed figure. Mrs. Behm asked if this means they would use this increase for welfare and salaries? The Selectmen said they are committed to use the Welfare money only for Welfare. About the salaries, they do not know at this point. Mr. Clark asked if we are raising line items. The answer is that we are only raising the bottom line. The amendment was adopted by a show of hands Yes - 69 No - 36.

Barbara Smart moved to amend this amendment by reducing the amount by \$58,500.00 Virginia Dole seconded. This money would come by removing \$31,500.00 from new construction and \$27,000.00 from winter maintenance. This amendment would make the figure

read \$1,115,127.00 Mr. Young stated that this would leave \$26,000.00 for plowing and sanding roads from now through next December. Mr. Farr asked what effect this would have on the roads by neglecting them even more. Mr. Jacobsmeyer said that we cannot let them go too long. Amendment was defeated by a show of hands Yes - 38 No - 67.

Robert Robichaud moved an amendment to go back to the original budget committee figure of \$1,128,127.00 Mr. Eldridge seconded. Amendment defeated by a show of hands Yes - 48 No - 52.

Now the main motion as amended with the figure of \$1,173,627.00 was adopted by a voice vote.

Mention was made of a Welcome Home Fund for the persons in Desert Storm Operation. Mr. Young said \$500.00 of the Memorial Day Funds will be available. Mr. Lounsbury presented a check for \$100.00 to Althea Behm from Troop 312 of our local Boy Scouts. He also offered the help of the Scouts. Mrs. Behm said a committee is already at work planning this celebration for our servicemen.

Article 19: Robert Young moved that the Town endorse the following resolution: "The Town of Northwood resolves to oppose administrative rulings of departments, boards and agencies of the State of New Hampshire which directly and/or indirectly impose costs upon municipalities of the State. The Town requests its legislator and Senator sponsor legislation which will stop State imposed administrative mandates imposing burdens upon municipalities similar to recently enacted restrictions upon Legislative mandates." Russell Eldridge seconded. Motion adopted by a unanimous voice vote.

Article 20: The people who have been selling food all day to support the Costa Rica Rain Forest trip for Coe-Brown students thanked us for our support and urged us to stop by on our way out for some reduced priced food bargains. Mr. Eldridge moved to indefinitely postpone any further action under Article 20. Mr. Jacobsmeyer first moved that we recess this meeting to Tuesday, April 9, 1991 to the Town Hall with the polls being open from 2:00 P.M. to 8:00 P.M. with the only business being the election of the interim Planning Board. Mr. Eldridge seconded. Motion was adopted by a unanimous voice vote. Meeting was recessed at 5:10 P.M.

Respectfully submitted,

Arlene W. Johnson  
Town Clerk

STATE OF NEW HAMPSHIRE

The polls will be open from 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at Town Hall in said Northwood on Tuesday, the 10th day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the Town is in favor of adoption of a new ordinance regarding criteria for establishment of a Home Occupation, as proposed by the Northwood Planning Board in January 1992. To become Article III, S.
3. To see if the Town is in favor of the revision of existing Article III, A. New Developments to Article III Regulations, A. Land Regulations, as proposed by the Northwood Planning Board in January 1992.

Given under our hands and seal this 17th day of February in the year of our Lord nineteen hundred and ninety-two.

Robert E. Young	Selectmen
John J. Jacobsmeyer, Jr.	of
Kenneth W. D'Angelo	Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

Robert E. Young	Selectmen
John J. Jacobsmeyer, Jr.	of
Kenneth W. D'Angelo	Northwood, NH

Absentee Ballots will be opened at 2 P.M.

## TOWN WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on the 14th day of March next at nine of the clock in the forenoon to act upon the following subjects:

1. To see if the Town will vote to authorize the Northwood Conservation Commission to retain the unexpended portion, \$138.50, of its 1991 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36:A-5 or take any other action relative thereto.

2. To see if the Town will vote to appropriate the sum of \$13,262. from the special Ambulance Replacement Fund, established under RSA 31:95-c at the 1990 Annual Town Meeting, and to place the sum of \$13,262. in the Ambulance Capital Reserve Fund held by the Trustees of Trust Funds.

3. To see if the voters will re-establish a Class 6, gates and bars, portion of Mountain Road to Class 5 standards. The segment being from the Class 5 portion of Mountain Road to the Northerly boundary of Map #8 Lot #17. The petitioners are responsible for all costs incurred in the upgrade of this segment. (By petition of Eugene Frenette and Henry Frenette)

4. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 31: 95-b.

5. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed, either following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

6. To raise such sums of money as may be necessary to defray the Town charges for the 1992 fiscal year and make appropriations for the same. (\$1,179,595. recommended by Budget Committee)

7. To see if the Town will vote to raise and appropriate the sum of \$14,570. to purchase for the Town Clerk computer hardware, software and maintenance thereof. (Recommended by Budget Committee)

8. To see if the Town will vote to raise and appropriate the sum of \$6000. to purchase for the Police Department computer hardware, software and maintenance thereof. (Recommended by

Budget Committee)

9. To see if the Town will vote to raise and appropriate the sum of \$21,000. for a new police cruiser. (Recommended by Budget Committee)

10. To see if the Town will vote to raise and appropriate the sum of \$54,000. for the purpose of purchasing a new Fire Department tanker, withdraw the sum of \$23,000. from the Fire Truck Capital Reserve Fund and raise and appropriate the balance of \$31,000. from taxation. (Not recommended by Budget Committee)

11. To see if the Town will vote to raise and appropriate the sum of \$7000. for the purpose of purchasing and installing road name signs on all Town roads, as required by RSA 231:133. (Not recommended by Budget Committee)

12. To see if the Town will vote to appropriate the sum of \$4000. from the special Lagoon Fund, established under RSA 31:95-c at the 1990 Annual Town Meeting, and to expend the sum of \$4000. for necessary repairs and maintenance at the Town's lagoon system. (Recommended by Budget Committee)

13. To see if the Town will vote to raise and appropriate the sum of \$5000. to make necessary improvements at Pine Grove Cemetery, to fill in Section C to make the single lots saleable. (Not recommended by Budget Committee)

14. To see if the Town will vote to establish a Cemetery Improvement Capital Reserve Fund, under RSA 35:1, from which the income as well as part of the principal may be used to improve and upgrade the Town cemeteries. Such Fund to be maintained by the Trustees of the Trust Funds.

15. To see if the Town will vote to appropriate from surplus, in the year 1991, the sum of \$650. received from the sale of cemetery lots in the year 1991, and to place \$650. in the Cemetery Improvement Capital Reserve Fund.

16. To see if the Town will authorize the Cemetery Trustees to exercise their powers under the provisions of RSA 289:19-26.

17. Should the Town of Northwood vote to extend its involvement and commitment as a member of the Lamprey Regional Solid Waste Cooperative from its current termination date of June, 1993 until the end of the business day on June 30, 1996.

18. To see if the Town will vote to establish an expendable general trust fund under RSA 31:19A, for the purpose of a future memorial for veterans, and to vote to raise and appropriate the sum of \$500. and to authorize the use/transfer of the December 31, 1991 fund balance for this purpose, and furthermore to appoint the Board of Selectmen as agents to expend.



19. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

20. To see if the Town will vote to authorize the public library trustees, under RSA 202-A:4-c, to apply for, accept and expend, without further action by the Town Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year. Such moneys shall be used only for legal purposes for which a town may appropriate money, not require the expenditure of other town funds, and be exempt from all provisions of RSA 32, relative to limitation and expenditures of town moneys.

21. To see if the Town will vote to establish a committee of seven citizens, to be selected by the Moderator, to investigate the structure of the Town's municipal government, and to make recommendations to the Board of Selectmen no later than October 1, 1992.

22. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 17th day of February in the year of our Lord nineteen hundred and ninety-two.

Robert E. Young	Selectmen
John J. Jacobsmeyer, Jr.	of
Kenneth W. D'Angelo	Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

Robert E. Young	Selectmen
John J. Jacobsmeyer, Jr.	of
Kenneth W. D'Angelo	Northwood, NH

BUDGET OF THE TOWN OF NORTHWOOD  
 Appropriations and Estimates of Revenue for the Ensuing Year  
 January 1, 1992 to December 31, 1992

APPROPRIATIONS

Appropriations 1991      Expended 1991      Selectmen's Budget 1992      Budget Committee Recommended 1992      Not Recommended

GENERAL GOVERNMENT  
 BOARD OF SELECTMEN

Selectmen Salary	8000	7556	7000	7000
Social Security	496	468	434	434
Medicare	116	110	102	102
Training & Conf.	200	75	100	100
Travel	600	290	300	300
Total	9412	8499	7936	7936

ADMINISTRATIVE ASSISTANT

Administrative Asst.	25122	26940	27077	27077
Health & Dental	1910	1910	2231	2231
Life Insurance	40	40	40	40
Social Security	1558	1738	1679	1679
Medicare	364	406	393	393
Retirement	1085	1086	1169	1169
Tuition Reimb.	0	0	0	0
Training & Conf.	200	125	150	150
Travel Reimbursement	400	271	300	300
Total	30679	32516	33039	33039

MODERATOR/TOWN MEETING

Moderator Salary	116	139	350	350
Social Security	7	9	22	22
Medicare	2	2	5	5
Total	125	150	377	377

EXECUTIVE OFFICE

Office Staff Salary	8117	10506	15335	15335
Social Security	503	651	951	951
Medicare	118	152	222	222
Contracted Services	4942	4211	3596	3596
Telephone	4000	3041	4000	4000
Printing	4500	4259	4500	4500
Dues	1068	1223	1261	1261
Office Supplies	3500	3699	2500	2500
Postage	1500	2127	750	750
Maintenance & Repair	5554	5287	5800	5800
Books & Period.	0	0	300	300
Miscellaneous	375	269	250	250
Total	34177	35425	39465	39465

TOWN CLERK

Town Clerk Salary	1200	803	1200	1200
Deputy Town Clerk	7850	7850	8083	8083
Social Security	561	536	575	575
Medicare	131	125	134	134
Contracted Services	0	0	400	400
Telephone	500	530	500	500
Dues	12	20	20	20
Office Supplies	500	606	50	50
Postage	0	0	50	50
Maint. & Repair	0	0	0	0
Books & Period.	0	0	137	137
Training & Conf.	300	332	300	300
Travel	275	216	275	275
Total	11329	11018	11724	11724

VOTER REGISTRATION

Supervisors	550	763	1050	1050
Supervisor Clerk	0	0	138	138
Social Security	34	47	74	74
Medicare	8	11	17	17
Printing	90	20	64	64
Office Supply	10	39	72	72

Postage 0 15 5  
 Total 692 895 1420

ELECTION ADMINISTRATION

Clerks & Counters 460 1190  
 Vital Stat. 74 100  
 Social Security 25 80  
 Medicare 5 18  
 Printing 1800 500  
 Total 2230 1888

ACCOUNTING

Bookkeeper/Off. Sup 17999 20212  
 Sub. Bookkeeper 0 760  
 Health & Dental 1910 2231  
 Life Insurance 40 40  
 Social Security 1116 1300  
 Medicare 261 304  
 Retirement 468 523  
 Tuition Reimb. 0 200  
 Office Supply 0 600  
 Postage 0 750  
 Training & Conf. 0 150  
 Travel 0 100  
 Total 21794 27170

AUDITING

Services 6000 6000  
 Total 6000 6000

ASSESSING

Assessing Clerk 7894 8360  
 Social Security 489 518  
 Medicare 114 121  
 Appraisal 10000 10000  
 Street Numbering 0 2500  
 Registry of Deeds 400 600  
 Tax Maps 3500 1500  
 Dues 20 20

Office Supplies	0	150	0
Total	22417	23769	23769
TAX COLLECTOR			
Dep. Tax Collector	1600	910	910
Tax Collector Sal.	12237	14450	12788
Social Security	858	952	952
Medicare	200	223	223
Current Use	1	50	50
Tax Liens	830	1350	1350
Telephone	500	500	500
Printing	0	500	500
Dues	15	15	15
Office Supply	2090	510	510
Postage	1050	1880	1880
Training & Conf.	825	825	825
Travel	300	300	300
Total	20506	22465	20803
			1662

TREASURY

Dep. Treas. Salary	75	37	100
Treasurer Salary	2612	2852	2852
Social Security	167	183	183
Medicare	39	42	42
Dues	0	25	25
Office Supply	100	50	50
Training & Conf.	100	50	50
Travel	120	120	120
Total	3213	3041	3422

TRUSTEE OF TRUST FUNDS

Secretary-Report	171	300	300
TTF Salary	500	500	500
Secretary	40	100	100
Social Security	34	56	56
Medicare	8	12	12
Auditing	150	150	150
Office Supply	50	25	25
Total	1042	1143	1143

**BUDGET COMMITTEE**

Secretary	1085	767	800	800
Social Security	67	48	50	50
Medicare	16	11	12	12
Printing	68	49	68	68
Office Supply	56	42	60	60
Postage	30	4	71	71
Training & Conf.	1	0	1	1
Total	1323	921	1062	1062

**LEGAL**

Services	19500	18165	20000	20000
Claims & Judgements	3000	2100	1000	1000
Total	22500	20265	21000	21000

**PERSONNEL ADMINISTRATION**

Unemployment Ins.	1417	1568	1670	1670
Worker's Comp. Ins.	32422	40388	40170	40170
Health Insurance	1760	1760	2069	2069
Retirement-Maint.	0	72	72	72
Total	35599	43788	43981	43981

**PLANNING BOARD**

Secretary	6507	7200	6916	6916
Social Security	408	446	429	429
Medicare	96	104	100	100
Legal	1662	849	1	1
Contracted Services	0	0	2500	2500
Printing	1400	1137	1400	1400
Office Supply	600	336	400	400
Postage	625	317	350	350
Training & Conf.	100	25	100	100
Travel	275	0	275	275
Total	11673	10414	12471	12471

**ZONING BOARD**

Secretary	648	364	760	760
Social Security	40	23	47	47
Medicare	9	5	11	11

Legal	705	1700	1700
Printing	130	100	100
Office Supply	47	50	50
Postage	84	100	100
Training & Conf.	30	50	50
Total	1388	2818	2818

**GEN. GOVERNMENT BUILDING**

Janitor	4718	5647	5647
Social Security	293	350	350
Medicare	68	82	82
Electricity	2921	3000	3000
Heat & Oil	3932	4500	4500
Maint. & Repair	1452	1000	1000
Alarm Monitoring	1429	1039	1039
Maint. Supply	455	3000	3000
Custodial Supply	307	400	400
Grounds Care	1400	2100	2100
NWD Bicen. Fund	145	325	325
Septic System	15380	0	0
Total	32500	21443	21443

**CEMETRIES**

Maint. & Repair	936	3001	3001
General Supply	91	100	100
Total	1027	3101	3101

**INSURANCES**

Property Insurance	38677	41300	41300
Total	38677	41300	41300

**REGIONAL ASSOCIATIONS**

Strafford Regional	2072	2072	2072
Total	2072	2072	2072

**TOTAL GENERAL GOVERNMENT**

	310024	314240	329066	327404	1662
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PUBLIC SAFETY

POLICE & COMMISSION

Pol. Comm. Secretary	650	360	350	350
Social Security	40	22	22	22
Medicare	9	5	5	5
Legal	8000	5906	2000	2000
Office Supply	100	0	100	100
Police Chief	29087	28218	31346	31346
Full Time Officers	47050	37346	48090	48090
Secretary	12709	13349	14178	14178
Part Time Officers	28824	25839	30777	30777
Crossing Guard	2880	2867	3016	3016
Prosecutor	1	0	1	1
Full Time Overtime	2739	4269	4650	4650
Health & Dental	7640	5780	8925	8925
Life Insurance	160	119	160	160
Social Security	2924	3567	4829	4829
Medicare	1810	1915	2138	2138
State Retirement	5909	4612	7649	7649
Town Retirement	336	423	448	448
Legal	1	0	1	1
Telephone	5000	5256	5200	5200
Photo Lab.	350	386	375	375
Property Repairs	1000	1191	1200	1200
Printing	0	0	500	500
Dues	0	0	500	500
Office Supplies	1000	2826	500	500
Postage	340	344	340	340
Maintenance Supply	200	152	1130	1130
Gasoline	5875	4925	6500	6500
Vehicle Repair	8000	6533	6000	6000
Books & Publications	450	1884	1000	1000
Departmental Supply	2200	5077	2500	2500
Dept. Small Item	300	3161	730	730
Training & Travel	1821	2438	3000	3000
Total	177405	168770	188160	188160



Medical Services	500	0	500
Training	2300	2497	3800
Gen. Medical Supply	2000	2296	2000
Office Supply	300	501	300
Maintenance Supply	3000	2350	3000
Gasoline	2000	882	0
Vehicle Rep. Supply	1500	3163	2500
Dept. Uniforms	1500	1499	1445
Equipment Replace.	2535	3108	2000
Reimbursement Exp.	3000	2336	2800
Total	18635	18632	18345

255

255

FIRE

Full Time EMT	43792	43685	47394
Secretary	1222	1136	1267
Full Time Overtime	2484	1220	2575
Special Duty	200	137	150
Health & Dental	3820	3820	4462
Life Insurance	80	79	80
Social Security	76	70	11
Medicare	697	650	724
State Retirement	4405	2782	4625
Telephone	1100	1262	1100
Electricity	2100	1893	1700
Heating Fuels	3000	1379	2500
Bldg. Maintenance	1600	1548	1300
Equip. Maintenance	2300	2238	1300
Dues	400	355	400
Tools, Hoses, etc	7600	7437	8250
Small items	250	213	250
Office Supply	500	424	400
Postage	200	127	125
Diesel Fuel	1400	1285	2900
Cleaning Supply	175	687	175
Vehicle Maintenance	6300	6362	4000
Dept. Uniforms	1600	1112	1600
Hazardous Material	500	476	500
Grants	1	0	1

Reimbursement Exp.	9800	9700	10800	9800	1000
Fire Fighting	1000	391	1000	1000	1000
Fire Prevention Sup	850	693	850	850	850
Training	1000	985	2500	2500	2500
Communication Mgmt	12562	12562	12525	12525	12525
Total	111014	104708	115464	114464	1000

BUILDING INSPECTOR

Secretary	1894	1326	2014	2014	
Social Security	117	82	125	125	
Medicare	27	19	29	29	
Legal	1000	65	300	300	
Training	200	50	600	600	
Dues	0	0	170	170	
Office Supply	300	802	450	450	
Postage	250	0	100	100	
Retainer Fee	0	0	5000	0	5000
Fees	9000	11356	10950	10950	
Total	12788	13700	19738	14738	5000

EMERGENCY MGMT

Secretary	100	65	195	195	
Social Security	6	4	12	12	
Medicare	1	1	3	3	
Telephone	400	298	400	400	
Training	300	199	300	300	
Office Supply	100	110	100	100	
Equip. Supply	1885	1820	0	0	
Total	2792	2497	1010	1010	

PUBLIC SAFETY TOTALS

	322634	308307	342972	336717	6255
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HIGHWAYS & STREETS  
ADMINISTRATION

Road Agent	20471	18449	3791	3791	
Road Laborer-General	0	0	11349	11349	
Temp. Road Agent	0	0	3640	3640	
Summer Laborer	4000	8657	6217	6217	
Winter Laborer	0	0	2000	2000	

Health & Dental	1760	1004	0	0
Life Insurance	40	23	0	0
Social Security	1655	1794	1730	1730
Medicare	387	419	405	405
Town Retirement	0	0	0	0
General Supply	1500	114	1500	1500
Truck Maintenance	3200	2671	3290	3290
Gasoline	1750	1594	1650	1650
Equipment Maint.	750	480	750	750
Equip. & Tools	750	707	950	950
Training & Conf.	200	54	0	0
Permit Fees	0	0	10	10
Total	36463	35966	37282	37282

**PAVING & RECONSTRUCTION**

Bennett Rd/Supply	6150	3942	1200	1200
Jenness Pond Rd/Sup	6475	7789	2275	2275
Harmony Hill Rd/Sup	0	0	4800	4800
Up. Deer Rd 1&2/Sup	0	0	4800	4800
Canterbury Rd/Sup	0	0	3700	3700
Winding Hill Rd/Sup	0	0	1700	1700
Sunset Dr/Supply	0	0	1450	1450
Ridge Rd/Supply	0	0	4550	4550
Low. Bow St/Supply	0	0	1820	1820
Lucas Pond Rd/Sup	0	0	1820	1820
Old Mtn Rd/Supply	0	0	1050	1050
Low. Deer Rd./Supply	0	0	1250	1250
Old Pitts Rd/Supply	0	0	2275	2275
Range Rd/Supply	5300	5300	0	0
Bryant Rd/Supply	1475	1300	0	0
Kelsey Mill Rd/Sup	4500	4843	0	0
Old Turnpike Rd/Sup	2800	13032	0	0
Contracted Services	0	0	4800	4800
Bennett Rd/Exp	450	450	0	0
Range Rd/Exp	750	750	0	0
Bryant Rd/ Exp	650	650	0	0
Kelsey Mill Rd/Exp	750	265	0	0
Old Turnpike Rd/Exp	1000	1000	0	0
Jenness Pond Rd/Exp	1200	1845	0	0
Total	31500	41166	37490	37490

**REGULAR MAINTENANCE**

Gravel	5000	6500	5500	5500
Asphalt	4000	4383	4000	4000
Culvert	800	7400	1800	1800
Guardrail	1200	448	1200	1200
Equipment Rental	1	0	3500	3500
Contracted Services	28000	16494	16001	16001
Road Damage	1	5615	5001	5001
Total	39002	40840	37002	37002

**SNOW & ICE**

Sand	10000	6783	4783	4783
Salt	6000	1132	1500	1500
Equipment Rental	300	90	300	300
Contracted Services	60000	51420	47776	47776
Contracted Equip.Mnt	2000	497	0	0
Other Plowing	1000	700	1000	1000
Total	79300	60622	55359	55359

**STREET LIGHTING**

Electricity	2000	1990	2000	2000
Total	2000	1990	2000	2000

**HIGHWAYS & STREET TOTAL**

	188265	180584	169133	169133
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**SANITATION  
RECYCLING CENTER**

Attendants	11569	10152	10554	10554
Social Security	675	629	655	655
Medicare	158	147	153	153
Telephone	400	377	400	400
Recycling Telephone	1	0	0	0
Electricity	750	771	800	800
General Maintenance	2000	729	2000	2000
Equipment	5000	1517	5000	5000
Lagoon	400	494	1	1
Miscellaneous	3000	3345	3000	3000
Rental	900	0	1	1
Extermination	300	200	300	300

Recycling Service	3700	1211	2200	2200
Metals	1200	1750	1800	1800
Dues	150	150	155	155
General Supply	25	38	25	25
Recycling Supply	170	0	50	50
Maintenance Supply	500	400	500	500
Conferences	120	0	50	50
Total	31018	21910	27644	27644

LAMPREY REGIONAL

Transportation	4900	5346	5000	5000
Tipping	94458	83776	84246	84246
Total	99358	89122	89246	89246

SANITATION TOTAL

	130376	111032	116890	116890
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HEALTH  
HEALTH OFFICE

Health Officer	200	310	1000	350	650
Deputy Health Off.	0	0	500	175	325
Secretary	0	0	500	175	325
Health Officer Fees	500	285	500	500	500
Social Security	12	19	155	74	81
Medicare	3	5	29	17	12
Water Tests	500	243	1000	350	650
Enviromental Emer.	1	0	100	35	65
Dues	85	85	85	85	85
Postage	0	0	300	74	226
Travel	50	81	500	165	335
Total	1351	1028	4669	2000	2669

ANIMAL CONTROL

A/C Officer	592	525	740	740	
Assistant	0	0	160	160	
Social Security	37	33	56	56	
Medicare	9	8	13	13	
Medical/Rabies	0	0	50	50	
S.P.C.A.	425	516	600	343	257
Pager	0	0	120	120	

Dues	15	15	15	49
General Food	0	50	1	150
Gasoline	200	124	300	400
Vehicle Maintenance	500	836	700	856
Total	1778	2057	2804	1948

HEALTH AGENCIES

Richie McFarland	1750	1750	2250	2250
Seacoast Big Br/Sis	0	0	500	500
Rural District Healt	12951	12951	10934	10934
Lamprey Health Care	2500	2500	2500	2500
Rock. Cty Counsel	650	650	650	650
Rock. Cty Nutri.	75	75	150	150
Rock. Cty C.A.P.	3671	3671	4775	4775
Area Homemaker	1000	1000	1500	1500
Seacoast Mental Hlth	1000	1000	1000	1000
Sexual Assault Sup.	480	480	533	533
A Safe Place	500	500	500	500
Total	24577	24577	25292	24792

HEALTH TOTAL

27706	27662	32765	28740	4025
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WELFARE

Director	1500	2654	2500	2500
Staff	0	0	3500	2500
Social Security	155	165	372	372
Medicare	36	38	87	87
Legal	1000	1485	1000	1000
Medical Services	950	1406	1500	1500
Electricity	3500	5855	5500	5500
Heat & Oil	1550	3288	3500	3500
Rental	89000	87846	68150	68150
Funeral	500	0	1000	1000
Dues	35	35	35	35
Food	2500	5076	4500	4500
Clothing	50	0	0	0
E. Cotton Fund	75	75	100	100
Total	100851	107923	91744	90744

1000

CULTURE & RECREATION  
RECREATION

Beach Attendants	0	0	8730
Director	3500	7301	1200
Counselors	0	0	1820
Wksp's Chairman	0	0	0
Social Security	217	453	729
Medicare	51	106	170
Red Cross Swimming	651	655	780
Electricity	225	215	200
Sanitation	800	585	925
Rubbish	600	352	484
Plumbing Repairs	350	0	350
General Supply	300	456	250
Office Supply	50	56	50
Sand	300	100	100
Programs	0	0	915
Total	7044	10279	16703

LIBRARY

Librarian	13796	13250	14524
Library Aide	5200	4787	6080
Janitor	1000	993	1369
Health & Dental	1910	1910	2216
Life Insurance	40	40	40
Social Security	1240	843	1362
Medicare	290	197	319
Town Retirement	363	349	381
Telephone	800	595	800
Electricity	1000	1150	900
Heat & Oil	850	587	850
Building Maint.	450	446	845
A&A Caswell Fund	40	0	0
Dues	50	50	50
Office Supply	650	702	750
Postage	350	293	300
Janitor Supply	300	332	350
Books & Period.	4600	4639	7700
Chesley Book Fund	800	800	800

J. Bryant Book Fund	250	0
C. Carlisle Book Fund	130	130
E. Grant Book Fund	40	40
I. Grant Book Fund	80	80
G. Gardner Book Fund	50	50
Library Tools	149	150
Training & Conf.	800	400
Contracted Programs	150	150
Travel	0	500
Total	35379	41136

PATRIOTIC PURPOSES

Memorial Day	500	500
Total	500	500

CULTURE & RECREATION TOTAL

	44391	58339
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CONSERVATION

Secretary	300	487	550
Social Security	19	30	34
Medicare	4	7	8
Land Management	50	0	750
Town Forest	0	0	1
Dues	150	150	150
Office Supply	75	23	75
Maps	200	12	10
Special Day	50	0	50
Trans to Sp. Revenue	0	0	2500
Total	848	709	4128

	2500
	2500

DEBT SERVICE

Interest on T. A. N.	50000	50000
Total	50000	50000

CAPITAL OUTLAY

Tn Ck Computer/Soft	0	14570
Police Computer	0	6000
Police Cruiser	0	21000
Lagoon Repairs	0	4000



Fire Truck	0	0	54000	0	54000
Road Signs	0	0	7000	0	7000
Cemetery	0	0	5000	0	5000
Fire/Jaws of Life	18000	18000	0	0	0
Total	18000	18000	111570	45570	66000

TO CAPITAL RESERVE FUND

Ambulance	(7914)	(7914)	13262	13262
Total	(7914)	(7914)	13262	13262

TOTAL EXPENSES

1191627	1170356	1319869	1238427	81442
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SOURCES OF REVENUE

	Estimated Revenues 1991	Actual Revenues 1991	Selectmen's Budget 1992	Estimated Revenues 1992
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TAXES

Yield Taxes	6500	5190	5000	
Interest & Penalties	95000	109149	75000	
Land Use Change Tax	9674	11334	5000	
Total	111174	125673	85000	

LICENSES

Motor Vehicle Permit	200000	186428	180000	
Miscellaneous	10375	18011	20260	
Total	210375	204439	200260	

INTERGOVERNMENTAL- STATE & FEDERAL

Fire Grant/Jaws Life	5000	4500	0	
Shared Revenue	30718	30718	31000	
Highway Block Grant	42892	42892	45833	
Forest Land Reimb.	57	57	57	
Gasoline Reimb.	0	421	100	
Total	78667	78588	76990	

<b>CHARGES FOR SERVICES</b>				
Departmental Income	6800	9887	8355	
Misc. Charges	1750	3391	3000	
Total	8550	13278	11355	
<b>MISCELLANEOUS REVENUES</b>				
Sale/Town Property	26500	49109	1500	
Interest on Deposits	40000	53120	40000	
Donations/Dividends	8450	13517	5000	
Total	74950	115746	46500	
<b>INTERFUND/TRANSFER</b>				
Fire Truck Fund			23000	
Lagoon Fund			4000	
Ambulance Fund	7914	7914	13262	
Trust Funds	1500	1515	1515	
Total	9414	9429	41777	
<b>TOTAL REVENUE AND CREDITS</b>	<b>493130</b>	<b>547153</b>	<b>461882</b>	

SELECTMEN'S REPORT

Inventory

<u>Town Assessed Valuations</u>		<u>Water District Valuations</u>
<u>Value of Land Only:</u>		
Current Use (10,010.83)	\$ 570,715.	\$ 15,525.
Residential ( 5,257.19)	126,938,165.	3,051,950.
Commercial ( 401.44)	10,154,600.	511,600.
Total of Taxable Land	137,663,480.	3,579,075.
Tax Exempt & Non-taxable	\$ 10,427,400.	
<u>Value of Buildings Only:</u>		
Residential	\$ 76,218,025.	\$2,843,550.
Manufactured Housing	6,237,200.	220,550.
Commercial	8,580,890.	454,300.
Total of Taxable Buildings	91,036,135.	3,519,400.
Tax Exempt & Non-taxable	\$ 5,740,050.	
<u>Public Utilities:</u>	\$ 2,863,280.	
<u>Values Before Exemptions:</u>	\$231,562,895.	\$7,097,475.
<u>Exemptions:</u>		
Elderly (67)	3,176,050.	185,000.
Physically Handicapped ( 1)	2,570.	
Solar/Windpower ( 7)	31,520.	
Wood Heating Energy (10)	27,618	6,235.
<u>Total Amt. of Exemptions:</u>	\$ 3,237,758.	191,235.
<u>Net Valuation on Which Tax</u>		
<u>Rate is Computed:</u>	\$228,325,137.	\$6,906,240.

CURRENT USE REPORT

Farm Land	798.34
Forest Land	4951.30
Wild Land, Unproductive	69.32
Wild Land, Productive	3306.75
Wet Land	<u>885.12</u>
TOTAL ACRES:	10,010.83
 Acres Removed in 1991	 10.22

## APPROPRIATIONS

Town Officers' Salaries	34,124.
Town Officers' Expenses	100,584.
Election and Registration Expenses	2,866.
Cemeteries	1,036.
General Government Buildings	37,160.
Reappraisal of Property	10,000.
Planning and Zoning	13,817.
Legal Expenses	22,500.
Advertising & Regional Assoc.-S.R.P.C.	2,072.
Police Department & Police Commission	158,577.
Fire Department	101,936.
Emergency Management	2,785.
Building Inspection	12,644.
Town Road Maintenance	154,302.
General Highway Department Expense	28,121.
Street Lighting	2,000.
Town Dump	29,915.
Lamprey Regional Solid Waste Cooperative	99,358.
Health Officer	1,251.
Rescue Squad	18,635.
Animal Control	1,717.
Vital Statistics	100.
Welfare-General Assistance	100,625.
Health Centers	24,577.
Library	31,536.
Parks and Recreation	6,776.
Memorial Day	500.
Conservation Commission	675.
Interest Expense-Tax Anticipation Notes	50,000.
Capital Outlay-Jaws of Life	18,000.
Ambulance Capital Reserve	7,914.
FICA, Retirement & Pension Contributions	31,474.
Insurance	90,547.
Unemployment Compensation	<u>1,417.</u>
<b>TOTAL APPROPRIATIONS</b>	<b>§1,199,541.</b>

SOURCES OF REVENUE

Yield Taxes	\$ 6,500
Interest and Penalties on Taxes	95,000
Land Use Change Tax	9,674
Shared Revenue-Block Grant	30,718
Highway Block Grant	42,892
Reim. a/c State-Federal Forest Land	57
Fire Dept. (Jaws of Life)	4,000
Emergency Management	1,000
Motor Vehicle Permit Fees	200,000
Dog Licenses	1,660
Business Licenses, Permits and Filing Fees	8,715
Income from Departments	6,800
Rent of Town Property	750
Fines	1,000
Interest on Deposits	40,000
Sale of Town Property	26,500
Insurance Dividends	7,500
Donations	950
Special Ambulance Fund	7,914
Income from Trust Funds	1,500
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$ 493,130</b>

TAX RATE COMPUTATION

Total Town Appropriation	\$1,199,541
Total Revenues and Credits	493,130
Net Town Appropriations	706,411
Net School Tax Assessment	3,094,340
County Tax Assessment	<u>186,263</u>
Total of Town, School and County	3,987,014
Deduct Total Business Profits Tax Reimb.	57,745
Add War Service Credits	27,100
Add Overlay	<u>73,570</u>
Property Taxes to be Raised	<b>\$4,029,939</b>

PROOF OF TAX RATE COMPUTATION

<u>Valuation</u>	<u>Tax Rate</u>	=	<u>Property Taxes to be Raised</u>
\$228,325,137	X \$17.65	=	\$4,029,939

Veterans Exemptions:

Totally and Permanently disabled	( 6 )	\$ 8,400
All Other Qualified Persons	(187)	<u>18,700</u>
		\$27,100

## SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	523,300.
Furniture and equipment	200,000.
Libraries, lands and buildings	368,100.
Furniture and equipment	105,000.
Police Department, lands and buildings	0
Equipment	100,000.
Fire Department, lands and buildings	323,700.
Equipment	300,000.
Highway Department, lands and buildings	9,650.
Equipment	30,000.
Materials and supplies	5,000.
Parks, commons and playgrounds	569,450.
Schools, lands and buildings, equipment	4,000,000.
All lands and buildings acquired through	
Tax Collector's deeds:	
Map 07, Lot 013--Laskie lot	5,000.
Map 26, Lot 009--Old Pittsfield Road	21,800.
Map 22C, Lot 009--Sultaire lot-Faucher Dev.	24,350.
Map 25A, Lot 068--North Shore Park	10,650.
Map 11, Lot 058--School Lot, Bennett Road	14,650.
Map 15, Lot 050--Frog Pond, Bow Lake Road	3,650.
Map 15, Lot 097:524--Louise Swanson Lot - H.L.E.	4,550.
Map 20, Lot 023--Robert McLaughlin lot	44,500.
All Other Properties and Equipment:	
Community Hall, land and building	57,750.
Town Ambulance and Equipment	100,000.
Disposal/Recycling Area	111,350.
Double-ended Compactor and building	61,000.
Harvey Lake Estates, Lot 1,26A,13A & beaches	101,000.
Gravel Banks	2,350.
Water Hole, East Northwood	5,550.
Giles Land - Route 4	67,000.
Manganero - Wildlife Area	16,950.
Brower Recreation Area	12,400.
Post Office Land	74,100.
Map 20E, Lot 003A - Northwood Lake	300.
Map 20E, Lot 005 - Northwood Lake	5,450.
Map 20E, Lot 005 - Land adjacent to Narrows Fire St.	6,750.
Randall Lot - Nottingham	1,500.
Town Forest Land:	
Map 5, Lot 031 - Giles Lot	103,000.
Map 8, Lot 005 - Deslaurier Lot	32,250.
Map 8, Lot 006 - Parsonage Lot	149,000.
Map 4, Lot T-N:006 - Lucas Pond School Lots & land	<u>398,200.</u>

TOTAL: \$7,969,250.

TOWN CLERK'S REPORT

For the Fiscal Year Ending December 31, 1991

RECEIPTS:

Auto Permits	\$186,428.50
Dog Licenses & Fines	2,062.00
Filing Fees	15.00
Marriage Licenses	825.00
Vital Records Searches	<u>42.00</u>
TOTAL RECEIPTS	\$189,372.50
TOTAL PAYMENTS TO TREASURER:	\$189,372.50
Cash on hand January 1, 1992	0.00

It can be taken as a sign of our economy that the receipts from automobile permits have fallen for the last two years. Dog licenses have increased by a little. I think more of our residents are realizing it is only fair that they do license their dogs.

Respectfully submitted,

Arlene W. Johnson  
Northwood Town Clerk

## REPORT FROM THE TAX COLLECTOR'S OFFICE

In 1990, a new three year program was initiated in the State of New Hampshire which consists of classes and training at Plymouth State College, for the certification of Tax Collectors. The classes are held each year in August. In 1992, I will become certified.

I have attended all tax collector workshops and conventions to keep abreast of the changes taking place in the State of New Hampshire that affect my office.

Each year, Business Management Systems, Inc. of Franconia (the company that writes our computer software) holds classes that I also attend.

Because of the tremendous amount of paperwork in this office due to bank insolvencies, bank consolidations, foreclosures, bankruptcies, and refinancing added to the already heavy load of daily and monthly bookkeeping, I have had to set limited office hours. However, there are many, many unposted hours that you can find me at the office; and you can pay your bill even though my office is not officially open. There are times between 8:00 AM and 10:00 AM that I do not answer the phone as that is the only quiet time I have to enter payment information into the computer.

After many suggestions and much input from the public, I have decided to be open the 4th Thursday each month (commencing with the month of April) from 7:00 PM to 9:00 PM (except when it conflicts with a holiday) and the last Saturday each month from 10:00 AM to Noon.

If you have any questions that are directly related to this office, I will be more than happy to answer them or direct you to the office that can help you.

ALL duties performed by the Tax Collector's Office are controlled by the RSAs established by the Department of Revenue Administration and all taxpayers are treated equally.

Respectfully submitted,

Judith W. Gammon  
Tax Collector



TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1991

	1991	1990	Prior
<u>Uncollected Taxes:</u>			
Property Taxes		\$848,966.14	
Land Use Change Tax		7,410.00	
Yield Taxes		386.84	
<u>Taxes Committed to Collector:</u>			
Property Taxes	\$4,019,113.00		
<u>Added Taxes:</u>			
Property Taxes	377.00		
Land Use Changes	8,601.30		
Yield	7,910.71		
<u>Overpayments:</u>			
Property Taxes	6,231.70		
<u>Interest Collected on</u>			
<u>Delinquent Taxes</u>	5,459.57	27,208.18	
<u>Lien Costs</u>		15,027.50	
TOTAL DEBITS:	\$4,047,693.28	\$898,998.66	
<u>Remitted to Treasurer</u>			
<u>During Fiscal Year:</u>			
Property Taxes	\$3,271,294.82	\$845,053.98	
Land Use Change Tax	3,924.30	7,410.00	
Yield Taxes	5,189.57		
Impending Lien Costs		15,027.50	
Interest on Taxes	5,459.57	27,208.18	
Deed to Town		1,908.00	
<u>Abatements Allowed:</u>			
Property Taxes	14,041.00	2,391.00	
Yield Taxes	2,345.72		
Land Use	1,567.00		
<u>Uncollected Taxes End of</u>			
<u>Fiscal Year:</u>			
Property Taxes	\$ 740,285.88		
Land Use Change Tax	3,110.00		
Yield Taxes	375.42		
Excess Debits	100.00		
TOTAL CREDITS:	\$4,047,693.28	\$898,998.66	

Respectfully submitted,  
Judith Gammon, Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1990 - (June 30, 1991)

Tax Sale/Lien on Account of Levies

	<u>1990</u>	<u>1989</u>	<u>Prior</u>
Balance of Unredeemed Taxes of Fiscal Year:	\$202287.95	16549.14 '87	72670.35 '88
Taxes Sold/Executed to Town During Fiscal Year:	644980.23		
Added Tax Unredeemed:			46.01
Unredeemed Yield:			2422.30
Interest Collected After Sale/Lien Execution:	23909.95	20024.04	13526.11
Mortgage Penalties Not Included in 1-1-91 balance:		45.00	135.00
Redemption Cost:	4002.00		
TOTAL DEBITS:	\$672892.18	\$222356.99	\$105348.91
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$298590.79	\$103573.55	\$ 40707.47
Interest and Cost After Sale	27888.95	20024.04	13526.11
Abatements During Year	1185.21	12.00	
Deed to Town During Year	9159.72	7500.85	5517.86
Unredeemed Taxes End of Year:	336067.51	91246.55	45597.47
TOTAL CREDITS:	\$672892.18	\$222356.99	\$105348.91

TOWN TREASURER'S REPORT  
FISCAL YEAR ENDING DECEMBER 31, 1991

Cash Balance as of December 31, 1990 \$ 350,020.32

CURRENT RECEIPTS:

Selectmen . . . . .	\$ 262,970.86
Tax Collector . . . . .	4,684,893.33
Town Clerk . . . . .	189,372.50
Suncook Bank, Interest . . . . .	3,891.09
Merchants Nat'l, Interest . . . . .	25,240.70
Merchants Nat'l, CD Interest . . . . .	23,988.10
Merchants Nat'l, Loan . . . . .	<u>1,000,000.00</u>
Total Receipts:	\$6,190,356.58

Total Amount Available from all Sources:	\$6,540,376.90
Less: Total Expenditures per order of Selectmen:	<u>6,343,358.70</u>
Total cash balance on hand, December 31, 1991	\$ 197,018.20

MUNICIPAL SAVINGS ACCOUNT

Balance in Suncook Bank, December 31, 1990	\$ 287,242.88
Total Deposits	124,000.00
Total Interest Received	1,779.94
Total Withdrawals	<u>413,022.82</u>
Balance, December 31, 1991	\$ .00

MUNICIPAL MONEY MARKET ACCOUNT

Balance in Merchant Nat'l, December 31, 1990	\$ 344,402.44
Total Deposits	2,813,988.10
Total Interest Received	25,240.70
Total Withdrawals	<u>3,006,500.00</u>
Balance, December 31, 1991	\$ 177,131.24

MUNICIPAL CERTIFICATE OF DEPOSITS

Balance in Merchant Nat'l, December 31, 1990	\$ .00
Total Deposits	750,000.00
Total Interest Received	23,988.10
Total Withdrawals	<u>773,988.10</u>
Balance, December 31, 1991	.00

NORTHWOOD CONSERVATION COMMISSION-SAVINGS

Balance in Suncook Bank, December 31, 1990	\$ 6,294.60
Total Deposits	678.42
Total Interest Received	73.12
Total Withdrawals	<u>6,500.00</u>
Balance, December 31, 1991	\$ 546.14

**NORTHWOOD CONSERVATION COMMISSION-CD**

Balance in Suncook Bank, December 31, 1990	\$	16,910.98
Total Deposits		6,500.00
Total Interest Received		1,401.30
Total Withdrawals		<u>.00</u>
Balance, December 31, 1991	\$	24,812.28

**DRUG ENFORCEMENT SAVINGS ACCOUNT**

Balance in Suncook Bank, December 31, 1990	\$	77.70
Total Deposits		.00
Total Interest Received		.97
Total Withdrawals		<u>.00</u>
Balance, December 31, 1991	\$	78.67

**AMBULANCE FUND SAVINGS**

Balance in Suncook Bank, December 31, 1990	\$	8,107.51
Total Deposits		12,623.53
Total Interest Received		444.74
Total Withdrawals		<u>7,913.81</u>
Balance, December 31, 1991	\$	13,261.97

**LAGOON FUND SAVINGS**

Balance in Suncook Bank, December 31, 1990	\$	2,169.02
Total Deposits		2,005.00
Total Interest Received		160.73
Total Withdrawals		<u>.00</u>
Balance, December 31, 1991	\$	4,334.75

Respectfully Submitted,

Joseph A. Knox, Treasurer

1991  
SUMMARY OF RECEIPT

Licenses, Permits & Fees	16192.38
State of New Hampshire	136332.78
General Government Fees	7147.63
Police Fees	12613.23
Fire Dept Fees	137.67
Emergency Management Reimbursement	1336.25
Highway Fees	172.50
Sanitation Fees	215.00
Health Fees	285.00
Welfare Reimbursements	1136.41
Recreation Fees	1138.00
Library Fines, Gifts & Donations	246.68
Fines	3144.00
Interest Earnings	53119.89
Rental Income	762.00
Insurance Receipts	11008.14
Unclassified Town Receipts	2898.36
Sale of Fixed Assets	49109.03
Received from Other Funds	17335.68
Short Term Loan	1,000,000.00
Reimburse Health Insurance	1760.12
	-----
<b>Total Receipts</b>	<b>1,316,090.75</b>

1991 SUMMARY OF PAYMENTS

SELECTMEN EXPENSES	8,499.00	
ADMIN. ASSISTANT	32,516.00	
MODERATOR	150.00	
EXECUTIVE STAFF EXPENSES	35,425.00	
TOWN CLERK EXPENSES	11,018.00	
VOTER REG. EXPENSES	1,756.00	
ACCOUNTING EXPENSES	22,719.00	
AUDITING EXPENSES	6,000.00	
ASSESSING EXPENSES	22,095.00	
TAX COLLECTOR EXPENSES	19,185.00	
TREASURY EXPENSES	3,041.00	
TRUSTEE OF TRUST FUNDS	784.00	
BUDGET COMM EXPENSES	921.00	
LEGAL EXPENSES	20,265.00	
PERSONNEL DEPARTMENT	43,788.00	
PLANNING BOARD	10,264.00	
ZONING BOARD	1,388.00	
GENERAL GOVERNMENT BUILDINGS	32,076.00	
CEMETRIES	1,027.00	
INSURANCES	38,677.00	
REGIONAL ASSOCIATION	2,072.00	
POLICE	166,236.74	
AMBULANCE	18,382.00	
FIRE	103,222.65	
BUILDING INSPECTOR	13,700.00	
EMERGENCY MANAGEMENT	2,497.00	
HIGHWAYS	178,594.00	
STREET LIGHTING	1,990.00	
SANITATION	21,911.00	
LAMPREY REGIONAL	89,122.00	
HEALTH OFFICE	1,028.00	
ANIMAL CONTROL	2,057.00	
HEALTH AGENCIES	24,577.00	
WELFARE	107,923.00	
RECREATION	10,159.00	
LIBRARY	33,613.00	
PATRIOTIC DAYS	500.00	
CONSERVATION	709.00	
INTEREST	57,508.00	
CAPITAL OUTLAY	18,000.00	
UNBUDGETED LOAN PAYMENT	1,000,000.00	
TRANSFER SPECIAL FUNDS	11,907.23	
ENCUMBERED SP. FUNDS	10438.69	
ENCUMBERED CAPITOL OUTLAY	1461.40	
UNBUDGETED APPROPRIATIONS	3,503,971.76	
UNBUDGETED TAX LIEN	649,226.23	
UNBUDGETED PAYMENTS TO STATE	958.00	
TOTAL EXPENDED '91		6,343,358.70
ENCUMBERED PURCHASE ORDERS		5,228.00
GRAND TOTAL EXPENDED '91		<u>6,348,586.70</u>

1991 DETAIL SUMMARY OF RECEIPTS

Licenses, Permits & Fees

Building Permits	11552.30	
Boat Permits	0	
Firearm Permits	293.00	
Code Enforcement Fees	170.00	
Yard Sale Fees	300.00	
Cable TV Franchise Fees	3499.00	
Junkyard Permits	50.00	
Recycling	258.08	
Septic Design Fees	0.00	
Current Use Filing Fees	70.00	
	-----	16,192.38

STATE OF NEW HAMPSHIRE

Fire Dept. Grant/Jaws-life	4500.00	
State Highway Grant	42891.86	
State Revenue Sharing Block Gran	88463.45	
State Police Gas Reimbursement	420.73	
Fed. Forest Land Reimbursement	56.74	
	-----	136,332.78

GENERAL GOVERNMENT FEES

Board of Adjustment Fees	280.00	
Subdivision & Site Plan Fees	2820.00	
Office Assistance	60.00	
Planning Board & Site Plan Publi	151.00	
Maps & Publication Fees	135.00	
Reproduction Fees	601.63	
Perpetual Care Fees	3100.00	
	-----	7147.63

POLICE FEES

Special Duty	11005.73	
Police Reports	1607.50	
	-----	12613.23

FIRE DEPARTMENT FEES

Special Duty	137.67	
	-----	137.67

EMERGENCY MANAGEMENT REIMBURSEMENT

Reimbursement from State	1336.25	
	-----	1336.25

HIGHWAY FEES

Road Damage Reimbursement	172.50	
	-----	172.50

<b>SANITATION FEES</b>		
Lagoon Usage	215.00	
	-----	215.00
<b>HEALTH FEES</b>		
Health Inspection	285.00	
	-----	285.00
<b>WELFARE FEES</b>		
Reimbursement assistance	1136.41	
	-----	1136.41
<b>RECREATION FEES</b>		
Fees-Beaches	807.00	
Fees-Swimming Lessons	331.00	
	-----	1138.00
<b>LIBRARY FINES, GIFTS &amp; DONATIONS</b>		
Fees-Fines	21.00	
Fees-Gifts	219.78	
Fees-Donations	5.90	
	-----	246.68
<b>FINES</b>		
Parking	27.00	
Court	3117.00	
	-----	3144.00
<b>INTEREST EARNINGS</b>		
Interest on checking	3891.09	
Interest on savings	25240.70	
Interest on other Investments	23988.10	
	-----	53119.89
<b>RENTAL INCOME</b>		
Rental of town property	762.00	
	-----	762.00
<b>INSURANCE RECEIPTS</b>		
Insurance Claims	3565.17	
Insurance Dividends	7442.97	
	-----	11008.14
<b>UNCLASSIFIED TOWN RECEIPTS</b>		
Overpayments & Reimbursements	2148.36	
Donations	750.00	
	-----	2898.36



SALE OF FIXED ASSETS

Cemetery Lots	650.00
General Government/Deeds	48380.78
Police Cruiser	78.25

-----

49109.03

RECEIVED FROM OTHER FUNDS

Chesley Fund	800.00
J. Bryant Fund	0.00
C. Carlisle Fund	130.00
E. Grant Fund	40.00
I. Grant Fund	80.00
A. & A. Caswell Fund	40.00
G. Gardner Fund	50.00
E. Cotton Fund	75.00
Northwood Bicentennial Fund	300.00
Special Day Celebration	7906.87
Ambulance	7913.81

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17335.68

SHORT TERM LOAN

Tax Anticipation Loan	1,000,000.00
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1,000,000.00

REIMBURSEMENT HEALTH INSURANCE

Health Insurance	1760.12
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1760.12

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Total Receipts

1,316,090.75

1991  
DETAILED STATEMENT OF PAYMENTS

DETAIL NO. 01  
SELECTMEN EXPENSES

SELECTMEN:			
	ROBERT E. YOUNG	3000.00	
	JOHN H. JACOBSMEYER, JR	1996.44	
	KENNETH W. D'ANGLEO	1642.74	
	TRUE W. CHESLEY	916.82	
BENEFITS		578.00	
EXPENSES		365.00	
			8499

DETAIL NO. 02  
ADMINISTRATIVE ASSISTANT EXPENSE

ADMINISTRATIVE ASSISTANT:			
	MARION J. KNOX	26940.00	
BENEFITS		5180.00	
EXPENSES		396.00	
			32516

DETAIL NO. 03  
MODERATOR/TOWN MTG EXPENSE

MODERATOR:			
	ROBERT A. JOHNSON	139.00	
BENEFITS		11.00	
			150

DETAIL NO. 04  
EXECUTIVE STAFF EXPENSE

PART TIME OFFICE STAFF:			
	JUDITH LOUNSBURY	10506.00	
BENEFITS		803.00	
SERVICES		7252.00	
OTHER SERVICES		5482.00	
SUPPLIES		11382.00	
			35425

DETAIL NO. 05  
TOWN CLERK EXPENSE

TOWN CLERK:

ARLENE W. JOHNSON	7850.00
JUDY C. PEASE, DEPUTY	803.00
BENEFITS	661.00
SERVICES	530.00
DUES	20.00
SUPPLIES	606.00
EXPENSES	548.00

11018

DETAIL NO. 06  
VOTER REGISTRATION EXPENSE

SUPERVISORS OF CHECKLIST:

HELEN B. JOHNSON	192.50
JUDITH W. GAMMON	380.50
PHYLLIS A. REESE	190.00
BENEFITS	58.00
SERVICES	20.00
SUPPLIES	54.00
BALLOTT CLERKS & COUNTERS	
P. DONALD ARSENAULT	14.67
JANE BELL	19.98
DAWN-MARIE HUDSON	14.67
JAMES JOHNSON	37.99
SAM JOHNSON	61.88
JEAN LANE	14.67
JUDY LOUNSBURY	14.67
ANNE MARQUIS	14.67
GLORIA O'CONNOR	69.56
JUDY PEASE	19.98
MARIA POTREPKA	56.57
HARRY RING	91.14
MARCIA SEVERANCE	14.67
FRED TWOMBLEY	14.67
VITAL STATS	74.00
BENEFITS	41.00
ELECTION SERVICES	286.21

1756

DETAIL NO. 07  
ACCOUNTING EXPENSE

BOOKKEEPER/OFFICE SUPERVISOR	
DEBORAH J. HUDSON	18667.00
BENEFITS	3897.00
ACCOUNT TRAINING	155.00

22719

DETAIL NO. 08  
AUDITING EXPENSE

AUDITING SERVICES	6000.00	6000
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DETAIL NO. 09  
ASSESSING EXPENSE

ASSESSING CLERK:		
MARCIA SEVERANCE	7610.00	
BENEFITS	582.00	
SERVICES:		
JAMES MARTELL, TOWN ASSESSOR	10000.00	
TRUE W. CHESLEY, TAX MAP	3349.00	
REGISTRY OF DEEDS	534.00	
OTHER SERVICES	20.00	22095

DETAIL NO. 10  
TAX COLLECTOR EXPENSE

TAX COLLECTOR:		
JUDITH W. GAMMON, TAX COLLECTOR	12237.00	
GLORIA O'CONNOR, DEPUTY	695.00	
BENEFITS	990.00	
SERVICES	2063.00	
DUES	15.00	
SUPPLIES	2563.00	
EXPENSES	622.00	19185

DETAIL NO. 11  
TREASURY EXPENSE

TREASURER:		
JOSEPH A. KNOX	2612.00	
DEPUTY, MARCIA SEVERANCE	37.00	
BENEFITS	202.00	
DUES	25.00	
SUPPLIES	7.00	
EXPENSES	158.00	3041

DETAIL NO. 12  
TRUSTEE EXPENSE

PAYROLL EXPENSE	
TRUSTEE, JOANNE BAILEY	500.00
DORIS BENNETT, SECRETARY	40.00
ANNE MARQUIS, AUDIT REPORT SEC.	171.00
BENEFITS	54.00
SUPPLIES	19.00

DETAIL NO. 13  
BUDGET COMM. EXPENSE

SECRETARY:

JUDY PEASE	767.00
BENEFITS	59.00
PRINTING	49.00
SUPPLIES	46.00

921

DETAIL NO. 14  
LEGAL EXPENSE

SERVICES	18165.00
CLAIMS/JUDGEMENTS	2100.00

20265

DETAIL NO. 15  
PERSONNEL DEPT. EXPENSE

INSURANCES:

UNEMPLOYMENT COMPENSATION	1568.00
WORKERS COMPENSATION	40388.00
HEALTH INSURANCE	1760.00
RETIREMENT/MAINTENANCE	72.00

43788

DETAIL NO. 16  
PLANNING BOARD

SECRETARY:

ANNE MARQUIS	7200.00
BENEFITS	550.00
SERVICES	849.00
OTHER SERVICES	987.00
SUPPLIES	653.00
EXPENSES	25.00

10264

DETAIL NO. 17  
ZONING BOARD

SECRETARY:

JUDY LOUNSBURY	364.00
BENEFITS	28.00
SERVICES	705.00
OTHER SERVICES	130.00
SUPPLIES	131.00
EXPENSES	30.00

1388

DETAIL NO. 18  
GENERAL GOVERNMENT BUILDING

JANITOR:			
	JOSEPH LOVELY	4718.00	
BENEFITS		361.00	
PROPERTY SERVICES		9310.00	
SUPPLIES		762.00	
LAWN CARE TERRY MAINTENANCE		1400.00	
SEPTIC SYSTEM: CARSON CONST.		12780.00	
	CLAIRMONT PAVING	2600.00	
NWD BICEN.FUND		145.00	
			32076

DETAIL NO. 19  
CEMETRIES

PROPERTY SERVICES		936.00	
SUPPLIES		91.00	
			1027

DETAIL NO. 20  
INSURANCE EXPENSE

PROPERTY INSURANCE		38677.00	
			38677

DETAIL NO. 21  
REGIONAL ASSOCIATION

STRAFFORD REGIONAL ASSOCIATION		2072.00	
			2072

DETAIL NO. 22  
POLICE DEPT

POLICE COMMISSION			
SECRETARY:			
	LINDA SCHLEIDER	360.00	
BENEFITS		27.00	
SERVICES		5906.00	
POLICE DEPT.			
FULL-TIME CHIEF:			
	MICHAEL D'ALESSANDRO	28218.00	
FULL-TIME OFFICERS:			
	DAVID GREENWOOD	24712.21	
	ROSS OBERLIN	12633.79	

PART-TIME OFFICERS:		
MERRITT J. CAVANAUGH		2264.16
RICHARD DROWN		5532.74
CATHERINE GLOSSER		7261.64
ROSS OBERLIN		1241.86
BRUCE GRAHAM		1734.34
HERBERT W. RICH, JR		5325.60
TONY F. SOLTANI		174.72
DANIEL P. WARD		2303.94
SECRETARY:		
MARYLOU B. TUTTLE		13349.00
SCHOOL CROSSING:		
MARYLOU B. TUTTLE		2867.00
FULLTIME OVERTIME		
MICHAEL D'ALESSANDRO		381.60
DAVID GREENWOOD		1678.91
ROSS OBERLIN		2208.49
BENEFITS		16416.00
SERVICES		5642.00
PROPERTY SERVICES		1191.00
SUPPLIES		22368.74
TRAVEL & TRAINING		2438.00

166237

DETAIL NO. 23  
AMBULANCE

SERVICES		2497.00
SUPPLIES		13549.00
REIMBURSEMENT		2336.00

18382

DETAIL NO. 24  
FIRE EXPENSES

FULL-TIME FIREFIGHTERS/EMT		
MICHAEL HOISINGTON		22027.22
KEVIN MADISON		21657.60
FIRE CODE ENFORCEMENT SECRETARY:		
CATHY L. CALEF		1135.54
FULL TIME OVERTIME		
MICHAEL HOISINGTON		770.67
KEVIN MADISON		449.19
FIRE SPECIAL DUTY		
CHARLES BAILEY		45.00
FRED BASSETT		45.00
MICHAEL HOISINGTON		47.67
BENEFITS		7401.00
SERVICES		1262.00
PROPERTY SERVICES		7058.00
OTHER SERVICES		355.00
SUPPLIES		16637.76
EXPENSES		391.00

FIREFIGHTERS EXPENSES:

JEFFREY ANDERSON	250.00
STEVEN W. ANDERSON	250.00
DONALD P. ARSENAULT	350.00
GEORGE ASHFORD	450.00
CHARLES BAILEY	500.00
STEPHEN BAILEY	125.00
VINCENT BANE	125.00
MICHAEL BARNETT	550.00
FRED BASSETT	500.00
MICHAEL BRADY	125.00
CATHY L. CALEF	350.00
WILLIAM R. CALEF	2000.00
STEPHEN G. CONWAY	250.00
RICHARD CORNING	250.00
MICHAEL CORSON	250.00
FRED DEVEAU, JR	125.00
GEORGE HAMMACK	125.00
JORDAN KELLEY	250.00
ROBERT V. LINDQUIST	550.00
STEPHEN M. MACKINNON	350.00
DENNIS MARQUIS	450.00
HARRY RING	550.00
EARL STROUT	125.00
BLAKE WATSON	350.00
JAY YOUNG	250.00
R. BRUCE WEEKS	250.00

FIRE PREVENTION SUPPLIES	693.00
FIRE TRAINING SERVICES	985.00
FIRE COMMUNICATION	12562.00

103223

DETAIL NO. 25  
BUILDING INSPECTOR

SECRETARY:

ANNE MARQUIS	1326.00
BENEFITS	101.00
SERVICES	115.00
SUPPLIES	802.00
FEES:	
P. DONALD ARSENAULT	5608.50
STEPHEN BERGSTROM	5747.50

13700

DETAIL NO. 26  
EMERGENCY MANAGEMENT

SECRETARY:

DEB HUDSON	64.62
BENEFITS	5.00
SERVICES	497.00
SUPPLIES	1930.00



DETAIL NO. 27  
HIGHWAY

ROAD AGENT:

GERALD A. LAFRENIERE 13505.00  
ROBERT CAFMEYER 4944.00

PART-TIME LABORER:

ROBERT CAFMEYER 4259.83  
DENNIS GAGNON 102.38  
RAYMOND GARDNER 468.00  
FRANK MCPHEE 3526.26  
GERALD NEWMAN 300.53

BENEFITS 3240.00  
SUPPLIES 5566.00  
OTHER EXPENDITURES 54.00

PAVING & RECONSTRUCTION

SUPPLIES 36206.00  
OTHER EXPENDITURES 4960.00

HIGHWAY MAINTENANCE

SUPPLIES 18731.00  
OTHER EXPENDITURES 16494.00  
ROAD DAMAGE

BATEMAN CONSTRUCTION 1687.00  
ROBERT CAFMEYER 1366.00  
DENNIS GAGNON 325.01  
FRANK MCPHEE 451.50  
SADDLEBACK MASONRY SUPPLY 1785.85

SNOW & ICE

SUPPLIES 7915.00  
EXPENSES 52707.00

178594

SUB-CONTRACTORS

INCLUDES SUPPLIES & SERVICES

BATEMAN CONSTRUCTION 11467.49  
FISHER EXCAVATING CO. 23647.10  
GOULD/BATEMAN 16046.00  
JAMES KOUROUBACALIS & SON 11435.00  
LIZOTTE CONSTRUCTION 405.00  
NORTHERN GRADING CO. 14760.00  
J. W. O'CONNOR 18308.67  
M. D. TASKER 1140.00

DETAIL NO. 28  
STREET LIGHTING

STREET LIGHTING 1990.00

1990

DETAIL NO. 29  
SANITATION

ATTENDANTS SALARY:

GERALD NEWMAN	5449.64
DAVID SAULNIER	4361.46
ROBERT CAFMEYER	240.15
DENNIS GAGNON	100.75

BENEFITS	776.00
SERVICES	377.00
PROPERTY SERVICES	10017.00
OTHER SERVICES	150.00
SUPPLIES	439.00

21911

DETAIL NO. 30  
LAMPREY REGIONAL

TRANSPORT FEE	5346.00
TIPPING FEE	83776.00

89122

DETAIL NO. 31  
HEALTH OFFICE

HEALTH OFFICER:

P. DONALD ARSENAULT	310.00
FEEES	285.00
BENEFITS	24.00
WATER TEST	243.00
DUES	85.00
TRAVEL	81.00

1028

DETAIL NO. 32  
ANIMAL CONTROL

ANIMAL CONTROL OFFICER:

HERBERT RICH	525.00
BENEFITS	41.00
SERVICES	516.00
DUES	15.00
SUPPLIES	960.00

2057

DETAIL NO. 33  
HEALTH AGENCIES

RICHIE MCFARLAND CHILDREN	1750.00
RURAL DISTRICT HEALTH	12951.00
LAMPREY HEALTH CARE	2500.00
ROCKINGHAM COUNSELING CENTER	650.00
ROCKINGHAM COUNTY NUTRITION	75.00
ROCKINGHAM COUNTY C.A.P.	3671.00
AREA HOMEMAKERS HOME HEALTH	1000.00
SEACOAST MENTAL HEALTH	1000.00
SEXUAL ASSUALT SUPPORT	480.00
A SAFE PLACE	500.00

24577

DETAIL NO. 34  
WELFARE

WELFARE DIRECTOR:	
TRUE W. CHESLEY	2654.00
BENEFITS	203.00
LEGAL	1485.00
MEDICAL SERVICES	1406.00
ELECTRICITY	5855
HEAT & OIL	3288
RENT	87846
DUES	35.00
FOOD, ETC.	5151.00

107923

DETAIL NO. 35  
RECREATION

COUNSELORS/BEACH ATTENDANTS	
JOHN BADER	112.50
ANN MARIE BENSON	985.00
NANCY BUTTERFIELD	288.75
DAWN-MARIE HUDSON	465.00
HEATHER JAMES	273.50
STACY JOHNSON	230.00
MELISA LORD	318.75
SHARON RICH	1705.00
LINDA RUSSELL	600.00
MARI SAMUELS-ARSENAULT	1050.00
JAMES SAVAGE	347.50
PATRICIA SAVAGE	925.00
BENEFITS	559.00
SWIMMING INSTRUCTORS:	
MARY FRAMBACH	204.00
SANDRA KELLER	180.00
SONIA NOYES	271.00
PROPERTY SERVICES	1152.00
SUPPLIES	492.00

10159

DETAIL NO. 36  
LIBRARY

LIBRARIANS:

DONNA BUNKER	13250.00
NANCY COOPER	4090.00
JUDY GLOVER	422.50
DEBORAH MANN	275.00

JANITOR:

DANIEL MCNALLY	993.00
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BENEFITS

3339.00

SERVICES

595.00

PROPERTY SERVICES

2183.00

OTHER SERVICES

50.00

SUPPLIES

7465.00

TRAINING & CONFERENCES

800.00

CONTRACTED PROGRAMS

150.00

33613

DETAIL NO. 37  
PATRIOTIC DAYS

MEMORIAL DAY

500.00

500

DETAIL NO. 38  
CONSERVATION

SECRETARY:

LINDA SCHLIEDER	487.00
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BENEFITS

37.00

OTHER SERVICES

150.00

SUPPLIES

35.00

709

DETAIL NO. 39  
INTEREST ON T. A. N.

INTEREST PAID

57508.00

57508

DETAIL NO. 40  
CAPITAL OUTLAY

FIRE:

JAWS OF LIFE	18000.00
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18000

DETAIL NO. 41  
UNBUDGETED LOAN PAYMENT

MERCHANTS NATIONAL BANK

1000000.00

1000000

DETAIL NO. 42  
TRANSFER TO SPECIAL FUNDS

AMBULANCE	7913.81
CONSERVATION	678.42
LAGOON	215.00
PERPETUAL CARE	3100.00

11907

DETAIL NO. 43  
ENCUMBERED SPECIAL FUNDS

LIBRARY: GIFTS & FINES	246.68
F. SWAIN FUND	1042.99
A & A CASWELL	173.71
SPECIAL DAY CELEBRATION	7906.87
CONSERVATION	384.50
POLICE	281.65
FIRE	278.82
HIGHWAY	123.47

10439

DETAIL NO. 44  
ENCUMBERED CAPITAL OUTLAY

CONTRACT SERVICE T.O.E.	1169.74
GGB. OFFICE EQUIPMENT	291.66

1461

DETAIL NO. 45  
UNBUDGETED APPROPRIATIONS

ABATEMENTS & REFUNDS	30801.11
COUNTY TAX	186263.00
SCHOOL DISTRICT 91-92	1940000.00
SCHOOL DISTRICT 90-91	1333237.00
SWIMMING LESSONS	198.50
GENERAL EXPENSE	645.00
SPECIAL DUTY:	
RICHARD BARRETT	4032.93
MERRITT CAVANAUGH	311.04
MICHAEL D'ALESSANDRO	221.58
RICHARD DROWN	508.90
CATHERINE GLOSSER	1474.93
BRUCE C. GRAHAM	456.73
DAVID GREENWOOD	582.93
ROSS OBERLIN	2033.91
DANIEL WARD	844.20
INSURANCE CLAIMS	2360.00

3503972

DETAIL NO. 46  
UNBUDGETED TOWN PURCHASES

TAX LIEN PURCHASE	649226.23	649226
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DETAIL NO. 47  
UNBUDGETED PAYMENTS TO STATE

MARRIAGE & DOG LICENSES	958.00	958
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TOTAL PAYMENTS		=====
		6343359

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION**

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Northwood as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

*Plodzik & Sanderson  
Professional Association*

January 21, 1992

**EXHIBIT A**  
**TOWN OF NORTHWOOD**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1991**

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Equivalents	\$ 197,018	\$43,034
<u>Receivables (Net of Allowances for Uncollectibles)</u>		
Taxes	1,061,891	
Accounts Intergovernmental	574	3,094
Interfund Receivable	8,461	1,893
<u>Other Debits</u>		
Amount to Be Provided for Retirement of General Long-Term Debt	_____	_____
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$1,267,944</u></b>	<b><u>\$48,021</u></b>
 <u>LIABILITIES AND EQUITY</u> 		
<u>Liabilities</u>		
Accounts Payable	\$ 1,569	\$
Accrued Payroll and Benefits	8,801	
Intergovernmental Payable	1,154,478	
Interfund Payable	1,893	
Capital Leases Payable		
Compensated Absences Payable		
Total Liabilities	<u>1,166,741</u>	_____
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved for Endowments		
Reserved for Encumbrances	21,786	
Reserved for Special Purposes		
<u>Unreserved</u>		
Designated for Special Purposes		48,021
Undesignated	79,417	
Total Equity	<u>101,203</u>	<u>48,021</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$1,267,944</u></b>	<b><u>\$48,021</u></b>



Fiduciary Fund Type Trust Funds	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1991	December 31, 1990
\$356,769	\$	\$ 596,821	721,784
		1,061,891	1,052,233
		3,668	5,481
		8,461	
		1,893	4,023
	6,334	6,334	10,242
<u>\$356,769</u>	<u>\$6,334</u>	<u>1,679,068</u>	<u>\$1,793,763</u>
\$	\$	\$ 1,569	\$ 165
11,488		8,801	7,665
		1,165,966	1,339,397
		1,893	4,023
	4,473	4,473	
	1,861	1,861	10,242
<u>11,488</u>	<u>6,334</u>	<u>1,184,563</u>	<u>1,361,492</u>
283,764		283,764	282,458
61,517		21,786	21,242
		61,517	49,722
		48,021	39,943
		79,417	38,906
<u>345,281</u>		<u>494,505</u>	<u>432,271</u>
<u>\$356,769</u>	<u>\$6,334</u>	<u>\$1,679,068</u>	<u>\$1,793,763</u>

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

**EXHIBIT B  
TOWN OF NORTHWOOD**

**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, 1991**

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$4,037,237	\$
Licenses and Permits	204,349	
Intergovernmental	146,130	
Charges for Services	7,797	13,455
Miscellaneous	94,865	3,669
<u>Other Financing Sources</u>		
Operating Transfers In	<u>7,914</u>	<u>1,654</u>
<u>Total Revenues and Other Financing Sources</u>	<u>4,498,292</u>	<u>18,778</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government	315,240	145
Public Safety	306,525	
Highways and Streets	180,374	
Sanitation	111,133	
Health	27,661	
Welfare	107,576	75
Culture and Recreation	43,178	2,566
Conservation	1,233	
Capital Outlay	18,292	
<u>Debt Service</u>		
Interest	57,508	
Intergovernmental	3,280,603	
<u>Other Financing Uses</u>		
Operating Transfers Out	<u>7,914</u>	<u>7,914</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>4,457,237</u>	<u>10,700</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	41,055	8,078
<u>Fund Balances - January 1 (As Restated - Note 6)</u>	<u>60,148</u>	<u>39,943</u>
<u>Fund Balances - December 31</u>	<u>\$ 101,203</u>	<u>\$48,021</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only)</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>1991</u>	<u>1990</u>
\$	\$4,037,237	\$4,284,402
	204,349	223,235
	146,130	124,176
	21,252	42,196
4,156	102,690	78,280
<u>7,914</u>	<u>17,482</u>	<u>88,089</u>
<u>12,070</u>	<u>4,529,140</u>	<u>4,840,378</u>
	315,385	529,556
	306,525	268,471
	180,374	171,133
	111,133	134,228
	27,661	41,511
	107,651	63,823
3,879	49,623	50,750
	1,233	
	18,292	73,128
	57,508	47,938
	3,280,603	3,444,181
	15,828	86,299
<u>3,879</u>	<u>4,471,816</u>	<u>4,911,018</u>
8,191	57,324	( 70,640)
<u>53,639</u>	<u>153,730</u>	<u>224,370</u>
<u>\$61,830</u>	<u>\$ 211,054</u>	<u>\$ 153,730</u>

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

**EXHIBIT C**  
**TOWN OF NORTHWOOD**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1991**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues</b>			
Taxes	\$4,040,443	\$4,037,237	(\$ 3,206)
Licenses and Permits	210,375	204,349	( 6,026)
Intergovernmental	136,412	146,130	9,718
Charges for Services	7,550	7,797	247
Miscellaneous	75,950	94,865	18,915
<b>Other Financing Sources</b>			
Operating Transfers In	9,414	7,914	( 1,500)
<b>Total Revenues and Other Financing Sources</b>	<b>4,480,144</b>	<b>4,498,292</b>	<b>18,148</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	313,643	315,240	( 1,597)
Public Safety	323,317	306,525	16,792
Highways and Streets	188,265	180,374	7,891
Sanitation	130,376	111,133	19,243
Health	27,706	27,661	45
Welfare	100,851	107,576	( 6,725)
Culture and Recreation	42,923	43,178	( 255)
Conservation	1,346	1,233	113
Capital Outlay	34,442	18,292	16,150
<b>Debt Service</b>			
Interest	50,000	57,508	( 7,508)
Intergovernmental	3,280,603	3,280,603	
<b>Other Financing Uses</b>			
Operating Transfers Out	7,914	7,914	
<b>Total Expenditures and Other Financing Uses</b>	<b>4,501,386</b>	<b>4,457,237</b>	<b>44,149</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>( 21,242)</b>	<b>41,055</b>	<b>62,297</b>
<b>Fund Balances - January 1</b>			
<b>(As Restated - Note 6)</b>	<b>60,148</b>	<b>60,148</b>	
<b>Fund Balances - December 31</b>	<b>\$ 38,906</b>	<b>\$ 101,203</b>	<b>\$62,297</b>

<u>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>
\$	\$	\$	\$4,040,443	\$4,037,237	(\$ 3,206)
			210,375	204,349	( 6,026)
			136,412	146,130	9,718
	13,455	13,455	7,550	21,252	13,702
	3,669	3,669	75,950	98,534	22,584
<u>1,500</u>	<u>1,654</u>	<u>154</u>	<u>10,914</u>	<u>9,568</u>	<u>( 1,346)</u>
<u>1,500</u>	<u>18,778</u>	<u>17,278</u>	<u>4,481,644</u>	<u>4,517,070</u>	<u>35,426</u>
	145	( 145)	313,643	315,385	( 1,742)
			323,317	306,525	16,792
			188,265	180,374	7,891
			130,376	111,133	19,243
			27,706	27,661	45
	75	( 75)	100,851	107,651	( 6,800)
1,500	2,566	( 1,066)	44,423	45,744	( 1,321)
			1,346	1,233	113
			34,442	18,292	16,150
			50,000	57,508	( 7,508)
			3,280,603	3,280,603	
	<u>7,914</u>	<u>( 7,914)</u>	<u>7,914</u>	<u>15,828</u>	<u>( 7,914)</u>
<u>1,500</u>	<u>10,700</u>	<u>( 9,200)</u>	<u>4,502,886</u>	<u>4,467,937</u>	<u>34,949</u>
	8,078	8,078	( 21,242)	49,133	70,375
<u>39,943</u>	<u>39,943</u>		<u>100,091</u>	<u>100,091</u>	
<u>\$39,943</u>	<u>\$48,021</u>	<u>\$ 8,078</u>	<u>\$ 78,849</u>	<u>\$ 149,224</u>	<u>\$70,375</u>

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

**EXHIBIT D**  
**TOWN OF NORTHWOOD**  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1991*

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1990</u>
<u>Operating Revenues</u>		
New Funds	\$ 3,700	\$ 3,800
Interest	<u>19,578</u>	<u>21,469</u>
 <u>Total Operating Revenues</u>	 <u>23,278</u>	 <u>25,269</u>
 <u>Operating Expenses</u>		
Cemetery	12,143	12,734
School Purposes	20	20
Library	4,218	
Other	<u>472</u>	<u>540</u>
 <u>Total Operating Expenses</u>	 <u>16,853</u>	 <u>13,294</u>
 <u>Operating Income</u>	 6,425	 11,975
 <u>Operating Transfers</u>		
Transfers Out	( <u>1,515</u> )	( <u>1,790</u> )
 <u>Net Income</u>	 4,910	 10,185
 <u>Fund Balance - January 1</u>	 <u>278,541</u>	 <u>268,356</u>
 <u>Fund Balance - December 31</u>	 <u>\$283,451</u>	 <u>\$278,541</u>

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

**EXHIBIT E**  
**TOWN OF NORTHWOOD**  
**Statement of Cash Flows**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1991**

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	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1990</u>
<b><u>Cash Flows From Operating Activities</u></b>		
Interest Received	\$ 19,578	\$ 21,469
New Funds Received	3,700	3,800
Trust Income Distributions	( 16,853)	( 13,294)
Operating Transfers Out	( <u>1,515</u> )	( <u>1,790</u> )
<b><u>Net Cash Provided by Operating Activities</u></b>	<b>4,910</b>	<b>10,185</b>
<b><u>Cash - January 1</u></b>	<b><u>278,541</u></b>	<b><u>268,356</u></b>
<b><u>Cash - December 31</u></b>	<b><u>\$283,451</u></b>	<b><u>\$278,541</u></b>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>		
<b><u>Net Income</u></b>	<b><u>\$ 4,910</u></b>	<b><u>\$ 10,185</u></b>

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

TOHN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Northwood, New Hampshire was incorporated in 1773 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Northwood includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Northwood School District  
Northwood Ridge Water Precinct

**B. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or 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 measurement focus is upon



TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

determination of changes in financial position, rather than upon net income determination. 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:

- Special Trust Funds Income Account
- Drug Enforcement Program
- Conservation Commission
- Ambulance Replacement
- Lagoon Fee

*FIDUCIARY FUND TYPES*

Fiduciary Funds include Expendable and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds

- Town Trusts - Cemetery Perpetual Care
- Library Trusts
- Other Miscellaneous Trusts

Expendable Trust Funds

- Capital Reserve
- Library Trust

*ACCOUNT GROUPS*

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

*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 group of accounts is established to account for all long-term debt of the Town.

*TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS*

Amounts in the "Totals (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 "Totals (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.

*COMPARATIVE DATA*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. *Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

A receivable for such liens is recognized with a reserve representing any taxes or properties involved in bankruptcy as explained above.

- 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 (ambulance, police, and lagoon) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 80% of the amount billed for 1991.

3. *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.

4. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds 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.

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$1,861 of accrued vacation benefits at December 31, 1991, has been recorded in the General Long-Term Debt Group of

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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 for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Beginning Fund Balance -	
Reserved for Encumbrances	<u>\$21,242</u>

*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.

E. *Assets, Liabilities and Fund Equity*

1. *Cash and Equivalents*

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Accounts, representing the Town's commitment to fund such costs from future operations.

5. *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 balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

*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 unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

*Compensated Absences*

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

G. *Vacation and Sick Pay*

Permanent full-time employees who work 4 days per week receive 13.5 days of sick leave per year; permanent full-time employees who work 5 days per week receive 15 days sick leave per year; and part-time employees receive 9 days per year sick leave. Maximum accumulation ranges from 54-120 days depending on length of service. Vacation is granted in varying amounts

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. *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 or properties involved in bankruptcy as of December 31, 1991 have been reserved. These property taxes total \$154,792.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Northwood annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

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 two-year redemption period, the property is tax-deeded to the Town.

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$9,141.

**NOTE 2 - ASSETS**

**A. Cash and Investments**

At year end, the carrying amount of the Town's cash deposits is \$596,821 and the bank balance is \$1,016,225. Of the bank balance, \$554,032 was covered by Federal depository insurance and \$462,193 was uninsured.

The Town is further authorized 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 separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

**B. 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 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 May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 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.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property 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 Northwood School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

**C. Intergovernmental Receivable**

The Town has recorded \$8,461 as an intergovernmental receivable, which represents Federal Emergency Management Assistance Funds due from the Federal government for storm damage assistance.

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

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D. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund		
<u>Special Revenue Funds</u>	\$	\$1,893
Special Trust Funds Income Account	1,754	
Conservation Commission	<u>139</u>	
<u>Totals</u>	<u>\$1,893</u>	<u>\$1,893</u>

NOTE 3 - LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$1,165,966 as an intergovernmental payable, of which \$1,154,340 represents the balance of the school district assessment due to be paid to the Northwood School District during the six-month period ending June 30, 1992, \$11,488 represents the balance of capital reserves due the Northwood School District, and \$138 represents dog fees due the State of New Hampshire.

B. *Defined Benefit Pension Plan*

The Town of Northwood participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1991 was \$117,459; the Town's total payroll was \$354,668.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Police and fire personnel are required by State Statute to contribute 9.3% of their salary to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1987. These contributions represented 6.82% for police and 8.40% for firemen through June 30, 1991. From July 1, 1991, the Town's contribution rates were 5.36% for police and 5.35% for firemen. The contribution requirements for the year ended December 31, 1991 were \$18,317, which consisted of \$7,394 from the Town and \$10,923 from employees.



TOWN OF NORTHWOOD

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The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1990 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,471,877,286. The system's net assets available for benefits on June 30, 1990 (as reported in the Plan's Audited Annual Report dated February 25, 1991) were at \$1,245,744,548. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 34 of the above-referenced Annual Report.

The Town also participates in the I.C.M.A. pension plan and contributed \$2,416 for its covered employees in 1991.

C. Long-Term Debt

1. Capital Lease Agreements for Equipment

The Town has entered into a lease-purchase agreement for a copy machine, which provides for annual principal and interest payments as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$1,688	\$469	\$2,157
1993	1,914	243	2,157
1994	<u>871</u>	<u>28</u>	<u>899</u>
<u>Totals</u>	<u>\$4,473</u>	<u>\$740</u>	<u>\$5,213</u>

Payments of \$892 principal and \$367 interest were made in the fiscal year ending December 31, 1991. The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

TOWN OF NORTHWOOD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

2. *Compensated Absences*

The Town has recognized \$1,861 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

<u>Total Long-Term Debt</u>	
Capital Leases Payable	\$4,473
Compensated Absences Payable	<u>1,861</u>
<u>Total</u>	<u>\$6,334</u>

*NOTE 4 - FUND EQUITY*

*Reservations of Fund Balances*

*Reserve for Encumbrances*

The General Fund reserve for encumbrances is detailed in Exhibit A-2 and totals \$21,786.

*Reserved for Special Purposes*

The \$61,517 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

*Reserved for Endowments*

The \$283,764 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Designated for Special Purposes*

The \$48,021 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

*Trust Funds*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

**TOWN OF NORTHWOOD**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 1991**

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$146,851	\$73,733
Library	28,281	9,453
Miscellaneous	<u>16,987</u>	<u>8,146</u>
<u>Total Nonexpendable</u>	<u>\$192,119</u>	<u>\$91,332</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Ambulance	\$ 10,082	
Highway Equipment	14,394	
Highway Safety Equipment	925	
Fire Truck	23,692	
Town Hall	12,424	
<u>Other Expendable</u>		
Library	<u>313</u>	
<u>Total Expendable</u>	<u>\$ 61,830</u>	
<u>Total All Trust Funds</u>	<u>\$345,281</u>	

**NOTE 5 - 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.

**NOTE 6 - RESTATEMENT OF PRIOR-YEAR FUND BALANCE**

The General Fund unreserved-undesignated fund balance at January 1, 1991 has been restated as follows:

Fund Balance - January 1, 1991, as previously reported	\$46,571
Restatement due to accrual of payroll and benefits	( 7,665)
Fund Balance - January 1, 1991, as restated	<u>\$38,906</u>

EXHIBIT A-2  
TOWN OF NORTHWOOD  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 74,393
Election, Registration and Vital Statistics	1,978	14,251
Financial Administration		76,295
Legal Expenses		22,500
Personnel Administration		35,599
Planning and Zoning	1,641	14,370
General Government Buildings		32,508
Cemeteries		1,036
Insurance Not Otherwise Allocated		37,000
Advertising and Regional Associations		2,072
Total General Government	3,619	310,024
<u>Public Safety</u>		
Police Department	281	177,405
Ambulance		18,635
Fire Department	402	111,014
Building Inspection		12,788
Emergency Management		2,792
Total Public Safety	683	322,634
<u>Highways and Streets</u>		
Administration		36,463
Highways and Streets		149,802
Street Lighting		2,000
Total Highways and Streets		188,265
<u>Sanitation</u>		
Administration		31,018
Solid Waste Disposal		99,358
Total Sanitation		130,376
<u>Health</u>		
Health Administration		1,351
Animal Control		1,778
Health Agencies and Hospitals		24,577
Total Health		27,706
<u>Welfare</u>		
Administration		2,691
Vendor Payments		98,160
Total Welfare		100,851

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1992</u>	<u>(Over) Under Budget</u>
\$ 76,714	\$	(\$ 2,321)
12,787		3,442
76,050		245
20,264		2,236
43,788		( 8,189)
11,696	1,791	2,524
32,165	200	143
1,027		9
38,677		( 1,677)
2,072		
<u>315,240</u>	<u>1,991</u>	<u>( 3,588)</u>
168,527	1,131	8,028
18,382	250	3
103,419	2,031	5,966
13,700		( 912)
2,497		295
<u>306,525</u>	<u>3,412</u>	<u>13,380</u>
35,756		707
142,628		7,174
1,990		10
<u>180,374</u>		<u>7,891</u>
21,910		9,108
89,223		10,135
<u>111,133</u>		<u>19,243</u>
1,028		323
2,056		( 278)
24,577		
<u>27,661</u>		<u>45</u>
4,235		( 1,544)
103,341		( 5,181)
<u>107,576</u>		<u>( 6,725)</u>

EXHIBIT A-2 (Continued)  
TOWN OF NORTHWOOD  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1991

	<u>Encumbered From 1990</u>	<u>Appropriations 1991</u>
<u>Current (Continued)</u>		
<u>Culture and Recreation</u>		
Parks and Recreation		7,044
Library		35,379
Patriotic Purposes		500
Total Culture and Recreation		42,923
<u>Conservation</u>	498	848
<u>Capital Outlay</u>		
Gulf Road Improvements	16,150	
Office Equipment	292	
Fire Equipment - Jaws of Life		18,000
Total Capital Outlay	16,442	18,000
<u>Debt Service</u>		
Interest Expense - Tax Anticipation Notes		50,000
<u>Intergovernmental</u>		
School District Assessment		3,094,340
County Tax Assessment		186,263
Total Intergovernmental		3,280,603
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Expendable Trust Funds</u>		
Capital Reserve Funds		7,914
<u>Total Appropriations,</u>		
<u>Expenditures and Encumbrances</u>	<u>\$21,242</u>	<u>\$4,480,144</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1992</u>	<u>(Over) Under Budget</u>
10,159	120	( 3,235)
32,519		2,860
500		
<u>43,178</u>	<u>120</u>	<u>( 375)</u>
<u>1,233</u>	<u>113</u>	
	16,150	
292		
<u>18,000</u>	<u></u>	<u></u>
<u>18,292</u>	<u>16,150</u>	<u></u>
<u>57,508</u>	<u></u>	<u>( 7,508)</u>
3,094,340		
<u>186,263</u>	<u></u>	<u></u>
<u>3,280,603</u>	<u></u>	<u></u>
<u>7,914</u>	<u></u>	<u></u>
<u>\$4,457,237</u>	<u>\$21,786</u>	<u>\$22,363</u>

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

**EXHIBIT A-1**  
**TOWN OF NORTHWOOD**  
**General Fund**  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1991*

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$3,929,269	\$3,917,576	(\$11,693)
Yield	6,500	7,911	1,411
Land Use Change	9,574	8,601	( 1,073)
Interest and Penalties on Taxes	95,000	103,149	8,149
Total Taxes	<u>4,040,443</u>	<u>4,037,237</u>	<u>( 3,206)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	200,000	186,429	( 13,571)
Dog Licenses	1,660	2,062	402
Business Licenses, Permits and Fees	8,715	15,858	7,143
Total Licenses and Permits	<u>210,375</u>	<u>204,349</u>	<u>( 6,026)</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	88,463	88,463	
Highway Block Grant	42,892	42,892	
Reimb. a/c State-Federal Forest Land	57	57	
Highway Safety Agency	4,000	4,500	500
Other Reimbursements		421	421
<u>Federal Grants</u>			
Emergency Management Assistance	1,000	9,797	8,797
Total Intergovernmental Revenues	<u>136,412</u>	<u>146,130</u>	<u>9,718</u>
<u>Charges for Services</u>			
Income From Departments	6,800	7,035	235
Rent of Town Property	750	762	12
Total Charges for Services	<u>7,550</u>	<u>7,797</u>	<u>247</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	40,000	53,120	13,120
Sale of Town Property	26,500	26,500	
Insurance Dividends	7,500	9,203	1,703
Fines	1,000	3,144	2,144
Donations and Contributions	950	2,802	1,852
Other		96	96
Total Miscellaneous Revenues	<u>75,950</u>	<u>94,865</u>	<u>18,915</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Special Revenue Fund</u>			
Ambulance Replacement	7,914	7,914	
<u>Trust Funds</u>			
Nonexpendable Trust Funds	1,500		( 1,500)
Total Other Financing Sources	<u>9,414</u>	<u>7,914</u>	<u>( 1,500)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>\$4,480,144</u>	<u>\$4,498,292</u>	<u>\$18,148</u>

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



**EXHIBIT A-3**  
**TOWN OF NORTHWOOD**  
**General Fund**  
**Statement of Changes in Unreserved - Undesignated Fund Balance**  
**For the Fiscal Year Ended December 31, 1991**

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<u>Unreserved - Undesignated Fund</u>		
<u>Balance - January 1 (As Restated - Note 6)</u>		\$38,906
<u>Addition</u>		
<u>1991 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$18,148	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>22,363</u>	
1991 Budget Surplus		<u>40,511</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$79,417</u>

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

**EXHIBIT B-1**  
**TOWN OF NORTHWOOD**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 1991**

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<u>ASSETS</u>	<u>Special Trust Funds Income Account</u>	<u>Drug Enforcement Program</u>
Cash and Equivalents	\$	\$79
<u>Receivables (Net of Allowances for Uncollectibles) Accounts</u>		
Interfund Receivable	<u>1,754</u>	—
TOTAL ASSETS	<u>\$1,754</u>	<u>\$79</u>

EQUITY

<u>Fund Balances</u>		
<u>Unreserved</u>		
Designated for Special Purposes	<u>\$1,754</u>	<u>\$79</u>

<u>Conservation Commission</u>	<u>Ambulance Replacement Fund</u>	<u>Lagoon Fee Fund</u>	<u>Totals</u>	
			<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$25,358	\$13,262	\$4,335	\$43,034	\$33,562
	2,974	120	3,094	2,358
<u>139</u>	<u>          </u>	<u>          </u>	<u>1,893</u>	<u>4,023</u>
<u>\$25,497</u>	<u>\$16,236</u>	<u>\$4,455</u>	<u>\$48,021</u>	<u>\$39,943</u>
<u>\$25,497</u>	<u>\$16,236</u>	<u>\$4,455</u>	<u>\$48,021</u>	<u>\$39,943</u>

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

**EXHIBIT B-2**  
**TOWN OF NORTHWOOD**  
**Special Revenue Funds**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1991*

	<u>Special Trust Funds Income Account</u>	<u>Drug Enforcement Program</u>
<u>Revenues</u>		
Charges for Services	\$	\$
Miscellaneous		1
<u>Other Financing Sources</u>		
Operating Transfers In	<u>1,515</u>	—
<u>Total Revenues and Other Financing Sources</u>		
	<u>1,515</u>	<u>1</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government	145	
Welfare	75	
Culture and Recreation	2,566	
<u>Other Financing Uses</u>		
Operating Transfers Out	—	—
<u>Total Expenditures and Other Financing Uses</u>		
	<u>2,786</u>	—
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>		
	( 1,271)	1
<u>Fund Balances - January 1</u>		
	<u>3,025</u>	<u>78</u>
<u>Fund Balances - December 31</u>		
	<u>\$1,754</u>	<u>\$79</u>

<u>Conservation Commission</u>	<u>Ambulance Replacement Fund</u>	<u>Lagoon Fee Fund</u>	<u>Totals</u>	
			<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$ 1,473	\$13,455 444	\$ 1,751	\$13,455 3,669	\$10,057 4,340
<u>139</u>	<u>          </u>	<u>          </u>	<u>1,654</u>	<u>5,270</u>
<u>1,612</u>	<u>13,899</u>	<u>1,751</u>	<u>18,778</u>	<u>19,667</u>
			145	306
			75	131
			2,566	1,391
<u>          </u>	<u>7,914</u>	<u>          </u>	<u>7,914</u>	<u>          </u>
<u>          </u>	<u>7,914</u>	<u>          </u>	<u>10,700</u>	<u>1,828</u>
1,612	5,985	1,751	8,078	17,839
<u>23,885</u>	<u>10,251</u>	<u>2,704</u>	<u>39,943</u>	<u>22,104</u>
<u>\$25,497</u>	<u>\$16,236</u>	<u>\$4,455</u>	<u>\$48,021</u>	<u>\$39,943</u>

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

**EXHIBIT C-1**  
**TOWN OF NORTHWOOD**  
**Trust Funds**  
**Combining Balance Sheet**  
**December 31, 1991**

---

<u>ASSETS</u>	Trust Funds		
	Expendable		Nonexpendable
	<u>Town</u>	Capital Reserve	<u>Town</u>
Cash and Equivalents	<u>\$313</u>	<u>\$73,005</u>	<u>\$283,451</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$ _____	<u>\$11,488</u>	\$ _____
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments	313		283,451
Reserved for Special Purposes		<u>61,517</u>	
Total Equity	<u>313</u>	<u>61,517</u>	<u>283,451</u>
TOTAL LIABILITIES AND EQUITY	<u>\$313</u>	<u>\$73,005</u>	<u>\$283,451</u>

<u>Totals</u>	
<u>December 31, 1991</u>	<u>December 31, 1990</u>
<u>\$356,769</u>	<u>\$338,202</u>
<u>\$ 11,488</u>	<u>\$ 6,022</u>
283,764	282,458
<u>61,517</u>	<u>49,722</u>
<u>345,281</u>	<u>332,180</u>
<u>\$356,769</u>	<u>\$338,202</u>

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

**EXHIBIT C-2**  
**TOWN OF NORTHWOOD**  
**Fiduciary Fund Type**  
**Expendable Trust Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 1991**

	<u>Town</u>	<u>Capital Reserve Funds</u>	<u>Totals</u>	
			<u>December 31, 1991</u>	<u>December 31, 1990</u>
<b><u>Revenues</u></b>				
Interest Income	\$ 275	\$ 3,881	\$ 4,156	\$ 5,804
<b><u>Other Financing Sources</u></b>				
Operating Transfers In		<u>7,914</u>	<u>7,914</u>	<u>20,825</u>
<b><u>Total Revenues and Other Financing Sources</u></b>	<u>275</u>	<u>11,795</u>	<u>12,070</u>	<u>26,629</u>
<b><u>Expenditures</u></b>				
<b><u>Current</u></b>				
Culture and Recreation	3,879		3,879	
<b><u>Other Financing Uses</u></b>				
Operating Transfers Out				<u>61,994</u>
<b><u>Total Expenditures and Other Financing Uses</u></b>	<u>3,879</u>		<u>3,879</u>	<u>61,994</u>
<b><u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u></b>	( 3,604)	11,795	8,191	( 35,365)
<b><u>Fund Balances - January 1</u></b>	<u>3,917</u>	<u>49,722</u>	<u>53,639</u>	<u>89,004</u>
<b><u>Fund Balances - December 31</u></b>	<u>\$ 313</u>	<u>\$61,517</u>	<u>\$61,830</u>	<u>\$53,639</u>

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



**Plodzik & Sanderson**  
**Professional Association**  
**accountants & auditors**

Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Mercier, Jr., CPA  
Edward T. Perry, CPA

Armand G. Martineau, CPA  
Tamar M.J. Maynard, CPA  
James A. Sojka, CPA  
John C. Smith, CPA  
David L. Petretta, CPA

January 21, 1992

To the Members of the Board  
of Selectmen and Administrative Assistant  
Town of Northwood  
Northwood, New Hampshire

We have audited the financial statements of the Town of Northwood for the year ended December 31, 1991 and have issued our report thereon dated January 21, 1992. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

**GENERAL**

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

**AMBULANCE BILLINGS**

***Internal Controls***

The internal controls over the ambulance billings are weak, in that only one person is responsible for preparing and mailing the invoices and collecting the money.

We recommend that, when an ambulance call is completed, a pre-numbered form be used by the accounting office for billing by the rescue squad. These forms should be kept in a log by the rescue squad, so that a reconciliation can be

TOWN OF NORTHWOOD  
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

performed to the accounting office records. These pre-numbered forms should be accounted for 100%, either issued, unissued or voided.

**ABATEMENTS**

The current practice with regard to ambulance receivables is to abate the entire uncollected balance at the end of the subsequent year following service. This does not take into consideration outstanding balances when only a portion is paid. Those balances have been automatically dropped almost entirely.

We recommend that, if all outstanding balances are to be abated, this include all balances, including those for which partial payment has already been received. This will allow for a more complete audit trail for ambulance billings, and allow management a clearer picture as to total amount billed, collected and abated.

**PROPERTY TAX ASSESSMENT**

Among the unpaid tax liens as of December 31, 1991, the Tax Collector is currently carrying approximately \$72,000 for one parcel of property dating back to the levy of 1986. The Tax Collector has not deeded the property to the Town because of legal ramifications and the potential liability to the Town.

We recommend that, considering the present situation, future assessment of this property be carefully reviewed and lowered to a level that will minimize the financial impact to the Town.

**GENERAL FIXED ASSET ACCOUNTING**

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made in order to comply with generally accepted accounting principles.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

*Charles R. Anderson*  
*Professional Association*

## TOWN OF NORTHWOOD, NEW HAMPSHIRE

## PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the 1991 financial statements. This report does not affect our report on these financial statements dated January 21, 1992.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report, which, upon acceptance by the Members of the Board is a matter of public record.

## TRUSTEE OF THE TRUST FUNDS REPORT

Town Trust Funds are a tool used to allow funded departments (such as cemeteries and libraries) to function wholly or in part without taxpayer support. Therefore, the frugal town promotes trust funds and encourages that growth.

This addition to the usual more formal financial report of the Trustee of the Trust Funds is designed to show the performance of Northwood's Trust Funds in 1991.

Trust Funds grow by three methods. First by Town appropriation, second by gifts from individuals and third by income from invested funds. As costs increase, principal must also increase if income from funds is to continue to care for our cemeteries and to make worthwhile contributions to our library.

### Trust Fund Growth 1991

#### Additions to Capital Reserve Funds

Ambulance Funds	\$7,913.81	
School Fund (Ridge School)	5,000.00	\$12,913.81
Reimbursement from General Funds to James Bryant Library Fund		1,042.99
New Perpetual Care Funds		3,100.00

#### Additions to Gladys Gardner Book Fund

Northwood Craftsmen's Fair	300.00	
Jean G. Johnson	100.00	
Jean Lane	100.00	
Joann Bailey	100.00	600.00
Interest Income, Perpetual Care Funds		10,152.00
Interest Income, All Other Funds		<u>14,047.43</u>
TOTAL:		\$41,856.73

### Trust Fund Expenditures

#### Cemetery Care

Contracted Cemetery Care, Sherman Elliott		10,000.00
Other Cemetery Expenses		340.00
East Northwood Cemetery Care, Sherman Elliott		1,675.00
Maintenance of Water System, E. Nwd. Cemetery		<u>127.96</u>
TOTAL:		\$12,142.96

#### Other Funds

Town of Northwood from Library Fund		1,140.00
Northwood School District		20.00
Country Gardens for Woodman Memorial		12.00
1991 Bicentennial Fund Income		300.00
Electa Cotton Income		75.00
Various Town Sunday Schools-Fernald Fund Awards		460.00
To Grano Trust & David Witcher Builder, payment for Chelsey Library Addition from Edward Tasker Fund		<u>8,097.04</u>
TOTAL:		\$22,247.00

Respectfully submitted,  
Joann Bailey, Chairman

## SELECTMEN'S REPORT TO THE TOWN

Each March brings change to the Selectmen's Office. An incoming Selectman will bring new ideas. Votes of the legislative body at Town Meeting bring new guidelines, ordinances or changes in policy, not to mention the constraints of the new budget. Economic climates change or, as with the past year, continue to get worse. The past year saw considerable challenges for the Selectmen as the result of all three factors.

Ken D'Angelo's election to the Board meant that for the first time in as long as most people could remember there was not a "resident" Selectman at the Town Hall. With the three Selectmen either working their own businesses or teaching during the day hours, much of the routine day-to-day tasks and requests for information had to be handled by Staff. Since the three Selectmen worked within the Town, they could always be reached for emergencies, but would not be available at the Town Hall on a regular basis. This, thus, led to an increase in evening and weekend-time commitments of the Selectmen. It became necessary to conduct at least one weekly public work session in addition to the weekly Monday evening Selectmen's meeting.

Town Meeting brought changes in town government with votes to go to an elected Planning Board and an elected Road Agent. The subsequent resignation of Gerald LaFreniere as Road Agent led to the appointment of an interim Road Agent, Robert Cafmeyer. The nature of the interim position required the Selectmen to become directly involved in the administration of the highway department, its budget and the negotiation of contracts for service and maintenance.

The resignation of Donald Arsenault as Code Enforcement Officer again added to the Selectmen's agenda. The Selectmen "filled in" as CEO until a replacement could be appointed and oversaw the transition as new policies and procedures were adopted by the current CEO, Steve Bergstrom.

The Welfare Department provided a similar need for Selectmen's attention. Continued economic downturn in the area had increased the number of persons requiring Town assistance. A review of policy and many case by case reviews took up many work sessions. With the aid of Pat Stead and True Chesley, the Town adopted a Work Fare Program and tightened up the job search requirements of the Town Welfare Department. Change, however, does not come easy. The Selectmen also saw an increase in the number of Fair Hearings they were required to hold for clients questioning decisions of the Welfare Department.

Hurricane Bob came in late summer to wreak havoc with several town roads. Harmony Road at our "experimental beaver

barrier" was completely washed away. The new double culvert should help prevent future problems both from storms and beavers. The previous year's work on Old Turnpike Road also paid off. Despite the added water flow in that area, Old Turnpike did not wash away.

The budget process took up considerable time for all three of us, but particularly for Mr. Jacobsmeyer whose turn it was to shepherd the Town budget through the budget process. Recognizing the toughness of the economic times on the one hand and our need to preserve as best we could the infrastructure of our Town, made the difficult process of budgeting for the coming year that much more difficult. Our Town government is tasked with maintaining roads and highways throughout the town, the environmentally sound disposal and recycling of solid wastes, providing the means to assure public safety, public health and public welfare, maintain public buildings and libraries, maintain public records, vital statistics, and property records and collected taxes, and do so at minimal cost. We are concerned whether or not this office will be able to maintain the necessary levels of services required by law, administrative ruling, or as voted for by the citizens of the Town. We are likewise concerned by the number of properties that have come to the Selectmen by Tax Collector's deed. This year, considerable effort went into finding creative ways for citizens to redeem their properties.

On the purely bureaucratic side, this year saw the completion of an updated employees' handbook, an upgrading of the Town's fee schedule, establishment of a contract bidding procedure for large jobs and a bid list for small construction and maintenance procedures. Changes in the utilization of the Town Hall and offices instituted last year have continued to be effective and work is under way to complete the downstairs meeting area.

However time constraints and press of other items meant that several "must-do" items never did get done. Ridge Road is deteriorating and needs attention. Safety issues at Route 4 and Ridge Road still exist. The numbering and signage of roads as required by State Law will hopefully be completed in 1992.

## REPORT OF THE ADMINISTRATIVE ASSISTANT

In 1973, the regular business of the Town was conducted by the Selectmen on the last Saturday of each month. On my first day of employment in April of 1973, the wood stove was lighted and the stove pipe, which ran across the entire width of the Town Hall became hot enough to take the chill off the room. However, the floor never warmed up, and we sat, with our coats on, while we worked at a large table. With the huge bookkeeping ledger before us, each bill was reviewed and if approved, a voucher prepared and signed, and the appropriate entries made in the ledger book. This process was interrupted as citizens dropped in to ask questions or just to chat with the Selectmen. By afternoon all business was completed. At that time, the tax collector, town clerk and treasurer performed their work out of their homes. In fact, the only office space that existed was the Selectmen's Office, which is currently used as the tax collector's office.

Now, nearly 19 years later, all business is conducted from the Town Hall, with the office space becoming more congested each year. The Town has grown considerably since 1973 and with growth, services must grow as well as the paperwork associated with that growth.

My position began as part-time bookkeeper and office clerk, and remained that until the late 70s. Town officials slowly moved their offices from their homes to the Town Hall following the completion in 1974 of the addition of the Town Hall. Office work became more abundant, and additional part-time help was hired. The demands and duties of boards and committees resulted in the need for office space and secretarial help. In the early 1980s my duties as bookkeeper were assigned to another person, and my position became that of executive secretary following the presentation and acceptance of a report of a special administration study committee. A few years later, my title changed to Administrative Assistant.

So much has transpired since 1973, which was also our Bicentennial year. During the past 19 years, there have been 11 changes in Selectmen, with some members serving for several terms, while others have only served for one term. It has been a continuing learning and teaching process, and I might add a very rewarding experience for all of us. The individual talents of each Selectman have been tapped to supply the expertise needed to provide the required leadership for the Town. The challenges have been many, and have increased steadily in the last few years.

Again this year, our Town Report (for the year 1990) received the second place award in our population category. This award has been received three out of the last four years. However, this year it was an exceptional honor as our population category

has changed and we are now in the 3000 to 7500 category, and the first place winner was Peterborough with a population of over 5000. The report has been my responsibility since 1974. I am pleased that we have been able to produce, in house, the type of publication that merits this recognition. The typing, done by the staff, again shows their ability and interest in performing their work in an excellent manner. We are striving for first prize this year. With the increasing town interest in competing for the awards, our challenge has increased. Wish us luck!

Town government has changed and expanded; many goals and dreams have been achieved while many others have been put on hold or abandoned. Northwood is a community of dedicated people who are striving to better themselves and their community, people who are willing to volunteer their time and talents to make Northwood a better place to live and work. The Staff works diligently to make sure the reputation of our Town remains above the rest. Northwood has been known for many years for its superb business practices and for being one step ahead of others. This has been our goal each year, and we look forward to continuing our good service to our Townspeople and others in the future.

As I look forward to beginning my 20th year as a town employee, I still reminisce about those early days in 1973, especially when I look at the same wood stove as it stands idle now in the Town Hall. Those were such uncomplicated, paper-work free days. I remember so much that has happened and look forward to much more to come.

I would like to share with you my personal feelings on what our town government will be in a few years. I feel that in order to provide each citizen with their privilege to run for, and be elected to office, the Board of Selectmen will either be increased to five members in order to delegate the work to be done, or, my present position will be changed to that of Town Administrator, so the work of the Selectmen can be shifted to a person of authority. Northwood will, in the future, require the services of a Town Administrator, who will have the authority and responsibility to conduct many of the duties the Selectmen will not be able to perform. Northwood does not have the population, or need, for a change to a Town Manager form of government. However, I strongly recommend that a committee be appointed, in 1992, to study our future requirements, and make recommendations for a proposed change in management practices, so any recommendations made can be put into place in the proper manner. The present Town Hall staff is well-versed in the business of the Town, and handles their work very efficiently and affectively. The major areas of concern in the future for the Selectmen will be those of federal and state legislation in the areas of conservation, environment, highways, solid waste. We have many challenges before us as a community, and only through good, effective, dedicated leadership and citizen support and involvement will the Town continue to be the Town we



know and love today. Each citizen should examine their talents, and volunteer to help wherever possible. Getting involved, learning what goes on, makes you a knowledgeable and better citizen.

This past July, we held a wonderful celebration for our service people. July 6th, 1991 brought townspeople together for what could be considered the first olde home day type celebration Northwood has had in several years. The only other such celebration held in my years in Northwood was the Bicentennial of 1973. Within a few years, in 1998 to be exact, Northwood will celebrate its 225th anniversary. Before long, a committee should be gathered to plan for this event. This type of an event requires years of preparation, and many devoted workers. Please contact me if you would like to participate.

I have enjoyed my responsibilities this past year, even though many days were not long enough, and many nights were too short. Many projects were achieved, and many more remain to be started. The challenges are many, and the rewards great. All of us at the Town Hall are available to serve you in any way possible, and hope you will avail yourselves of our services.

Respectfully submitted,

Marion J. Knox  
Administrative Assistant

## BOARD OF ADJUSTMENT REPORT

In 1991 the Board of Adjustment had seven public hearings to consider six applications for variance. Of this total number, three were granted and three were denied.

It is interesting to note that the ordinance most applicants were seeking exception to concerned the 20' setback.

The Board of Adjustment meets monthly by agenda only. New members will be appointed in March. Should you be interested in serving on this Board, please contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr, Chairman

## REPORT OF THE CEMETERY TRUSTEES

The Cemetery Trustees of the Town of Northwood report a busy and productive year. The efforts of Cemetery Superintendent Sherman Elliott and volunteers have combined to give us attractive, well maintained cemeteries.

Several major projects were accomplished during 1991. In May, an energetic group, the Land Management Class from Coe-Brown Academy, as part of an FFA Community Service project, restored the greatly overgrown Bennett/Knowles Cemetery on Sherburne Hill. We thank them for a job well done and look forward to a similar project in 1992.

Pine Grove Cemetery received extra attention with the marking of the town lot, the painting of the hand-pump, and a plan for improvements in the single lot section by Andreas Turner. The repair of the flagpole was done by the VFW. The layout of Pine Grove has been updated, a new mylar was done by True Chesley.

At East Northwood Cemetery, income from the Florence Miner Fund was used to trim bushes and trees on all four boundaries particularly the Route 43 roadside. The same fund financed the repair and straightening of more than fifty stones and monuments. Florence Miner's generosity benefits the town year after year. Cemetery Trustee member, Andreas Turner, has repaired the water system and it is working well.

At the Ridge Cemetery, an out-of-control vehicle destroyed more than half of the roadside chain-link fence. Insurance paid for its replacement. The remaining half of the fence was painted thanks to a volunteer and help from a welfare recipient.

In August, Hurricane Bob left behind quantities of debris at East Northwood, the Ridge and at Harvey Lake. Most of the clean up was done by volunteers, including Boy Scout Bobby Robichaud. All help was greatly appreciated.

Financing the care of Northwood's cemeteries is now more of a concern than in recent years when income from trust funds was up. This year, for the first time, Sherman Elliott was paid by a flat fee instead of by the hour. Though that cost is now controlled. The income for 1992 is expected to be inadequate. We and Superintendent Sherman Elliott will continue to welcome volunteer labor and will ask the Town for some help. We must continue to seek growth of the Perpetual Care Funds and ways to provide improvements to the cemeteries.

Respectfully submitted,

Joann W. Bailey  
Samuel Johnson, Jr.  
Andreas M. Turner

REPORT OF THE CODE ENFORCEMENT OFFICER

	1990	1991
Single Family Residence	20	14
Mobile Homes	6	1
Home Garages	10	6
Porches	10	6
Sheds	14	21
Decks	12	9
Remodels	27	23
Additions	10	8
Barns	6	8
Commercial	0	8
Signs	3	2
Inground Pools	2	3
Fences	3	1
Footings, Foundations, Slabs	-	9
Rabbit Hutches	-	1
Chicken Coops	-	1
Miscellaneous	<u>10</u>	<u>7</u>
TOTAL:	137	128

## NORTHWOOD CONSERVATION COMMISSION

The Northwood Conservation Commission was established by the Town of Northwood for the following reasons: (1) to protect the natural resources of the Town; (2) to promote awareness of conservation practices and policies; and (3) to protect the water resources of the Town.

The Commission serves as an advisory committee to the Northwood Board of Selectmen who appoint Conservation Commission members. Any resident with an interest in conservation and natural resources and who would like to become a member of the Commission or be involved in any of its projects is encouraged to contact the Board of Selectmen or the Conservation Commission at the Northwood Town Hall.

The Conservation Commission meets at 7:30 P.M. on the first Tuesday of the month at the Town Hall. The public is always welcome.

The Commission was very active in 1991 initiating new projects and following through on a number of on-going efforts.

1. Town Forest Management-School Lot Clearing. In 1991 the Commission began to implement the forest management plan recommended by consulting forester Charles Moreno. The first step was to selectively cut trees on the School Lot located on the north side of Lucas Pond Road. The Commission successfully applied for cost-sharing grants from the state; and a contract has been signed with a logger. The cutting will be done in accordance with strict conservation standards and will greatly improve the aesthetic and commercial value of the School Lot. All of this will be accomplished without cost to the Town; and may, after sale of the cut wood, result in a small profit. In 1992 the Commission will continue to implement other recommendations in the forest management plan.

2. Natural History Lecture Series. The popular lecture series continued in 1991 to focus on topical conservation issues with special relevance to Northwood. The presentation on the lake-weed Milfoil was particularly relevant and helped to educate Northwood citizens on the different approaches to controlling this destructive plant which has invaded Northwood Lake. The lecture series also continued its program on wildlife management and the natural history of Northwood. Lectures are presented on the third Wednesday of each month at 7:30 P.M. in the Town Hall.

3. Natural Resources Inventory. State law requires the Town of Northwood to make an inventory of the natural resources of the Town. This has been widely interpreted to mean that the Town must identify and map all the wetlands within the Town as well as unique wildlife habitats and other significant natural resources. The Conservation Commission has begun the difficult

and time-consuming task of identifying the Town's wetlands. Working in conjunction with the Strafford Regional Planning Commission, the Conservation Commission has begun assembling the topographical maps needed to begin the inventory. A significant amount of work remains to be done, and the Commission will continue to work on this project throughout 1992.

4. Saddleback Mountain Nature Trail Maintenance. Thanks to the help of local Boy Scout Chris Lounsbury, a plan has been approved to upgrade and maintain the Saddleback Mountain Nature Trail. Scout Lounsbury has adopted the improvement of the trail as an Eagle Scout Service Project. Improvements include cleaning away trail debris, upgrading trail markings, and the creation of a "wetlands loop" to help hikers identify and appreciate native plants and trees. He hopes to complete these improvements by the early fall of 1992.

5. Route 393/East-West Highway. The Commission continues to follow all developments concerning the highway plan, and is working with other Town organizations to make sure that the natural resources concerns of the Town of Northwood receive a full and fair consideration from the state planners. The Commission urges all citizens to speak up on this topic as the project enters its final planning stages.

6. Dredge and Fill Permits. The sub-committee on dredge and fill is charged with the responsibility of reviewing any project which involves the dredging or filling of any lake, pond, swamp or other wetland. A pamphlet entitled "Wetlands and their Regulations" is available at Town Hall and describes when it is necessary for a citizen to file a Dredge and Fill Permit application. The Conservation Commission reviews all local applications and makes a recommendation to the state Wetlands Board. The state then ultimately decides whether or not to grant the permit. It is important for all citizens to be aware of wetlands regulations; and we strongly urge you to contact the Conservation Commission if you think your project might affect a wetland. It is our goal to work with citizens so that they can realize their development objectives without adversely impacting important wetlands.

With the help of all of the Conservation Commission members and other interested citizens, significant progress was made in 1991 towards managing important natural resources in Town and helping citizens realize their own development objectives. The Town of Northwood greatly depends on the purity of its natural resources not just to maintain our valued quality of life, but also to encourage economic growth. The Commission looks forward to another year of working with the citizens of Northwood to protect our valued natural assets.

## EMERGENCY MANAGEMENT

Northwood's Emergency Management Team is the local branch of government that must prepare for the unexpected. Along with the New Hampshire Office of Emergency Management (NHOEM) and the Federal Emergency Management Agency (FEMA), your local Emergency Management Team must develop and then if necessary implement emergency action plans in the event of a natural disaster, man-made disasters (such as a nuclear power plant incident, an industrial fire, or a HAZMAT chemical spill on our highways) or a national security emergency.

Being prepared for a major emergency helps avoid confusion and unnecessary loss of life or significant disruption of lives through excessive property damage. Northwood went beyond the planning stage and actually implemented part of its emergency plan when Hurricane Bob struck New Hampshire this past summer. Northwood's Emergency Management Center was opened as well as a public shelter at the Elementary School. Our Fire Department manned both the Narrows and Ridge Stations and the Police maintained additional man power on the road and at the Police Department. Mary Lou Tuttle, at the Police Department in the Town Hall, and Harry Ring, at the Ridge Emergency Management Center, spent many hours at the microphone in their roles as local dispatchers. Harry also served as acting EM Director during the storm. The Fire Department and Road Agent provided several work crews with chain saws to keep roads passable and assist power company personnel in repair of downed lines. Several fires resulted from downed power lines and a crew from the Ridge actually wrestled a run-away propane tank that attempted to float down Route 43.

Our preparedness helped Northwood qualify for Federal Disaster Relief following the storm. The Town received a check for \$8,461.00 to cover a portion of the costs of storm damage to roads and part of the added expenses incurred in coping with the storm. We did learn, as did several other towns, that communication became a problem during Bob. For example, the Police and Fire are dispatched by different agencies, so inter-departmental two-radio communication could only occur on the Town's own radio frequency. However, since Concord Fire Alarm requires four frequencies of its own, few fire fighters and only the newer pumper currently have the town channel in their radios. The Town of Northwood "shares" its frequency with the City of Franklin whose equipment competes with our own. During the emergency, all of our neighboring town Fire Departments were assigned to the same Concord Fire frequency. The excess radio traffic during an emergency as experienced with Hurricane Bob has made a study of Northwood's communication options a major priority for Emergency Management in the coming year. Harry Ring and Michael D'Allesandro have agreed to serve as assistant directors. Their knowledge of the town and their

understanding of emergency conditions from their respective views from Fire/Rescue and Police as well as Harry's special training in HAZMAT will be invaluable as we evaluate Northwood's Emergency Action Plan for the coming years.

Sincerely,

Robert E. Young  
Director of Emergency Management  
for Northwood



## NORTHWOOD FIRE DEPARTMENT

The Northwood Fire Department and Rescue Squad responded to a total of 381 calls in 1991, an increase of 8% over 1990. The year 1991 will be remembered for the fire at the Windsor Chair Shop on Old Pittsfield Road. This fire resulted in the largest dollar loss of any fire in Northwood's history.

The Northwood Fire Department, assisted by neighboring towns, was able to save almost all of the company's machinery and patterns, allowing the company to immediately resume operations in a temporary location while a new facility is being constructed on the old site. The new building will be the first in Northwood to be constructed with a complete fire sprinkler system. The actions of the Northwood and Mutual Aid Fire Departments are a tribute to excellent training and professionalism, and we should all be very proud of their actions.

The Northwood Fire Department roster now includes over 35 dedicated members of the community. Support for the Fire Department has never been higher and moral is excellent. Being a member of the Fire Department is something that a person can be proud of in this community and our membership has steadily increased as a result.

During the summer months, the Fire Department and Rescue Squad purchased a used aluminum van using monies raised in the community. Using largely volunteer labor, this van was converted into a first class Rescue Truck at a cost of only \$6,000 to the town. This new rescue truck now carries all of the town's rescue equipment, including the new Jaws of Life and also carries our extensive Hazardous Materials Response Equipment.

Our Fire Prevention Program continues with poster contests and assemblies at the Elementary School. Senior citizens can obtain free smoke detectors with free installation by contacting the Fire Department days at 942-5498. We will also replace senior citizens smoke detector batteries at no cost.

In keeping with our goal to make Northwood a safer place to live and visit, we are continuing in our efforts to promote our Fire Safety Program. This year we worked closely with the Library and the Northwood Masonic Hall to improve safety at their facilities. We have been very pleased with the cooperation we have received in the community.

A warm and special thank you goes to the families of those who volunteer their time and efforts to bring the best of fire protection and medical service to their community. To the many people we help and meet while doing our job, your kind words and support are greatly appreciated.

I hope that everyone will please take the time now to test your smoke detectors and replace the batteries, especially if you do not remember when you last changed them. If you do not have a smoke detector, give your family a loving gift and get one. Even the best Fire Department cannot save you or your family if you do not wake up. Have a fire safe 1992.

LEARN NOT TO BURN,

William R. Calef  
Chief of Department

BREAKDOWN OF RUNS

Structure Fires	12	False Alarms	15
Malicious False Alarm	0	Medical Aid	120
Vehicle Fires	5	Inspections	26
Brush/Outside Fires	38	Service Calls	21
Other Fires	10	Hazardous Condition	29
Motor Vehicle Accident	43	Mutual Aid Given	62

## HIGHWAY ADVISORY COMMITTEE

The Highway Advisory Committee (HAC) has gone through a lot of changes in the past year, both in the make-up of the committee and in the highway program itself. This report is a summary of important events occurring this past year.

### Elected Road Agent

The first major event of the year was the town warrant for making the town road agent an elected position as opposed to the current Selectmen's appointed position. The HAC took a hard look at this change and identified a number of concerns and questions that need to be addressed prior to the election. Some of these include: how the salary would be set for the position, who would this official have to report to, how and who would set the budget for the road maintenance, would there be a "job description" for the position, would the position be a management position and all work would be done by contractors or would the road agent do some of the work as in the past. The HAC felt that if these issues are not resolved, it could spell disaster for the town road programs. It is hoped that the townspeople would be thinking of this when they vote.

### Committee Make-up

This year also brought change to the make-up of the HAC. Newly appointed member Mark McKenzie was elected Chairman and Andy Turner was elected Secretary. Former Chairman, John Lane, was re-appointed as an alternate member. Mr. Lane wanted to put new blood into the committee and in the chair's position because the committee had been fairly the same in make-up for a number of years. Other regular members of the committee are: Dennis Marquis and Robert Bailey; the other alternate appointed was Patrick Bell. Later in the year, John Lane was made a regular member. The HAC also moved to make the Road Agent (either appointed or elected), a permanent regular member of the committee. The Selectmen's representative to the committee is Selectman D'Angelo.

### Resignation of the Road Agent

The appointed Road Agent, Jerry LaFreniere, resigned his position in July of this year to relocate to Florida. The selectmen advertised the position for an interim appointment until the elections in March 1992. There was a large reply and the Selectmen asked the committee to review the applications and provide some recommendations to them to assist in their selection. The recommendation the HAC felt was most important was that the candidate live in town so that he/she would be able to make an informed and timely decision on when to call out the snow removal contractor. The Selectmen chose the summer helper, Robert Cafmeyer, to be the interim road agent.

## Role of the HAC

In October, the Selectmen's Representative to the HAC made a motion at the Selectmen's meeting to abolish the HAC. He felt that with the election of a road agent, the HAC would not be needed. He also felt the HAC was trying to involve themselves in areas in which they did not need to. It was found that the HAC could not be abolished by the Selectmen because the Town voted to establish the committee at Town Meeting by warrant article in 1979. The only way the HAC could be abolished is by warrant article at Town Meeting. The Board of Selectmen had differing opinions on the role of the HAC and it was unclear in what manner the Selectmen wanted the committee to conduct business in the future. The chairman made a written request to the Selectmen to provide a charter to the HAC so they would be providing the advice to the Selectmen that they felt was appropriate. The Selectmen provided the committee the warrant article from the Town Meeting which stated the purpose and charter of the HAC. The committee will go forth with this and center the efforts of the HAC toward providing advice in these areas.

## Budget Recommendation

The HAC provided a recommended budget for 1992 to the Selectmen. There was a lot of unknowns for the coming year due to having a newly elected Road Agent. It was difficult to project costs in the summer maintenance and general maintenance categories due to this problem. Instead of trying to cost each line item in the general categories, the HAC felt it would be more appropriate to provide total amounts for each general category. This was done by reviewing the cost of the past 4 to 5 years and looking ahead at what work would need to be accomplished. With that in mind, the HAC made its recommendations in the General and Summer Maintenance categories. Winter maintenance was determined by averaging the costs of the last six winters. No matter how this cost is estimated, only Mother Nature can really predict how many storms will happen in any given winter. The last category was Major Road Maintenance. The cost was projected based on past years costing and the amount of work recommended by the HAC for 1992 in the 5 year plan.

## 5 Year Plan

The 5 year plan was reviewed and updated. The plan changed a lot due to the new use of Pugmill Mix. This is a cold patch type mix which the Town gets for free. The Town still pays the cost to truck, spread and compact the material. The Town has two roads it is testing this mix on, Old Turnpike and Kelsey Mill. The HAC recommends that if this mix remains in good condition throughout the winter that it be used as much as possible on the gravel roads. It can provide a cheap alternative to hot mix pavements and will reduce costs for re-graveling every year. If the mix holds up well, the HAC recommends the Town get as much

of this mix as possible next year because the demand for the material is increasing and the mill may start charging for the mix.

Public Hearing

The HAC held a public hearing on December 11, 1991 to present their recommended budget and the 5 year plan. About 10 to 15 Townspeople attended and a very constructive discussion was held on all aspects of the Town roads. The people who attended felt the meeting was very informative and felt the HAC should have public hearings more often. The members of the HAC felt this was a good idea and decided to consider having quarterly public hearings in the future. The committee stressed the importance of public involvement on issues concerning the roads.

THE 1992 HIGHWAY BUDGET RECOMMENDATION  
OF THE  
HIGHWAY ADVISORY COMMITTEE

Account	Description	Recommended Budget
01-8-432	Gen. Roads & Hwys	\$ 25,000
01-8-434	Summer Maintenance	45,000
01-8-435	Winter Maintenance	75,000
01-8-436	Major Road Maintenance	40,000
	TOTAL:	\$185,000

RECOMMENDED MAJOR ROAD MAINTENANCE

1992

Seal:	Old Turnpike Road
Surface & Seal:	Harmony Hill Road (Pug Mill)
Resurface:	Jeness Pond Road Old Pittsfield Road Bow Lake Road from Rte. 4 to Strafford Town Line Gulf Road

1993

Surface & Seal: Winding Hill (cl 5)(Pug Mill)  
West Street (Pug Mill)  
Old Barnstead Road (Pug Mill)

Resurface: Canterbury Road (East & West of  
School)

1994

Resurface: Upper & Lower Bow Street  
Priest Road  
Ridge Road  
Tasker Hill Road  
Sherburne Hill Road

1995

Resurface: Green Street & Green Lane  
Lucas Pond Road  
Mountain Road  
Upper Deerfield Road

1996

Resurface: Blakes Hill to Mountain Road  
Harvey Lake Road  
High Street  
Upper Harmony Road  
Lower Deerfield Road  
Bigelow Road

## LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The 1991 year was a very productive year for the Lamprey Regional Solid Waste District. The future planning committee supplied the Board of Directors with much needed information of the costs related to the future closing of our ash landfill and its potential financial impact on the member communities. With the help of the future planning committee, we have been investigating future alternatives for the Cooperative that would be financially feasible and environmentally responsible. During 1992, we will be looking into these alternatives and to have a report and a recommendation to present to the member communities in the Spring of 1993 for their respective Town meetings.

The Cooperative will be going forward in 1992 with the second phase construction of our ash landfill so as to give the cooperative needed space for ash until the termination of our lease with the University of New Hampshire in 1995.

Respectfully submitted,

Joseph Moriarty  
Chairman

## LIBRARY REPORT

1991 was definitely a banner year for the library. We reached a total of 1513 registered patrons - a 53% increase over last year. Circulation statistics also showed a tremendous increase with a total of 16,391 books and other material borrowed from the library - almost 5,000 more than 1990. National surveys have indicated that in poor economic times, libraries are used more than ever and we certainly have seen that happen here.

The biggest and most exciting news was the addition of the Theodora Kalem Grano Wing. Thanks to the generosity of a Northwood resident, Joseph Grano, we now have the space to meet the demands of a growing library. Mr. Grano donated the wing in memory of his wife who was a strong supporter of the library. We have received so many compliments on the way the new wing preserves the original charm of the the building both inside and out. The new wing has attracted alot of attention to the library and has helped to bring new patrons in. Mr. Grano deserves all of our deepest gratitude for making such a lovely new wing possible.

It also took alot of time and effort to make the dream of a new wing become a reality. Building committee members Robert Bailey, David Saulnier, and Peter Stimmell deserve much praise for all of their hard work on the project. Our thanks to all the local residents who provided special gifts for the new wing. And our thanks to the architect, Dennis Mires, and the builder, David Whitcher.

We offered a variety of programs throughout the year that were very well attended. We continued the popular Book Discussion Group and met every month to offer a total of twelve programs. We hosted a read-aloud with special guest readers from the community entitled "Night of a Thousand Stars" to celebrate National Library Week. We sponsored a flea market in the spring and continued the book sale in our lobby. The first ever "Trustees Night" united trustees of local libraries in the Suncook Interlibrary Coop at our library to hear state library consultant, John Barrett, speak.

There were different exhibits on display throughout the year. Local artist, Joni Doherty, provided an exciting art display entitled "Space Before Time" with an opening night that drew a large crowd. Northwood Center School provided two special displays, one for National Library Week and one for Children's Book Week. Daniel Cronin and Debby Stahre provided a dinosaur display that was of great interest. Seventh graders at the Northwood Elementary School shared a science display while third graders shared their Northwood book projects with us. Judy Glover ended the year with a handsome display of handmade knitting and crocheting.



Children's programs continued to be an important part of our special activities. Storytime continued every Thursday morning at 10:00 A.M. throughout the school year. Each week, we have a special theme with coordinating books and crafts or activities. An average of thirteen children attended on a regular basis and for many of them, storytime serves as their first introduction to the world of reading. During the summer months, the children had the opportunity to attend Teddy Bear Storytimes in the evening. Children of school age were able to join the exciting summer reading program, "Some Enchanted Reading", which focused on medieval times with knights and dragons galore. Magician, Steve Thomas, kicked off the festivities with an afternoon of fun and magic. Four special workshops were offered throughout the summer, culminating with a special medieval tournament held in conjunction with Blaisdell Memorial Library in Nottingham.

We continued to use the services of the state library to provide videos to our patrons. We experienced a tremendous growth in the number of interlibrary loan requests we received and were able to fulfill using the state's electronic databases. Patrons still have access to books in libraries all over the state with the use of our computer. We petitioned with Nottingham to be added to the state van route, thus we are able to use the van to transport borrowed books back and forth.

The Friends of the Library reorganized in the summer and met with state library consultant, Sue Palmatier. New officers elected were Kate McNally as president, Pat Jacobsmeyer as treasurer, and Rebecca Rule as secretary. Former president, Dot Arsenault, was honored at a special meeting and thanked for all of her work as a Friend. The Friends have been actively trying to raise money for an air conditioner. They also sponsored the third annual "Northwood History Night" and "A Very Chesley Christmas" making use of local talent to entertain all who attended.

Nancy Cooper resigned her position as part-time library assistant. She was replaced by Judy Glover (weekdays) and Debbie Mann (nights and Saturdays). Donna Bunker continues in her position as librarian.

If you have not been in to see all the wonderful changes, please drop in sometime. Library Hours are: Mondays and Tuesdays 10-5, Wednesdays and Thursdays 10-2 & 6-8, and Saturdays 10-2. If you have been using the library, thank you for your support.

Respectfully submitted,

Kate Leblanc, Chairman  
Elizabeth Stimmell  
David Saulnier

## REPORT OF THE PLANNING BOARD

On April 9, 1991, a special election was held to accommodate the wishes of the people of Northwood by empowering their request to have an elected Planning Board. On April 25, 1991, the Board held its first meeting and shortly thereafter, it became clear what goals should be set. The Board quickly developed an attitude of providing the community with a working relationship that would prove to be expeditious and yet sensitive.

The year 1991 began with the defeat of the new zoning ordinances. The newly elected Board quickly got down to business and spent many work sessions setting up "Rules of Procedure" and learning the legal requirements for speedy application reviews and final approvals.

As the weeks progressed, the Board saw a need for considering the use of, and finally adopting a "Circuit Rider" program facilitated through the Strafford Regional Planning Commission. The "Circuit Rider" program gives both the Planning Board and the community the use of experts in the field of land regulations. This program has already modernized and streamlined the application process for the Board, with the applicant and the community benefiting as well.

Several months were spent on the transfer of a 450 acre Peter's parcel on Winding Hill Road to the State of New Hampshire Land Conservation Investment Program. The final result of this transfer placed approximately 1,000 acres into a future State Park and State Wildlife Area.

Overall land development was minimal for the year. Seven new lots were created and four properties received approval for lot line adjustments and/or lot consolidations.

Site Plan Reviews kept the Board at its busiest. This year saw the opening of a new greenhouse and florist shop. Also, approval was granted to two antique/gift shops, five in-home businesses, one retail clothing store and one commercial storage barn. Approval was granted to Windsor Chair Shop for a new 90' X 200' steel building, with a future 50' expansion, to replace their workshop that was consumed by fire last July. A proposal for 29,400 square foot mall was approved and this property is currently for sale. An application for a pizza restaurant was withdrawn, and a proposal for a gas station/convenience store at the Rte.202/4 intersection is held pending at this time.

This Board realizes that there is still much work to be done to the current ordinances and plans are underway to set up a schedule to prioritize and attack the major issues that need work.

Respectfully submitted,  
Richard Lewis, Chairman

## REPORT OF THE NORTHWOOD POLICE DEPARTMENT

I would first like to thank the Police Commissioners for giving me the opportunity to serve the Town of Northwood as their Police Chief. I have worked for the Town for just over five years. I have enjoyed the Town itself and the people that live in it. With hard work, training and common sense, the Police Department will be able to serve the Town with the utmost professionalism. I urge the Townspeople to visit the Police Department and share their suggestions with me. Even though I wear the Police Chief's badge, I do not have all the answers. With teamwork, I feel we can overcome any problem.

As expected, the Northwood Police Department has had another busy year. There has been a total of 986 incidents reported to the Police Department. We have made 127 arrests this year compared to 57 arrests in 1990. Twenty of these arrests were major felony arrests compared to 8 felony arrests in 1990. There were 108 motor vehicle accidents in 1991 compared to 112 in 1990. I feel that the high visibility of the cruisers has had an impact and has helped decrease the number of accidents. The Police Department has written 450 summons in 1991 compared to 300 in 1990.

The Northwood Session of the Auburn Court has been moved out of Northwood onto By-pass 28 in Auburn. It is a 35 mile, 45 minute ride each way to the new court. Due to the increase in arrests, we have spent over 200 hours in court. This has and will continue to have an effect on man hours and gasoline.

The Police Department is expecting another busy year. I urge the public to contact the Department with any questions or problems you have. We will help you in any way we can.

Respectfully submitted,

Michael D'Alessandro  
Chief of Police

## REPORT OF THE RECREATION COMMISSION

The Northwood Recreation Commission faced a total budget of \$6776.00 which, in order to provide minimum health and safety standards at the beaches, was supplemented with additional funds from the Selectmen to a total of \$10,500.

The town beaches were covered with both paid and volunteer attendants. Mary Waldron and Bennett's Bridge beaches shared a single attendant who also collected trash and took it to the dump so we could eliminate the cost of a dumpster. Northwood Lake, our most used facility, had the largest number of hours of paid attendants with Lucas Pond relying solely upon volunteer staffing. The Red Cross swimming lessons had to be held at Bow Lake this year as Northwood Lake was undergoing milfoil treatments. The limited parking was a problem but the participants and instructors proved to be quite resourceful and worked well handling a difficult situation.

The Recreation Commission was assigned the Saturday afternoon activities for our Welcome Home Celebration in July. The Commission created and ran a large and varied carnival with old time games and activities providing a pleasant afternoon of fun and games for all ages. Many positive and supportive comments were received from adults, children, residents and guests.

Mary Arsenault and her assistants provided many varied activities for the four week summer recreational program which is held at the Northwood Elementary School. There is a small charge to attendees of this program to supplement the budget. These funds pay for the various arts and crafts supplies. Additional valuable activities sponsored by the Recreation Commission include the annual Christmas Party at Lake Shore Farm, a Halloween party, a skating party (behind the elementary school) as well as a youth soccer program. The Commission consists of 5 unpaid elected members and the many volunteers and townspeople who contribute untold hours to the various programs as well as to a group of parents called the "Friends of Recreation" who provide financial as well as manned assistance to the commission.

Respectfully submitted,

Ann Strout, Acting Chairperson  
Richard Clark  
Richard Olney  
Denise Lundgren, Ex-Officio

## NORTHWOOD RESCUE SQUAD ANNUAL REPORT

It has been another busy year for the Northwood Rescue Squad. Along with the usual mix of illness and injury, we found ourselves facing some new challenges and sharing some new experiences. In addition, we have some changing patterns of usage of our service.

In 1991 we treated 183 patients, 59 of which were involved in motor vehicle accidents. As noted last year, the use of seatbelts appears to be increasing, the direct result of which is a decrease in the severity of injury. In short, more people walked away from accidents with very minor or no injuries because they wore their seatbelt. We urge everyone to do so.

We rendered care to 3 Status 1 patients (very critical), 48 Status 2 patients (critical), 89 Status 3 patients (emergent), and 43 status 4 patients (non-emergent). Of these patients, all but 51 were transported to a hospital, the furthest being U-Mass Medical Center in Worcester, MA. (No, not by our ambulance, but by Life-Flight helicopter service.)

We experienced the longest transport in the history of the service when we treated the victim of a water-skiing accident who suffered back pain. Since any jarring caused extreme pain, the ambulance had to move slowly, and subsequently took nearly 3 hours to get to Concord Hospital. Later that same week, we responded to another water-skiing accident at the opposite end of town. From our experience earlier in the week, we decided to use Life-Flight helicopter to transport that patient. They were dispatched to Coe-Brown's alumni field, where the ambulance was met. Transport time to the field from the accident was approximately 30 minutes, with the helicopter arriving shortly thereafter. The patient was flown to U-Mass Medical Center. A recent communication from the family revealed that the patient is doing well and a full recovery is expected.

As a result of the air transport that evening, the Life-Flight helicopter and crew returned to Northwood to identify possible future landing sites in various parts of town. Five sites within Northwood were identified, 1 just over the line in Strafford, and 1 in Deerfield near Pleasant Lake. All are now logged into the helicopter's LORAN locating system, so we now need only to tell them the site number, and they can fly directly to the landing site. Along with the identification of sites, members and some townspeople on hand were able to view the helicopter close-up, and to sit in the patient compartment. It is great to be able to add this dimension to the emergency medical services available in town.

1991 also saw our first use of the defibrillator. Unfortunately, the patient was not found immediately after collapsing, although CPR was in progress when we arrived. We used the defibrillator as well as Advanced Life Support

personnel from Epsom, but the patient did not survive.

Also in 1991, we saw, for the first time in 10 years, that we treated more Northwood residents (102) than non-residents (81).

In the area of personnel, 4 new Emergency Medical Technicians were added to our ranks, offering much-needed relief to those who were covering the volunteer hours. Our congratulations go out to Jeff Anderson, Steve Conway, Wendy Landry, and Mark Milligan for attaining the hard-earned national credential. Also to join our service this year was Debbie Seaman, an EMT who was active with the Kingston Fire Department before moving to Northwood. Welcome!

We would like to thank Epsom Fire and Rescue for their support during 1991. During a period of time in the early Fall when we were having problems with our ambulance, they unselfishly offered extended coverage for us, above and beyond the call. In addition, they have responded with their I.V. Technicians and Paramedic whenever we've faced a particularly trying situation where those advanced levels of care were needed.

Looking ahead to 1992, Kevin Madison and Michael Hoisington, your full-time day crew, are expected to complete the I.V. Technician course, with others following next winter. As always, we strive to continuously upgrade the level of care provided by this service to the benefit of all we treat.

We thank you, the townspeople, for your unwavering support, and look forward to your continued support in 1992.

Respectfully submitted,

Richard W. Corning, RRT, EMT-D  
Captain/CO

Betsy Colburn, EMT-D  
Operations Lieutenant

Steven Anderson, EMT-D  
Training Lieutenant

## REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCCAP has been addressing these needs for more than twenty-five years.

The Greater Raymond Community Action Center is an outreach office of RCCAP which serves residents of Northwood and 14 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCCAP also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services which are unduplicated elsewhere in the county. Most of these services meet immediate, critical needs and all have a direct and positive impact on people's lives. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1990 through June 30, 1991.

116 households received Fuel Assistance, a program that provided a financial grant of up to \$450 to assist with energy-related expenses.

33 households received Supplemental Fuel Assistance, a program that provided payment of up to \$150 for energy/related expenses to recipients of the 1989/90 Fuel Assistance Program who were experiencing severe hardship.

50 children and day care providers participated in the Family Day Care Program, a program that provides training and technical assistance to day care providers and sponsors the Child and Adult Care Food Program.

4 child care referrals were arranged through the Child Care Resource and Referral Program, a program that compiles current data on all available child care options, provides child care referrals to employees of participating companies as well as to the general public, and expands the supply of quality child care by recruiting, training and assisting new providers.

49 women, infants and children received help through the WIC Program, a program that offers supplemental nutritious foods, nutrition education, breastfeeding support and health care referrals to pregnant women, nursing mothers, infants and children up to the age of five.

2 households at risk of homelessness received a security deposit loan through the Security Deposit Loan Fund.

165 food packages were provided through the Surplus Food Program, a program that distributes USDA surplus food to eligible households through mass distributions held four times a year.

2 households received Crisis Assistance, a program that provided a one-time financial grant for the payment of rent, mortgage, electricity or fuel for those in emergency situations.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we logged 134 calls or visits from Northwood residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

The services provided by our staff, together with the programs provided by our agency, have a direct and significant effect on Northwood's welfare budget. If our services were decreased, the Town would experience a resulting increase in requests for local welfare assistance.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 4.5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$4.50 for every \$100.00 we provided in direct services.

From July 1, 1990 through June 30, 1991, Community Action provided \$106,104 in services to Northwood residents. We are therefore requesting the Town of Northwood to contribute 4.5% of this amount, or \$4,775. The Town of Northwood has contributed to our agency for many years, and extend our appreciation to you for your continued support.

Respectfully submitted,

Amy Mueller-Campbell, Director  
Greater Raymond Community Action Center



## RURAL DISTRICT HEALTH COUNCIL, INC.

### Annual Report

Rural District Health Council, Inc. continues to serve as Northwood's home health agency offering skilled nursing, rehabilitative services, home health aides, homemakers and hospice care on an intermittent basis. A nurse is available to our clients 24 hours a day, seven days a week with visits made as needed. Home health services help to limit the length of hospitalizations and enable people to remain in their homes as opposed to nursing home placement.

Rural District Health Council, Inc. provides Well Child Clinics for residents of our nine communities with children from birth through six years receiving physicals, immunizations, growth and development counselling, nutritional counselling, and lead, anemia and urine testing. Home visits are provided for newborns and sick children of all ages. Sids counselling is offered to all families that are dealing with Sudden Infant Death. As of December 31st, 1991 three-hundred and seventeen children are enrolled in our Well Child Clinics.

Health Screenings are offered in five locations for residents of all nine communities to educate the public with regard to health maintenance through B/P monitoring, diet counselling, and assessment of blood hemoglobin and glucose. Over two hundred and sixty-five flu shots were given this fall.

There have been many changes within the Agency this year. The growth has been astounding, we have completed over 15,450 visits in 1991, up from 10,000 in 1990. The staff has adjusted well to the growth and the change that comes with a change in administration. We have taken the plunge into the world of computerization. Rural District is working with two other area VNAs and Strafford Hospice to provide our communities with a certified Medicare Hospice program.

Rural District is especially pleased to have been able to reduce our per capital request to each of our supporting towns. We have accomplished this without any infringement on available services. We recognize that each of our communities are having to tighten-up their budgets and we are doing our best to help in those efforts. During this economic climate when more and more people cannot afford health care, are avoiding hospitalization and have no insurance, home health care is increasingly important.

We appreciate and need your ongoing support. We thank your Board Representatives for their time and efforts on behalf of Rural District Health Council, Inc.

Respectfully submitted,  
Linda Hotchkiss RNBS, Exec.Dir.

## REPORT OF THE WELCOME HOME TO NORTHWOOD COMMITTEE

At the March, 1991 Town Meeting, \$500 was appropriated and Bunny Behm was named to head a committee to organize a Welcome Home celebration to honor Northwood residents called to duty as part of Operation Desert Shield and Desert Storm.

As a result of much planning and uncounted gifts of money, energy and time, Northwood had a celebration that will always be fondly remembered in the hearts of all those fortunate enough to have been a part of it.

From the wonderful morning parade to the spectacular evening fireworks, July 6th in Northwood was a kaleidoscope day of speeches, music, games, dancing, barbecued chicken and patriotic decorations on the Coe-Brown campus.

Those honored were:

Pfc. Gabriel Behm, USMC  
L/Cpl. Shawn Carmody, USMC  
Spc. Timothy Colby, NHNG  
Sgt. David Desmaris, USA  
HTFA Mark Jacobs, USN  
Sgt. Kenneth LaPage, USMC  
Capt. Priscilla Merrill, USAF Res.  
Maj. Kevin Murphy, USMC Res.  
Sgt. John Schlang, NHNG  
Cpl. Robert Smith, USMC  
L/Cpt. Dale Thayer, USMC  
Pvt.2 Shawn Twombly, USA  
Yn 1 Deborah Holmes Ward, USN

July 6th was even a success financially. After reimbursing the Town for \$500, the remaining balance of \$473 was deposited in an account to start a fund to erect a permanent memorial to honor all Northwood residents who have served their country since World War II.

The committee would like to once again, THANK ALL who gave so freely of time, talent, money and equipment to make the celebration a reality.

Respectfully submitted,

Bunny Behm, Chairman

PETITIONED WARRANT ARTICLE

"To see if the voters will re-establish a Class VI, gates and bars, portion of Mountain Road to Class V standards. The segment being from the Class V portion of Mountain Road to the Northerly boundary of Map #8, Lot #17. The petitioners are responsible for all costs incurred in the upgrade of this segment."

Respectfully submitted,

Eugene Frenette  
Henry Frenette

David Behm  
Maria A. Kruppova  
Nancy Hillson  
Richard Gilchrist  
Tammie Tischler  
Wallace R. Fraser  
Debra L. St. Pierre  
William St. Laurent  
Marjorie Bassett  
Deborah Alexander  
Eleanor Burns  
Gayle Robbins-Monteith  
Edna DeMerritt  
Laurie Lalish  
Charles Richardson  
Gloria McGillicuddy  
John Heath

Bruce Sinclair  
Scott Dawson  
Dick Gardner  
Donald E. Post  
George L. Smith  
Eunice A. Fraser  
Michael St. Pierre  
Joseph Braley  
Deb Seaman  
Doreen Allen  
Carroll Burns  
Carol Lavigne  
Jeffrey Lalish  
Frederick Williams  
Lawrence Elliott  
John & Nancy Carreiro  
Carl Welsh

Magda Simich  
Mary Mello  
Denis E. Lizotte  
Richard Wolf  
Jody A. Schmoock  
James Hadley  
Patti Blackburn  
Vincent Renzi  
Nancy Thornbro  
Lee McCain  
Kathleen Lord  
Judith Barker  
Beverly Tuttle  
John Young  
Max George  
Russell Tuttle  
David J. Gagne

## Abandoned or Neglected Lots

289:19 Definitions. For the purpose of this subdivision, the following words shall have the following meanings:

I. "Cemetery" shall mean any public cemetery owned, managed or controlled by any city or town within this state or by any voluntary corporation organized for the purpose of operating a cemetery for the benefit of the public.

II. "Cemetery Board" shall mean any board, trustee or public official or officials invested by law with the duty of managing or controlling any cemetery or any board of trustees managing or controlling a cemetery owned by a voluntary corporation.

III. "Burial Space" shall mean a lot in any cemetery as designed and intended for the interment of human bodies or of a human body, but not used for such purpose.

IV. "Owner" shall mean any person or persons owning or possessing the privilege, license or right of interment in any burial space.

## 289:20 Abandoned Lots, Forfeiture Proceedings, etc.

I. Whenever the owner of any burial space or spaces in any public cemetery subject to the provisions of this subdivision shall have failed and neglected for a period of 20 years or more to care for and maintain such space or spaces in accordance with the laws, rules and regulations relating thereto and providing for such care and maintenance, the board or other officials having jurisdiction over such cemetery may institute proceedings for the termination and forfeiture of the rights and interests of such owner.

II. Whenever such board or other officials shall determine the fact as to such failure and neglect, a resolution reciting such determination shall be duly adopted and a certified copy thereof shall be served on the owner personally by any competent person, or shall be sent by registered mail to his last known address.

III. If compliance with said rules and regulations is not effected, or provisions therefor made, within 30 days after service of notice as required by paragraph II, said board may file a petition in the superior court of the county in which said cemetery is located for the termination and forfeiture of the rights of the owner thereof. Said petition shall set forth the facts relating to the sale and ownership of such burial space or spaces and the failure and neglect to comply with the rules and regulations for the care and maintenance thereof.

IV. There shall be a hearing on said petition on a date not less

than 40 days after the date of filing.

V. A copy of said petition with notice of hearing thereon shall be personally served upon said owner within 15 days after the date of filing or, in lieu of such personal service, copies thereof shall be sent by registered mail to the last known address of such owner within 15 days after the date of filing and a notice of hearing thereon shall be published once each week for 3 successive weeks in some newspaper of general circulation in said county, the first publication being made not less than 30 days before the date of hearing.

VI. It shall be the duty of such owner to appear and make answer to the allegations of said petition and in case of his failure so to do prior to the day noticed for hearing, his default shall be entered in the same manner as is provided for the entering of defaults in equity cases generally.

#### 289:21 Order of Forfeiture with Right to Resell

Upon a finding the court that the owner has failed and neglected for a period of 20 years preceding the filing of said petition to comply with the rules and regulations relating to maintenance and care of said burial space or spaces, it shall order that the rights and interests of said owner are forfeited and terminated and that the city, town or voluntary corporation operating said cemetery shall have the right to resell such space or spaces and to use the proceeds as provided in RSA 289:25. A duly certified copy of said order shall be, within 10 days, personally served upon such owner or be sent by registered mail to his last known address.

#### 289:22 Redemption

The owner may, within 60 days of the date of the order, redeem his interest and rights in said space or spaces by complying with the rules and regulations relative to the care and maintenance thereof and by paying the costs of the proceedings, not exceeding \$15. If the owner does so redeem, the order of termination and forfeiture shall be set aside.

#### 289:23 Duties of Boards

It shall be the duty of cemetery boards to keep an accurate account of all expenses incurred by them under the provisions of this subdivision and to charge the same against the burial space or spaces involved. If the owner fails to redeem his rights as provided in RSA 289:22, the board shall maintain and care for the burial space or spaces and shall keep an accurate and detailed account of all money expended for such purpose.

#### 289:24 Reconveyance of Lot

At any time during the period of 2 years from and after the date

of the order of termination and forfeiture, the owner of any burial space or spaces shall be entitled to a reconveyance to him by the cemetery board upon the payment of the costs and expenses incurred in said proceeding, not exceeding \$15, and the costs and expenses incurred in the care and maintenance of said spaces.

289:25 Sale;Trust Fund

If the owner does not obtain a reconveyance as provided in RSA 289:24 within the said 2 years, the cemetery board shall sell such space or spaces in accordance with the rules and regulations governing the sale of lots and spaces in said cemetery. The proceeds from said sale shall be used to defray the expenses incurred in accordance with the provisions of this subdivision and the balance, if any, shall be placed in a fund to be known as the "perpetual care trust fund" of the cemetery. The income therefrom shall be used by the board for the future maintenance, care and upkeep of the cemetery.

289:26 Rights not Forfeited

Nothing in this subdivision shall be construed to authorize the forfeiture or termination of rights or interests in and to any burial space or spaces that have been used for interment nor shall any such space or spaces be subject to resale under the provisions hereof.

NOTES

ANNUAL REPORT  
of the  
SCHOOL DISTRICT  
of  
NORTHWOOD  
NEW HAMPSHIRE

For the Year Ending June 30, 1991



OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1991 - 1992

SCHOOL BOARD

Diana Foster, Chairperson.....	Term Expires 1992
Jane Martin.....	Term Expires 1992
Althea Behm.....	Term Expires 1993
Kenneth Curley.....	Term Expires 1994
Betsy Chadwick.....	Term Expires 1994

SUPERINTENDENT OF SCHOOLS

Barry L. Clough, B.Ed., M.A., M.Ed.

ASSISTANT SUPERINTENDENTS

Paul E. Campella, B.S., M.Ed.

Michael J. Frechette, Ph. D.

PRINCIPAL

Beth Hertzfeld, B.A., M.A.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

L. Patrick Kelly, CPA

RESULTS OF SCHOOL DISTRICT MEETING

March 12, 1991

School Board for Three Years

\*Elizabeth Chadwick 496  
\*Kenneth Curley 463

Moderator

\*Robert A. Johnson 589

School Board for One Year

\*Diana Foster 352  
Gregg Pitman 265

Treasurer

\*Shirley J. Allen 582

Clerk

\*Jean W. Lane 532

## NORTHWOOD SCHOOL DISTRICT MEETING

March 7, 1991

The annual School District Meeting was called to order by Moderator Robert Johnson, at 7:25 P.M. on March 7, 1991, at the Northwood Elementary School. There were approximately 250 people present, including Supt. of Schools, Barry Clough, Principal Elizabeth Hertzfeld, Assistant Principal Peter Warburton, Budget Committee Chairman Robert Madison and School Board Members: Elizabeth Chadwick, Althea Behm, Kenneth Curley, Jane Martin, and Diana Foster.

Article 1: To hear the reports of agents, auditors, committees or officers chosen, and pass any vote relating thereto. Diana Foster moved that we accept this article as read. Seconded by Elizabeth Chadwick. Passed by verbal vote.

Article 2: To see if the School District will vote to raise and appropriate the amount of twenty-seven thousand, nine hundred and ninety dollars (\$27,990.00) for the purpose of providing transportation for High School students attending Coe-Brown Academy. Ken Curley moved that we accept this article as read. Seconded by Althea Behm. Russell Eldridge asked for a ballot vote. After a lengthy pro and con discussion, a ballot vote was taken. A total of 202 votes were cast Yes - 64 No - 136 and 2 blank votes. Motion did not pass.

Article 3: To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction and for the payment of statutory obligations of the School District. Robert Madison made a motion to raise the sum of \$3,604,416.00 for the support of schools and this article. Seconded by Russell Eldridge. June Brown made an amendment to reduce Mr. Madison's motion by 5% to \$3,424,195.00. Seconded by Deborah Tasker Brady. Diana Foster addressed the cuts and what effects they would have on the School and programs. June Brown stated that the 5 percent reduction would be taken from the bottom line figure that was presented by Mr. Madison. Bruce Farr asked if there would be enough money for the Teachers contract? Diana Foster stated that they would be short \$28,000.00. Moderator Johnson asked for a show of hands vote on the amendment to reduce the bottom line by 5 percent. Yes - 40 No - Overwhelming. Motion did not pass.

Diana Foster amended Robert Madison's original motion, "to raise \$3,660,375.00" which is an increase of \$55,959.00 over the Budget Committee's recommendation. Seconded by Ken Curley. Mrs. Foster explained that the Town voted to accept the teachers contract last June and this is the second part of the contract which we must honor. This amount will help to support the program that has already been implemented. Moderator Johnson asked for a vote on the amendment to raise \$3,660,375.00 by a

show of hands. Yes - 66 No - 128; a total of 194 votes. The amendment did not pass. Diana Foster made another amendment, "to raise \$3,641,776.00". This includes monies for the teachers contract with an adjustment for retirement. Seconded by Althea Behm. 182 voted by a show of hands Yes - 109 No - 73. The amendment passed.

Moderator Johnson called for a vote on the main motion to raise \$3,641,776.00. Russell Eldridge amended this amount to \$3,632,822.00. Seconded by Barbara Smart. This is a decrease of \$8,954.00. A verbal vote was called for and this amendment was passed. A vote on the new main motion to raise \$3,632,822.00 was verbally passed.

Article 4: To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from the unencumbered balance at the end of the 1990-91 fiscal year. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing capital improvements as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35. Diana Foster moved that we accept the article as read. Seconded by Ken Curley. Passed by a verbal vote.

Article 5: To see if the District will publicly support the court challenge by school districts to the constitutionality of New Hampshire's method of funding public education through nearly total reliance on local property taxes. Ken Curley moved that we accept this article as read. Seconded by Elizabeth Chadwick. Passed by a show of hands Yes - 97 No - 26.

Article 6: To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forth coming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b. Diana Foster moved that we accept this article. Seconded by Althea (Bunny) Behm. Passed by verbal vote.

Article 7: To choose agents and committees in relation to any subject embraced in this warrant. Ken Curley moved that we indefinitely postpone this article. Seconded by Diana Foster. Passed by verbal vote.

Article 8: To transact any other business which may legally come before this meeting. Russell Eldridge moved to adjourn. Seconded by Robert Madison. Passed. Time 10:20 P.M.

Respectfully submitted,

Jean W. Lane, Clerk

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Northwood qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 10th day of March 1992, at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Member of the School Board for the ensuing three years.
2. To choose a Member of the School Board for the ensuing three years.

Given under our hands at said Northwood 16th day of January 1992.

Diana M. Foster

Kenneth Curley

Elizabeth Chadwick            School Board

Althea Behm

Jane Martin

A true copy of Warrant -- Attest:

Diana M. Foster

Kenneth Curley

Elizabeth Chadwick            School Board

Althea Behm

Jane Martin

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School district in the Town of Northwood qualified to vote in district affairs:

You are hereby notified to meet at the Northwood Elementary School in said district on the 5th day of March 1992, at 7:00 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.
2. To see whether the School District will vote to raise and appropriate the sum of thirty-seven thousand, eight hundred and five dollars (\$37,805) which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1992-1993 school year, resulting from negotiations between the Northwood Education Association/NEA-New Hampshire and the Northwood School Board and which represents the negotiated increase over the 1991-1992 salaries, fringe benefits and related cost items. (Recommended by Budget Committee)
3. To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment statutory obligations of the School District.
4. To see if the School District will vote to raise and appropriate the amount of \$27,990 for the purpose of providing transportation for high school students attending Coe-Brown Academy. (Recommended by Budget Committee)
5. To see if the School District wishes to raise and appropriate the sum of three thousand five hundred dollars (\$3,500) for the purchase of equipment for the Food Service Program; said sum of money to be financed from unanticipated federal and state reimbursement monies received during the current fiscal year (FY 92). (Supplemental Appropriation -- Recommended by Budget Committee)
6. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000) from the undesignated Fund Balance as of 30 June 1992. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35. (Recommended by Budget Committee)
7. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars,

six hundred and eighty dollars (\$5,680) for the purchase of a business computer, the costs of the first year of a five-year lease for accompanying fund accounting software and a software support agreement. (Recommended by Budget Committee)

8. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b.

9. To choose agents and committees in relation to any subject embraced in this warrant.

10. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 6th day of February 1992.

Diana Foster, Chairman  
Kenneth Curley  
Betsy Chadwick                      School Board  
Jane Martin  
Althea Behm

A true copy of Warrant -- Attest:

Diana Foster, Chairman  
Kenneth Curley  
Betsy Chadwick                      School Board  
Jane Martin  
Althea Behm

NORTHWOOD SCHOOL DISTRICT PROPOSED BUDGET 1992-1993

	Budgeted 90-91	Expended 90-91	Voted Mar. 7, 91 91-92	School Board Proposed 92-93	Budget Committee Recommended 92-93	Budget Committee	
						Not Recommended	Recommended 92-93

INSTRUCTION  
REGULAR EDUCATION

Salaries							
Teachers	656952	648703.98	701390	724431	724431		
Aides	15320	14673.54	7500	6782	6698		84
Subs - Teachers	8000	14476.15	11000	10540	10540		
Subs - Aides				180	180		
Benefits							
Life Insurance	0	0	0	3587	3587		
Health Insurance	71275	60615.23	77066	100988	100988		
Dental Insurance	8828	7670.47	8874	9434	9434		
Retirement - Teachers	7029	7324.84	11251	22892	22892		
Retirement - Non-prof.	337	345.62	188	0	0		
FICA	52041	51855.80	55148	56758	56752		6
Unemployment	0	0	1	1	1		

Tuition

Other Public Schools	54553	46797.23	22072	17727	17727		
Tuition - Coe-Brown	781746	755894.61	810405	889966	889966		

Supplies & Textbooks

Consumable	11000	10493.91	10000	10500	10500		
General	13000	13177.13	12740	13100	13100		
Phys. Ed./Health Supplies	2160	1996.08	1500	810	810		
Remedial Reading	1000	1008.59	980	800	800		
Math Supplies	1550	1535.74	1519	1480	1480		
Music Supplies	2900	2411.86	1000	2150	2150		
Science Supplies	2580	2826.23	2528	2800	2800		



Language Arts/Reading	4800	4832.48	4704	4900
Enrichment Supplies	500	563.73	490	400
Art Supplies	2700	2697.46	2646	2600
Social Studies Supplies	1525	1566.54	1495	1400
Counseling Supplies	500	263.39	410	500
Textbooks	7000	6868.00	6860	7000
Equipment & Repair				
Instruc. Equip. Repair	1500	995.25	1470	1000
Instruc. Equip. New	2500	2451.35	0	1
Furniture New	0	0	3000	3000
Instruc. Equip. Replace	400	330.24	0	2400
REGULAR EDUCATION TOTAL	1711696	1662375.45	1756237	1898127
				90
SPECIAL EDUCATION PROGRAMS				
Salaries				
Teachers	179466	179466.00	187883	191463
Aides	30290	37969.49	53739	64446
Subs - Teachers	3100	8368.73	2500	2500
Subs-Aides	0	0	0	1000
Tutors	0	0	2168	2168
Benefits				
Life Insurance	0	0	0	826
Health Insurance	20619	14652.43	19716	23276
Dental Insurance	2662	2494.87	3013	2419
Retirement - Teachers	1920	1862.00	3017	6050
Retirement - Non Prof.	675	804.45	565	408
Unemployment	0	0	0	1
FICA	16314	17274.02	18841	20011
Tuition - Related Services				
Public Schools	16495	12001.34	2040	903
Public Academies	123170	98934.78	90117	113266

Non-Public Schools	244861	312126.75	238949	228784	228784
Vocational Assessment	2310	0	2541	500	500
Supplies & Textbooks					
General Supplies	400	232.12	392	400	400
Language Supplies	2900	2901.02	2842	2500	2500
Social Studies Supplies	1050	610.24	307	1	1
Math Supplies	590	429.63	578	630	630
Science Supplies	150	158.88	100	1	1
Testing Supplies	1000	1615.60	300	1000	1000
Textbooks	500	699.35	490	550	550
Speech Supplies	1000	1056.24	1500	950	950
Equipment & Repairs					
Instruc. Equip. Repairs	150	0	196	100	100
Instruc. Equip. New	1060	1025.56	100	1	1
Furniture	1100	998.78	617	1	1
SPECIAL EDUCATION TOTAL	651782	695682.28	632511	666822	664155
VOCATIONAL EDUCATION PROGRAM					
Tuition					
Other Public Schools	10660	7538.86	17490	6413	6413
VOCATIONAL EDUCATION TOTAL	10660	7538.86	17490	6413	6413
OTHER EDUCATIONAL PROGRAMS					
Salaries					
Athletic Stipends	4480	4480.00	4930	4930	4930
Athletic Director	800	800.00	0	800	0
Extra Curricular	765	765.00	855	855	855
					800

Enrichment Activities	4000	4000.00	0	1	0	1
FICA	462	509.49	443	504	443	61
Services & Programs						
Special Events	2300	825.00	0	4200	0	4200
Drama Curtains	1	0	0	0	0	0
Sch. Improv. Proj.	2500	2500.00	0	1000	0	1000
Supplies & Texts						
Athletics Supplies	831	830.35	500	900	900	
Expenses						
FICA	0	0	77	77	77	
Umpires/Referees	1500	615.00	1000	1000	1000	
=====						
OTHER EDUC. PROGRAM TOT.	17639	15324.84	7805	14267	8205	5062
INSTRUCTIONAL SUMMARY						
REGULAR EDUCATION	1711696	1662375.45	1756237	1898127	1898037	90
SPECIAL EDUCATION	651782	695682.28	632511	666822	664155	2667
VOCATIONAL EDUCATION	10660	7538.86	17490	6413	6413	0
OTHER EDUCATIONAL PROG.	17639	15324.84	7805	14267	8205	5062
INSTRUCTIONAL TOTALS	2391777	2380921.43	2414043	2585629	2576810	7819
=====						

SUPPORT SERVICES

PUPILS

Attendance									
Census	0	0	500	500	0	500	0	0	500
Truant Officer	1	0	1	1	1	1	1	1	1
Attendance Total	1	0	501	501	1	501	1	1	500

Standardized Testing									
Achievement Testing	2500	1292.79	1875	2951	2951	2951	2951	2951	0
Stand. Test Total	2500	1292.79	1875	2951	2951	2951	2951	2951	0

Health

Nurse's Salary	16925	16924.76	16925	17772	17552	17552	17552	17552	220
Subs - Nurse				338	338	338	338	338	
Student Physicals	150	280.00	274	300	300	300	300	300	
Staff Physicals	150	0	147	150	150	150	150	150	149
Nurse's Travel	75	73.78	74	75	75	75	75	75	
Health Supplies	700	694.99	882	900	900	900	900	900	
Textbooks	0	0	0	0	0	0	0	0	

Health Total	18000	17973.53	18302	19535	19166	19166	19166	19166	369
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Special Educ. Support Serv.

SLC Membership	2976	3195.50	3262	3196	3196	3196	3196	3196	
Occupational Therapy	10265	10265.00	20762	16095	16095	16095	16095	16095	
Other Diag. Services	500	0	500	500	500	500	500	500	
Pre-Sch. Diagnostic Unit	12563	12656.12	16677	11419	11419	11419	11419	11419	
Spec. Ed. Support Tot.	26304	26116.62	41201	31210	31210	31210	31210	31210	0

<b>STAFF SERVICES</b>						
Improvement of Instruction	1100	1184.15	1184	1185	1185	
Curriculum Dev.	9000	10904.00	12500	12500	12500	
Course Reimbursement	300	360.00	440	440	440	
Staff Dev. Reg. Workshop	2000	2001.50	1500	2000	1500	500
Staff Development	450	17.60	50	50	50	
Staff Travel						
<b>Improve. of Instruc. Tot.</b>	<b>12850</b>	<b>14467.25</b>	<b>15674</b>	<b>16175</b>	<b>15675</b>	<b>500</b>
<b>Educational Media</b>						
Librarian	18810	19468.00	21056	15225	15037	188
Subs - Librarian	693	693.00	350	338	338	
Educational TV	2500	2240.60	2450	350	350	
AV Materials	800	872.82	784	2800	2800	
General Supplies	6000	6055.67	3000	800	800	
Library/Reference Books	400	368.95	392	4500	4500	
Periodicals	2350	2320.31	1500	425	425	
Computer Software/Sup.				2000	2000	
<b>Educational Media Tot.</b>	<b>31553</b>	<b>32019.35</b>	<b>29532</b>	<b>26438</b>	<b>26250</b>	<b>188</b>
<b>GENERAL ADMINISTRATION</b>						
<b>School Board</b>						
School Board Salaries	3300	3200.00	1500	1500	1500	
School Dist. Moderator	50	25.00	50	50	50	
School Dist. Treasurer	2000	2000.00	2000	2000	2000	
School Dist. Clerk	50	25.00	50	50	50	
School Dist. Elect. Exp.	150	0	0	0	0	
School Board Secretary	840	630.00	840	840	840	
School Dist. Audit	3750	3866.03	2400	2400	2400	
Attorney/Negotiator	6000	3107.01	5000	5000	5000	
Advertise/Legal Notices	2000	1938.17	1500	1500	1500	
Police	150	0	200	200	200	
Dist. Officers Expense	700	313.11	450	550	550	
School Bd. Assoc. Dues	1843	1842.82	2028	2230	2230	
<b>School Board Total</b>	<b>20833</b>	<b>16947.14</b>	<b>16018</b>	<b>16320</b>	<b>16320</b>	<b>0</b>

Superintendent	114399	102920.07	114500	111240	111240	0
SAU Expenses						
Superintendent Total	114399	102920.07	114500	111240	111240	0
SCHOOL ADMINISTRATION						
Office of the Principal						
Principal Salary	41880	42140.00	41880	44247	43699	548
Assist. Principal Sal.	32457	31605.00	31605	33186	32775	411
Secretary Salary	14865	14848.80	14865	16354	15415	939
Subs - Secretary				338	338	
Subs - Coordinator				750	0	750
Professional Devel.	800	175.00	600	1160	600	560
Office Equip. Repair	1370	1320.00	450	450	450	
Telephone	5500	4293.11	5880	6000	5000	1000
Postage	2000	1991.61	1960	1960	1960	
Adminis. Travel/Exp.	500	607.50	450	550	550	
Supplies & Forms	1500	2025.05	1960	4000	3000	1000
Computer Software System	2000	2949.86	0	0	0	
Equip. Replace/Lease	0	0	2356	2955	2955	
Professional Dues	500	573.00	600	600	600	
Graduation/Class Day Exp.	600	678.63	600	700	700	
Principal Office Tot.	103972	103207.56	103206	113250	108042	5208
BUSINESS						
Fiscal						
Sch. Dist. Bookkeeper	17815	17812.00	17815	20156	20156	
Travel	100	0	50	50	50	
Supplies	100	97.95	461	638	638	
Equipment Repair	285	85.00	300	535	535	
New Equipment	0	0	0	12000	0	12000
Replace - Equipment	0	0	0	250	250	
Fiscal Total	18300	17994.95	18626	33629	21629	12000

Operation/Maint. of Plant									
Custodian Salaries	49275	45784.03	49275	51739	51098	641			
Substitutes	1	1560.00	500	1000	1000				
Rubbish Removal	2000	1727.00	2000	2200	2200				
Snow Plowing	2000	1375.00	2300	2500	2500				
Care of Grounds	1000	978.73	4000	5000	3000	2000			
Septic Tank Maint.	800	420.00	700	850	850				
Fire Alarm Service	800	816.50	850	850	850				
Clock/Bell Service	300	174.25	350	350	350				
Elevator Maint.	500	410.00	550	600	600				
Bldg./Maint. Repairs	10000	11860.26	12000	15000	12000	3000			
Repairs to Htg. Plant	750	422.50	750	1500	1500				
Repairs to Furn./Fixtures	500	580.53	500	600	600				
Repairs to Paving/Grounds	5000	8110.00	2500	5000	5000				
Repairs to Plant-Flr.	10000	9800.00	0	0	0				
Insurance	30681	20014.00	20277	20620	20620				
Custodian Travel	100	12.32	80	100	100				
Glass/Maint. Supply	500	86.00	350	500	500				
Custodian/Maint. Supplies	9000	9301.38	10000	11000	11000				
Electricity	29370	19127.62	27907	21000	21000				
Fuel Oil	12000	11412.59	15600	13000	13000				
Water	10000	0	5000	4500	4500				
Maint. Equip. - New	4880	4969.32	750	1500	1500				
Furniture - New	8329	8136.91	0	0	0				
Oper./Maint. of Plant Tot	187786	157078.94	156239	159409	153768	5641			
Transportation									
Reg. Elem. Trans.	90031	90031.00	117000	121680	121680				
Vocational Trans.	1680	750.08	1400	750	750				
Athletic Trans.	2500	1517.15	2000	2163	2163				
Special Ed. Trans.	82600	78197.30	86677	86000	86000				
Class/Field Trip Trans.	3000	3087.85	3000	4000	3000	1000			
Gasoline	10522	9512.95	0	0	0				
Transportation Totl.	190333	183096.33	210077	214593	213593	1000			

Benefits									
Life Insurance	4080	4479.05	5068	1048	1048				
Health Insurance	60792	55910.57	74483	78428	78428				
Dental Insurance	4079	5542.88	7422	6445	6445				
Workman's Comp.	14671	10437.28	22356	17690	17690				
Unemployment Comp.	3300	5160.07	1000	2268	2268				
Retirement Prof.	795	1403.79	1493	3008	2971				37
Retirement Non-Prof.	2589	1973.46	2523	6098	6009				89
FICA	15160	15313.75	15007	15742	15460				282
Benefits Total	105466	100220.85	129352	130727	130319				408

SUPPORT SUMMARY

Attendance	1	0	501	501	1	500
Guidance	2500	1292.79	1875	2951	2951	0
Health	18000	17973.53	18302	19535	19166	369
Spec. Ed. Serv. Sup.	26304	26116.62	41201	31210	31210	0
Speech Contract	0	0	0	0	0	0
Improvement of Instruc.	12850	14467.25	15674	16175	15675	500
Educational Media	31553	32019.35	29532	26438	26250	188
School Board	20833	16947.14	16018	16320	16320	0
Superintendent	114399	102920.07	114500	111240	111240	0
Office of Principal	103972	103207.56	103206	113250	108042	5208
Fiscal	18300	17994.95	18626	33629	21629	12000
Plant Operation	187786	157078.94	156239	159409	153768	5641
Transportation	190333	183096.33	210077	214593	213593	1000
Benefits	105466	100220.85	129352	130727	130319	408
SUPPORT TOTAL	832297	773335.38	855103	875978	850164	25814

FACIL. ACQUIS./CONST.

Site/Land Acquis.	0	0	0	0	0	0
Architect/Engin. Study	0	0	0	0	0	0
New Construction	0	0	0	0	0	0
Remodel/Oil Tank Repl.	0	0	0	0	0	0
Sites Renov./Expand. Sept	0	0	0	0	0	0

FACIL. ACQUIS./CONST. TOTAL

	0	0	0	0	0	0
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5000

DEP. TO CAPITAL RES. WARRANT ART. #4-FY 91	37805	37805				3870735	33633
TEACHER AGREEMENT WARRANT ART. #2-FY 93	27990	27990				490466	
HIGH SCHOOL TRANS. WARRANT ART. #4-FY 93	3500	3500				3380269	33633
SUPPLEMENTAL APPROP. WARRANT ART. #5-FY 92	5000	5000					
DEPOSIT TO CAPITAL RES. WARRANT ART. #6-FY 92	5680	5680					
COMPUTER PURCHASE/LEASE WARRANT ART. #7-FY 93			3597835	3534084.15	3637822	3905368	
TOTAL BUDGET			341804		543482	490466	
Revenues			3256031	3534084.15	3094340	3414902	
District Assessment							

NORTHWOOD SCHOOL DISTRICT ESTIMATED REVENUES

	Revised Revenues 1991-92	School Board's Budget 1992-1993	Budget Committee Budget 1992-93
Unreserved Fund Balance	98,954		
Foundation Aid	172,972	201,394	201,394
School Building Aid	69,787	69,787	69,787
Area Vocational School	1,400	461	461
Catastrophic Aid	75,559	75,559	75,559
Child Nutrition	21,250	32,986	32,986
Reserved for Special Purposes - Article #6		5,000	5,000
Reserve for Special Purposes	5,000		
Tuition	912	1,151	1,151
Earnings on Investments	9,850	13,650	13,650
Rental of Facilities	1,000	1,050	1,050
Food Service Receipts	37,786	40,000	40,000
SUPPLEMENTAL APPROPRIATION (CONTRA) - Article #5		3,500	3,500
Special Education Tuition	<u>49,012</u>	<u>45,928</u>	<u>45,928</u>
TOTAL SCHOOL REVENUES & CREDITS	543,482*	490,466	490,466
DISTRICT ASSESSMENT	<u>3,094,340</u>	<u>3,414,902</u>	<u>3,380,269</u>
TOTAL REVENUES & DISTRICT ASSESSMENT	3,637,822	3,905,368	3,870,735

\*Taken from DRA's tax rate setting sheet

NORTHWOOD SCHOOL DISTRICT

FINANCIAL REPORT

7/1/90 - 6/30/91

EXPENDITURES

INSTRUCTION:

Salaries - Teachers

D. Ames	\$ 19,468.00
N. Carroll	24,251.00
A. Chase	22,216.00
S. Desmarais	31,231.00
L. Dietterle	23,216.00
J. Folan	33,008.00
A. Gasowski	25,717.00
A. Grossin	8,825.70
L. Goodman	30,731.00
J. Halloran	22,859.00
I. Hummel	19,468.00
D. Kalinski	29,347.00
D. Konrad	29,053.00
L. Kramas	24,609.00
M. B. Landry	20,460.89
V. Lucey	31,231.00
P. Lucey	15,700.99
L. Magnusson	21,259.00
R. McMaster	31,108.00
C. Pitman	22,859.00
E. Pollard	35,458.00
B. Pszonowsky	5,610.40
T. Richards	21,875.00
A. Robertson	32,508.00
J. Roehr	23,159.00
C. Wentworth	21,259.00
K. Zielinski	<u>22,216.00</u>

TOTAL: \$648,703.98

Other Instructional Staff

P. Marston	1,999.47
D. LeBel	7,332.34
S. Bailey	5,509.38
J. Beck	90.00
A. Black	360.00
S. Colby	22.50
J. Corning	45.00
M. Desrosiers	247.50
R. Douglas	1,147.50
E. Gibson	382.50
A. Gilchrist	1,080.00
C. Hefner	225.00
S. Johnson	112.50

J. Johnson	\$ 202.50
M. Kimball	102.50
L. Lalish	360.00
S. L'Esperance	135.00
D. Mayhew	45.00
E. McGranahan	720.00
F. Newman	1,845.00
J. O'Connor	90.00
J. Parrot	45.00
A. Purinton	405.00
B. Pszonowsky	1,403.50
K. Rhodes	247.50
M. Royce	2,002.50
W. Sauls	742.50
D. Shores-Elliott	90.00
N. Stevens	1,215.00
J. VanGerena	135.00
S. VanGerena	405.00
P. Young	405.00

TOTAL: \$29,149.69

Health Insurance	\$ 60,615.23
Dental Insurance	7,670.47
Retirement - Prof.	7,324.84
Retirement - Non Prof.	345.62
FICA	51,855.80
Unemployment	0.00
Tuition - Other Public Schools	46,797.23
Tuition - Coe-Brown Academy	755,894.61
Supplies: Consumable	10,493.91
General	13,177.13
Art Supplies	2,697.46
Music Supplies	2,411.86
Physical Education Supplies	1,996.08
Science Supplies	2,826.23
Language Arts	4,832.48
Enrichment Supplies	563.73
Math	1,535.74
Counseling Supplies	263.39
Social Studies Supplies	1,566.54
Remedial Reading	1,008.59
Textbooks	6,868.00
Instruc. Equip. Repair	995.25
Instruc. Equip. New	2,451.35
Instruc. Equip. Replace	330.24

TOTAL: \$984,521.78

SPECIAL EDUCATION PROGRAM

Salaries - Teachers

R. Hatch	\$ 32,508.00
C. Kearns	34,053.00
D. Kraft	36,527.00

J. Puopolo	21,259.00
J. McGann	31,231.00
S. Wright	<u>23,888.00</u>

TOTAL:	\$179,466.00
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Other Instructional Salaries

J. Kosa	\$ 7,262.77
S. Sadler	6,392.19
T. Wakeman	7,332.34
L. Young	7,875.83
P. Marston	6,278.57
A. Black	360.00
S. Colby	22.50
J. Corning	22.50
M. Desrosiers	292.50
R. Douglas	112.50
J. Stimmell	10.80
E. Gibson	2,317.50
A. Gilchrist	720.00
C. Gonnerman	8.70
J. Hubbard	1,932.00
J. Johnson	45.00
M. Kimball	90.00
L. Lalish	202.50
E. McGranaghan	315.00
F. Newman	135.00
B. Pszonowsky	\$ 135.00
M. Royce	2,652.22
S. Royce	450.00
W. Sauls	742.50
D. Shores-Elliott	135.00
N. Stevens	135.00
J. VanGerena	90.00
S. VanGerena	135.00
P. Young	<u>135.00</u>

TOTAL:	\$ 46,338.22
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Health Insurance	\$ 14,652.43
Dental Insurance	2,494.87
Retirement - Prof	1,862.00
Retirement - Non prof	804.45
FICA	17,274.02
Tuition - Other Public Schools	12,001.34
Tuition - Coe-Brown Academy	98,934.78
Tuition - Non-Public Schools	312,126.75*
General Supplies	232.12
Language Supplies	2,901.02
Social Studies Supplies	610.24
Math Supplies	429.63
Science Supplies	158.88
Testing Supplies	1,615.60
Speech Supplies	1,056.24

Textbooks	699.35
Instruct. Equip. Repair	0.00
Instruct. Equip. New	1,025.56
Furniture	<u>998.78</u>

TOTAL: \$469,878.06

VOCATIONAL EDUCATIONAL PROGRAM

Tuition - Other Public Schools	7,538.86
--------------------------------	----------

OTHER EDUCATIONAL PROGRAMS

Athletics Salaries	4,480.00
Athletic Director	800.00
Extra Curricular Salaries	765.00
Summer School	4,000.00
School Improve. Program	2,500.00
FICA	509.49
Special Events	825.00
Athletic Supplies	830.35
Umpires & Referees	615.00
Staff Travel	<u>0.00</u>

TOTAL: \$ 15,324.84

TOTAL 1000 SERIES \$2,380,921.43

2000 SUPPORT SERVICES

Achievement Testing	\$ 1,292.79
Nurse Salary - N. Sauls	16,924.76
Student Physicals	280.00
Staff Physicals	0.00
Nurse Travel	73.78
Health Supplies	694.99
Health Textbooks	0.00
SLC Diagnostic Testing/Mem	3,195.50
Occupational Therapy	10,265.00
Other Diag. Services	0.00
Pre-School Diagnostic Unit	12,656.12
Speech Services	0.00
Supplies & Materials	0.00

2200 STAFF SERVICES

Department Head Stipends	0.00
Course Reimbursement	10,904.00
Staff Development Workshop	360.00
Staff Development	2,001.50
Curriculum Development	1,184.15
Staff Travel	17.60
Librarian Salary - L. Irons	19,468.00
Educational TV	693.00
AV Materials	2,240.60

General Supplies	872.82
Library/Reference Books	6,055.67
Periodicals	368.95
Computer Software/Supplies	2,320.31

#### 2300 GENERAL ADMINISTRATION

School Board Salaries	3,200.00
Moderator	25.00
Treasurer	2,000.00
Clerk	25.00
Elect. Expense	0.00
Secretary	630.00
District Audit	3,866.03
Attorney	3,107.01
Advertis/Legal Notices	1,938.17
Police	0.00
Officers Expense	313.11
School Board Dues	1,842.82
SAU Expenses	102,920.07

#### 2400 SCHOOL ADMINISTRATION

Principal Salary - E. Hertzfeld	42,140.00
Asst. Principal Salary - P. Warburton	31,605.00
Secretary Salary - C. VanGerena	14,848.80
Office Equipment Repair	1,320.00
Telephone	\$ 4,293.11
Postage	1,991.61
Adminis. Travel/Expenses	607.50
Supplies & Forms	2,025.05
Professional Dues	573.00
Professional Development	175.00
Computer Attendance System	2,949.86
Graduation/Class Expenses	678.63
Equipment New	0.00
Equipment Replace	0.00

#### 2500 BUSINESS PLANT

Bookkeeper Salary - S. Derba	17,564.00
N. Stevens	248.00
Travel Expenses	0.00
Supplies	97.95
Equipment - New	0.00
Equipment - Repair	85.00
Custodian Salaries	
W. Carpenter	3,396.60
L. S. Elliott, Jr.	13,860.00
R. Keenan	19,406.40
J. Ercolino	9,121.03
Custodian Over-time/Subs	
L. Elliott	1,560.00
Rubbish Removal Service	1,727.00



Snow Plowing	1,375.00
Care of Grounds	978.73
Septic Tank Pump Service	420.00
Fire Alarm Service	816.50
Clock/Bell Service	174.25
Elevator Maint.	410.00
Building Main. & Repairs	11,860.26
Repairs to Htg. Plant	422.50
Repairs to Furn/Fixtures	580.53
Repair to Plant - Floor	9,800.00
Paving	8,110.00*
Insurance	20,014.00
Custodian Travel	12.32
Glass/Mainten Supply	86.00
Custodial/Main. Supplies	9,301.38
Electricity	19,127.62
Fuel Oil	11,412.59
Water	0.00
Main Equip. - New	4,969.32*
Furniture - New	8,136.91

2500 TRANSPORTATION

Gasoline	9,512.95
Regular Trans.	90,031.00
Special Ed. Trans.	78,197.30
Vocational Trans.	750.08
Athletic Trans.	\$ 1,517.15
Class/Field Trip Trans.	3,087.85

2900 SUPPORT STAFF BENEFITS

Life Insurance	4,479.05
Health Insurance	55,910.57
Dental Insurance	5,542.88
Workman's Compensation	10,437.28
Retirement - Professional	1,403.79
Retirement - Non prof.	1,973.46
FICA	15,313.75
Unemployment Compensation	<u>5,160.07</u>

TOTAL 2000 SERIES \$ 773,335.38

4000 FACIL. ACQUIS./CONSTRUCTION

Site/Land Acquis.	0.00
Architect/Engin. Study	0.00
Remodel/Oil Tank Replace	0.00
TOTAL	0.00

5000 OTHER OUTLAYS

Principal of Debt	200,000.00
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Interest/Debt	118,480.00
TOTAL	318,480.00
TOTAL GENERAL FUND EXPENDITURES	\$3,472,736.81
TOTAL FOOD EXPENDITURE	61,347.34
Playground Warrant	0.00
TOTAL EXPENDITURES ALL FUNDS	\$3,534,084.15

\*PRIOR YEAR ACCOUNTS PAYABLE INCLUDED IN THE TOTAL OF THE FOLLOWING:

Special Education Tuition	\$ 16,739.55
R. Bailey & Co.	1,840.00
Northeast Office Equip.-Northwood Act. Acc	<u>2,347.47</u>
	\$ 20,927.02

NORTHWOOD SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 1991

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
District Assessment	\$3,250,737	\$3,250,737	\$ --
<u>Intergovernmental</u>			
Foundation Aid	166,347	166,347	--
School Building Aid	67,247	69,778	2,541
Area Vocation Aid	900	202	(698)
Catastrophic Aid	44,105	62,987	18,882
Gas Tax Refund	<u>900</u>	<u>545</u>	<u>(355)</u>
	279,499	299,869	20,370
<u>Other</u>			
Interest on Deposits	12,350	13,379	1,029
Other	--	7,276	7,276
	<u>12,350</u>	<u>22,371</u>	<u>8,305</u>
Total Revenue and Other Financing Sources	<u>\$3,542,586</u>	<u>\$3,571,261</u>	<u>\$28,675</u>

NORTHWOOD SCHOOL DISTRICT

BALANCE SHEET

June 30, 1991

<u>Assets</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Capital Reserve</u>
Current Assets:					
Cash	\$ 85,691.40	--	--	\$10,470.02	\$6,240.63
Intergov. Receivables	18,262.88	--	--	1,887.00	--
Inventories	--	--	--	2,828.98	--
Total Current Assets:	<u>\$103,954.28</u>	--	--	<u>\$15,176.00</u>	<u>\$6,240.63</u>
Total Assets:	<u>\$103,954.28</u>	--	--	<u>\$15,176.00</u>	<u>\$6,240.63</u>
<u>Liabilities and Fund Equity</u>					
Current Liabilities:					
Deferred Revenues	--	--	--	1,949.48	--
Total Liabilities:	--	--	--	<u>\$ 1,949.48</u>	--
<u>Fund Equity</u>					
Reserve for Special Purposes	5,000.00	--	--	--	6,240.63
Unreserved Fund Balance	98,954.28	--	--	13,226.52	--
Total Fund Equity:	<u>\$103,954.28</u>	--	--	<u>\$13,226.52</u>	<u>\$6,240.63</u>
Total Liabilities and Fund Equity:	<u>\$103,954.28</u>	--	--	<u>\$15,176.00</u>	<u>\$6,240.63</u>

NORTHWOOD SCHOOL LUNCH PROGRAM

Financial Statement

1990 - 1991

Balance - July 1, 1990 \$ 4,154.11

Receipts:

Reimbursements	\$27,917.00
Lunch & Milk Sales	37,263.89
Bank Interest	238.77
Miscellaneous	451.28
District Appropriation	<u>2,500.00</u>

Total Receipts \$68,370.94

Expenditures:

Food	\$31,621.69
Salaries	26,865.39
Expendables/Custodials	518.97
Utility	1,541.69
Miscellaneous	<u>799.60</u>

Total Expenditures \$61,347.34

Balance - June 30, 1991 \$11,177.71

DEPARTMENT OF REVENUE ADMINISTRATION  
Concord, N. H. 03301

Northwood School District  
October 7, 1991

Your report of appropriations voted and property taxes to be raised for the 1991-92 school year has been approved on the following basis:

TOTAL APPROPRIATION	\$3,637,822.00
REVENUE & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	
Unreserved Fund Balance	\$ 98,954.00
Revenue From State Source:	
Foundation Aid	\$ 172,972.00
Incentive Aid	
Foster Children	
School Building Aid	69,787.00
Area Vocational School	1,400.00
Driver Education	
Catastrophic Aid	75,559.00
Adult Education	
Child Nutrition	21,250.00
Other - (Artists in School)	
Local Revenue Other Than Taxes:	
Tuition	\$ 912.00
Earnings on Investments	9,850.00
Food Service	37,786.00
Pupil Activities	
Rental Facilities	1,000.00
Reserve for Special Purposes	5,000.00
Trans. from Cap. Project Fund	
Trans. from Cap. Reserve Fund	
Sale of Bond or Notes	
Special Education Tuition	49,012.00
TOTAL SCHOOL REVENUES & CREDITS	\$ 543,482.00
DISTRICT ASSESSMENT	\$3,094,340.00
TOTAL APPROPRIATION	\$3,637,822.00

School Board  
Northwood School District  
Northwood, New Hampshire

In planning and performing my audit of the financial statements of the Northwood School District for the year ended June 30, 1991 I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 30, 1991 on the financial statements of the Northwood School District.

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

Respectfully submitted,

L. Patrick Kelly  
Certified Public Accountant

August 30, 1991

A. General Fixed Assets

Records of general fixed assets are not complete so as to provide reporting in the financial statements.

Recommendation - Detailed records of general fixed assets should be maintained. The School District has started to compile the information to complete these records. A continued effort should be made to complete the records as soon as possible.

B. Cash Balance - General Fund

As of June 30, 1991 the School District's cash balance was \$96,161. During the course of my audit it was noted that the bank balance of cash was as high as \$400,000.

Recommendation - The School District should invest the cash in excess of current needs in certificates of deposit or some other investment. The excess amount could be invested for seven (7) days or more and if not needed rolled over for another period of time. This would increase the utilization of cash and increase the earnings for the School District.

C. Cash Balance - Student Activity Fund

The Student Activity Fund had a cash balance in excess of \$10,000 as of June 30, 1991. During the year the balance was over \$20,000.

Recommendation - The excess cash should be invested as noted above for the General Fund cash. This would increase the earnings for the students.

D. Personnel Files

During the course of my audit it was noted that a complete personnel file is not maintained.

Recommendation - The personnel files should contain all pertinent information regarding the employee. This would include a copy of the contract, W-4 (authorization of withholding), information regarding participation in health insurance and retirement plans as well as other information that is pertinent to the employee.

E. Record Keeping

Currently a manifest is prepared for all expenditures. This manifest includes the vendor, date, account distribution and amount. The check number is also noted on the manifest. From the manifest the distribution is recorded into the cash



disbursement book. In addition the Treasurer records every check into a cash book.

Recommendation - The recording of every check into the cash book is a duplication of work. In lieu of recording each check the Treasurer should record the total of the manifest. Each manifest is numbered and dated and the Treasurer could use this as the reference. This would reduce the potential for error as well as reduce the amount of work involved.

## INDEPENDENT AUDITOR'S REPORT

Members of the School Board  
Northwood School District

I have audited the accompanying general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1991 as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As is the general practice with many New Hampshire municipalities, the Northwood School District has not maintained 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. The amounts that should be recorded as general fixed assets are not known.

In my opinion, except for the effect on the financial statements of the omission described in the third paragraph, the combined financial statements referred to above present fairly in all material respects, the financial position of the Northwood School District as of June 30, 1991 and the results of its operations for the year then ended, in conformity with generally accepted accounting.

My audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the index are presented for the purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

L. Patrick Kelly  
Certified Public Accountant  
August 30, 1991

NORTHWOOD SCHOOL DISTRICT  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1991

	<u>Governmental Fund Types</u>		<u>Account Group</u>		<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Fund Types Agency</u>	<u>General Long-Term Debt</u>	
<u>ASSETS</u>					
Cash	\$96161		\$16839	\$	\$ 113000
Due from Other Governments	18263	1887			20150
Due From Other Funds		10470			10470
Inventory					
Food/Supplies		870			870
Donated Commodities		1949			1949
Amount to be Provided for Retirement of Long-Term Debt				<u>1600000</u>	<u>1600000</u>
<b>TOTAL ASSETS</b>	<u>\$114424</u>	<u>\$15176</u>	<u>\$16839</u>	<u>\$1600000</u>	<u>\$1746439</u>
 <u>LIABILITIES &amp; FUND BALANCE</u>					
<u>Liabilities</u>					
Accounts Payable					1949
Accrued Liabilities					27309
Deferred Revenue		1949	16839		<u>1600000</u>
Due to Other Funds	10470			<u>1600000</u>	<u>\$1629258</u>
Bonds Payable			<u>\$16839</u>		
<u>Total Liabilities</u>	<u>\$ 10470</u>	<u>\$ 1949</u>			
<u>Fund Balance</u>					
Reserved for Specific Purpose	5000	13227			18227
Undesignated	98954				98954
Total Fund Balance	<u>103954</u>	<u>13227</u>			<u>117181</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$114424</u>	<u>\$15176</u>	<u>\$16839</u>	<u>\$1600000</u>	<u>\$1746439</u>

NORTHWOOD SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
<u>Revenues</u>				
District Assessment	3,250,737	2,500		\$3,253,237
Intergovernmental	299,869	35,514		335,383
Charges for Services		37,708		37,708
Other	<u>20,655</u>	<u>273</u>	<u>63</u>	<u>20,991</u>
Total Revenue	<u>\$3,571,261</u>	<u>\$75,995</u>	<u>\$ 63</u>	<u>\$3,647,319</u>
<u>Expenditures</u>				
<u>Instruction:</u>				
Regular Programs	1,662,784			1,662,784
Special Programs	678,849			678,849
Other Programs	22,869			22,869
<u>Support Services:</u>				
Pupil Services	91,515			91,515
General Administration	103,208			103,208
School Administrative Unit	102,920			102,920
School Board	16,947			16,947
Business Services	454,396			454,396
Food Service		67,068		67,068
Debt Service:				
Principal	200,000			200,000
Interest	<u>118,480</u>			<u>118,480</u>
Total Expenditures	<u>3,451,968</u>	<u>67,068</u>		<u>3,519,036</u>
Excess (Deficiency) of Revenues		8,927	63	128,283
Over Expenditures	119,293			1,653
Fund Balance at Beginning of Year	(17,055)			(11,102)
Transfers	<u>1,716</u>		<u>(1,716)</u>	<u>-0-</u>
Fund Balance at End of Year	<u>\$ 103,954</u>	<u>\$13,227</u>	<u>-0-</u>	<u>\$ 117,181</u>

NORTHWOOD SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	General Fund		Special Revenue Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
<u>Revenues</u>					
District Assessment	\$3250737	\$3250737	\$ 2500	\$ 2500	\$ ---
Intergovernmental	279499	299869	17500	35514	18014
Charges for Services			35250	37708	2458
Other	<u>12350</u>	<u>20655</u>	<u>0</u>	<u>273</u>	<u>273</u>
Total Revenue	<u>3542586</u>	<u>3571260</u>	<u>55250</u>	<u>75995</u>	<u>20745</u>
<u>Expenditures</u>					
Instruction:					
Regular Programs	1711728	1662784			48944
Special Programs	651782	678849			(27067)
Other Programs	28299	22869			5430
Support Services:					
Pupil Services	91208	91515			(307)
General Administration	103972	103208			764
School Administrative Unit	114399	102920			11479
School Board	20833	16947			3886
Business Services	501885	454396			47489
Food Service			55250	67068	(11818)
Debt Service:					
Principal	200000	200000			---
Interest	<u>118480</u>	<u>118480</u>			---
Total Expenditures	<u>3542554</u>	<u>3451968</u>	<u>55250</u>	<u>67068</u>	<u>(11818)</u>
Excess (Deficiency) of Revenues					
Over Expenditures	---	119293	---	8927	8927
Fund Balance at Beginning of Year	(17055)	(17055)	4300	4300	---
Transfers	---	<u>1716</u>	---	---	---
Fund Balance at End of Year	\$ (17055)	\$ 103954	\$ 4300	\$ 13227	\$ 8627

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Northwood School District conform to generally accepted accounting principles, as applicable to governmental units, except as indicated below. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the School District are organized on the basis of funds or 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 it's assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

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

(2) Special Revenue Funds - Special Revenue Funds are used to account for 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 Food Service Fund is included in this group.

(3) Capital Projects Fund - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities.

FIDUCIARY FUNDS

(1) Agency Funds - Agency Funds are used to account for assets held by or for the School District as an agent for individuals, private organizations, other governmental units and/or other funds. The School Activity Fund, the Playground Fund and the Capital Reserve Fund are reported as Agency Funds.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligations Account Group.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Inventories

Only the food service program (Special Revenue) records inventories. The food service program records inventories of food supplies at cost on a first-in first-out basis. The cost is reported as an expenditure at the time individual inventory items are used (consumption method). Inventories of government donated commodities are reported at fair market value at year end with an offsetting deferred revenue. U.S.D.A. Commodities used during the year have been reported as revenue and expenditures.

D. Accumulated Unpaid Employee Benefits

Teachers and principals are credited with 15 days sick leave on the first day of school and may accumulate up to 125 days of sick leave. However, sick leave does not vest; i.e. the employees are not entitled to lump sum cash payments. Accordingly, the School District does not accrue accumulated unpaid current sick leave in the General Fund but rather records these costs at the time the payments are made. Accumulated unpaid sick leave at year end could not be determined.

E. Budgetary Accounting, Encumbrances and Reserve for Encumbrance

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 School District's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at June 30, 1991.

F. Appropriations from Town

The Town of Northwood collects School District taxes as part of local property tax assessments. The Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.



NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

G. General Fixed Assets

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 the General Fixed Asset Group of Accounts for accountability purposes. In accordance with practices followed by other municipal entities in the State, the District 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.

H. Total Columns (Memorandum Only on Combined Statements)

Total columns on the Combined Statements are captions Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DEPOSITS

At year end the carrying amount of the district's deposits was \$96,161 and the bank balance was \$395,177. Of the bank balance \$100,000 was covered by Federal Depository Insurance and \$295,177 (all held by the General Fund) was uninsured. State statutes authorize the district to invest excess funds in the custody of the Treasurer in "obligations of the U.S. 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 the State or the State of Massachusetts".

NOTE 3 - CHANGES IN LONG-TERM DEBT

The bonds are general obligations of the District and their payment is not limited to a particular fund or revenue source. The District is authorized to raise money to pay debts and the Town is required to assess sums equal to the amounts determined to be needed by the District with the approval of the State Commissioner of Revenue Administration.

NORTHWOOD SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

The following is a summary of bond transactions during the year:

Bonds Payable at July 1, 1990	\$1,800,000
Bonds Retired	<u>(200,000)</u>
Bonds Payable June 30, 1991	\$1,600,000

Bonds payable at year end consists of the following issues:

School Bonds, \$600,000 dated July 1988 guaranteed by the State of New Hampshire and payable in annual installments of \$60,000 for 10 years with interest at 6.85%	\$ 480,000
School Bonds, \$1,400,000 dated July 1988 payable in annual installments of \$140,000 for 10 years with interest ranging from 6.95% to 7.05% over the life of the bond.	<u>1,120,000</u>
	<u>\$1,600,000</u>

The annual requirement to amortize all debt outstanding are as follows:

Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
1992	\$ 200,000	\$104,640	\$ 304,640
1993	200,000	90,800	290,800
1994	200,000	76,890	276,890
1995	200,000	62,910	262,910
1996	<u>200,000</u>	<u>48,930</u>	<u>248,930</u>
Subtotal	<u>1,000,000</u>	<u>384,170</u>	<u>1,384,170</u>
1997-1999	<u>600,000</u>	<u>62,910</u>	<u>662,910</u>
Totals	<u>\$1,600,000</u>	<u>\$447,080</u>	<u>\$2,047,080</u>

NOTE 4 - PENSION PLAN

The District's full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The District's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State Plan. Since the actuarial valuation is performed on the entire State Plan the amount, if any, of the excess of vested benefits over pension fund assets for the District is not available. The District does not have an accrued liability for past service cost. The retirement cost to the 1990-91 year was \$13,714.

NOTE 5 - INDIVIDUAL FUND INTERFUND TRANSACTIONS

The Balances at year end were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$	\$ 10,470
Special revenue:		
Food service	<u>10,470</u>	
Totals	<u>\$ 10,470</u>	<u>\$ 10,470</u>

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

General Fund

School Administrative Unit #44 -		
Refund Administrative Cost		\$ 11,479
State of New Hampshire - over payment		
unemployment		1,427
State of New Hampshire - Road Toll		95
City of Manchester - Tuition		<u>5,262</u>
		18,263

Special Revenue Funds

School Lunch and Breakfast Program -		
N.H. Department of Education (Food and		
Nutrition)		<u>1,887</u>
TOTAL		<u>\$ 20,150</u>

NOTE 7 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The District has set up reserves of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for specific future use. Fund designations have also been established to indicate tentative plans for future financial utilization.

Designated for Specific Purpose - The \$18,227 of fund balance designated for specific purposes represents fund balance \$13,227 designated for use of the Food Service Fund for the Hot Lunch Program and fund balance of \$5,000 designated for capital improvements.

NORTHWOOD SCHOOL DISTRICT  
 GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenue</u>			
District Assessment	\$3,250,737	\$3,250,737	\$ --
<u>Intergovernmental</u>			
Foundation Aid	166,347	166,347	--
School Building Aid	67,247	69,778	2,541
Area Vocational Aid	900	202	(698)
Catastrophic Aid	44,105	62,987	18,882
Gas Tax Refund	<u>900</u>	<u>545</u>	<u>(355)</u>
	279,499	299,869	20,370
<u>Other</u>			
Interest on Deposits	12,350	13,379	1,029
Other	--	7,276	7,276
	<u>12,350</u>	<u>22,371</u>	<u>8,305</u>
Total Revenue and Other Financing Sources	<u>\$3,542,586</u>	<u>\$3,571,261</u>	<u>\$28,675</u>

NORTHWOOD SCHOOL DISTRICT  
GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Instruction</u>			
Regular Programs	\$1,711,728	\$1,662,784	\$ 48,944
Special Programs	651,782	678,849	(27,067)
Other Programs:			
Vocational Programs	10,660	7,539	3,121
Other Instructional Programs	<u>17,639</u>	<u>15,330</u>	<u>2,309</u>
Total Other Programs	<u>28,299</u>	<u>22,689</u>	<u>5,430</u>
Total Instruction	<u>2,391,809</u>	<u>2,364,502</u>	<u>27,307</u>
<u>Pupil Services</u>			
Attendance and Social Work	1	--	1
Guidance	2,500	1,293	1,207
Health	18,000	17,974	26
Psychological	26,304	26,117	187
Speech Pathology and Audiology	--	--	--
Improvement of Instruction	12,850	14,112	(1,262)
Educational Media	<u>31,553</u>	<u>32,019</u>	<u>(466)</u>
Total Pupil Service	<u>91,208</u>	<u>91,515</u>	<u>(307)</u>
<u>General Administration</u>	103,972	103,208	764
<u>School Administrative Unit</u>	114,399	102,920	11,479
<u>School Board</u>	20,833	16,947	3,886

<u>Business Services</u>				
Fiscal Services	18,300	17,995	305	
Operation and Maintenance of Plant	187,786	152,891	34,895	
Pupil Transportation	190,333	183,609	6,724	
Other Student Services	105,466	99,901	5,565	
Total Business Services	<u>501,885</u>	<u>454,386</u>	<u>47,489</u>	
Debt Service - Principal	200,000	200,000	--	
- Interest	118,480	118,480	--	
Total Debt Service	<u>318,480</u>	<u>318,480</u>	<u>--</u>	
Total Expenditures	<u>\$3,542,586</u>	<u>\$3,451,908</u>	<u>\$90,618</u>	

NORTHWOOD SCHOOL DISTRICT  
 SPECIAL REVENUE FUND - FOOD SERVICE  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
District Assessment	\$ 2,500	\$ 2,500	\$ --
<u>Intergovernmental</u>			
Federal and State Reimbursement	17,500	29,804	12,304
USDA Commodities	--	<u>5,710</u>	<u>5,710</u>
Total Intergovernmental	<u>17,500</u>	35,514	18,014
<u>Charges for Services</u>			
Food Service Sales	35,250	37,708	2,458
<u>Other</u>			
Interest Income	--	<u>273</u>	<u>273</u>
Total Revenues	<u>55,250</u>	75,995	<u>20,745</u>
<u>Expenditures</u>			
Food Service	<u>55,250</u>	<u>67,068</u>	<u>(11,018)</u>
<u>Excess of Revenues Over Expenditures</u>	--	8,927	8,927
Fund Balance, July 1, 1990	<u>4,300</u>	<u>4,300</u>	--
Fund Balance, June 30, 1991	\$ <u>4,300</u>	\$ <u>13,227</u>	\$ <u>8,927</u>

NORTHWOOD SCHOOL DISTRICT  
 CAPITAL PROJECTS FUNDS - ADDITIONS TO RIDGE SCHOOL  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

Revenues

Other

Interest on Deposits	\$ <u>63</u>
Excess of Revenues Over Expenditures	63
Fund Balance - July 1, 1990	1,653
Transfer to General Fund	<u>(1,716)</u>
Fund Balance - June 30, 1991	\$ --



NORTHWOOD SCHOOL DISTRICT  
 ALL AGENCY FUNDS  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

<u>STUDENT ACTIVITY FUND</u>	<u>Balance July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30</u>
<u>Assets</u>				
Cash	\$ 8,034	\$47,684	\$45,429	\$10,289
Due from Other Funds	<u>2,347</u>	<u>--</u>	<u>2,347</u>	<u>--</u>
<u>TOTAL ASSETS</u>	<u>\$10,381</u>	<u>\$47,684</u>	<u>\$47,776</u>	<u>\$10,289</u>
<u>Liabilities</u>				
Due to Student Groups	<u>\$10,381</u>	<u>\$47,684</u>	<u>\$47,776</u>	<u>\$10,289</u>
<u>PTA PLAYGROUND FUND</u>				
<u>Assets</u>				
Cash	<u>\$ 566</u>	<u>\$ 21</u>	<u>\$ 278</u>	<u>\$ 309</u>
<u>Liabilities</u>				
Due to PTA	<u>\$ 566</u>	<u>\$ 21</u>	<u>\$ 278</u>	<u>\$ 309</u>
<u>CAPITAL RESERVE FUND</u>				
<u>Assets</u>				
Cash	<u>\$ 5,790</u>	<u>\$ 451</u>	<u>\$ --</u>	<u>\$ 6,241</u>
<u>Liabilities</u>				
Held by Trustee of Funds	<u>\$ 5,790</u>	<u>\$ 451</u>	<u>\$ --</u>	<u>\$ 6,241</u>

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To The School Board and citizens of the Northwood School District:

When school opened in September 1991, the Northwood Elementary School was organized as indicated below:

<u>EMPLOYEE</u>	<u>ASSIGNMENT</u>
Elizabeth Hertzfeld	Principal
Peter Warburton	Assistant Principal
Carol VanGerena	Secretary
Linda Kramas	Kindergarten
Lisa Magnusson	Kindergarten
Jennifer Halloran	Grade 1
Irene Humel	Grade 1
Dorothy Konrad	Grade 1
Roberta McMaster	Grade 2
Julie Draper	Grade 2
Mary Beth Landry	Grade 2
V. Gale Lucey	Grade 3
Suzan Desmarais	Grade 3
Nancy Carroll	Grade 3
Chris Kalinski	Grade 4
Kim Zielinski	Grade 4
Eva Pollard	Grade 5
Torri Richards	Grade 5
Carla Pitman	Grade 6
Andrea Chase	Music
Dorothy Kraft, Ed.D.	Guidance
Laura Dietterle	Art
Debra Ames	Grade 7 & 8 Science
Joanne Folan	Grade 7 & 8 Language Arts
Jeff Greenhalgh	Grade 7 & 8 Math
Allan Robertson	Grade 7 & 8 Social Studies
Richard Hatch	Special Education
Jeanne Puopolo	Special Education
Judith McGann	Special Education
Susan Wright	Speech Therapist
Lola Jacob	Special Education
Janice Stimmell	Librarian
Anne Marie Gasowski	Physical Education/Health
Norene Sauls	Nurse
Jackie Verville	Reading Specialist
Sarah Smith	Reading
Pauline Marston	Teacher Aide
Sandy Bailey	Teacher Aide
Janet Kosa	Teacher Aide
Lynn Young	Teacher Aide
Donna LeBel	Teacher Aide
Karen LeBlanc	Chapter I Aide
Carol Lavigne	Chapter I Aide
Terri Madison	Teacher Aide

EMPLOYEEASSIGNMENT

Anne Benson	Teacher Aide
Barbara Fisher	Teacher Aide
Nancy Lemire	Teacher Aide
Lynn Tiede	Teacher Aide
Barbara Ingraham	Bookkeeper
Robert Keenan	Maintenance
Sherman Elliott	Custodian
Joe Ercolino	Custodian
Laura Josiah	Lunch Program Manager
Marion LaBarre	Lunch Worker
Adelaide Lyons	Lunch Worker
Beth Eaton	Lunch Worker

The enrollment by grades in the Northwood Elementary School as of October 1, 1991, was as indicated in the chart below:

<u>Grade</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>Total</u>
Pupils	50	55	57	60	57	39	38	40	34	430

Northwood pupils attending secondary schools outside the district are as follows:

<u>Grade</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Total</u>
Coe-Brown	36	39	45	25	145
Dover Voc.	1	1	0	0	2
Oyster River	0	0	1	0	1
TOTALS	37	40	46	25	148

Curriculum review, revision, and development have continued to receive strong emphasis by Ms. Hertzfeld and the faculty as they apply the basic principles of the School Improvement Program model, based on the effective schools research and advocated by the New Hampshire Alliance for Effective Schools. The five major elements normally associated with "Effective Schools" emanating from this research are as follows:

1. BUILDING LEADERSHIP: The principal displayed strong professional behavior, understood the contribution of teachers to the school's goals, regularly visited/observed classrooms; and made useful suggestions to improve instruction.

2. INSTRUCTIONAL LEADERSHIP: The adults in the building (e.g., parents, teachers, administrators, support staff) were consistent in statements about the school's instructional goals. They not only understood, but abided by these aims. Consistency among statements was more important than the particular goals named.

3. SCHOOL CLIMATE: Effective schools were attractive, clean, organized and physically secure with adequate instructional space. Newness and fanciness of the building were not determining factors.

4. IMPLIED TEACHER EXPECTATIONS: Observers looked only at what teachers did and not at what they thought or felt. Students were asked if they thought their teacher expected anyone in the class to fall below an acceptable level of achievement. In effective schools, the students answered no. Teachers who expected achievement got it.

5. MONITORING SYSTEM: Effective schools had a system for monitoring and assessing pupil performance tied to their instructional objectives. The faculty did not continue practices that had not worked. If achievement data or other feedback indicated a need for change, they were willing to do it.

Ms. Hertzfeld and the faculty are to be commended for the strong emphasis they are currently placing on these five key characteristics as they modify instructional techniques to reflect these basic concepts of effective instruction.

Northwood continues to administer the California Achievement Test (CAT) program in grades 2 - 8. Students' achievements in the areas of Vocabulary, Reading Comprehension, Science and Social Studies were, overall, above the national average. Areas that require strengthening are Language Mechanics, Word Analysis, Spelling and Mathematical Computation.

I am very pleased with the restructuring of our Central Office Special Education administration and school psychologist staffing patterns under the leadership of Dr. Michael J. Frechette. As a result of the cooperation between central office and local school district staff, every effort is being made to service the needs of our special needs population at the local school level.

Mr. Paul E. Campelia, Assistant Superintendent, and our SAU bookkeeping staff continue to work very closely with the principals in the area of Federal Grant application and management of Federal funds available to the districts in such areas as: Chapter I, Block Grant, Drug and Alcohol, Eisenhower Math and Science, 94-142, 89-313, and 99-457. We estimate we will make application and process approximately \$312,263 as opposed to \$321,859 for the current fiscal year, 1992.

The School Administrative Unit staff stands prepared to continue assisting the District with curricula review and revision, staff selection and supervision, business management, transportation, special education program development and administration, legal matters, support for cooperative school district study committees and building committees, continuing our commitment to achieving excellence in the educational opportunities available to our children, preparation of bond issue presentations, administration of construction projects, budget development, negotiations, development and revision of school board goals, and working with local planning boards regarding the development

of capital improvement plans. These examples are only a few of the areas in which the office is continuing to provide administrative and instructional support services.

On behalf of the members of School Administrative Unit #44 staff, I wish to thank the members of the School Board, Ms. Hertzfeld, an outstanding staff and key community people for their untiring efforts and continued support on behalf of our children. I have greatly valued the opportunity of serving Northwood children and the voters of the District as Superintendent of Schools.

Respectfully submitted,

Barry L. Clough  
Superintendent

SALARIES OF THE SUPERINTENDENT  
AND  
ASSISTANT SUPERINTENDENTS  
1991 - 1992

<u>SCHOOL DISTRICT</u>	<u>% LOCAL SHARE</u>	<u>SUPERINTENDENT</u>	<u>ASSISTANT SUPERINTENDENT</u>	<u>ASSISTANT SUPERINTENDENT</u>
BARRINGTON	38.40%	\$23,609.47	\$19,200.00	\$16,896.00
NORTHWOOD	22.20%	\$13,649.23	\$11,100.00	\$ 9,768.00
NOTTINGHAM	20.15%	\$12,388.82	\$10,075.00	\$ 8,866.00
STRAFFORD	19.25%	\$11,835.48	\$ 9,625.00	\$ 8,470.00
TOTAL	100.00%	\$61,483.00	\$50,000.00	\$44,000.00

## DISTRIBUTION OF AMOUNT TO BE SHARED BY DISTRICTS

1991 - 1992

<u>DISTRICT</u>	<u>1989 EQUALIZED VALUATION</u>	<u>VALUATION PERCENT</u>	<u>1988-89 PUPILS</u>	<u>PUPIL PERCENT</u>	<u>COMBINED PERCENT</u>	<u>91-92 DISTRICT SHARE</u>
BARRINGTON	\$300,057,436.00	33.5	636.9	37.9	71.5	\$174,429.77
NORTHWOOD	228,095,034.00	25.5	362.5	21.6	47.0	114,499.99
NOTTINGHAM	199,747,398.00	22.3	342.5	20.4	42.7	103,780.84
STRAFFORD	167,959,702.00	18.7	337.8	20.1	38.8	94,523.40
TOTAL:	\$895,859,570.00	100.0	1679.7	100.0	200.0	\$487,234.00

Robyn M. Rowe  
 Joint School Board Chairperson  
 November 27, 1990

NORTHWOOD TEACHERS & ADMINISTRATIVE SALARIES  
1991 - 92

Elizabeth Hertzfeld	\$42,140.00	
Peter Warburton	31,605.00	
Debra Ames	21,056.00	
Nancy Carroll	26,242.00	
Andrea Chase	24,029.00	
Suzan Desmarais	32,331.00	
Laura Dietterle	25,100.00	
Joanne Folan	36,164.00	
Annamarie Gasowski	27,815.00	
Jeff Greenhalgh	22,033.00	
Julie Draper	21,056.00	1 yr. Rep.
Lou Goodman	N/A	1 yr. LOA
Jennifer Halloran	24,724.00	
Irene Humel	21,056.00	
Christine Kalinski	31,831.00	
Dorothy Konrad	33,645.00	
Linda Kramas	26,617.00	
Mary Beth Landry	31,253.00	
Virginia Lucey	32,581.00	
Lisa Magnusson	22,994.00	
Roberta McMaster	33,645.00	
Carla Pitman	24,724.00	
Eva Pollard	36,664.00	
Torri Richards	23,659.00	
Allan Robertson	34,145.00	
Sarah Smith	21,666.00	
Kim Zielinski	24,029.00	
Jaqueline Verville	30,244.00	
Richard Hatch	33,645.00	
Lola Jacob	35,659.00	
Dorothy Kraft	37,805.00	
Judith McGann	32,331.00	
Jeanne Puopolo	22,994.00	
Susan Wright	25,836.00	



NORTHWOOD SCHOOL BOARD  
ANNUAL REPORT

1990 - 1991

The Northwood School Board has spent a great deal of time this year monitoring their budget. Due to hard work and good fortune we are pleased to report that in addition to covering the special education overages of the 1989-90 budget we were able to return \$98,954.28 to the town to help defray the cost of taxes. This \$98,954.28 includes a surplus of \$69,817.19 from the operating budget and \$29,137.09 in unanticipated revenues. We will continue to monitor the budget so that monies received from the town and other sources are used in the best manner possible.

Enrollment at Northwood School has been increasing steadily over the past several years and continued growth is projected. Additional students have been mainly in grades K-4 and this has resulted in the need for an extra class in each of these grades. The fire in 1989 which destroyed two modular classrooms plus this increased enrollment has caused the addition that was built just a few years ago to quickly become crowded. If this situation continues, it will soon compromise our educational program. Northwood needs to consider the implications of continued growth and plan facilities accordingly.

This past year, the Board attempted to provide bus transportation to Northwood students attending Coe-Brown Academy. Unfortunately, the warrant article to appropriate the funds needed was not supported by the School District. The Board is concerned primarily with the safety of students who are currently driving themselves or riding with other teenagers and those students who walk Route 4. As enrollment increases at Coe-Brown and Route 4 becomes more congested, the chance for accidents also increases. This year we will again attempt to provide this much needed service.

The SIP team has made large strides this year through the efforts of its committees and many dedicated people. Current SIP committees include the following:

1. Retention - The school now has in place a formal procedure for the retention of students.
2. Volunteer - The Volunteer Program has been expanding both in numbers of volunteers and in services.
3. Staff Development - The entire staff has examined the curricula and eliminated areas of duplication. They have also coordinated "in-school" teacher workshops for the release days. These workshops allow the teachers to share the many talents they possess and information they have acquired in courses.

4. Assessment - The assessment committee has looked at our current grading system and is devising new and better methods that give parents a better understanding of where their child stands academically.

5. Enrichment - This committee has established a school-wide enrichment period where students can choose an area of interest and take a six week mini-course to improve their knowledge in a variety of subjects.

6. Special Education - The special education committee recently conducted a workshop during one of the early release days for all staff on the subject of mainstreaming and inclusive education. Information shared at this workshop will help all teachers in their attempts to include children with special needs in their classes.

Another area of educational progress is the middle school. In order to become more responsive to the various age groups at Northwood School, the development of a middle school program for 6th through 8th grade students has been a School Board priority. This year, health, comprehensive guidance and library research classes have been added for this age group. By recognizing the unique characteristics of early adolescents, we will be able to develop a program that meets their educational needs.

Finally, the School Board will continue to use the money provided by the taxpayers of Northwood in the most efficient manner possible to improve existing educational programs and add new programs as necessary in order to meet the needs of all of our students. We will continue to maintain the physical plant and grounds in the best manner possible to avoid costly repairs in the future. These objects can best be accomplished with the cooperation of all those involved in the education of our children, i.e., teachers, administration, students, parents and community members. The School Board would like to thank all those people in the town who have supported the school and assisted us this year as we have tried to make appropriate decisions for the education of our children.

Respectfully submitted,

Diana Foster  
Betsy Chadwick  
Althea Behm  
Jane Martin  
Kenneth Curley

## PRINCIPAL'S REPORT

1991 - 1992

The enrollment at the Northwood School is as follows:

K - 52	4 Classes
1 - 57	3 Classes
2 - 59	3 Classes
3 - 62	3 Classes
4 - 56	3 Classes
5 - 41	2 Classes
6 - 38	2 Classes
7 - 40	2 Classes
<u>8 - 35</u>	2 Classes

TOTAL: 440

Since the last town report, the enrollment has increased by 26 students.

### Northwood School Mission Statement

The mission of the Northwood School is to assure that all students acquire knowledge and develop the skills and work habits to enable them to be contributing members of their community and to function successfully in society. This mission is best accomplished when students, school personnel, parents and community members maintain high expectations, create a positive school climate, provide a safe and orderly environment and promote effective collaboration between school, home and community.

### School News

Students at the Northwood School returned to school with a fresh new look in the older wing of the building. Classrooms and hallways were painted, a giant ruler added to the water fountain and shapes and numbers painted on the wall. A new carpet in the hallway and floor in the kindergarten give the elementary end a great new look!!

Landscape timbers were installed along side the new building to prevent erosion. Work was done on the playground to correct the erosion problem near the basketball court. The parking lot was resealed and relined.

School personnel, parents and community members are actively involved in the following committees: Assessment, Middle School, School Improvement, Staff Development, Enrichment, P.T.A. and Volunteer. The teaching staff is currently assessing the language arts and math curriculums.

Students in grades 1 - 5 were involved in an enrichment period. Some of the activities offered were: French, Countries Around the World, Chess, Mind Benders, Antiques, Cooking and Birding. The Middle School activity period offered: Dramatics, Writing, Stamp Collecting, Nature Trail Experiences and Athletics.

Several changes have been made in the Middle School program. The sixth grade has moved up to the Middle School. Literature based reading, Comprehensive Guidance, Health, Sustained Silent Reading and R.E.A.C.T. (Research and Study Skills) classes have been added to the program. Pre-algebra and algebra are being taught along with basis math.

The fifth and sixth graders are going to Science Camp this year and a group of Middle School students will visit Washington in May. The Student Council has been busy this year sponsoring dances, opening a school store and planning student exchange days with Oyster River Middle School.

The P.T.A. continues to work hard to support programs in the school. The P.T.A. recently purchased word processors and a printer which are stored in the library for general use.

Thank you to all who have been involved with the Northwood School and have helped to make our programs successful. Your support is greatly appreciated!

Respectfully submitted,

Elizabeth N. Hertzfeld  
Principal

NORTHWOOD SCHOOL 8TH GRADE

CLASS OF 1991

Jonathan D. Barker	Matthew E. Marston
Vanessa A. Batchelder	Elizabeth M. McGranaghan
Ronald Bilodeau, Jr.	Ginger S. McVicar
James A. Boyd	Peter B. Mello
Melanie J. Carbonneau	William C. Mullaney
Jamie E. Carr	Tina Marie Newbury
Justin T. Chadbourn	Harmony J. Newman
Jennifer A. Curley	Jackie D. O'Connor
Michelle L. Currier	Allen P. Otto
Derrick L. Fanjoy	Ronda L. Pouliot
Kelly S. Glosser	Katherine S. Savage
James M. Hewitt	Earl E. Stone
Alicia M. Hullinger	Robert K. Tuttle
Brett F. Kenney	Ryan A. VanGerena
Heidi L. Lamb	Sung Vivathana
Kenneth O. Lamb	Crystal F. Wilkins
Lisa R. LeBel	Krista Witham
Jennifer L. Marston	

## 1990 - 1991 SCHOOL HEALTH SERVICES

In September 1990, Dr. Robert Lord completed 55 sports physicals. Fifty-two students attended the Annual Lion's Club Hearing and Vision Clinic with eight being referred for further testing.

During the year health screening was completed on 436 students. After testing thirty-two students were referred for various reasons. A total of 2437 visits were made to the Nurse's Office.

During the year I attended many clinics and workshops. Heard speakers such as Mark Windt, MD give a presentation on Asthma and Peak Flow Monitoring. Kenneth Cohen, MD and Bruce Altman, Psy.D put on a program about Anxiety Disorders and went to the Northeast Rehabilitation Hospital in Salem to attend a workshop entitled "Ethics of Pain". In January participated in an all-day workshop at which Lynn Jennings, world famous runner, was the featured speaker. Also attended workshops about athletic injuries, Eating Right with Less Cholesterol and Fat and Quest, a Lion's Club sponsored drug abuse program.

In March I attended a wonderful three-day workshop for school nurses called "Emergency Care Training". It was held on a Friday and two Saturdays at UNH in Manchester. The goal of the course was to improve the care of children in schools during an emergency situation due to either illness or injury.

I would like to mention again the law passed by the NH Division of Public Health that requires a second dose of measles vaccine to be administered before a student may be admitted into the seventh grade. In September, 1991 we have 100% of students going into seventh grade immunized.

Once again we were fortunate to have NH State Trooper Mark Mitchell in our sixth grade classrooms teaching the DARE program. The second DARE graduation was held in March 1991.

Thank you to everyone who helped make this school year pleasant and successful for our students and personnel.

Respectfully submitted,

Norene Sauls, RN

VITAL STATISTICS

BIRTHS FOR 1991

<u>Date</u>	<u>Name of Child</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
01/04/91	Amber Marie Anderson	Dana H. Anderson	Michelle Labrecoue	Dover
01/23/91	Meghan Kelsey Young	Jack Henry Young	Molly Kathleen McKenna	Concord
01/24/91	Gabrielle Elizabeth Phaneuf	Jacques W. Phaneuf	Charlotte White	Concord
01/25/91	Kayla Jayne Young	Jeffrey Alan Young	Denise I. Paige	Concord
01/31/91	Samantha Christine Morris	Ronald W. Morris	Colette Jean Smith	Manchester
03/16/91	Kyle Patrick McHugh	Thomas McHugh	Christine Crowther	Concord
03/26/91	Shawn Patrick Linton	Patrick C. Linton	Laura Ann MacDonald	Exeter
03/27/91	Ivy Elizabeth Gooch	Theodore A. Gooch	Sharon Wise	Exeter
04/07/91	Alden Robert Tischler	Robert D. Tischler	Tammie Jean Tobey	Portsmouth
04/10/91	Michelle Marie Gelinias	Phillip R. Gelinias	Laurie Ann Pomeroy	Manchester
04/12/91	Dalton Kane Carmody	James M.P. Carmody	Tamara Ann Elliott	Manchester
04/13/91	Alicia Diane Grund	Paul F. Grund	Anne M. Gilbert	Concord
04/16/91	Benjamin Chase Russell	Miles D. Russell	Wendy M. Berthiaume	Portsmouth
04/19/91	Nathaniel Thomas Frost Bobowski	Thomas S. Bobowski	Shelley H. Frost	Concord
04/20/91	Casey Mae Watson	Michael Watson	Paula McDougall	Concord
05/02/91	Keyth Aldan Jacobs	Norman K. Jacobs, Jr.	Esslin Mahabir	Manchester
06/06/91	Samantha Sarah O'Brien	Mark J. O'Brien	Shirley A. Snell	Manchester
06/22/91	Ashley Renee Williams	Michael Ray Williams	Chantal Arguin	Manchester
06/30/91	Amy Nicole Belyea	Chipman W. Belyea	Vanessa Batchelder	Rochester
07/06/91	Brian Allen Theriault	Charles J. Theriault	Gail Costigan	Portsmouth
07/10/91	Sarah Elizabeth Wilkins	Kenneth J. Wilkins	Heidi S. Gerhardt	Portsmouth
07/16/91	Jared James Companion	Thomas J. Companion	Marysue Minicucci	Portsmouth
07/19/91	Joseph Warner Gibson	Jeffrey W. Gibson	Ellen J. McNulty	Concord
07/27/91	Samantha Lynn Mills	Phillip W. Mills	Judith Ann Lincoln	Dover
08/14/91	Matthew Tyler Anthony	Larry J. Anthony	Ceryl Debutts	Concord
08/16/91	Devon Sanderson Farr	Bruce Farr	Judith Sanderson	Concord
08/19/91	Ailinn Maebh Connors	Robert J. Connors	Colleen F. Ahern	Dover
08/23/91	Regina Anita Planchet	Claude B. Planchet	Elaine Ouellet	Concord
09/10/91	Matthew Martin Paul Nealon	Matthew J. Nealon	Kristen J. Power	Manchester
09/16/91	Alexander Daniel McKenzie	Mark A. McKenzie	Doreen L. Texerira	Portsmouth
09/23/91	Elizabeth Melissa Lizotte	Denis E. Lizotte	Kerri E. Smith	Exeter
10/24/91	Richard Ryan McCarville	Richard J. McCarville	Theresa A. Luciano	Concord
11/24/91	Eric James McCann	Dennis McCann	Debora Crane	Concord
12/03/91	Aaron Traversy Kinne	Bradford B. Kinne	Susan M. Traversy	Dover
12/06/91	Nicholas Mario Haroutunian	Krikor G. Haroutunian	Dianne Venezia	Concord



MARRIAGES FOR 1991

Date	Name of Groom	His Residence	Name of Bride	Her Residence
02/16/91	Kenneth James Hussey	Northwood, NH	Mia Mitsui	Northwood, NH
04/06/91	Charles Albert Crowley, Jr.	Northwood, NH	Cheryl Ann Funicella	Northwood, NH
04/20/91	Gary Ronald Champagne	Northwood, NH	Kara Marie McGillicuddy	Northwood, NH
05/05/91	Richard Lee Davis	Northwood, NH	Judith S. Tasker	Northwood, NH
05/25/91	Denis R. Savoie	Northwood, NH	Linda Darlene Roy	Northwood, NH
06/01/91	William Daniel Judd	Shelton, CT	Heather Lynn Staniec	Northwood, NH
06/02/91	Frederick S. Mitchell	Deerfield, NH	Shirley Marie Gates	Northwood, NH
06/29/91	Jon Stanely Pridham	Northwood, NH	Kathryn Mary Perron	Northwood, NH
06/29/91	Louis Anthony Fredette	Northwood, NH	Claudia Jean Davis	Northwood, NH
06/30/91	Donald Edward Hannan, Jr.	Deerfield, NH	Annette J. Frenette	Northwood, NH
06/30/91	Brian Robert MacFadzen	Northwood, NH	Mary Margaret Berry	Northwood, NH
07/27/91	Michael Charles Rles	St. Louis, MO	Bonnie-Lynn Brooks	Portland, ME
07/27/91	James C. Robertson	Northwood, NH	Heather M. Bohanon	Hopkinton, NH
08/10/91	Keith Allen Snedeker	Northwood, NH	Patricia Mae Wilson	Northwood, NH
08/11/91	Carl Wallman	Northwood, NH	Barby Lynn Friedman	New York City, NY
09/07/91	John Henry Jakubens III	Northwood, NH	Sandra Lee Dugan	Northwood, NH
09/14/91	Eric Francis Murray	Auburn, NH	Tammy Ann Johnson	Northwood, NH
10/05/91	Darren Wade Victoria	Northwood, NH	Sandra Eisleen Adams	Northwood, NH
10/12/91	Thomas Edward Coburn	Northwood, NH	Patricia Ann McCallister	Northwood, NH
10/12/91	John Michael Young	Northwood, NH	Carol Ann Hayes	Strafford, NH
10/12/91	Daniel Reid Benedict	Northwood, NH	Tammi-Louise Durrell	Manchester, NH
10/13/91	Michael Todd Rogers	Northwood, NH	Melissa Ann Jesseman	Northwood, NH
11/02/91	Robert Bradford Watt	Northwood, NH	Leigh Ellen Brigham	Bow, NH
12/07/91	Frederick T. Comstock, Jr.	Northwood, NH	Georgette May Pinneo	Dover, NH
12/25/91	Jeffrey Scott Monahan	Northwood, NH	Debra Jeanne Gaumond	Northwood, NH
12/25/91	Kevin Dow Madison	Strafford, NH	Terri Jayne Wakeman	Northwood, NH

DEATHS FOR 1991

<u>Date</u>	<u>Name of Deceased</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
01/11/91	Walter H. Bergeron	Francis Bergeron	Amanda Mullen	Manchester
02/13/91	Pauline G. Hammond	William H. Gibbs	Pearl Fleck	Dover
02/16/91	Constance Ruth Linnell	Calvin Hartley	Matilda Jane Hall	Northwood
03/11/91	Leroy D. Barnum	Ernest Barnum	Ethel Green	Northwood
04/20/91	Irene B. Beaulieu	Charles Beaulieu	Albina Martin	Northwood
05/02/91	Albert A. Grondin, Sr.	Leon Grondin	Yvonne Guimond	Northwood
05/16/91	Alyre Bilodeau	Vital Bilodeau	Marie Fortier	Concord
09/11/91	Irene A. Bowley	Duncan Cunningham	Annie Farrell	Concord
10/10/91	Carolyn J. Robinson	Carl Drew	Flora Cate	Northwood
10/29/91	Julia A. Slade	Stanley Klopp	Anna Pahanna	Concord
10/31/91	Daniel William Cordaro	Frank Cordaro	Dorothy Genereux	Portsmouth
11/28/91	Ruth R. Hoadley	Carl Rosenbach	Martha Schaffrick	Northwood



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