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1993

1996 ANNUAL REPORTS

of the Town of

NORTHWOOD

New Hampshire



For the Year Ending

December 31, 1996



THE
ANNUAL REPORT
OF THE
TOWN OFFICERS
of
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending December 31, 1996

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TOWN OFFICERS

SELECTMEN

Douglas J. Peterson, Chairman	Term Expires March 1997
Richard A. Lewis	Term Expires March 1998
Virginia "Ginger" Dole	Term Expires March 1999

TOWN CLERK

Arlene W. Johnson	Term Expires March 1999
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DEPUTY TOWN CLERK

Judy C. Pease

TOWN TREASURER

Joseph A. Knox	Term Expires March 1999
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DEPUTY TOWN TREASURER

Marcia J. Severance

TAX COLLECTOR

Jane St. Pierre	Term Expires March 1999
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DEPUTY TAX COLLECTOR

Gloria McGillicuddy

ADMINISTRATIVE ASSISTANT

Susan De Marco

OFFICE STAFF

Julie A. Roy	Bookkeeper
Marcia J. Severance	Property Records
Judith H. Lounsbury	Staff Secretary

MODERATOR

Robert A. Johnson	Term Expires March 1998
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SUPERVISOR OF CHECKLIST

Judith W. Gammon	Term Expires March 1998
Phyllis L. Reese	Term Expires March 2000
Helen B. Johnson	Term Expires March 2002

TRUSTEES OF TRUST FUNDS

Russell C. Eldridge	Term Expires March 1997
Andreas M. Turner	Term Expires March 1998
Joann W. Bailey	Term Expires March 1999

CEMETERY TRUSTEE

George E. Reese	Term Expires March 1997
Nancy R. Boyd	Term Expires March 1998
Andreas M. Turner	Term Expires March 1999

ELECTED PLANNING BOARD

Scott P. Martin, Chaiman	Term Expires March 1999
Eleanor T. Pinkham, Vice Chair	Term Expires March 1997
John H. Jacobsmeyer, Jr. , Resigned	Term Expires March 1997
George W. Carr	Term Expires March 1998
Russell C. Eldridge	Term Expires March 1998
Carol L. Deveau	Term Expires March 1999

SECRETARY

Linda Smith

STRAFFORD REGIONAL PLANNING COMMISSION

Scott P. Martin	Term Expires March 1998
Normand Legere, Resigned	Term Expires March 1998

BOARD OF ADJUSTMENT

Bruce Farr, Chairman	Term Expires March 1999
George Rogers, Vice Chair	Term Expires March 1997
Jean W. Lane	Term Expires March 1997
Linda Smith	Term Expires March 1997
Thomas Lavigne	Term Expires March 1999

ALTERNATES

Everett Heald	Term Expires March 1997
Robert Robertson	Term Expires March 1997

SECRETARY

Linda Smith

BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER

David Hickey, P.E.

HEALTH OFFICER

P. Donald Arsenault

TOWN HISTORIAN

Joann Bailey

LAMPREY REGIONAL COOPERATIVE

John H. Jacobsmeyer, Jr.

RURAL DISTRICT HEALTH COUNCIL

Fern Eldridge	Term Expires March 1999
Charlotte Klaubert	Term Expires March 1999

EMERGENCY MANAGEMENT

Robert Young, Director	Term Expires March 1997
Michael D'Alessandro, Assistant	Term Expires March 1997
Harry Ring, Assistant	Term Expires March 1997

POLICE COMMISSION

Preston Stevenson	Term Expires March 1997
W. Edward Bryant, Jr.	Term Expires March 1998
Louis St. Pierre	Term Expires March 1999

POLICE DEPARTMENT

Michael D'Alessandro, Chief - Full Time	Term Expires March 1997
Sergeant Ross Oberlin - Full Time	Term Expires March 1997
Corporal Charles Hillner - Full Time	Term Expires March 1997
Patrolman William Neenan - Full Time	Term Expires March 1997
Sergeant Herbert Rich - Part Time	Term Expires March 1997
Patrolman Catherine Hillner - Part Time	Term Expires March 1997
Patrolman Kenneth Martin - Part Time	Term Expires March 1997
Patrolman Norman Hobbs - Part Time	Term Expires March 1997
Patrolman Micheal Dempsey, Resigned	Term Expires March 1997

POLICE DEPARTMENT ADMINISTRATIVE ASSISTANT

Marylou Tuttle

ANIMAL CONTROL OFFICER

Herbert W. Rich, Jr.	Term Expires March 1997
Melissa Trembley, Assistant	Term Expires March 1997

FIRE DEPARTMENT

Charles S. Bailey, Chief - Appointed	
Fred K. Bassett, Assistant Chief - Appointed	
Company 1	Company 2
George Ashford Captain	Michael Hoisington Captain
Kevin Madison Lieutenant	Vince Bane Lieutenant
William Jeffrey Lieutenant	Steve Tumas Lieutenant

FOREST FIRE WARDEN

Charles S. Bailey

BUDGET COMMITTEE

Daniel McNally, Chairman	Term Expires March 1997
Catherine A. Hillner, Vice Chair	Term Expires March 1998
Robert Bailey	Term Expires March 1997
Betsy Chadwick	Term Expires March 1997
Nelson Heroux, Resigned	Term Expires March 1997
Jean W. Lane	Term Expires March 1998
Betsy A. Colburn, Resigned	Term Expires March 1998
Phyllis Crowther	Term Expires March 1998
Judy Pease	Term Expires March 1999
Fern Eldridge	Term Expires March 1999
Mark Edwards	Term Expires March 1999
Peter Stimmell	Term Expires March 1999

RECYCLING COMMITTEE

Robert Clark, Chairman	Term Expires March 1999
Margaret Walker	Term Expires March 1998
Fred Walker	Term Expires March 1998
Wini Young	Term Expires March 1998
Chris Kofer	Term Expires March 1999
Thomas Dole	Term Expires March 1999
John H. Jacobsmeyer, Jr	Term Expires March 1999
Dennis Gagnon	Term Expires March 1999
Viena Dow	Term Expires March 1999
Phil Gelinas	Term Expires March 1999

RESCUE SQUAD

Deborah Lussier, Captain
Michael Chandler, Operations Lieutenant
Suzanne Morales, Training Lieutenant

ROAD AGENT

James D. Willson	Term Expires March 1997
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NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Mark McKenzie, Chairman - Resigned	Term Expires March 1997
Andreas Turner, Secretary	Term Expires March 1997
Andrew John Lane	Term Expires March 1997
Robert Bailey	Term Expires March 1997
Bruce Hodgdon	Term Expires March 1997
Paul Belliveau	Term Expires March 1997

HUMAN SERVICES DIRECTOR

Pamela P. Wentworth	Term Expires March 1997
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CONSERVATION COMMISSION

Arthur Slade, Chairman	Term Expires March 1998
Patrick Bell, Vice Chair	Term Expires March 1999
John Rule	Term Expires March 1997
Stanley Somers	Term Expires March 1997
Nancy Voorhis	Term Expires March 1999
Winifred Young	Term Expires March 1999
Charles Therriault	Term Expires March 1999

ALTERNATES

Scott Martin	Term Expires March 1997
Stephanie Therriault	Term Expires March 1997
Mark McKenzie, Resigned	Term Expires March 1997

RECREATION COMMISSION

David Ruth, Chaiman	Term Expires March 1997
Suzanne Morales	Term Expires March 1997
Debra Giolito	Term Expires March 1997
Jane Martin	Term Expires March 1998
Grace Levergood	Term Expires March 1999

LIBRARY TRUSTEES

Nathalie Wall, Chairperson	Term Expires March 1999
Jane Martin	Term Expires March 1997
Kate LeBlanc	Term Expires March 1998

ROUTE 4 (FIRST NH TURNPIKE) COMMITTEE

Richard Blackburn	Term Expires March 1997
Russell Eldridge	Term Expires March 1997
Jeff Lalish	Term Expires March 1997
Andrew John Lane	Term Expires March 1997
Catherine McNally	Term Expires March 1997
Robert Clark	Term Expires March 1997
Thomas Chase	Term Expires March 1997
Scott Martin	Term Expires March 1997
Ellis Ring	Term Expires March 1997
George Rogers	Term Expires March 1997

ECONOMIC DEVELOPMENT COMMITTEE

William Bushnell	Robert E. Bailey
Fern Eldridge	Donald Daugherty
Robert Madison	John Zarnowski
Douglas Briggs	

225TH ANNIVERSARY COMMITTEE

Althea "Bunny" Behm
Marion Knox
Joseph Knox
Richard Blackburn
James Boyd

Allison Herk
Polly Pinkham
Bernard Lee Mason
Lisa Caron
Priscilla Turner

Russell Eldridge

NORTHWOOD REPRESENTATIVE TO NORTHWOOD MEADOWS STATE PARK

Joann Bailey

RESULTS OF TOWN ELECTION

March 12, 1996

Selectman (3 Years)

* Virginia "Ginger" Dole 329
James A. Hadley 169

Police Commission (3 Years)

* Louis St. Pierre 451

Tax Collector (3 Years)

* Jane St. Pierre 155
Claire M. Kent 135
Linda Gardner 104
Betsy Ann Colburn 90
Marjorie A. Witham 33

Budget Committee (3 Years)

Vote for four
* Peter A. Stimmell 374
* Judy C. Pease 367
* Fern D. Eldridge 338
* Mark L. Edwards 260
Betsy Ann Colburn 247

Town Clerk (3 Years)

* Arlene W. Johnson 519

Budget Committee (2 Years)

* Phyllis R. Crowther 220
Sheryl Hoisington 209

Treasurer (3 Years)

* Joseph A. Knox 465

Library Trustee (1 Year)

* Jane Martin 321
Norma H. Heroux 132

Planning Board (3 Years)

Vote for two
* Scott P. Martin 366
* Carol Deveau 354

Library Trustee (3 Years)

* Nathalie Wall 467

Cemetery Trustee (3 Years)

* Andreas M. Turner 472

Moderator (2 Years)

* Robert A. Johnson 461

Road Agent (1Year)

* James D. Wilson 480

Trustee of Trust Funds (3 Years)

* Joanne W. Bailey 464

Supervisor of the Checklist (6 Years)

* Helen B. Johnson 504

RESULTS OF TOWN ELECTION

March 12, 1996

1. Are you in favor of adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Northwood Ordinances as follows:

Driveway Regulations; to include General Provisions, General Requirements and Design Standards; and Administrative Procedures? DEFEATED (236 Yes / *251 No)

2. Are you in favor of adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Northwood Ordinances as follows:

addition to Article III, N of Northwood Ordinances to add procedure for the simplified adoption of updates or revisions to the B.O.C.A. National Building Code in accordance with NH RSA 674:52, VI, (a) (b) (c)? PASSED (*307 Yes / 181 No)

3. Are you in favor of adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Northwood Ordinances as follows:

Amendment to The Northwood Zoning as follows:

DELETE the following: Article III. A.1, Article III.A.2 as these standards relate to subdivision regulations, not zoning; Article IIIA.11.f.4, Article III.A.12.8 and Article III.J.10 as those are duplicate standard; Article VI as this amendment procedures for ordinance changes are specified by statute. MOVE the following to Northwood Zoning Ordinance: Article III.A, sections 3 - 12; Article III.B; Article III.C, sections 1 & 2; Article III.J.; Article III.M.; Article V. COPY the following to Northwood Zoning Ordinance: Article I.; Article IV.; Article VII.; Article VIII.; Article IX.; Article X. MAKE THE FOLLOWING CHANGES TO TEXT in Zoning Ordinance only: Article I, Preamble to update the statutory reference to RSA 674:16. Article III.A.12.4: 12.4 Zone Regulations: remove reference to two zoning districts as no such districts exist in Northwood. PASSED (*283 Yes / 178 No)

4. Are you in favor of rescinding Article II, Section B.4 to NH RSA 149-E: 3-c&d, relative to expanding and/or converting usage from seasonal to year round, and selling of waterfront property? PASSED (*293 Yes / 200 No)

5. Are you in favor of adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Northwood Ordinances as follows:

Adoption of the National Electrical Code (NFPA) 1993? PASSED (* 293 Yes / 186 No)

ANNUAL TOWN MEETING OF NORTHWOOD

March 16, 1996

Moderator Robert A. Johnson called the meeting to order at 9:10 A.M. at Coe Brown Academy in the Gerrish Gymnasium.

The 225th Anniversary Committee announced that they have cook books, sweat shirts and commemorative tee shirts for sale as fund raisers for this event.

The Moderator reminded those present that all are welcome here, but only registered voters may vote and cards are issued to them for this purpose. He opened by reading the warrant. John Lane moved to dispense with reading the entire warrant at this time as each article will be read as acted upon. David Behm seconded and motion approved unanimously.

Next, the Town Clerk was recognized and she called Marion Knox to the front. Marion has been the Administrative Assistant to the Selectmen of Northwood for twenty-two years and just recently retired. In recognition of her long and outstanding service to our Town, she was presented a certificate and a bouquet of flowers from her fellow Town Office employees. She received a standing ovation from the audience, which was well deserved. She will be sorely missed.

ART. 1: Selectman, Douglas Peterson moved that the Town authorize the Northwood Conservation Commission to retain the unexpended portion (\$1144.00) of it's 1995 appropriation, said funds to be placed in the Northwood Conservation Commission Fund in accordance with RSA 36 A:5. Joann Bailey seconded. Nancy Voorhis explained that it puts money away for potential purchase of a piece of land in the future. Mr. Holmes warns that every committee will want to put money aside like this. After a discussion of the amount that may actually be unexpended, Nancy Voorhis amends the article to delete the dollar amount. Ben Edwards seconded. The amendment passed by a voice vote. Then the main motion as amended passed by a show of hands 89 YES 21 NO.

ART. 2: Richard Corning moved that the Town raise and appropriate the sum of \$1.00 from the Special Ambulance Fund (previously established) revenue balance, to be added to the Ambulance Capital reserve Fund (previously established) held by the Trustees of the Trust Funds. Marcia Tasker seconded. The motion passed by unanimous voice vote.

ART. 3: Douglas Peterson moved that the Town authorize the Cemetery Trustees to straighten out the lot markers and monuments, if necessary, to agree with the registered plan of the new section of Fairview Cemetery. This section has not been managed in the past. Selectman, Richard Lewis seconded. The motion passed by a voice vote.

ART. 4: Selectperson, Virginia Dole moved that the Town create an expendable general trust fund under the provisions of RGA31:19A, to receive fees and revenues from recycling operations for the Town, to be known as the Recycling Center Expendable Trust Fund, for the purpose of improvement or maintenance of the recycling facility. The Selectmen will be named the agents to expend these funds following a public hearing. The Trustees of the Trust Funds will oversee the receipts and disbursement of these funds. Jean Lane seconded. Ms. Dole explains the difference between an expendable fund and a Capital Reserve Fund. The first can be spent by the Selectmen after a public hearing, the second requires action at the Town Meeting. Douglas Sargent feels we should keep the fees in there as fees are what we pay and revenues come from the sale of recyclables. Winifred Young amends the motion to omit the word fees. Jean Lane seconded. Amendment passed by a show of hands, 58 YES 53 NO. Then followed further discussion. Sue Robertson feels we need the income in the general fund for wages etc. Mrs. Young says that is why she struck the word fees and left only revenues for improvements needed in the future. The motion was defeated by a show of hands, 36 YES 78 NO.

Mrs. Bailey asks to speak briefly before we go on to the next article. She spoke concerning Senate Bill 2 and how, if adopted in our Town in the future, it would mean we would never be together like this again. She warned us to think long and hard before ever choosing this option.

ART. 5: V. Dole moved to indefinitely postpone any action on this article. W. E. Bryant Jr. seconded. Mr. Jacobsmeyer explained that the Lamprey facility is waiting for a right of way to their new facility and some legalities about borrowing, so at this time not enough is known to make good decisions. The motion to postpone is passed by a show of hands, 86 YES 17 NO.

ART. 6: Mr. Peterson moved that the Town raise and appropriate the sum of \$112,000.00 for the purpose of purchasing a new ambulance, which will replace the existing ambulance, and to withdraw the sum of \$84,879.00 from the Ambulance Capital Reserve Fund and the sum of \$27,021.00 from the Special Ambulance Replacement Fund, held by the Town Treasurer for this purpose. Marcia Tasker seconded. Richard Corning moves to amend the motion to change the \$112,000.00 to \$110,359.00 and to change the amount coming from the Special Ambulance Replacement Fund to \$25,380.00. Mr. Stevenson seconded. Then Mr. Corning explained that none of this comes from taxation. Ambulance charges collected during the years go into this fund. The old ambulance will be turned in on trade. The amendment passed by unanimous voice vote. Then the main motion as amended passed by voice vote.

ART. 7: Daniel McNally moved that the Town raise and appropriate the sum of \$1,340,920.00. Mr. Lewis seconded. Mr. Peterson amends the motion to delete the phrase (general municipal operations) and to replace it with the phrase, which represents the operating budget. Mr. Lewis seconded. The motion to amend passed by a voice vote. Mr. Holmes asks why the amount of uncollected taxes isn't presented more plainly in the Town Report. Betsy Chadwick asks what percent increase this is in our Town budget. The answer was 9%. Mrs. Sommers asks if we could have more volunteering to help cut our taxes. The motion as amended passed by a show of hands, 95 YES 27 NO.

ART. 8: Douglas Sargent moved that the Town raise and appropriate the sum of \$37,450.00 for the second and final contract year payment for the reassessing of all town properties. The reassessment will be used for the Fall of 1996 tax bills. Mr. Lewis seconded. The motion passed by a voice vote.

ART. 9: Douglas Sargent moved that the Town raise and appropriate the sum of \$29,501.00 for the second and final contract year payment for the computerizing of Tax Maps for the Town. The Tax Maps will be completed in May 1996. Mr. Peterson seconded. The motion passed by a voice vote, but was questioned, so the motion passed by a show of hands, 95 YES 16 NO.

ART. 10: Jean Lane moved that the Town raise and appropriate the sum of \$24,000.00 for a new police cruiser. The sum of \$11,400.00 is to be withdrawn from the Highway Safety Equipment Capital Reserve Fund and the balance of \$12,600.00 to be raised by taxation. Mr. Bryant seconded. Mr. Stevenson explained that our 1993 cruiser has 138,000 miles and the 1994 has 55,000. We will be selling the 1990 cruiser. Jean Lane rephrased her original motion to read after the amount of \$24,000.00 for a new police cruiser and authorize the withdrawal of the sum of \$11,400.00 from the Highway Safety Equipment Capital Reserve Fund created for that purpose, the balance of \$12,600.00 to come from general taxation. Mr. Stevenson seconded. Rebecca Lovely asked what we will do with the 1993 cruiser. The answer was that it will be used for going to court and for a reserve. The motion passed by a ballot vote, 58 YES 65 NO.

Selectman, Douglas Peterson announced the replacement for Administrative Assistant is to be Susan DeMarco of Hampton. She has a Masters Degree from U.N.H. and has been a Parks and Recreation Director. He then introduced her to the audience and invited everyone to speak to her during our lunch break, which followed.

Moderator Johnson called the meeting back to order at 1:00 P.M. Helen B. Johnson asked to speak for a moment and called our attention to the nice article and picture of our Moderator that was taken at the school meeting. Mr. Johnson has been the Moderator for 58 years!!!

ART. 11: Mr. Lewis moved that the Town raise and appropriate the sum of \$42,900.00. Mr. Stevenson seconded. Then Mr. Lewis amended it to read that the Town raise and appropriate the sum of \$42,900.00 for a new highway truck and authorize the withdrawal of the sum of \$37,000.00 from the Highway Equipment Capital Reserve Fund (truck) created for that purpose. The balance of \$5,900.00 to come from trade-in of the present vehicle, which is hereby authorized. The Moderator accepted that as the main motion, as it was just a rewording to make it technically correct. Road Agent, James Wilson Explained that it will be a 350 Ford Truck with a plow and sander. The motion passed by a voice vote.

ART. 12: Mr. Peterson moved that the Town raise and appropriate the sum of \$32,900.00 for computer software and upgrading of computer equipment. Mr. Lewis seconded. Mrs. Bennett asked for an explanation. Our present system cannot keep up with our present requirements. Robert Young amends the article to change the amount to 28,000.00. Mr. Peterson seconds. Amendment passed by a voice vote. Then main motion as amended passed by a voice vote.

There was a break in the action while Selectman, Richard Lewis, presented a certificate of appreciation to retiring Selectman Robert E. Young. He had served from 1989 to 1992 and then came back to fill a vacancy from 1994 to 1996. There was a hearty round of applause.

ART. 13: Mr. Bryant moved that the Town raise and appropriate the sum of \$100,000.00 for the reconstruction of Tasker Hill Road plans purchased in 1994. Mr. Peterson seconded. Mark MacKenzie stated that we did a \$10,000.00 survey two years ago. Strafford has redone their section. Rocks are coming up in our section. There are 4 homes and the entrance to a subdivision on this road in Northwood. It is only one car wide and too narrow for the school bus. The motion was defeated by a ballot vote, 32 YES 87 NO.

ART. 14: Mr. Peterson moved that the Town raise and appropriate the sum of \$40,000.00 for the purpose of constructing at the Reclamation and Disposal area, a salt shed to be used by the Highway Department. N.H. Regulations require enclosure of such materials and the State will be enforcing this law in the future. Mr. Lewis seconded. Marcia Tasker asks if the State will reimburse us. Mr. Behm says it looks like an unfunded mandate. Penalties are not known now. Mr. Young says we may be responsible now for salt leaking into the State Park. Many spoke pro and con about the location, about what the building will be like and how used. The size will be 30'X60' with 5 bays. The motion passed by a show of hands, 60 YES 51 NO.

ART. 15: Mr. Peterson moved that the Town raise and appropriate the sum of \$5,000.00 for the purpose of repairing the bath house at Northwood Lake Beach. Mr. Lewis seconded. Norma Legere of the Recreation Committee amended the motion to read \$3,600.00 to change its use to a changing house and to a secure storage area. Mr. Bryant seconded. Another bath house facility would not be allowed there and other alternatives would be to repair the roof only or to take it down completely at a cost of \$2,000.00. The amendment passed by a show of hands, 10 YES 0 NO.

Then Doug Sargent amended the amount to \$2,000.00 to abolish the building. Jeff Ross seconded. Betsy Chadwick feels it would be better to spend \$3,600.00 and have something than to spend \$2,000.00 and have nothing. Mr. Holmes feels that once the building is gone we could never build again. This amendment failed by a show of hands, 37 YES 63 NO. Next the main motion as first amended passed by a voice vote.

ART. 16: Mr. Lewis moved that the Town raise and appropriate the sum of \$7,500.00 for the purpose of improving the entrance to the Reclamation and Disposal area and provide an area for an information center to be established in memory of Ann Strout. Mr. Peterson seconded. Joann Bailey explained the plans for a memorial information booth off the Dump road. Mr. Eldridge asked if part of this money would be used to widen the present dump road, and the answer was yes. Virginia Dole suggests this would be phase one of future development back of the present dump area. The motion passed by a show of hands, 63 YES 40 NO.

ART. 17: Virginia Dole moved that the Town raise and appropriate the sum of \$5,000.00 for the 225th Anniversary Steering Committee. The money is to be used for retaining participants for the August 1998 celebration. Mr. Lewis seconded. The motion passed by a voice vote.

ART. 18: Andreas Turner moved that the Town raise and appropriate the sum of \$4,000.00 for the purpose of bringing Section D in Pine Grove Cemetery up to grade, so that approximately 300 grave sites will be salable. Robert Robertson seconded. The motion passed by a voice vote.

ART. 19: Mr. Peterson moved that the Town raise and appropriate the sum of \$6,000.00 be added to the previously established Highway Equipment Capital Reserve Fund (truck) held by the Trustees of Trust Funds. Mr. Lewis seconded. This motion passed by a show of hands, 71 YES 27 NO.

ART. 20: Mr. Lewis moved that the Town raise and appropriate the sum of \$20,000.00 to be added to the previously established Chesley Library Expansion Capital Reserve Fund, held by the Trustees of Trust Funds. Mr. Peterson seconded. Library Trustee, Karen LeBlanc explained that there are Federal Library Funds available for matching funds, but we have to have a minimum of \$40,000.00. We already have \$20,000.00 put aside from last year. The money will be used to renovate the basement area making it handicapped accessible, adding a bathroom and making a room for community use. This amount will cover all costs except the furnishings. The motion passed by a show of hands, 67 YES 23 NO.

ART. 21: Mr. Lewis moved that the Town raise and appropriate the sum of \$10,000.00 to be added to the previously established Highway Safety Capital Reserve Fund (cruiser) held by the Trustees of Trust Funds. Ms. Dole seconded. The motion passed by a show of hands, 51 YES 38 NO.

ART. 22: Moderator Robert A. Johnson expressed his appreciation to the audience for their exceptional cooperation during this year's annual meeting. Mr. George moved to adjourn and Mr. Corning seconded. MEETING ADJOURNED AT 3:00 P.M..

Respectfully submitted,

Arlene Johnson,
Town Clerk

STATE OF NEW HAMPSHIRE

The polls will be open from 8:00 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 11th day of March, next, at eight of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

Given under our hands and seal this 11th day of February in the year of our Lord nineteen hundred and ninety-seven.

Douglas E. Peterson
Richard G. Hill
Virginia A. Cole

Selectmen
of
Northwood, New Hampshire

A. TRUE COPY OF WARRANT: ATTEST

Douglas E. Peterson
Richard G. Hill
Virginia A. Cole

Selectmen
of
Northwood, New Hampshire

Absentee Ballots will be opened at 2:00 P.M.

1997 TOWN WARRANT

STATE OF NEW HAMPSHIRE

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 15th day of March next at nine o'clock in the forenoon to act on the following subjects:

1. To see if the Town will vote to authorize the Selectmen to enter into a Lease/Purchase agreement in the amount of \$215,000. for the purpose of leasing/purchasing a new fire truck (pumper) and to raise and appropriate the sum of \$43,000., the first year's payment, for this purpose. The truck is to be purchased under a lease/purchase agreement with payments of \$43,000. to be made for 4 additional years as follows: 1998, 1999, 2000, 2001; and bringing the total cost of the truck to \$215,000. (TWO-THIRDS BALLOT VOTE REQUIRED)

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

2. To see if the Town will vote to raise and appropriate the sum of \$6,000. to be added to the previously established Highway Equipment Capital Reserve Fund (truck) held by the Trustees of the Trust Funds. (MAJORITY VOTE REQUIRED)

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

3. To see if the Town will vote to raise and appropriate the sum of \$10,000. to be added to the previously established Highway Safety Equipment Capital Reserve Fund (cruiser) held by the Trustees of the Trust Funds. (MAJORITY VOTE REQUIRED)

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

4. To see if the Town will vote to raise and appropriate the sum of \$42,643.88 to renovate the Chesley Memorial Library Basement and authorize the withdrawal of \$42,643.88 from the Chesley Memorial Library Basement Renovation Capital Reserve Fund created for that purpose. (MAJORITY VOTE REQUIRED)

RECOMMENDED BY LIBRARY TRUSTEES; RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

5. To see if the Town will vote to raise and appropriate the additional sum of \$20,000. for completion of basement renovation improvements to the Chesley Memorial Library. (MAJORITY VOTE REQUIRED)

RECOMMENDED BY BOARD OF SELECTMEN; NOT RECOMMENDED BY BUDGET COMMITTEE

6. To see if the Town will vote to raise and appropriate the sum of \$850. for the purpose of rebinding another book of the Town's Vital Records, 1918-1928. (MAJORITY VOTE REQUIRED)

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

7. To see if the Town of Northwood will vote to raise and appropriate the sum of \$25,480. from the Special Ambulance Replacement Fund (previously established) revenue balance, to be added to the Ambulance Capital Reserve Fund (previously established) held by the Trustees of the Trust Funds. This amount represents the money received from billings in the fiscal year 1996. **(MAJORITY VOTE REQUIRED)**

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

8. Shall we modify the elderly exemptions from property tax in the Town of Northwood, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$25,000.; for a person 75 years up to 80 years, \$35,000; for a person 80 years of age or older, \$45,000. To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$18,500 or, if married, a combined net income of less than \$26,500.; and own assets not in excess of \$35,000 excluding the person's residence.

(MAJORITY BALLOT VOTE REQUIRED)

9. To see if the Town will vote to raise and appropriate the sum of \$1,356,779. which represents the operating budget. Said sum does not include special or individual articles addressed.

(MAJORITY VOTE REQUIRED)

10. To see if the Town will vote to raise and appropriate the sum of \$5,000. for a feasibility study for Gulf Road as it pertains to creating an additional access. **(MAJORITY VOTE REQUIRED)**

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

11. To see if the Town will vote to raise and appropriate the sum of \$3,500. for the upgrade of the Police Department's computer system. The current computer system does not have the capability to utilize software now being used by the State of NH. **(MAJORITY VOTE REQUIRED)**

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

12. To see if the Town will vote to raise and appropriate the sum of \$3,500. for a voting tabulator and associated costs. **(MAJORITY VOTE REQUIRED)**

RECOMMENDED BY BOARD OF SELECTMEN; NOT RECOMMENDED BY BUDGET COMMITTEE

13. To see if the Town will vote to raise and appropriate the sum of \$5,000. for the 225th Steering Committee. **(MAJORITY VOTE REQUIRED)**

RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

14. To see if the Town will vote to raise and appropriate, from surplus in the year ending December 31, 1996, the sum of \$300.00 from the sale of cemetery lots (#323, 298, 299) in the year 1996, to be added to the Cemetery Improvement Expendable Trust Fund previously established. (MAJORITY VOTE REQUIRED)
RECOMMENDED BY BOARD SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

15. To see if the Town will vote to adopt the provisions of RSA 202-A:4-d authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that acceptance of personal property by the library trustees shall not be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such property. (MAJORITY VOTE REQUIRED)

16. To see if the Town will establish a trust in memory of Elizabeth L. Stimmell, who died in 1995 and served the Town of Northwood as librarian and library trustee. The Elizabeth Stimmell Book Fund Trust is to begin with \$312. donated by her friends, and \$800. from part of the proceeds of the 1995 & 1996 Northwood Community Crafts Fairs, which were dedicated to Elizabeth. The Trust would be managed by the Trustees of the Trust Funds and for the first five years, beginning with 1996, yearly interest is to accumulate and is to be added to the principal. Beginning with the sixth year, the annual interest income is to be paid to the library trustees. The library trustees may apply any unexpended balance of interest income to the principal of the trust. (MAJORITY VOTE REQUIRED)
RECOMMENDED BY LIBRARY TRUSTEES AND BUDGET COMMITTEE

17. To see if the Town will vote to allow the Board of Selectmen to enter into a lease agreement, or sale, of a certain parcel of land located on First NH Turnpike and described as map # 217, lot # 046 for the sole purpose of relocating the existing Post Office. (MAJORITY VOTE REQUIRED)
RECOMMENDED BY BOARD OF SELECTMEN

18. To see if the Town of Northwood will allow the Northwood Teen Center, a non-profit organization, to lease the so called "Tom Gardner House" owned by the Town and located on the South side of the First New Hampshire Turnpike near the site of the town recycling center and salt shed. Said lease will be for \$1.00 a year and will continue at the discretion of both the Northwood Teen Center and Northwood Board of Selectmen. Said lease may be terminated by either party following a public hearing. The Northwood Teen Center will assume the responsibility for insuring, refurbishing, and maintaining the building, including utilities, for use as a Teen Center, educational facility, Community Center and/or other purpose which will benefit the citizens of Northwood. (MAJORITY VOTE REQUIRED)
RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

19. To see if the Town, for consideration of \$1.00, will authorize the exchange of the Ridge District Fire Station on First NH Turnpike (map 221, lot 44) for School District Property also located on First NH Turnpike (map 221, lot 42) and consisting of 2.7 acres and located just east of the Ridge Cemetary. The purpose of this transaction is to establish a site for the future construction of an Emergency Services Building that will house the Police Department, Fire Department, Rescue Squad and Emergency Management. This is part of an effort at long term planning. The exchange will not occur, and the Fire Department will remain at the current Ridge Station, until the new facility is approved by the citizens and built. Both this article and the corresponding article on the School District Warrant must be approved for this transaction to take place. (MAJORITY VOTE REQUIRED)
RECOMMENDED BY BOARD OF SELECTMEN; RECOMMENDED BY BUDGET COMMITTEE

20. To see if the town will vote to raise and appropriate the sum of \$2,500 to be used by the Northwood Lake Watershed Association in the treatment of Northwood Lake to control the milfoil problem. (MAJORITY VOTE REQUIRED)
SUBMITTED BY PETITION UNDER RSA 39:3
RECOMMENDED BY BOARD OF SELECTMEN; NOT RECOMMENDED BY BUDGET COMMITTEE

21. To see if the Town of Northwood will vote to authorize the Board of Selectmen to appoint a police study committee to determine the advantages and/or disadvantages of dissolving the Northwood Police Commission? (MAJORITY VOTE REQUIRED)
SUBMITTED BY PETITION UNDER RSA 39:3

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

Given under our hands and seal this 11th day of February in the year of our Lord nineteen hundred and ninety-seven.

Douglas Peterson
Edward J. Lewis
Virginia P. Dole

Selectmen
of
Northwood, New Hampshire

A TRUE COPY OF WARRANT: ATTEST

Douglas Peterson
Edward J. Lewis
Virginia P. Dole

Selectmen
of
Northwood, New Hampshire

NOTES

BUDGET OF THE TOWN OF NORTHWOOD

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1997 to December 31, 1997

APPROPRIATIONS

	Appropriations 1996	Expended 1996	Selectmen's Budget 1997	Budget Committee Recommended 1997	Difference
<u>EXECUTIVE</u>					
Board of Selectmen					
Selectmen's Salary	7000	7083	7000	7000	
Social Security	434	403	434	434	
Medicare	102	94	102	102	
Training / Conferences	100	0	100	100	
Travel	100	0	100	100	
Totals	7736	7580	7736	7736	
Administrative Assistant					
Admin. Assistant Salary	27000	14629	35550	33798	-1752
Health & Dental Ins.	3773	536	800	800	
Life Insurance	36	0	36	36	
Social Security	1674	639	2204	2096	-108
Medicare	392	149	516	490	-26
Retirement	675	160	888	845	-43
Training / Conferences	200	135	200	200	
Travel	250	154	200	200	
Totals	34000	16402	40394	38465	-1929
Moderator					
Moderator Salary	339	160	204	204	
Social Security	21	0	13	13	
Medicare	5	0	3	3	
Totals	365	160	220	220	
Executive Office Functions					
Staff Salary	29648	26519	17490	17490	

Health & Dental Ins.	6439	6657	3790	3790
Exec. Office Consultant	11000	4474	500	500
Life Insurance	80	66	36	36
Social Security	1838	1310	1075	1075
Consultant Social Security	682	212	31	31
Medicare	430	306	254	254
Consultant Medicare	159	50	8	8
Retirement	742	410	438	438
Contracted Services	4665	2988	4100	4100
Telephone	3500	3313	3300	3300
Printing / Notices	4500	5351	5000	5000
Dues	1250	1188	1250	1250
Office Supplies	1800	2570	2200	2200
Postage	1300	1008	1100	1100
Maintenance & Repair	5393	4894	5000	5000
Books & Periodicals	550	781	550	550
Miscellaneous	350	126	350	350
Route 4 Impact Committee	0	0	0	0
Economic Develop. Comma.	200	0	1	1
Executive Office Training	---	---	200	200
Totals	74762	62223	46673	46673
TOTALS EXECUTIVE	116827	86205	95023	93094

<u>ELECTION, REGISTRATION</u>				
Town Clerk				
Town Clerk Salary	9128	9150	9128	9128
Deputy Town Clerk Salary	1000	1073	1100	1100
Social Security	634	536	635	635
Medicare	149	127	149	149
Contracted Services	1391	1510	1860	1860
Telephone	500	544	400	400
Dues	20	20	20	20

Office Supplies	250	154	250	250	250
Postage	300	269	365	365	365
Maintenance & Repair	1	410	75	75	75
Books & Periodicals	50	0	50	50	50
Training / Conference	250	110	250	250	250
Travel	250	279	250	250	250
Totals	13925	14182	14532	14532	14532
Voter Registration					
Supervisor Salary	1665	1271	870	870	870
Clerk Salary	1589	397	800	800	800
Social Security	202	95	104	104	104
Medicare	47	21	25	25	25
Printing	30	63	60	60	60
Office Supplies	230	73	45	45	45
Postage	40	14	17	17	17
Totals	3803	1934	1921	1921	1921
Election Administration					
Clerks & Counters	1568	1255	400	400	400
Town Clerk Vital Stats	100	0	100	100	100
Social Security	97	90	33	33	33
Medicare	23	23	8	8	8
Printing	300	464	300	300	300
Totals	2088	1832	841	841	841
TOTAL ELECTION,REGISTRATION	19814	17948	17294	17294	17294

<u>FINANCIAL ADMINISTRATION</u>					
Bookkeeper					
Salary	25465	25491	26834	26834	
Substitute	100	0	100	100	
Health & Dental	4016	5102	4648	4648	
Life Insurance	40	36	36	36	
Social Security	1585	3411	1670	1670	
Medicare	371	1110	391	391	
Retirement	621	645	671	671	
Tuition Reimbursement	100	0	100	100	
Dues	0	0	25	25	
Office Supplies	800	923	900	900	
Postage	700	596	600	600	
Training / Conference	250	195	250	250	
Travel	100	24	50	50	
Totals	34148	37533	36275	36275	
Auditors					
Auditing Services	7400	7840	7000	7000	
Assessing					
Clerk Salary	12151	12404	12805	12805	
Social Security	753	676	794	794	
Medicare	177	158	186	186	
Appraiser	8500	12285	6500	6500	
Street Numbering	0	0	0	0	
Registry of Deeds	1000	1094	1000	1000	
Tax Maps	0	0	0	0	
Town Road Research	1	0	0	0	
Dues	0	20	20	20	
Office Supplies	20	0	20	20	
Totals	22602	26637	21325	21325	
Tax Collector					

Tax Collector Salary	13500	13892	13500	13500
Deputy Tax Collector Salary	3155	711	1693	1693
Social Security	1033	801	942	942
Medicare	241	188	221	221
Current Use Fees	100	0	50	50
Tax Liens	1000	606	1100	1100
Telephone	600	900	750	750
Printing	600	1617	750	750
Dues	15	20	25	25
Office Supplies	200	648	500	500
Postage	3100	3575	3500	3500
Training / Conference	600	890	800	800
Travel	300	379	300	300
Totals	24444	24227	24131	24131
Treasurer				
Treasurer Salary	3400	3460	3400	3400
Deputy Treasurer Salary	150	191	200	200
Social Security	220	180	225	225
Medicare	51	39	50	50
Dues	25	25	25	25
Office Supplies	50	57	50	50
Training / Conference	75	30	75	75
Travel	300	170	300	300
Totals	4271	4152	4325	4325
Trustees of Trust Funds				
Secretary Salary	100	34	100	100
Trustees Salary	500	500	500	500
Recording Secretary	50	50	50	50
Social Security	40	2	40	40
Medicare	9	1	9	9
Auditing Services	150	0	150	150

Office Supplies	25	10	25	25	
Training / Conferences	50	0	50	50	
Totals	924	597	924	924	
Budget Committee					
Secretary Salary	950	1023	978	1000	+22
Social Security	59	56	61	62	+1
Medicare	14	13	15	16	+1
Printing	73	88	73	73	
Office Supplies	30	27	30	30	
Postage	200	177	200	200	
Training / Conference	0	0	100	100	
Totals	1326	1384	1457	1481	
TOTAL	95115	102370	95437	95461	+24
FINANCIAL ADMINISTRATION					

<u>LEGAL</u>					
Legal Services	19000	12097	18000	14999	-3001
Claims / Judgments	0	0	1	1	
Totals	19000	12097	18001	15000	-3001

<u>PERSONNEL ADMINISTRATION</u>					
Unemployment	2370	1916	2000	2000	
Worker's Compensation	34000	29691	40000	40000	
Health Insurance / Reimb.	0	0	0	0	
Retirement Maintenance Fees	150	105	150	150	
Totals	36520	31712	42150	42150	

<u>PLANNING AND ZONING</u>					
Planning Board					
Secretary Salary	4000	5815	4116	4116	
Social Security	248	169	256	256	

Medicare	58	39	60	60
Legal Services	3000	9212	2500	2500
Contracted Services	3000	238	10500	10500
Ordinance Enforcement	200	0	0	0
Printing	750	718	700	700
Office Supplies	350	62	350	350
Postage	200	412	400	400
Training / Conference	100	0	100	100
Travel	50	54	50	50
Totals	11956	16719	19032	19032
Zoning Board of Adjustment				
Secretary Salary	500	1008	515	515
Social Security	31	58	32	32
Medicare	7	14	7	7
Legal	350	867	350	350
Printing	100	98	100	100
Office Supplies	50	0	50	50
Postage	50	0	50	50
Training / Conference	50	0	50	50
Totals	1568	2045	1154	1154
TOTAL PLANNING AND ZONING	13094	18764	20186	20186

GENERAL GOVERNMENT BUILDINGS				
Janitor Salary	6156	6162	6335	6335
Social Security	382	340	393	393
Medicare	89	80	92	92
Electricity	3700	4415	4100	4100
Fuel Oil & Maintenance	2200	2701	2000	2000
Repairs & Maintenance	3000	2643	4000	4000
Alarm Monitoring	1600	1090	1200	1200

Maint. & Repair Supply	1000	727	0	0
Custodial Supplies	450	406	1000	1000
Grounds Care	2300	2100	2400	2400
Northwood Bicent. Fund	200	0	200	200
Harvey Lake Dam Maint.	1	0	1	1
Totals	21078	20664	21721	21721

CEMETERIES				
Maintenance & Repairs	3300	2559	3300	3300
General Supplies	300	168	300	300
Totals	3600	2727	3600	3600

INSURANCE				
General Insurance	34000	33047	34000	34000

REGIONAL ASSOCIATIONS				
Strafford Regional Planning	2257	2057	2257	2257

PUBLIC SAFETY				
Police Commission				
Secretary Salary	4000	283	412	412
Social Security	25	11	26	26
Medicare	6	3	6	6
Legal	750	85	500	500
Office Supplies	25	0	25	25
Totals	1206	382	969	969
Police Department				
Chief Salary	37593	37630	40620	40620
Full Time Officers	83454	84168	88205	88205
Administrative Assist. Sal.	18364	18438	19826	19826
Part Time Officers	16301	14541	18268	18268
Crossing Guard	0	0	0	0

Police Prosecutor	0	0	0	0	0
Full Time Overtime	2500	2484	3528	3528	
Health & Dental	18487	22893	18778	18778	
Life Insurance	304	276	276	276	
Social Security	2178	2511	2362	2362	
Medicare	2294	2347	2472	2472	
State Retirement	3433	3684	4818	4818	
Town Retirement	450	443	496	496	
Legal	3950	3159	3700	3700	
Telephone	4400	3779	4000	4000	
Photo Lab	550	472	500	500	
Property Repairs / Maint.	1800	1734	1800	1800	
Pistol Permits	500	0	500	500	
Printing	400	350	400	400	
Dues	200	231	200	200	
Office Supplies	1000	1469	1200	1200	
Postage	550	515	500	500	
Main. / Repair Supplies	0	0	0	0	
Gasoline	4000	4247	4000	4000	
Vehicle Repair	4000	4277	4500	4500	
Books & Publications	1000	1079	1100	1100	
Department Supplies	2700	4979	3000	3000	
Department Small Items	750	852	800	800	
Training / Travel	2500	2698	2500	2500	
Totals	214864	219638	229318	229318	
Ambulance					
Training	4000	3050	---	---	
Medical Supplies	2500	1685	---	---	
Office Supplies	300	161	---	---	
Maint. & Repair Supplies	2500	1390	---	---	
Telephone	400	465	---	---	
Vehicle Repairs	2000	678	---	---	

Uniforms	1750	1349	---	---
Equipment Replacement	1900	1260	---	---
Reimbursement / Expenses	2250	437	---	---
Totals	17600	10475	---	---
Fire Department				
Secretary Salary	1000	166	1	1
Firefighter / EMT Salary	56144	55943	60638	60638
Full Time Overtime	2000	2451	2000	2000
Special Duty	1	0	1	1
Health & Dental	6439	7385	8088	8088
Life Insurance	132	110	120	120
Social Security	62	23	0	0
Medicare	858	649	908	908
State Retirement	3403	2998	3378	3378
Fire - Cellular / Pager	0	0	1500	1500
Telephone	1700	1996	1400	1400
Electricity	3500	3985	3500	3800
Heating Fuels	2200	2203	2500	2500
Bldg. Maint. / Repairs	400	3740	1000	1000
Equipment Maintenance	9400	1918	4000	4000
Dues	250	355	550	550
Tools, Hoses, etc.	9400	9312	9325	9325
Small Items	250	244	250	250
EMS New Equipment	0	0	1900	1900
Medical Supplies	0	0	2500	2500
Office Supplies	350	267	600	600
Postage	200	96	250	250
Diesel Fuel	1500	1388	2000	2000
Bldg. Cleaning Supplies	200	153	200	200
Vehicle Maintenance	4000	4044	4500	4500
Uniforms	3000	3009	1475	1475
Fire Dept. Gear	0	0	3025	3025

Hazardous Materials	800	160	800	800
Grants	500	0	500	500
Hydrants	1000	682	1000	1000
Volunteer Reimbursements	13700	12144	19500	19500
Fire Fighting	1000	284	1000	1000
Fire Prevention Supplies	850	481	850	850
Training Expense	2500	2409	2500	2500
Concord Compact Services	16188	16188	17205	17205
Fire Dept. Foam	500	492	500	500
Ems Training	0	0	4000	4000
Totals	140077	135275	163464	163764
				+300
Building Inspection				
Building Inspector Salary	9000	9629	11310	11310
Secretary Salary	500	0	0	0
Social Security	589	528	702	702
Medicare	145	123	164	164
Legal	1	0	1	1
Training	1	0	300	300
Pager	84	58	0	0
Dues	190	145	200	200
Office Supplies	500	295	350	350
Postage	50	132	200	200
Travel	600	630	600	600
Totals	11759	11540	13827	13827
Municipal Safety				
Med. Referral Consultant	1500	560	1200	1200
Social Security	93	35	75	75
Medicare	22	8	18	18
Municipal Safety Committee	1	0	1	1
Medical Services	1500	716	1000	1000
Totals	3116	1319	2294	2294

Emergency Management							
Secretary Salary	2000	175	200	210			
Social Security	12	11	12	12			
Medicare	3	3	3	3			
Telephone	600	546	600	600			
Training	300	0	300	300			
Pagers	168	0	168	168			
Fees	1	0	1	1			
Office Supplies	100	0	100	100			
Equipment Supplies	1500	892	1500	1500			
Management Costs	1000	0	1000	1000			
Totals	3884	1627	3884	3884			

<u>HIGHWAYS AND STREETS</u>							
Highway Administration							
Road Agent Salary	27267	27346	6000	6000			
Road Laborer Salary	0	0	21884	21884			
Highway Laborer	8500	8542	8747	8747			
Health / Dental	4016	5536	4648	4648			
Life Ins.	40	36	36	36			
Social Security	2218	1827	2271	2271			
Medicare	519	427	531	531			
Engineer Services	1	0	1	1			
General Supplies	500	224	3000	3000			
Truck Maint. & Repair	2300	1032	1000	1000			
Gasoline	1500	1661	1500	1500			
Equipment Maint.	500	0	500	500			
Supplies / Equip. & Tools	800	333	800	800			
Training / Conference	150	45	100	150			
Permit Fees	1	0	1	1			
Telephone	503	676	550	550			
Totals	48812	47685	51569	51569			

Paving & Reconstruction							
Supplies	18500	15563	18500	18500	18500	18500	
Contracted Services	118879	113654	120000	120000	12000	12000	
Totals	137379	129217	138500	138500	138500	138500	
Regular Maintenance							
Gravel	5000	3371	5000	5000	5000	5000	
Asphalt	5000	2614	5000	5000	5000	5000	
Culvert	100	252	1000	1000	1000	1000	
Guardrail	1200	0	1	1	1	1	
Pugmix	1	0	0	0	0	0	
Equipment Rental	2000	240	2000	2000	2000	2000	
Contracted Services	10000	8046	10000	10000	10000	10000	
Road Damage	4000	3128	4000	4000	4000	4000	
Totals	27001	17651	27001	27001	27001	27001	
Snow & Ice Control							
Sand	6500	0	6500	6500	6500	6500	
Salt	7000	949	7000	7000	7000	7000	
Equipment Rental	1250	225	1000	1000	1000	1000	
Contracted Services	50000	49222	50000	50000	50000	50000	
Equipment Maintenance	500	133	500	500	500	500	
Other Plowing	1	0	1	1	1	1	
Totals	65251	50529	651001	651001	65001	65001	
TOTAL HIGHWAYS & STREETS	229631	197397	230502	230502	230502	230502	
STREET LIGHTING	2400	2238	2550	2550	2550	2550	

SANITATION							
Lamprey Regional Solid Waste							
Tipping Fees	73107	72002	78000	78000	78000	78000	
Escrow Account	6370	1035	1575	1575	1575	1575	

Hauling Fees	6000	7862	11286	11286
Totals	85477	80899	90861	90861
Disposal Area				
Salaries	16650	15907	17133	17133
Health & Dental	2721	2789	2232	2232
Life Insurance	40	36	36	36
Social Security	1032	835	1062	1062
Medicare	241	243	249	249
Telephone	500	516	500	500
Electricity	1300	665	1000	1000
Gen. Maint. / Repair	1000	1144	1000	1000
Equipment	5000	4848	1000	1000
Lagoon	750	445	750	750
Miscellaneous / Water	50	189	50	50
Dental	150	0	170	170
Extermination	250	276	250	250
Recycling Service	100	183	100	100
Metals	1800	0	500	500
Hazardous Waste	500	374	400	400
Waste Oil	100	91	1	1
Facility Improvements	3500	5412	3500	3500
Sheet rock & Furniture	20000	12727	13000	13000
NE Resources Recovery Dues	210	192	210	210
General Supplies	200	559	200	200
Recycling Ed. Supplies	50	16	50	50
Maint / Repair Supplies	250	166	250	250
Safety Equip & Supplies	350	181	250	250
Conferences	150	100	150	150
Totals	56894	47894	44043	44043
HEALTH				
Health Officer				

Health Officer Salary	2430	2576	2000	2000
Deputy Health Officer Sal.	1	0	500	500
Secretary Salary	1	0	0	0
Health Officer Fees	0	0	0	0
Social Security	151	138	155	155
Medicare	35	30	37	37
Rabies Shot Series	1	0	0	0
Environmental Emergency	200	0	2000	2000
Pager	84	0	100	100
Dues	50	40	50	50
Postage	50	6	50	50
Travel	500	230	350	350
Totals	3503	3020	5242	5242
Animal Control				
Animal Control Officer Salary	1000	461	600	600
Animal Control Officer Assistant	160	167	500	500
Social Security	72	21	69	69
Medicare	17	5	16	16
Rabies Shot Series	75	0	75	75
SPCA Contribution	200	0	200	200
SPCA Animal Control	250	80	250	250
Rabies - Veterinarian Service	200	32	200	200
Pager	180	0	250	250
Dues	15	0	15	15
Animal Food	1	0	1	1
Trap	200	40	0	0
Gasoline	150	76	150	150
Holding Pen	100	0	0	0
Tranquilizer Fluid	25	0	25	25
Vehicle Maintenance	1000	698	800	800
Totals	3645	1580	3151	3151

Health Agencies								
Rural District VNA	4779	4779	4779	4805	4805			4805
Lamprey Health Care	2675	2675	2675	2675	2675			2675
Rockingham Cty. Nutrition	390	390	390	760	760			760
Rockingham Cty. C. A. P.	4034	4034	4034	3988	3988			3988
Area Homemaker Home Health	2000	2000	2000	200	2000			2000
Aids Response	1500	1500	1500	1500	1500			1500
Seacoast Mental Health	1000	1000	1000	1000	1000			1000
Sexual Assault Support	667	667	667	667	667			667
A Safe Place	750	750	750	750	750			750
Richie McFarland Children's	500	500	500	250	250			250
RSVP Retired and Senior Vol.	100	100	100	100	100			100
Child and Family Services	800	800	800	1000	1000			1000
Totals	19195	19195	19195	19495	19495			19495
Welfare								
Human Services Salary	9246	9289	9289	9522	9522			9522
Health & Dental	0	0	0	1	1			1
Life Insurance	0	0	0	1	1			1
Social Security	573	510	510	590	590			590
Medicare	134	119	119	138	138			138
Legal	100	0	0	100	100			100
Telephone	600	575	575	600	600			600
Training / Conference	100	45	45	101	101			101
Travel	450	260	260	300	300			300
Electricity	600	1406	1406	800	800			800
Heat & Oil	500	401	401	500	500			500
Rental	4000	3442	3442	4000	4000			4000
Dues	25	10	10	25	25			25
Misc.	0	113	113	1	1			1
Medical Services	300	0	0	300	300			300
Food	100	192	192	300	300			300
E. Cotton Fund	100	0	0	100	100			100

Clothing	0	0	0	0	0	1	
Totals	16828	16362	17380	19380			
<u>CULTURE AND RECREATION</u>							
Recreation							
Beach Attendants	18280	14137	18000	18000			
Director - Summer Program	1200	1200	7000	1200			-5800
Counselors	2600	2629	2600	2600			
Social Security	1369	1114	1712	1352			-360
Medicare	320	261	401	316			-85
Swimming Lessons	900	1126	900	900			
Electricity	275	0	200	200			
Sanitation	1100	1338	1300	1300			
Rubbish	200	0	1	1			
Plumbing Repairs	100	0	1	1			
Central Supplies	2500	1876	2500	2500			
Office Supplies	50	145	50	50			
Sand	400	390	2900	2900			
Recreation Programs	700	734	500	500			
Senior Programs	500	185	500	500			
Recreation Dues	0	0	30	30			
Totals	30494	25135	38595	32350			-6245
Libraries							
Librarian Salary	18318	18327	20266	20266			
Library Aides	11805	11436	13291	13291			
Janitor	0	709	1429	1429			
Health & Dental	4061	5326	4648	4648			
Life Insurance	40	36	36	36			
Social Security	1868	1588	2169	2169			
Medicare	437	371	508	508			
Retirement	458	470	507	507			
Telephone	1055	1012	1465	1465			

Electricity	2100	2155	2280	2280	2280
Heat & Oil	800	721	800	800	800
Building Maintenance	1036	332	1360	1360	1360
A & A Caswell Fund	0	0	0	0	0
Contracted Services	6598	5338	1810	1810	1810
Dues	50	45	50	50	50
Office Supplies	350	342	420	420	420
Tech Process	1661	950	1008	1008	1008
Postage	250	187	250	250	250
Janitor Supplies	200	197	360	360	360
Books & Periodicals	11000	10917	12000	12000	12000
Alice Tasker Book Fund	0	0	0	2500	2500
C. Carlisle Book Fund	0	0	0	3600	3600
G. Gardner Book Fund	0	0	0	0	0
Library Tools	1308	1288	8200	8200	8200
Training / Conference	560	337	706	706	706
Programs	200	0	200	200	200
Travel Reimbursement	150	149	150	150	150
Totals	64305	62233	73913	73913	73913
Memorial Day	500	500	500	500	500
Conservation Commission					
Secretary Salary	826	649	850	850	850
Social Security	51	31	53	53	53
Medicare	12	7	13	13	13
Conservation Land Management	1	0	150	150	150
Town Forest Land Management	100	0	450	450	450
Land Management - Short term	75	0	75	75	75
Dues	150	175	175	175	175
Office Supplies	125	109	307	307	307
Maps	100	75	100	100	100

Special Day	50	25	50	50
Training / Conference	150	50	150	150
Totals	1640	1121	2373	2373

INTEREST ON TAN	25000	1248	25000	25000
TOTAL OPERATING BUDGET	\$1,340,929.	\$1,214,172.	\$1,367,630.	\$1,356,779.

	'96 Budget	'96 Expended	'97 Selectmen's Budget	Budget Committee Recommended '97	Difference
CAPITAL OUTLAY					
Chelsey Library Expansion			42643.88	42643.88	
Chelsey Library Expansion	20000	20000	20000	0	20000
Assessing Contract	37450	37450			
Tax Map Contract	29501	29501			
225th Committee	5000	5000	5000	5000	
Police Cruiser	24000	24000			
Town Truck	42900	38426			
Ambulance	110359	110359			
Business Software & Equipment	28000	28000			
Bath House Repair	36000	0			
Recycling Entrance. & Info Repair	7500	7500			
Salt Shed	40000	39999			
Pine Grove Cemetery	4000	4000			
CAPITAL OUTLAY - 1997					
Lease / Purchase Fire Truck			43000	43000	
Rebind Vital Records Books			850	850	
Gulf Road Study			5000	5000	
Police Dept. Computer Upgrade			3500	3500	
Voting Tabulator			3500	0	3500
Land - Exchange Ridge Fire / School District			1	1	
Northwood Lake Milfoil			2500	0	2500
TO CAPITAL RESERVE FUNDS					
Ambulance Special Rev. Replacement	1	1	25480	25480	
Highway - Truck	6000	6000	6000	6000	
Highway Safety Equipment - Cruiser	10000	10000	10000	10000	
Cemetery Improve. Expend. Trust			300	300	
Conservation Commission	1144	1144	0	0	
TOTAL APPROPRIATIONS	\$1,742,784.	1,575,552.	1,536,517.	1,498,555	

REVENUES

	Estimated Revenues Prior Year - 1996	Actual Revenues Prior Year- 1996	Fiscal Year Estimated Revenues Ensuing	Selectmen's Budget Ensuing Fiscal Year
TAXES				
Land Use Change Tax	11000	19580	18000	18000
Yield Taxes	5000	7845	7500	7500
Interest & Penalties	85000	8426	8400	8400
LICENSES				
Business Licenses / Permits	900	1089	900	900
Motor Vehicle Permits	250000	291750	275000	275000
Building Permits	11000	14536	13500	13500
Other Licenses, etc.	8000	7799	7500	7500
FROM STATE				
Shared Revenue	43769	100683	45000	45000
Highway Block Grant	54785	54785	54500	54500
State & Fed. Forest Reimb.	822	2230	2200	2200
Other (Recreation Land)	2987	592	600	600
FROM OTHER GOVERNMENT				
Intergovernmental Rev. (Emerg. Mgmt.)	1800	5911	1800	1800
CHARGES FOR SERVICES				
Income from Departments	15000	23963	22000	22000
Court Fines	2000	1830	1800	1800
MISCELLANEOUS REVENUES				
Sale of Mun. Property	36600	39099	40000	40000
Interest on Investments	26000	31344	27000	27000
Other (Insurance Dividends; Misc. & Reimbursements	33500	48892	38000	38000
Donations (New Book Trust Funds)	---		1112	1112
INTERFUND OPERAT. TRANSFERS				
Special Revenue Funds	26500	25232	25480	25480
Capital Reserve Fund	133379	133379	58644	58644
Trust and Agency Funds	200	248	300	300
TOTAL REVENUES	748642	819213	649236	649236

SELECTMEN'S REPORT

Inventory

Town Assessed Valuations

Value of Land Only:

Current Use (10,158.71)	\$	625,450.
Residential (4,538.55)		52,404,900.
Commercial (499.80)		4,315,200.
Total of Taxable Land		57,345,550.
Tax Exempt & Non-Taxable	\$	2,678,800.

Value of Buildings Only:

Residential	\$	90,550,600.
Manufactured Housing		6,053,700.
Commercial		10,382,700.
Total of Taxable Buildings		106,987,000.
Tax Exempt & Non-taxable	\$	9,654,900.

Public Utilities: \$ 3,580,300.

Values Before Exemptions: \$167,912,850.

Exemptions:

Blind (3)		45,000.
Elderly (46)		2,257,700.
Physically Handicapped (1)		4,405.
Solar/Windpower (7)		31,520.
Wood Heating Energy (11)		29,222.
<u>Total Amount of Exemptions:</u>	\$	2,367,847.

Net Valuation On Which Tax Is Computed:

\$165,545,003.

CURRENT USE REPORT

Farm Land	886.66
Forest Land	8485.57
Unproductive Land	80.39
Wet Land	706.09
TOTAL ACRES:	10,158.71

Acres Removed in 1996	23.52
Recreational adjustment	4,303.90

Total number of owners granted Current Use 107

APPROPRIATIONS

GENERAL GOVERNMENT:	
Executive	93094
Election and Registration Expenses	17294
Financial Administration	95461
Legal Expenses	15000
Employee Benefits	42150
Planning and Zoning	20186
General Government Building	21721
Cemeteries	3600
Insurance	34000
Strafford Regional	2257
PUBLIC SAFETY:	
Police	229318
Ambulance	0
Fire	163764
Bldg. Insp. / CEO	13827
Emergency Management	3884
Other Public Safety	2294
HIGHWAY AND STREETS:	
Highways and Streets	282071
Street Lighting	2550
SANITATION:	
Solid Waste Collection - Lamprey	90861
Solid Waste Disposal - Local	44043
HEALTH:	
Health Agencies and Hospitals	19495
Health Officer	5242
Animal Control	3151
WELFARE:	
Direct Assistance	17380
CULTURE AND RECREATION:	
Parks and Recreation	32350
Library	73913
Patriotic Purposes	500
CONSERVATION:	
Conservation Commission	2373
DEBT SERVICE:	
Interest on TAN	25000
CAPITAL OUTLAY:	
Land and Improvements	42645
Machine, Vehicle, & Equipment	46500
Buildings	0
Improvements Other Than Buildings	10851
OPERATING TRANSFERS OUT:	
To Special Revenue Fund	0
To Capital Reserve Fund	32480
To Expendable Trust (cemetery)	300
TOTAL APPROPRIATIONS:	\$1,498,555.

SOURCES OF REVENUE

TAXES:	
Land Use Change Taxes	18000
Yield Taxes	7500
Interest & Penalties on Delinquent Taxes	8400
LICENSES, PERMITS AND FEES:	
Business Licenses and Permits	900
Motor Vehicle Permit Fees	275000
Building Permits	13500
Other Licenses, Permits & Fees	7500
FROM STATE:	
Shared Revenue	45000
Highway Block Grant	54500
State & Federal Forest Land Reimbursement	2200
Other (Recreation Land)	600
FROM OTHER GOVERNMENT:	
Intergovernmental Revenues (Emerg. Mgmt)	1800
CHARGES FOR SERVICES:	
Income from Departments	22000
Court Fines	1800
MISCELLANEOUS REVENUES:	
Sale of Municipal Property	40000
Interest on Investments	27000
Other (Insurance Dividends; Reimb. , Misc.)	38000
Donations (New Book Fund)	1112
INTERFUND OPERATING TRANSFERS IN:	
Special Revenue Fund	25480
Capital Reserve Fund	58644
Trust and Agency Funds	300
TOTAL REVENUES AND CREDITS:	649236

TAX RATE COMPUTATION

	TOWN PORTION	TAX RATE
Appropriations:	1,710,384	
Less Revenues:	748,642	
Less Shared Revenues:	8,879	
Add:		
Overlay	98,368	
War Service Credits	<u>27,300</u>	
Net Town Appropriation	1,078,531	
Special Adjustment	<u>0</u>	
Approved Town/City Tax Effort		1,078,531
Municipal Tax Rate		6.52

	SCHOOL PORTION	TAX RATE
Due to Local School District	4,119,406	
Due to Regional School District	0	
Less: Shared Revenue	<u>43,255</u>	
Net School Appropriation:	4,076,151	
Special Adjustment	<u>0</u>	
Approved School(s) Tax Effort		4,076,151
School(s) Tax Rate		24.62

	COUNTY PORTION	TAX RATE
Due to County	231,967	
Less: Shared Revenue	<u>4,781</u>	
Net County Appropriation:	227,186	
Special Adjustment	<u>0</u>	
Approved County Tax Effort		227,186
County Tax Rate		<u>1.37</u>

Combined Tax Rate		32.51
Total Property Taxes Assessed	5,381,868	

COMMITMENT ANALYSIS		
Total Property Taxes Assessed	5,381,868	
Less: War Service Credits	(27,300)	
Add: Village District Commitment(s)	<u>0</u>	
Total Property Tax Commitment	5,354,568	

PROOF OF RATE		
Net Assessed Valuation	Tax Rate	Assessment
165,545,003	32.51	5,381,868

1996 BOND REQUIREMENT		
Treasurer:	94,000 Tax Collector:	89,000
Town Clerk:	36,000 Trustee of Trust Funds:	77,000

TAX CREDITS		
Totally and Permanently	(6)	8,400
Other War Service Credits	(190)	18,900
TOTAL AMOUNT EXEMPTED		27,300

SCHEDULE OF TOWN PROPERTY

<u>Property</u>	<u>Location/Map and Lot</u>	<u>Valuation</u>
Town Hall	First NH Turnpike/222/0001	190,300.
Furniture and equipment		200,000.
Community Hall	Main Street/212/0001	85,900.
Libraries:		
Bryant	School Street/216/0039	50,200.
Furniture and equipment		40,000.
Chelsey	Mountain Avenue/234/0071	150,900.
Furniture and equipment		100,000.
Fire Department:		
East End Station	First NH Turnpike/234/0081	9,600.
Ridge Station	First NH Turnpike/221/0044	113,300.
Narrows Station	Main Street/216/0048	127,000.
Furniture and Equipment		400,000.
Police Department	First NH Turnpike/222/0001	
Furniture and Equipment		150,000.
Rescue Squad	First NH Turnpike/221/0044	
Ambulance and Equipment		150,000.
Reclamation and Disposal Area	First NH Turnpike/222/0040	72,700.
Equipment		61,000.
Highway Department	First NH Turnpike/222/0001	
Equipment and Materials		43,000.
Gardner Property	First NH Turnpike/222/0039	103,300.
Northwood School District:		
Elementary School	First NH Turnpike/221/0045	2,063,700.
Equipment		2,175,950.
Land	First NH Turnpike/221/0042	18,700.
Land	First NH Turnpike/221/0048	18,200.
Beaches:		
Mary Waldron	Bow Lake Road/105/0043	50,400.
Bennett Bridge	Bennett Bridge Road/210/0028	20,800.
Northwood Lake	Lake Shore Road/109/0028	64,600.
Lucas Pond	Lucas Pond Road/244/0057	10,900.
Town Forests:		
Giles Lot	Upper Deerfield Road/235/0040	97,700.
Deslauriers Lot	Saddleback Mt. Road/242/0020	26,200.
Parsonage Lot	Old Mountain Road/236/0009	50,300.
Lucas Pond School Lots and Land		159,100.

<u>Property</u>	<u>Location/Map and Lot</u>	<u>Valuation</u>
Land:		
East End Fire Hole	First NH Turnpike/234/0036	11,400.
Frog Pond	Bow Lake Road/222/0060	10,100.
Gravel Bank	Bow Lake Road/218/0050	7,900.
Giles Land	First NH Turnpike/217/0046	27,100.
Post Office Land	First NH Turnpike/217/0047	22,800.
Conservation Land	First NH Turnpike/109/0023	1,300.
Land	First NH Turnpike/109/0021	4,500.
Brower Rec. Land	Winding Hill Road/238/0016	17,400.
Manganero Rec.	Winding Hill Road/240/0002	16,500.
Harvey Lake Est.	Shore Drive/123/0029 & 122/0030, 122/0040	39,000.

Tax Deeded Properties:

Land	Nelson Lane 125/0028,29,30	14,900.
Land & Building	Lower Deerfield Road/246/0005	75,256.
Land & Building	Harmony Road/223/0007	48,700.
Land HLE	Pine Street/122/0052	2,500.
Land HLE	Pine Street/122/0053	1,700.
Land HLE	Pine & Oak Streets/122/0068	9,400.
Land	Blakes Hill Road/224/0031	18,000.
Land	Tasker Shore Drive/111/0012	9,100.
Land	Tasker Shore Drive/111/0042	2,400.
Land & Building	Cove Way/108/0072	33,100.
Land	Cove Way/108/0073	2,200.
Land GMA	Cole Road/116/0002	17,400.
Land GMA	Rita Circle/117/0010	14,800.
Land/Pond GMA	Rita Circle/117/0008	16,000.
Land & Building	Rita Circle/117/0040	53,700.
Land	Rita Circle 117/0011	34,800.
Land & Building	Ridge Road 219/0033	12,800.

TOTAL VALUATION: \$7,328,506.

NOTES

TOWN CLERK'S REPORT
For the Fiscal Year Ending December 31, 1996

RECEIPTS:

Auto Permits	291,949.00
Dog Licenses	2,502.50
Dog Fines	200.00
Bad Check Fines	70.00
Filing Fees	27.00
Marriage Licenses	836.00
Copies of Vital Records	249.00
TOTAL RECEIPTS	\$295,833.50
TOTAL PAYMENTS TO TREASURER:	\$295,833.50
Cash on hand - January 1, 1997	\$00.00

The large increase in auto permit fees is probably due to the increased cost of new vehicles and the additional autos licensed.

Both of the 1996 holders of the Boston Post Cane are deceased, as is the next eldest, Hannah Minnie Orr. 1997 will have a new proud possessor of this memento.

Respectfully Submitted,

Arlene W. Johnson
Northwood Town Clerk

TAX COLLECTOR'S REPORT

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1996

	Tax Sale/Lien on Account of Levies		
	1995	1994	Prior
Unredeemed Liens Balance at Beg. of Fiscal Year:		\$209429.93	908382.29
Liens Executed During Fiscal Year:	367108.72		
Interest & Costs Coll. After Lien Execution:	18086.65	33180.28	22046.39
Overpayments:			326.84
TOTAL DEBITS:	\$385195.37	\$242610.21	\$113210.52
Remittance to Treasurer During Fiscal Year:			
Redemptions:	\$161172.08	\$134401.41	\$ 71939.83
Interest/Costs After Sale or Lien Execution:	18086.65	33180.28	22046.39
Abatements of Unredeemed Taxes	689.91		1.11
Unredeemed Liens Balance End of Year	205246.73	75028.52	19224.19
TOTAL CREDITS:	\$385195.37	\$242610.21	\$113211.52

Respectfully submitted,

Jane St. Pierre
Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1996

	1996	1995	Prior
Uncollected Taxes:			
Property Taxes		\$585352.11	
Yield Taxes		287.94	
Jeopardy Taxes		330.00	
Taxes Committed to Collector:			
Property Taxes	\$5419827.95		
Land Use Change	21249.00		
Yield Taxes	5593.72		
Overpayments:			
Property Taxes		982.16	
Interest Collected on			
Delinquent Taxes	4346.26	27432.61	
Other Charges &			
Penalties	55.00	1888.70	
Lien Costs			
TOTAL DEBITS:	\$5451071.93	\$616273.52	
Remitted to Treasurer			
During Fiscal Year:			
Property Taxes	\$2940959.04	\$586326.08	
Land Use Change Tax	16685.41		
Yield Taxes	5593.72	287.94	
Interest on Taxes	4346.26	27432.61	
Penalties	55.00	1888.70	
Jeopardy		330.00	
Abatements Made:			
Property Taxes	262.35	8.19	
Uncollected Taxes End of			
Fiscal Year:			
Property Taxes	\$2478606.56		
Land Use Change Tax	4563.59		
TOTAL CREDITS:	\$ 5451071.93	\$616273.52	

Respectfully submitted,

Jane St. Pierre, Tax Collector

TOWN TREASURER'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 1996

Cash Balance as of January 1, 1996	\$1,380,657.01
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CURRENT RECEIPTS:	
Selectmen	\$477,023.96
Tax Collector	4,025,076.62
Town Clerk	295,833.50
N.O.W. Account Interest	1,058.19
Money Market Interest	19,578.35
Corrected bank error Interest	32.64
Ambulance Fund deposit	161.05
225th Celebration deposit	5,745.14
Loan from line of credit	615,000.00
TOTAL RECEIPTS:	\$5,450,136.92

Total Amount Available from all Sources:	\$6,830,793.93
Less: Total Expenditures as per Selectmen:	-5,981,883.68
Total Cash on Hand, December 31, 1996	\$848,910.25

NORTHWOOD CONSERVATION COMMISSION - Savings

Balance as of January 1, 1996	\$6,996.51
Total Deposits	2,194.78
Total Interest Received	<u>186.70</u>
Subtotal	9,377.99
Less Withdrawal Transfer to C.D.	<u>-9,348.94</u>
Total Savings Pass Book as of 12/31/96	\$29.05

NORTHWOOD CONSERVATION COMMISSION - Certificate of Deposit

Balance as of January 1, 1996	\$29,076.40
Total Interest Received	<u>1,574.66</u>
Balance as of December 31, 1996	\$30,651.06

AMBULANCE FUND - Savings

Balance as of January 1, 1996	\$5,682.17
Total Deposits	39,188.70
Total Interest Received	<u>707.05</u>
Subtotal	45,577.92
Less Withdrawal to General Fund	<u>-161.05</u>
Balance as of December 31, 1996	\$45,416.87

LAGOON FUND

Balance as of January 1996	\$4,807.24
Total Deposits	848.06
Total Interest	<u>129.97</u>
Balance as of December 31, 1996	\$5,785.27

225th ANNIVERSARY COMMITTEE - Savings

Balance as of January 31, 1996	\$5,451.76
Total Deposits	11,944.80
Total Interest	<u>93.80</u>
Subtotal	17,490.36
Less Withdrawals	<u>-16,013.00</u>
Total Saving Pass Book	1,477.36
Total C.D. Pass Book as of 12/31/96	<u>5,093.26</u>
Balance as of December 31, 1996	\$6,570.62

Respectfully Submitted,

Joseph A. Knox
Treasurer

1996 DETAIL SUMMARY OF RECEIPTS

Licenses, Permits & Fees

Building Permits	\$13597.47	
Electrical Permits	500.00	
Mechanical Permits	60.00	
Plumbing Permits	379.00	
Pistol Permits	240.00	
Cable TV Franchise	5704.00	
Current Use Fees	33.00	
Permits	1089.00	
	<u> </u>	21,602.47

State of New Hampshire

Fed Forest Land Reimb	2229.94	
State Highway Grant	54784.60	
Shared Block Revenue Grant	100682.64	
	<u> </u>	157,697.18

General Government Fees

Subdivision Fees	1013.00	
Site Plan Fees	2339.12	
Maps & Publications	5.15	
Reproduction Fees	612.40	
Witness Fees	2947.31	
	<u> </u>	6,916.98

Police Fees

Special Duty	32317.73	
Police Reports	1375.00	
	<u> </u>	33,692.73

Emergency Management Reimbursement

Reimbursement from State	5911.00	
	<u> </u>	5,911.00

Sanitation Fees

Recycling Fees	705.50	
Dump Fees	6030.00	
Hazardous Waste Rev	1978.00	
	<u> </u>	8,713.50

Health Fees

Health Inspection	70.00	
	<u> </u>	70.00

Welfare Fees

Reimbursement Assistance	4082.95	
	<u> </u>	4,082.95

Recreation Fees

Fees-Beaches	1649.00	
Fees-Recreation Program	569.00	
	<u> </u>	2,218.00

Library Fines, Gifts & Donations	224.50	
	<u> </u>	224.50
Fines		
Court & Parking Fines	1760.00	
	<u> </u>	1,760.00
Interest Earnings		
Checking	1058.19	
Money Market	19610.99	
Interest on Investments	10627.47	
	<u> </u>	31,296.65
Rent of Town Property		
Rent Town Hall	70.00	
	<u> </u>	70.00
Dividends	44517.20	
	<u> </u>	44,517.20
Unclassified Receipts		
Overpayment	7617.95	
Donations	1220.00	
	<u> </u>	8,837.95
Sale of Fixed Assets		
Sale of Town Owned Property	39298.55	
Sale of Cemetary Lots	300.00	
	<u> </u>	39,598.55
Planning Board		
P/B Publications	431.95	
	<u> </u>	431.95
Received from Special Funds		
Transfer from Trust Fund	133379.00	
	<u> </u>	133,379.00
Received from 225th		
225th Reimb.	5745.14	
	<u> </u>	5,745.14
Received from Ambulance Fund		
Reimburse Insurance	161.05	
	<u> </u>	161.05
Received from Perpetual Care		
Funds Received	7300.00	
	<u> </u>	7,300.00
Total Receipts		514,226.80

TOWN OF NORTHWOOD
1996 SUMMARY OF EXPENSES

Selectmen Expenses	\$ 7,625.37
Admin Assistant	\$ 16,760.24
Moderator	\$ 159.82
Executive Office	\$ 67,600.26
Town Clerk	\$ 14,270.84
Voter Expenses	\$ 1,937.48
Election Admin	\$ 1,832.18
Financial Admin	\$ 34,862.10
Audit Expenses	\$ 7,840.00
Assessing Expenses	\$ 30,601.33
Tax Collector	\$ 24,434.12
Treasurer Expenses	\$ 4,192.92
Trustee of Trust Funds	\$ 638.14
Budget Comm Expenses	\$ 1,443.33
Legal Expenses	\$ 14,926.38
Personnel Department	\$ 32,205.86
Planning Board	\$ 17,539.32
Zoning Board	\$ 3,693.46
General Government Bldgs	\$ 21,192.00
Cemetery Expenses	\$ 2,726.60
Insurances	\$ 33,045.93
Regional Association	\$ 2,257.00
Police Department	\$ 221,603.89
Ambulance Expenses	\$ 10,703.77
Fire Department	\$ 137,739.43
Building Inspector	\$ 11,655.56
Emergency Management	\$ 1,711.84
Municipal Safety	\$ 1,318.64
Highways & Street Lighting	\$ 278,729.81
Sanitation	\$ 48,468.61
Lamprey	\$ 98,052.80
Health Administration	\$ 3,056.62
Animal Control	\$ 1,609.70
Health Agencies	\$ 23,861.32
Welfare	\$ 16,803.63
Recreation	\$ 25,323.48
Library Expenses	\$ 63,096.12
Patriotic Days	\$ 500.00
Conservation	\$ 1,640.00
Interest	\$ 2,130.47
Capital Outlay	\$ 238,937.76
Transfer Special Rev	\$ 16,001.00
Encumbered Expenses	\$ 27,781.04
Unbudgeted Appropriations	\$ 3,715,537.93
Unbudgeted Tax Lien	\$ 366,989.72
Unbudgeted County Tax	\$ 231,967.00
Abateements & Overpayments	\$ 23,804.17
Special Duty	\$ 50,974.69

TOTAL EXPENDITURES	5,981,883.68
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Town of Northwood

1099 Vendors

Fire Fighter Stipends 1996

Jeffery Anderson	\$ 600.00	Jeffery Anderson	\$ 600.00
George Ashford	720.00	George Ashford	720.00
Charles Bailey	2,400.00	Charles Bailey	1,400.00
Stephen Bailey	900.00	Steven Bailey	900.00
Fred Bassett	1,163.94	Gregory Bane	420.00
Alan LaBerge	4,139.00	Kendall Bane	300.00
Capital Area Mutual Fire	18,313.50	Vincent Bane	599.99
Double A Construction	9,571.37	Fred Bassett	960.00
L Sherman Elliott	1,100.00	Scott Bryer	300.00
Flynn & McGee	2,504.20	Michael Chandler	420.00
Allen Gould	28,087.00	Steve Colburn	420.00
Hodgdon & Son	44,223.32	Stephen Conway	420.00
Konopka Floor Sanding	1,680.00	Richard Corning	300.00
Matthew Locke	745.00	Michael Corson	252.00
J Mason Construction	12,100.00	Rob Fowler	420.00
Maine Drilling & Blasting	650.00	Matthew Hotchkiss	300.00
A William Marston	1,575.00	William Jeffery	372.00
James R Martell	2,000.00	Greg LeBlanc	240.00
PA Dennis Mires	3,029.27	Edward O'Connor	240.00
Northern Grading	17,520.00	Gerald Sheehan	420.00
Robert B Grant	5,377.68	Steven Tumas	420.00
David O'Neal	981.00	Ronald Wilson	300.00
Pike Industries	7,866.67	Deb Lussier	420.00
Southeast Portable Svces	1,337.63		
Suncook Valley Security	1,015.00		
Upright Fence	1,735.00		
	-----		-----
Total	\$171,334.58		\$11,143.99

Town of Northwood
Employees 1996

Name	Salary	Special Duty
Crystal Allen	\$ 175.50	
Cheri Anthony	234.00	
P. Donald Arsenault	5,028.38	
Carol Bailey	14.25	
Joann Bailey	250.00	
Donald Bassett	947.08	
Jane Bell	234.69	
Elaine Bergeron	80.00	
Donna Bunker	17,559.54	
Leah Chandler	560.00	
Cheryl A Blaikie	234.00	
Michael D'Alessandro	36,778.86	\$ 1,022.72
Susan Demarco	14,146.24	
Michael Dempsey	2,067.46	
Maureen Desrosiers	75.00	
Carol Deveau	14.25	
Virginia Dole	1,583.37	
Russell Eldridge	100.00	
Danielle Fortin	796.36	
Eunice Fraser	5,631.89	
Jennifer Frazier	174.38	
John Freeman	2,038.90	
Dennis Gagnon	17,264.30	
Judith Gammon	4,187.23	
Linda Gardner	457.50	
Chris Garland	99.00	
Debra Giolito	351.00	
Judy Glover	4,780.23	
Paris Marie Herk	2,543.42	
Amy Hernon	3,383.26	
David Hickey	5,427.00	
Catherine Hillner	4,806.93	302.24
Charles Hillner	29,637.86	3,869.44
Norman Hobbs	584.44	
Michael Hoisington	30,531.11	
Allan Holmes	48.88	
Ronnie Jock	2,303.10	
Arlene Johnson	9,050.04	
Helen Johnson	480.00	
Robert Johnson	159.82	
Joseph Knox	3,269.67	
Marion Knox	3,190.59	
Laurie Lalish	156.00	
Peter Lalish	111.38	
Jean Lane	144.69	
Tommy Lavigne	160.88	
Richard Lewis	2,000.04	
Judith Lounsbury	13,421.36	

Town of Northwood
Employees 1996

Name	Salary	Special Duty
Joseph Lovely	\$ 5,482.03	
Kevin Madison	27,846.10	
Terri Madison	709.20	
Kenneth Martin	3,937.30	
Gloria McGillicuddy	384.56	
Marcy McHugh	2,950.65	
Leila McRae	175.50	
William Neenan	23,046.37	
Leah McNulty	962.50	
William Neenan	13,173.42	6,914.74
Gloria O'Connor	130.39	
Ross Oberlin	31,669.46	7,539.84
Richard Payne	210.40	
Judy Pease	1,172.51	
Douglas Peterson	2,804.43	
Eleanor Pinkham	45.44	
Kyle Purinton	175.50	
Phyllis Reese	358.75	
Herbert Rich Jr	7,745.02	4,219.63
John Richardson	12.75	
Susan Robertson	16.63	
Julie Roy	25,453.62	
Hazel Saunders	45.33	
Anna Savage	117.00	
Patricia Savage	234.00	
Marcia Severence	13,059.74	
Linda Smith	5,716.34	
Mary Carolyn Sorensen	626.53	
Jane St.Pierre	10,972.56	
Karen Strickland	11,410.47	
Casey Leigh Towle	2,956.45	
Melissa Trembley	166.80	
Andreas Turner	200.00	
Marylou Tuttle	19,584.83	
Frederick Twombly	225.94	
Cilla Houle Tyler	5,390.00	
Kim Warren	156.00	
Pamela Wentworth	11,271.19	
James A Wilson	6,920.37	
James D Wilson	26,191.74	
Robert Young	721.09	

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Northwood for the year ended December 31, 1996, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

Also, the following conditions were noted that we do not consider to be material weaknesses:

RECEIVABLES

The Town provides various services including ambulance, police, lagoon and hazardous waste disposal. Such services are required to be recorded as revenue for the period when service is provided and, therefore, should be recorded on the balance sheet as receivables.

However, it was noted during our audit that the following conditions existed:

1. The ambulance and hazardous waste disposal receivables totaling \$11,770 and \$270, respectively, had not been billed as of December 31, 1996 covering services from August 1996.
2. Receivables are not being reconciled on a monthly basis.

3. When receivables were paid, the invoice on file was never canceled. Thus, the files with each individual type of receivable had both paid and unpaid invoices that were indistinguishable.
4. When billings or abatements are issued, they are not being formally approved by the department head or Board of Selectmen.

We strongly recommend that all billings be performed on a monthly basis and receivable accounts be reconciled routinely. All invoices should be properly canceled when paid and billings and abatements should be reviewed and approved by the department head and/or Board of Selectmen.

TAX COLLECTOR

It was noted during the examination of the Tax Collector's records that the property tax warrants committed for 1996 taxes, did not agree with the warrant listing generated by the computer system, due to a software error in printing the listing.

All warrants committed to the Tax Collector by the Board of Selectmen must agree with the warrant listing prior to approval and mailing of the tax bills.

RSA 80:76 Tax Deed; provides that the tax collector, after 2 years from the execution of the real estate tax lien, shall (emphasis added) execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed. Unless the municipality has notified the collector that it does not wish to accept the deed because acceptance would subject the municipality to potential liability as an owner under certain environmental statutes, deeds should be executed in accordance with the state statute.

In addition to the foregoing, the following other matter came to our attention that we have discussed with management as an opportunity for efficiency and/or cost savings related to the administration of the Town:

NEW COMPUTER SYSTEM

We note that in 1997 the Town will be utilizing a new software package for the general ledger and tax collection system. With this change, it is extremely important that all responsible parties work together to make the transition as smooth as possible. We recommend that the Treasurer, Bookkeeper and Tax Collector continue to reconcile their books individually and collectively on a monthly basis. We also recommend that the Town consider a semi-annual monitoring by the auditors to ensure that the new system is being used effectively and that the general ledger and related subsidiary records are in balance.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

Town of Northwood

Independent Auditor's Communication of Reportable Conditions and Other Matters

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 17, 1997

*Plodzik & Sanderson
Professional Association*

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT ON 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 of the Town of Northwood as of and for the year ended December 31, 1996. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Northwood has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding 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, 1996, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Northwood. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

January 17, 1997

*Plodzik & Sanderson
Professional Association*

EXHIBIT A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1996

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Long-Term</u> <u>Debt</u>	
<u>Assets</u>					
Cash and Equivalents	\$ 848,910	\$ 97,709	\$ 22,866	\$	\$ 969,485
Investments			412,824		412,824
<u>Receivables (Net of</u> <u>Allowances For Uncollectibles)</u>					
Interest		113			113
Taxes	2,597,471				2,597,471
Accounts	4,808	33,784	131,056		169,648
Intergovernmental	592				592
Interfund Receivable	25,480	3,416			28,896
Prepaid Items	1,302				1,302
<u>Other Debits</u>					
Amount to be Provided for					
Retirement of General Long-Term Debt				27,657	27,657
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 3,478,563</u>	<u>\$ 135,022</u>	<u>\$ 566,746</u>	<u>\$ 27,657</u>	<u>\$ 4,207,988</u>
 <u>LIABILITIES AND EQUITY</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 23,245	\$	\$	\$	\$ 23,245
Accrued Payroll and Benefits	3,519				3,519
Intergovernmental Payable	2,180,205		32,118		2,212,323
Interfund Payable	3,416	25,480			28,896
Tax Anticipation Notes Payable	615,000				615,000
Deferred Compensation Benefits Payable			130,570		130,570
Compensated Absences Payable				27,657	27,657
Total Liabilities	<u>2,825,385</u>	<u>25,480</u>	<u>162,688</u>	<u>27,657</u>	<u>3,041,210</u>
<u>Equity</u>					
<u>Fund Balances</u>					
Reserved For Endowments			209,143		209,143
Reserved For Encumbrances	135,326				135,326
Reserved For Special Purposes			194,915		194,915
<u>Unreserved</u>					
Designated For Special Purposes		109,542			109,542
Undesignated	517,852				517,852
Total Equity	<u>653,178</u>	<u>109,542</u>	<u>404,058</u>		<u>1,166,778</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 3,478,563</u>	<u>\$ 135,022</u>	<u>\$ 566,746</u>	<u>\$ 27,657</u>	<u>\$ 4,207,988</u>

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

EXHIBIT B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Expendable</u> <u>Trust</u>	
<u>Revenues</u>				
Taxes	\$ 5,457,001	\$	\$	\$ 5,457,001
Licenses and Permits	315,173			315,173
Intergovernmental	164,202			164,202
Charges for Services	23,963	37,609		61,572
Miscellaneous	122,385	10,021	9,036	141,442
<u>Other Financing Sources</u>				
Operating Transfers In	<u>158,859</u>	<u>7,379</u>	<u>37,322</u>	<u>203,560</u>
<u>Total Revenues and</u> <u>Other Financing Sources</u>				
	<u>6,241,583</u>	<u>55,009</u>	<u>46,358</u>	<u>6,342,950</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	413,748			413,748
Public Safety	390,456			390,456
Highways and Streets	278,729			278,729
Sanitation	146,522	260		146,782
Health	23,862			23,862
Welfare	16,804			16,804
Culture and Recreation	88,919	11,174	1,166	101,259
Conservation	1,640			1,640
Debt Service	2,130			2,130
Capital Outlay	159,589			159,589
Intergovernmental	4,351,373			4,351,373
<u>Other Financing Uses</u>				
Operating Transfers Out	<u>41,001</u>	<u>25,480</u>	<u>133,379</u>	<u>199,860</u>
<u>Total Expenditures and</u> <u>Other Financing Uses</u>				
	<u>5,914,773</u>	<u>36,914</u>	<u>134,545</u>	<u>6,086,232</u>
<u>Excess (Deficiency) of Revenues and</u> <u>Other Financing Sources Over (Under)</u> <u>Expenditures and Other Financing Uses</u>				
	326,810	18,095	(88,187)	256,718
<u>Fund Balances - January 1</u>				
	<u>326,368</u>	<u>91,447</u>	<u>182,431</u>	<u>600,246</u>
<u>Fund Balances - December 31</u>				
	<u>\$ 653,178</u>	<u>\$ 109,542</u>	<u>\$ 94,244</u>	<u>\$ 856,964</u>

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

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 5,357,800	\$ 5,457,001	\$ 99,201
Licenses and Permits	269,900	315,173	45,273
Intergovernmental	161,078	164,202	3,124
Charges for Services	17,000	23,963	6,963
Miscellaneous	96,100	122,385	26,285
<u>Other Financing Sources</u>			
Operating Transfers In	<u>159,879</u>	<u>158,859</u>	<u>(1,020)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>6,061,757</u>	<u>6,241,583</u>	<u>179,826</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	428,256	404,218	24,038
Public Safety	391,300	384,709	6,591
Highways and Streets	280,843	278,729	2,114
Sanitation	142,371	152,522	(10,151)
Health	26,343	23,862	2,481
Welfare	16,828	16,804	24
Culture and Recreation	95,299	88,919	6,380
Conservation	1,640	1,640	
Debt Service	25,000	25,000	
Capital Outlay	260,359	250,993	9,366
Intergovernmental	4,351,373	4,351,373	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>42,145</u>	<u>41,001</u>	<u>1,144</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>6,061,757</u>	<u>6,019,770</u>	<u>41,987</u>
<u>Excess of Revenues and</u>			
<u>Other Financing Sources Over</u>			
<u>Expenditures and Other Financing Uses</u>		221,813	221,813
<u>Unreserved Fund Balance - January 1</u>	<u>296,039</u>	<u>296,039</u>	
<u>Unreserved Fund Balance - December 31</u>	<u>\$ 296,039</u>	<u>\$ 517,852</u>	<u>\$ 221,813</u>

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

EXHIBIT D
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Fiduciary Fund Type Nonexpendable Trust Fund</u>
<u>Operating Revenues</u>	
New Funds	\$ 635
Interest and Dividends	<u>16,303</u>
 <u>Total Operating Revenues</u>	 <u>16,938</u>
 <u>Operating Expenses</u>	
Cemetery	10,324
Other	<u>20</u>
 <u>Total Operating Expenses</u>	 <u>10,344</u>
 <u>Operating Income</u>	 <u>6,594</u>
 <u>Operating Transfers</u>	
Transfers In	938
Transfers Out	<u>(1,919)</u>
 <u>Total Operating Transfers</u>	 <u>(981)</u>
 <u>Net Income</u>	 5,613
 <u>Fund Balance - January 1</u>	 <u>304,201</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 309,814</u>

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

EXHIBIT E
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
<u>Other Operating Revenues</u>	
Interest and Dividends Received	\$ 16,303
New Funds Received	1,573
Trust Income Distributions	(10,324)
Operating Transfers Out - To Other Funds	<u>(1,919)</u>
 <u>Net Cash Provided by Operating Activities</u>	 5,633
 <u>Cash Flows From Investing Activities</u>	
Net Purchase of Investment Securities	<u>(24,192)</u>
 <u>Net (Decrease) in Cash</u>	 (18,559)
 <u>Cash - January 1</u>	 <u>28,380</u>
 <u>Cash - December 31</u>	 <u>\$ 9,821</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
 <u>Net Income</u>	 \$ 5,613
 <u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u>	
Increase in Due To Other Funds	<u>20</u>
 <u>Net Cash Provided by Operating Activities</u>	 <u>\$ 5,633</u>

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

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

B. Basis of Presentation - Fund Accounting

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

Governmental Fund Types

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

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

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

Bicentennial
Conservation Commission
Ambulance Replacement

Lagoon Fee
Hazardous Waste Disposal
225th Anniversary

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals and other units of governments.

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

Town Trusts
Capital Reserve
Library Trusts

Agency Fund

Deferred Compensation Plan

Account Groups

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

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

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

C. Measurement Focus/Basis of Accounting

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

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

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

D. Budgetary Accounting

General Budget Policies

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

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

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

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

Expenditures and Other Financing Uses

Per Exhibit C (Budgetary Basis)	\$ 6,019,770
<u>Adjustments</u>	
<u>Basis Difference</u>	
Encumbrances - December 31, 1995	30,329
Encumbrances - December 31, 1996	<u>(135,326)</u>
Per Exhibit B (GAAP Basis)	<u>\$ 5,914,773</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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E. Assets, Liabilities and Fund Equity

Cash and Investments

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

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

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

The Town is authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds.

Investments are stated at cost.

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, unredeemed tax accounts that were beyond the 2-year statutory period for deeding

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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and certain other accounts deemed by management to have questionable collectibility have been reserved. The Town had a revaluation in 1996 and has also included in the reserve, monies for future potential abatements not reflected as taxes receivable and amounted to \$185,199 at December 31, 1996.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

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

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

- b. Interest on investments is recorded as revenue in the year earned.
- c. 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.
- d. Various service charges (ambulance, police, lagoon and hazardous waste disposal) 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 58% of the amount billed for ambulance service in 1996.

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. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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Long-Term Liabilities

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

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested 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 vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the 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.

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:

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

Reserve 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.

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

F. Total Columns (Memorandum Only) on Combined Statements

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

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE 2 - ASSETS

A. Cash and Equivalents

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

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	\$ 142,132	\$	\$ 382,381	\$ 524,513	\$ 933,834
Certificates of Deposit			35,651	35,651	35,651
<u>Total Cash</u>	<u>\$ 142,132</u>	<u>\$ -0-</u>	<u>\$ 418,032</u>	<u>\$ 560,164</u>	<u>\$ 969,485</u>

B. Investments

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

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

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

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

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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	Category			<u>Carrying Amount</u>	<u>Market Value</u>
	1	2	3		
Certificates of Deposit	\$ 274,943	\$	\$	\$ 274,943	\$ 274,943
US Government Obligations			88,943	88,943	86,000
	<u>\$ 274,943</u>	<u>\$ -0-</u>	<u>\$ 88,943</u>	\$ 363,886	\$ 360,943
Mutual Funds				48,938	58,227
<u>Total Investments</u>				<u>\$ 412,824</u>	<u>\$ 419,170</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1996, upon which the 1996 property tax levy was based was \$165,545,003.

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

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

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property 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.

The tax rate for the year ended December 31, 1996, was as follows:

Municipal Portion	\$ 6.52
School Tax Assessment	24.62
County Tax Assessment	1.37
<u>Total</u>	<u>\$ 32.51</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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

During the current fiscal year, the Tax Collector on April 10, 1996 placed a lien for all uncollected 1995 property taxes.

Taxes receivable at December 31, 1996, are as follows:

<u>Property Taxes</u>		
Levy of 1996 (second semi-annual billing)	\$ 2,267,143	
Levy of 1996 (first semi-annual billing)	211,463	
<u>Unredeemed Taxes (under tax lien)</u>		
Levy of 1995	205,247	
Levy of 1994	75,028	
Levy of 1993	16,748	
Levy of 1992 and Prior	2,477	
Land Use Change Taxes	4,564	
Less: Reserve for estimated uncollectible taxes		<u>(185,199)</u>
<u>Total Taxes Receivable</u>		<u>\$ 2,597,471</u>

D. Other Receivables

Receivables as of December 31, 1996, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>Receivables</u>				
Interest	\$ 113	\$	\$	\$ 113
Accounts	4,808	80,784	486	86,078
Intergovernmental	592			592
Due from Deferred Compensation Plan			130,570	130,570
Allowance for Uncollectible Amounts	<u> </u>	<u>(47,000)</u>	<u> </u>	<u>(47,000)</u>
<u>Net Total Receivables</u>	<u>\$ 5,513</u>	<u>\$ 33,784</u>	<u>\$131,056</u>	<u>\$ 170,353</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1996 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 25,480	\$ 3,416
<u>Special Revenue Funds</u>		
Conservation Commission	2,179	
Bicentennial	781	
Hazardous Waste	456	
Ambulance Replacement	<u> </u>	<u>25,480</u>
<u>Totals</u>	<u>\$ 28,896</u>	<u>\$ 28,896</u>

F. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During fiscal year 1996, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability Loss.

The Trust maintains, on behalf of its members, the following re-insurance policies shared by the membership for the year ended June 30, 1997.

1. United States Fidelity and Guaranty Company (USF&G) Casualty Facultative Reinsurance Certificate #GC12225404500 which provides general liability and public officials liability coverage in the amount of \$1,500,000 in excess of the Trust's Self-Insured Retention for each and every loss.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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2. United States Fidelity and Guaranty Company (USF&G) Property Facultative Reinsurance Certificate #GC12225404600 which provides property and auto physical damage coverage in the amount of \$500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
3. Swiss Reinsurance America Corporation Property Facultative Reinsurance Certificate #116781 which provides property and auto physical damage coverage in excess of the Trust Self-Insured Retention and the (USF&G) Property Facultative Reinsurance Certificate, up to the total property and vehicle schedule on file with the Trust for its entire membership.
4. United States Fidelity and Guaranty Corporation provides some members with higher limits of from \$1 to \$4 million in excess of the underlying \$2 million.
5. Members of the Trust also share Kemper National Insurance Companies Boiler and Machinery Policy #3XN 025 476-01 which provides a \$30,000,000 limit resulting from any "one accident" subject to a \$1,000 deductible.

Contributions paid in 1996 for fiscal year ending June 30, 1997, to be recorded as an insurance expense/expenditure totaled \$31,857. Additional contributions paid in 1996 for fiscal year ending June 30, 1996 totaled \$-0-. Unpaid contributions for the year ending June 30, 1997 and due in 1996 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1996, totaled \$1,000. During December 1996, \$10,987 was returned to the Town of Northwood as its 1996 "dividend" for the years 1989 through 1994.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Northwood shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintained on behalf of its members the following insurance policy shared by the membership for the year ended December 31, 1996:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for any of the past years.

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1996 include:

<u>General Fund</u>		
1996-97 School District Assessment	\$ 2,179,406	
New Hampshire Retirement System	773	
State of New Hampshire	<u>26</u>	
 <u>Total General Fund</u>		 \$ 2,180,205
 <u>Trust Funds - Capital Reserve</u>		
Balance of Capital Reserve Funds Due:		
Northwood School District	\$ 31,575	
Northwood Water District	<u>543</u>	
 <u>Total Trust Funds</u>		 <u>32,118</u>
 <u>Total Intergovernmental Payable</u>		 <u>\$ 2,212,323</u>

B. Defined Benefit Pension Plan

Plan Description and Provisions

The New Hampshire Retirement System (System) is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. The Town participates in the System and the payroll for employees covered by the System for the year ended December 31, 1996, was \$209,849; the Town's total payroll was \$501,493.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I - Members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest three years. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years, and for benefit calculation purposes only, the final year's salary can not exceed by more than 150% the higher of the previous year's salary or the salary for the highest year used in the calculation of AFC (not including the final year's salary). At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 or members in service with at least 20 or more years of service, whose age plus service is equal to or greater than 70 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - Members who are age 60, or members who are at least age 45 with at least 20 years creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements; benefits are based on AFC or earnable compensation and/or service.

The State of New Hampshire funds 35% of employer costs for firefighters and police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town contributed 2.73% for police officers, 5.12% for firefighters and 3.39% for other employees, during the year ended December 31, 1996. The contribution requirement was as follows:

Town's Portion	\$ 7,190
Employees' Portion	<u>19,566</u>
<u>Total</u>	<u>\$ 26,756</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The amount shown as "pension benefit obligation" is based on a standardized measurement which reflects 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 PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1996, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1995, projected to June 30, 1996, was \$2.419 billion. The System's net assets available for benefits on June 30, 1996, (valued at market) were \$2.564 billion. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available and is presented in the System's June 30, 1996 annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1996:

	<u>Compensated Absences Payable</u>
<i>General Long-Term Debt Account Group</i>	
Balance, Beginning of Year	\$ 54,615
Net (decrease) in compensated absences payable	<u>(26,958)</u>
Balance, End of Year	<u>\$ 27,657</u>

Long-term debt payable at December 31, 1996, is comprised of the following:

General Long-Term
Debt Account Group

Compensated Absences Payable

Vested Sick Leave	\$ 11,284
Accrued Vacation Leave	<u>16,373</u>

Total General Long-Term
Debt Account Group

\$ 27,657

NOTE 4 - SHORT-TERM DEBT

Tax Anticipation Notes Payable

State statutes allow the Town to incur debt up to the amount of the current property tax levy, or the amount of the prior-year levy if the tax amount has not been determined for the current year at the time of borrowing, in anticipation of the taxes to be received in order to pay current maintenance and operation expenses. Notes issued in accordance with these statutes are general obligations of the Town.

The following tax anticipation note payable was outstanding at December 31, 1996:

\$615,000 First National Bank of Portsmouth due April 30, 1997 at 4.28%

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	<u>\$ 135,326</u>
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Reserve for Special Purposes

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

Nonexpendable Trust Funds (Income Balances)

Cemetery	\$ 87,677
Library	2,073
Miscellaneous	<u>10,921</u>

<u>Total Nonexpendable Trust Funds</u>	\$ 100,671
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Capital Reserve Funds

Ambulance	\$ 3,207
Highway Equipment	9,229
Highway Safety	10,329
Fire Truck	180
Town Hall	15,846
Library Building	<u>42,644</u>

<u>Total Capital Reserve Funds</u>	81,435
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Other Expendable Town Trusts

Cemetery Improvements	\$ 1,329
Library	<u>11,480</u>

<u>Total Other Expendable Town Trusts</u>	<u>12,809</u>
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<u>Total Reserve for Special Purposes</u>	<u>\$ 194,915</u>
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TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

Reserved for Endowments

The amount reserved for endowments at December 31, 1996 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1996 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$ 162,203
Library	29,953
Miscellaneous	<u>16,987</u>
<u>Total</u>	<u>\$ 209,143</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$109,542 designated for special purposes, represents Special Revenue Fund balances which management intends to use in the subsequent years, is as follows:

<u>Special Revenue Funds</u>	
Bicentennial	\$ 781
Ambulance Replacement	53,341
Conservation Commission	42,208
Lagoon Fee	6,165
Hazardous Waste Disposal	456
225th Anniversary	<u>6,591</u>
<u>Total</u>	<u>\$ 109,542</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

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

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

B. Grants

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

NOTE 7 - RESTATEMENT OF FUND BALANCES

Fund Balances at January 1, 1996 were restated to give retroactive effect to the following prior-period adjustments:

	<u>Agency Fund</u>
Adjustment	
To record the ICMA Deferred Compensation Plan not previously reported	\$ 71,621
Fund balance as previously stated	<u>-0-</u>
Fund balance as restated	<u>\$ 71,621</u>

SCHEDULE A-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1996

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 5,256,200	\$ 5,322,886	\$ 66,686
Land Use Change	11,000	19,580	8,580
Yield	5,600	5,594	(6)
Interest and Penalties on Taxes	85,000	106,690	21,690
Payment in Lieu of Taxes	<u>2,251</u>	<u>2,251</u>	<u>2,251</u>
Total Taxes	<u>5,357,800</u>	<u>5,457,001</u>	<u>99,201</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	900	1,089	189
Motor Vehicle Permit Fees	250,000	291,750	41,750
Building Permits	11,000	14,536	3,536
Other Licenses, Permits and Fees	<u>8,000</u>	<u>7,798</u>	<u>(202)</u>
Total Licenses and Permits	<u>269,900</u>	<u>315,173</u>	<u>45,273</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	100,683	100,683	
Highway Block Grant	54,786	54,786	
State and Federal Forest Land Reimbursement	822	822	
Other Reimbursements	2,987	2,000	(987)
<u>Other Governments</u>			
FEMA - Grant	<u>1,800</u>	<u>5,911</u>	<u>4,111</u>
Total Intergovernmental Revenues	<u>161,078</u>	<u>164,202</u>	<u>3,124</u>
<u>Charges For Services</u>			
Income From Departments	15,000	23,963	8,963
Other	<u>2,000</u>	<u>2,000</u>	<u>(2,000)</u>
Total Charges For Services	<u>17,000</u>	<u>23,963</u>	<u>6,963</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	36,600	39,099	2,499
Interest on Investments	26,000	31,297	5,297
Insurance Dividends and Reimbursements	33,500	44,517	11,017
Court Fines		1,760	1,760
Contributions and Donations		1,220	1,220
Trust Fund Income		48	48
Other		<u>4,444</u>	<u>4,444</u>
Total Miscellaneous Revenues	<u>96,100</u>	<u>122,385</u>	<u>26,285</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	26,500	25,480	(1,020)
Capital Reserve Funds	<u>133,379</u>	<u>133,379</u>	<u>0</u>
Total Other Financing Sources	<u>159,879</u>	<u>158,859</u>	<u>(1,020)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 6,061,757</u>	<u>\$ 6,241,583</u>	<u>\$ 179,826</u>

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

SCHEDULE A-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
<u>Current</u>					
<u>General Government</u>					
Executive	\$	\$ 116,827	\$ 87,680	\$	\$ 29,147
Election, Registration, and Vital Statistics		19,814	18,041		1,773
Financial Administration		95,115	104,012		(8,897)
Revaluation of Property	9,290	37,450	46,740		
Legal Expenses		19,000	14,926		4,074
Personnel Administration		36,520	32,206		4,314
Planning and Zoning	240	13,094	21,419		(8,085)
General Government Buildings		21,078	21,192		(114)
Cemeteries		3,600	2,727		873
Insurance, not otherwise allocated		34,000	33,047		953
Advertising and Regional Associations		2,257	2,257		
Tax Mapping		29,501	29,501		
Total General Government	<u>9,530</u>	<u>428,256</u>	<u>413,748</u>		<u>24,038</u>
<u>Public Safety</u>					
Police Department		214,864	221,604		(6,740)
Ambulance	3,732	17,600	15,140	272	5,920
Fire Department	2,377	140,077	139,025	90	3,339
Building Inspection		11,759	11,656		103
Emergency Management		3,884	1,712		2,172
Other Public Safety		3,116	1,319		1,797
Total Public Safety	<u>6,109</u>	<u>391,300</u>	<u>390,456</u>	<u>362</u>	<u>6,591</u>
<u>Highways and Streets</u>					
Highways and Streets		278,443	276,058		2,385
Street Lighting		2,400	2,671		(271)
Total Highways and Streets		<u>280,843</u>	<u>278,729</u>		<u>2,114</u>
<u>Sanitation</u>					
Solid Waste Collection		56,894	48,469	6,000	2,425
Solid Waste Disposal		85,477	98,053		(12,576)
Total Sanitation		<u>142,371</u>	<u>146,522</u>	<u>6,000</u>	<u>(10,151)</u>
<u>Health</u>					
Administration		3,503	3,057		446
Animal Control		3,645	1,610		2,035
Health Agencies and Hospitals		19,195	19,195		
Total Health		<u>26,343</u>	<u>23,862</u>		<u>2,481</u>
<u>Welfare</u>					
Administration		11,203	10,875		328
Vendor Payments	100	5,625	5,929	100	(304)
Total Welfare	<u>100</u>	<u>16,828</u>	<u>16,804</u>	<u>100</u>	<u>24</u>
<u>Culture and Recreation</u>					
Parks and Recreation		30,494	25,323		5,171
Library	700	64,305	63,096	700	1,209
Patriotic Purposes		500	500		
Total Culture and Recreation	<u>700</u>	<u>95,299</u>	<u>88,919</u>	<u>700</u>	<u>6,380</u>
<u>Conservation</u>					
Other		1,640	1,640		

SCHEDULE A-2 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	<u>Encumbered From 1995</u>	<u>Appropriations 1996</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1997</u>	<u>(Over) Under Budget</u>
<u>Debt Service</u>					
Interest Expense - Tax Anticipation Notes	_____	<u>25,000</u>	<u>2,130</u>	<u>22,870</u>	_____
<u>Capital Outlay</u>					
Disposal Area Improvements		7,500	240	7,260	
Pine Grove Cemetery Improvements		4,000	4,000		
Road Name Signs and Poles	10,000		8,873		1,127
New Ambulance		110,359	40,325	70,034	
Police Cruiser		24,000	24,000		
Highway Truck		42,900	38,423		4,477
Computer Equipment		28,000		28,000	
Salt Shed		40,000	39,999		1
Bath House Repairs		3,600			3,600
Library Architect	<u>3,890</u>		<u>3,729</u>		<u>161</u>
Total Capital Outlay	<u>13,890</u>	<u>260,359</u>	<u>159,589</u>	<u>105,294</u>	<u>9,366</u>
<u>Intergovernmental</u>					
School District Assessment		4,119,406	4,119,406		
County Tax Assessment	_____	<u>231,967</u>	<u>231,967</u>	_____	_____
Total Intergovernmental	_____	<u>4,351,373</u>	<u>4,351,373</u>	_____	_____
<u>Other Financing Uses</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		6,144	5,000		1,144
Capital Reserve Funds	_____	<u>36,001</u>	<u>36,001</u>	_____	_____
Total Operating Transfers Out	_____	<u>42,145</u>	<u>41,001</u>	_____	<u>1,144</u>
<u>Total Appropriations</u>					
<u>Expenditures and Encumbrances</u>	<u>\$ 30,329</u>	<u>\$ 6,061,757</u>	<u>\$ 5,914,773</u>	<u>\$ 135,326</u>	<u>\$ 41,987</u>

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

SCHEDULE A-3
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1996

<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>		\$ 296,039
<u>Additions</u>		
<u>1996 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 179,826	
Unexpended Balance of Appropriations (Schedule A-2)	<u>41,987</u>	
 1996 Budget Surplus		 <u>221,813</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		 <u>\$ 517,852</u>

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

SCHEDULE B-1
 TOWN OF NORTHWOOD, NEW HAMPSHIRE
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1996

<u>ASSETS</u>	<u>Conservation Commission</u>	<u>225th Anniversary</u>	<u>Bicen- tennial</u>	<u>Ambulance Replacement</u>	<u>Lagoon Fee</u>	<u>Hazardous Waste</u>	<u>Total</u>
Cash and Equivalents	\$ 40,029	\$ 6,478	\$	\$ 45,417	\$ 5,785	\$	\$ 97,709
<u>Receivables (Net of Allowances For Uncollectibles)</u>							
Interest		113					113
Accounts				33,404	380		33,784
Interfund Receivable	<u>2,179</u>	<u> </u>	<u>781</u>	<u> </u>	<u> </u>	<u>456</u>	<u>3,416</u>
 TOTAL ASSETS	 <u>\$ 42,208</u>	 <u>\$ 6,591</u>	 <u>\$ 781</u>	 <u>\$ 78,821</u>	 <u>\$ 6,165</u>	 <u>\$ 456</u>	 <u>\$ 135,022</u>
 <u>LIABILITIES AND FUND BALANCES</u>							
 <u>Liabilities</u>							
Interfund Payable	\$	\$	\$	\$ 25,480	\$	\$	\$ 25,480
 <u>Fund Balances</u>							
<u>Unreserved</u>							
Designated For Special Purposes	<u>42,208</u>	<u>6,591</u>	<u>781</u>	<u>53,341</u>	<u>6,165</u>	<u>456</u>	<u>109,542</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 42,208</u>	 <u>\$ 6,591</u>	 <u>\$ 781</u>	 <u>\$ 78,821</u>	 <u>\$ 6,165</u>	 <u>\$ 456</u>	 <u>\$ 135,022</u>

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

SCHEDULE B-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	<u>Conservation Commission</u>	<u>225th Anniversary</u>	<u>Bicen- tennial</u>	<u>Ambulance Replacement</u>	<u>Lagoon Fee</u>	<u>Hazardous Waste</u>	<u>Total</u>
Revenues							
Charges for Services	\$	\$	\$	\$ 35,703	\$ 1,228	\$ 678	\$ 37,600
Miscellaneous	1,822	7,152		917	130		10,020
Other Financing Sources							
Operating Transfers In	<u>2,179</u>	<u>5,000</u>	<u>200</u>	<u> </u>	<u> </u>	<u> </u>	<u>7,379</u>
Total Revenues and Other Financing Sources	<u>4,001</u>	<u>12,152</u>	<u>200</u>	<u>36,620</u>	<u>1,358</u>	<u>678</u>	<u>55,000</u>
Expenditures							
Current							
Sanitation						260	260
Culture and Recreation		11,013		161			11,174
Other Financing Uses							
Operating Transfers Out	<u> </u>	<u> </u>	<u> </u>	<u>25,480</u>	<u> </u>	<u> </u>	<u>25,480</u>
Total Expenditures and Other Financing Uses	<u> </u>	<u>11,013</u>	<u> </u>	<u>25,641</u>	<u> </u>	<u>260</u>	<u>36,914</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,001	1,139	200	10,979	1,358	418	18,097
Fund Balances - January 1	<u>38,207</u>	<u>5,452</u>	<u>581</u>	<u>42,362</u>	<u>4,807</u>	<u>38</u>	<u>91,447</u>
Fund Balances - December 31	<u>\$ 42,208</u>	<u>\$ 6,591</u>	<u>\$ 781</u>	<u>\$ 53,341</u>	<u>\$ 6,165</u>	<u>\$ 456</u>	<u>\$ 109,544</u>

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

SCHEDULE C-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
December 31, 1996

<u>ASSETS</u>	<u>Trust Funds</u>				<u>Agency Funds</u>	<u>Total</u>
	<u>Expendable</u>		<u>Nonexpendable</u>			
	<u>Library</u>	<u>Capital Reserve</u>	<u>Town</u>	<u>Town</u>		
Cash and Equivalents	\$ 10,994	\$ 722	\$ 1,329	\$ 9,821	\$	\$ 22,866
Investments		112,831		299,993		412,824
<u>Receivables</u>						
Accounts	<u>486</u>				<u>130,570</u>	<u>131,056</u>
 TOTAL ASSETS	 <u>\$ 11,480</u>	 <u>\$ 113,553</u>	 <u>\$ 1,329</u>	 <u>\$ 309,814</u>	 <u>\$ 130,570</u>	 <u>\$ 566,746</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
 <u>Liabilities</u>						
Intergovernmental Payable	\$	\$ 32,118	\$	\$	\$	\$ 32,118
Deferred Compensation						
Benefits Payable					<u>130,570</u>	<u>130,570</u>
Total Liabilities		<u>32,118</u>			<u>130,570</u>	<u>162,688</u>
 <u>Fund Balances</u>						
Reserved For Endowments				209,143		209,143
Reserved For						
Special Purposes	<u>11,480</u>	<u>81,435</u>	<u>1,329</u>	<u>100,671</u>		<u>194,915</u>
Total Fund Balances	<u>11,480</u>	<u>81,435</u>	<u>1,329</u>	<u>309,814</u>		<u>404,058</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 11,480</u>	 <u>\$ 113,553</u>	 <u>\$ 1,329</u>	 <u>\$ 309,814</u>	 <u>\$ 130,570</u>	 <u>\$ 566,746</u>

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

SCHEDULE C-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	<u>Library</u>	<u>Capital Reserve Funds</u>	<u>Town</u>	<u>Total</u>
<u>Revenues</u>				
Interest and Dividend Income	\$ 1,344	\$ 7,660	\$ 32	\$ 9,036
<u>Other Financing Sources</u>				
Operating Transfers In	<u>1,321</u>	<u>36,001</u>	<u> </u>	<u>37,322</u>
<u>Total Revenues and Other Financing Sources</u>	<u>2,665</u>	<u>43,661</u>	<u>32</u>	<u>46,358</u>
<u>Expenditures</u>				
<u>Current</u>				
Culture and Recreation	1,166			1,166
<u>Other Financing Uses</u>				
Operating Transfers Out	<u> </u>	<u>133,379</u>	<u> </u>	<u>133,379</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>1,166</u>	<u>133,379</u>	<u> </u>	<u>134,545</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	1,499	(89,718)	32	(88,187)
<u>Fund Balances - January 1</u>	<u>9,981</u>	<u>171,153</u>	<u>1,297</u>	<u>182,431</u>
<u>Fund Balances - December 31</u>	<u>\$ 11,480</u>	<u>\$ 81,435</u>	<u>\$ 1,329</u>	<u>\$ 94,244</u>

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

*SCHEDULE C-3
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Agency Funds
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 1996*

<u>Deferred Compensation Plan</u>	Balance January 1, <u>1996</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1996</u>
<u>ASSETS</u>				
Due From Others	<u>\$ 71,621</u>	<u>\$ 61,220</u>	<u>\$ 2,271</u>	<u>\$ 130,570</u>
<u>LIABILITIES</u>				
Deferred Compensation Benefits Payable	<u>\$ 71,621</u>	<u>\$ 61,220</u>	<u>\$ 2,271</u>	<u>\$ 130,570</u>

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

TRUSTEES OF TRUST FUNDS REPORT

The complete financial statement of the Trustees of Trust Funds is contained in the auditor's report. However, there are some facts and figures that may be of special interest.

For 1996, the Trustees maintained:

- 9 Capital Reserve Funds. This year an ambulance, a Town truck, and a police cruiser were obtained from their respective funds.

- 12 Library Funds. The income from which is turned over to the Library Trustees for their administration in accordance with the trusts. Noteworthy additions to two of the Library funds in 1996 were: \$100.00 to the Gladys Gardner Book Fund in which the principle is now \$3000.00; and \$500.00 to the Elizabeth Stimmell Book Fund putting that principle over the \$1000.00 mark. These two additions, totaling \$600.00 were gifts from the Northwood Community Crafts Fair.

- 6 Funds of Miscellaneous purpose.

- 4 Special Cemetery Funds

- 495 Individual Perpetual Care Funds. These funds are created when money is paid to the Town by individuals or families for the care of a cemetery lot. The cost of such care is based on the number of grave sites in a lot. Although the funds are maintained separately, the funds may be grouped for investment purposes. The investments for these funds are divided equally between US Treasuries and Certificates of Deposit. At the end of 1996, the principal for these Perpetual Care Funds was \$136,653.00. The new additions this year totaled only \$900.00, the smallest amount in many years. Caring for the six public cemeteries in Northwood cost \$10,168.00, \$7,591.60, from these funds and \$2,576.40 from the Other Cemetery Funds. Public Ways are cared for from the Cemetery Budget.

The reporting of the funds is done annually to the State Attorney General and The Department of Revenue Administration. Until two years ago, the preparation of the Individual Perpetual Care Funds Report was a lone and tedious process with complicated formula for the income and cost distribution. Trustee Andy Turner mastered the Town computer so that these reports are produced with a minimal amount of entry and some printing. Mr. Turner is to be commended for doing a job many, initially, said could not be done.

All trust Funds are available to the public. Questions may be directed to any one of the three trustees.

Russell C. Eldridge	1997
Andreas M. Turner	1998
Joann W. Bailey	1999

SELECTMEN'S REPORT TO THE TOWN

1996 was a year of changes. After 22 plus years, we have a new Administrative Assistant, Susan DeMarco, who brings with her 20 years of municipal service.

As a result of action taken at the 1995 Town Meeting, the assessing and mapping of the Town was changed from four and three years respectively to two years for each. This created a very tight time table as both processes had to be completed independently; then meshed together for the final assessment. Various hearings were held this year after preliminary notices were mailed to property owners and after final adjustments were made, we were able to set the tax rate. Due to the over assessment of the Town by 40%, it appears that our tax rate increased from \$19.94 to \$32.51. In point of fact, our previous equalized tax rate was \$27.92 per \$1,000. Once the assessments were completed, all the new values and rate were entered onto our system, a very time consuming project. At this time, we'd like to thank the office staff for all their hard work and long hours in completing the process as quickly as possible. We would also like to apologize for the late arrival of tax bills. The time table we had to work with was so tight that we were unable to mail them any earlier.

1996 also saw the construction of our new Highway Department Sand & Salt shed. By keeping the sand and salt under cover, the material is much easier to work with. The new Town truck is also a valuable asset being much more suited to our needs.

This year the budget process presented a very difficult challenge to balance the need to keep the tax rate as low as possible while providing the same level of town services to all residents. The result was an operating budget that is one percent (1%) or \$15,850. higher than last year. We thank all town departments for their co-operation in "holding the line" especially as costs of some supplies and services continue to rise.

Respectfully submitted,

Northwood Board of Selectmen

BOARD OF ADJUSTMENT REPORT

The Northwood Board of Adjustment heard two cases in 1996: one variance request and one appeal from a Planning Board decision. The variance request, to create a new lot of less than 80,000 s.f. without community water and septic, was granted. The appeal case was still pending at year's end. The Board of Adjustment also began the process of reviewing and updating its by-laws and procedures.

The Northwood Board of Adjustment meets monthly by agenda only. New members are appointed in March. The board is currently seeking people to serve as alternates. Alternates attend meetings to learn the requirements and responsibilities of the position and serve as voting members in the absence of full board members. If you are interested in serving on this board, contact either myself or the Board of Selectmen.

Respectfully Submitted,

Bruce Farr
Chairman

REPORT OF THE CEMETERY TRUSTEES - 1996

Andreas (Andy) Turner was reelected for a 3 year term which will last until 1999. He hopes that an active and interested person will replace him in the next century. Andy was reelected to Chair of the Trustees. He serves with George (Ted) Reese (1 year), and Nancy Boyd (2 years). Nancy serves as the Secretary to the Cemetery Trustees.

The regular budget of \$3,600.00 was requested and approved. This year a Warrant Article #18 was submitted and voted in the affirmative. It provided \$4,000.00 to bring Section D (the back center section) in Pine Grove Cemetery up to grade, thereby making the lots more saleable by eliminating the swale that ran down the middle.

In September the above work was started and completed by Bruce Hodgdon & Sons. Most of it was seeded before the cold weather set in. There remains a small section in the front left to be graded and seeded this Spring. The work provides better drainage and a level area from the center road back to the Town Lot. The area will be rolled in the Spring.

This year the maintenance of our six town cemeteries was divided between the Elliotts who focused on East Northwood, The Ridge, and Pine Grove Cemeteries and The Walchak Lawn Care Company of Concord who was engaged to do Canterbury, Fairview, and Harvey Lake because they had the equipment and works to do the Spring and Fall clean-up that these cemeteries require.

Another accomplishment was the sign at the Ridge Cemetery. Upright Fence of Center Barnstead provided the frame for the sign at the Ridge Cemetery and Ted and Andy affixed the letters to it.

Ted and Andy saw to it that the flags at Pine Grove and East Northwood went up in May and were taken down on December 1 when the cemeteries are closed for the Winter. New flags were purchased for these two cemeteries which are the only ones having flag poles in a veterans area.

Andy saw to it that the water at East Northwood was activated in May and fully drained in October. The hand pump at Pine Grove will probably have to be replaced next year. It requires constant priming.

Ted made 200 discs to be used with 10" spikes to mark the lot corners in the cemeteries. This is particularly necessary in the New Section of Fairview in accordance with Warrant Article #3 of the 1996 Town Meeting which calls for the straightening out of the lot alignments, markers, and monuments, as necessary, to agreed with the registered plan. Past placements of markers and monuments have been supervised on these 16 grave lots, particularly where there have been subdivisions into smaller units.

The Cemetery Trustees Chair will arrange for private sales of grave sites. There are private sales of grave sites available for private parties in West Northwood, The Ridge, and Pine Grove. Pine Grove is the only Cemetery where the Town has lots for sale. Current price for a grave is \$100.00 and Perpetual Care must be put on graves when purchased. Perpetual Care is \$100.00 per grave. At this price it only provides for mowing and cleanup at \$3.50/ year, depending on the rate of return on your investment. We ask that all those having lots provide adequate perpetual care for the future maintenance of each grave site.

Respectfully Submitted,

Nancy Boyd, Secretary
Andreas Turner, Chair
George Reese

REPORT OF THE CODE ENFORCEMENT OFFICE

Single Family Residences	20
Mobile Homes	08
Residential Garages	08
Remodel / Additions	36
Barns	04
Utility Buildings	10
Commercial	08
Industrial	01
Signs	10
Razing	02
Pools	01
Electrical	24
Mechanical	06
Plumbing	18
* Town of Northwood, Salt Storage Barn	01
* Town of Northwood, Ann Strout Memorial	01
TOTAL PERMITS ISSUED:	158
TOTAL FEES COLLECTED:	\$13,731.55

(* Tax Exempt property -- No permit fee imposed)

Respectfully Submitted,

David J. Hickey, P. E.
Code Enforcement Officer

Northwood Conservation Commission

1996 Annual Report

The Northwood Conservation Commission was established by the town of Northwood to provide guidance for both the protection and proper utilization of the town's natural resources. These valuable resources include lakes and ponds, woodlands, wetland areas and clean air. To that end the commission provides advice and input on conservation related issues to citizens, other town boards and commissions and state boards. The Commission also maintains maps of the town's natural features, and promotes and sponsors events which raise the awareness of problems and issues related to the town's natural resources.

The commission was active in many projects during 1996. Commission members continued to serve on the Northwood Meadows State Park Committee, providing input on the management plan currently being developed for the park. In July, the Conservation Commission hosted a Shoreland Protection workshop at the park. The workshop was part of the Community Conservation Assistance Project (CCAP), sponsored by the Cooperative Extension Service. It provided an opportunity for town officials, teachers and citizens from Northwood and surrounding towns to learn about water quality, water resources, the current regulations surrounding shoreland areas and ways to develop shoreland, while protecting the shoreland resources. The Commission will continue to work with the Cooperative Extension Service to try establishing a regional approach to public education and assistance for conservation topics with regional interest, such as wetlands inventory and lake water quality.

The commission continued its work on the wetland inventory project, presenting to the town the current wetlands inventory maps for public access and display. The maps are currently in the lobby of the town hall for all citizens to view. Work also continued on using the results of the inventory to recommend to the Planning Board the establishment of an effective and equitable wetlands setback regulation for the town. The goal of the regulation is to create protective buffers between new development and adjacent wetlands. The commission also continued to work on compiling the results of the inventory, providing a mechanism for prioritizing wetlands with regard to their overall value to the town. These results will be used to make recommendations for their protection through Prime Wetland designation, or some other approach endorsed by the town.

The commission's other activities for 1996 included completing the forest management activities on the Giles Lot, begun in 1995, providing input to the Board of Selectman on the conservation value of land parcels currently on the town inventory, providing input on a number of dredge and fill permit applications and participating in the BearPaws Greenways Project. The BearPaws project has as its goal, the creation of greenways, continuous tracks of public land, which can be used for resource conservation, recreation and education. The project currently involved Northwood and six adjoining towns.

The past year continued to see the Commission working with the citizens of Northwood to protect and manage the town's natural resources in an environment of continued economic development. The commission encourages constructive input by residents on conservation related matters and encourages everyone to become involved in the protection of the town's natural resources. The Commission meets at 7:30 PM at the Town Hall on the first Tuesday of every month. Any resident interested in becoming a member or in participating in a specific project can contact the Conservation Commission through the Town Hall.

REPORT OF THE NORTHWOOD FIRE DEPARTMENT
FOR THE YEAR 1996

1996 was a very busy year for the Northwood Fire and Rescue, with response to a total of 466 calls for assistance, as well as many other activities and happenings. In April, after a lengthy selection process, Michael Hoisington was promoted to Captain.

If you haven't noticed, both the Ridge and Narrows Stations are displaying new "Smokey the Bear" signs. They are used to signify the forest fire danger level as reported by the state. When these signs show "Very High" or "Extreme", no fire permits will be issued.

In July, the Fire Department and Rescue Squad voted to form one department, they will be known as the Northwood Fire and Rescue and, effective January 1, 1997 there will be one budget for both services. A special thank you goes to Rescue Captain Debbie Lussier for helping make the transition possible.

Also in 1996, the department formed a truck committee to look at replacing 71M3. It has deteriorated to the point that the department feels it needs to be replaced in 1997. Many thanks to the members of the Truck Committee for all their hard work: Chairman Mike Hoisington, Steve Bailey, Steve Colburn, Peter Lennon, and Matt Hotchkiss.

As you may have noticed, we now have street signs marking all our roads. A special thank you goes to Kevin Madison, full-time Lieutenant, who oversaw this major project, and both Kevin and Mike who were given the task of installing the new signs on the posts.

In December, the department promoted 2 firefighters to Lieutenant. They are Steve Tumas and Bill Jeffery; Congratulations to both of them.

Finally, I would like to take this time to thank the members of the Support Company for all their assistance and support throughout the year.

The town is fortunate to have such a fine group of dedicated firefighters and rescue personnel. At the same time, the department is fortunate for the continued support of the citizens of Northwood.

Respectfully Submitted

Charles S. Bailey, Chief

Breakdown of Calls

Structure Fire	14	Vehicle Fire	4
Medical Aid	161	False Alarm	18
Malicious False Alarm	1	Auto Accident	67
Mutual Aid	92	Hazardous Condition	21
Brush/Grass/Smoke	24	Inspections	14
Service Call	38	Other	12

Total 466

"DIAL 911 FOR EMERGENCIES"

**REPORT OF TOWN FOREST FIRE WARDEN
AND STATE FOREST RANGER**

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing any open burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire, are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the NH Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments.

**1996 FIRE STATISTICS
(Cost Shared)**

<u>FIRES REPORTED BY COUNTY</u>		<u>CAUSES OF FIRES REPORTED</u>	
Belknap	06	Smoking	05
Carroll	07	Debris Burning	34
Cheshire	13	Campfire	16
Coos	10	Power Line	04
Grafton	12	Railroad	02
Hillsborough	19	Equipment Use	01
Merrimack	14	Lightening	02
Rockingham	15	Children	22
Strafford	05	OHRV	01
Sullivan	06	Miscellaneous	20
TOTAL FIRES	107		

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

John Q. Ricard, Forest Ranger

Charles S. Bailey, Forest Fire Warden

**REPORT OF THE JOINT GULF ROAD BOARD, NORTHWOOD
GULF ROAD COMMITTEE, DEERFIELD**

This past year the total Gulf Road team formally met seven times, along with numerous other sub-team and cross-committee meetings and work sessions.

All fifteen individual research tasks and activities identified in the project plan were completed in early December. The draft report is currently under its third and final revision. Review and approval of the final recommendations document by the Joint Board/ Committee is expected within the next three weeks. Upon approval, the recommendations will be published to both Boards of Selectmen and made available to the Public at each Town Hall.

Respectfully Submitted,

Richard Chandler,
Committee Chairman

HUMAN SERVICES DIRECTOR'S REPORT

In addition to the Human Services Department of the Town of Northwood serving 19 individuals and families monetarily, some once and others several times, clients were also referred to State, Federal and private aid and agencies. Many applicants received aid from ADFC, Fuel assistance, Crisis Fuel Assistance, Crisis (FEMA), Crisis AFDC, and Neighbor Helping Neighbor Fund. Some clients were referred to Lamprey Health Care, NH Job Training Council, Social Security, SSI, and Rural District VNA.

Food vouchers were kept to a minimum because of the Town's well stocked Food Pantry, ably run by Pat Jacobsmeyer and her great crew of volunteers including Gayle Robbins-Monteith, Kate McNally, Diane Elliott, Linda Smith, Dave Ruth and many others. Clothing was provided by Sandy Priolo of the Salvation Army and many generous townspeople. Thanksgiving and Christmas Food Baskets were provided by area Churches and organizations and Northwood School, ably coordinated by Diane Elliott. The Northwood Rescue Squad, The Northwood Fire Department and the Giving Tree from Concord Hospital provided Christmas presents for many needy families who otherwise would have gone without.

Welfare rent due to be paid to a landlord behind on property taxes were paid directly to the Tax Collector to be credited to the landlord's unpaid taxes. Approximately, \$664.00 of Welfare rental monies were returned to the Town in this manner. In addition, approximately \$6,814.42 was paid back to the Town from prior welfare recipients through liens and voluntary repayment. Payback letters are sent out several times a year to previous clients. Financial arrangements (Agreements) for paying back what is owed are signed and checks come in on a regular basis. This amount is up substantially from previous years. All eligible clients were required to do 20 hours per week of Community Service and 15 verifiable full-time job searches if the Town helped them out financially. This year Welfare Clients worked primarily at the Library.

A considerable amount of time was spent by the Human Services Director negotiating with PSNH, NH Electric Co-op, Eastern Propane and area fuel suppliers to prevent disconnection of services to Northwood residents with financial difficulties.

Many thanks to the Fire Department, Rescue Squad, Police Department, area churches, Scouts, Lions Club, The Chesley Library, The Northwood School and School Nurse, Center School, Concord Hospital, and many area disused and many generous and thoughtful townspeople. Without your help, this Welfare budget would have been a lot higher.

Respectfully Submitted,

Pamela Wentworth
Human Services Director

LAMPREY REGIONAL COOPERATIVE

In 1996, we experienced many changes to the Lamprey Regional Cooperative. The Lamprey Regional Cooperative completed the interior demolition of the building in Durham. The building has been cleaned and certified by the Department of Environmental Services. The Landfill in Somersworth was completely capped on November 15, 1996. We are now awaiting certification from the State.

One significant issue that is still remaining concerns the disposition of the old incinerator building at UNH. This could have a financial impact on our member communities.

We have made some progress toward our goal of a Regional Transfer and Recycling Facility for the communities that have decided to remain in the Lamprey Regional Cooperative into the future. We experienced a delay in our project due to the demise of our administrator, Patrick Genest. However, we seem to be back on track as the year ended.

At this time, I would like to thank all of the communities for their cooperation with the closure of our Waste-to-Energy plant in Durham and the Landfill in Somersworth.

Respectfully Submitted,

Joseph Moriarty
Chairman of Board
Lamprey Regional Cooperative

1996 LIBRARY REPORT

1996 circulation statistics increased to 24,974 books and materials (a 10% increase from last year.) The library began re-registering patrons to get all the new addresses on record and a total of 1,129 people signed up for library cards. Interlibrary loan continues to be very active. We borrowed 621 books from other libraries and we loaned 702 of our books to other libraries. The state library's toll-free access number enables us to use the statewide database and their weekly van service delivers books and materials free of charge.

The library was the recipient of a Library Services and Construction Act Title II grant in the amount of \$19,245 this summer. The staff and the trustees worked hard to write a successful grant and were very pleased to receive one. The grant will be used to provide a lift and a restroom that will meet handicapped accessibility requirements.

The library offered a variety of programs for children and adults throughout the year. Popcorn & Movie Nights were held at different times. Storytime sessions met twice a week January through May and September through December; Teddybear Storytime met weekly in July and August. The summer reading program played on the Olympics theme this year: "Reading...The Best Game Around" and featured four workshops with a sports or game theme. "Solve Mysteries--Read" was a workshop offered during the April school vacation and students in grades three through six were able to vote for their favorite book in the statewide Great Stone Face program.

The library received one grant for programming. It was the "Kids, Books, and the Arts" through the state library and the N.H. Humanities State Council on the Arts that enabled us to hire performer Gail Smuda for a summer reading workshop. The Friends of the Library continued their very popular "Writers Among Us" series. One of their series featured children's author Nancy Childress Corriveau. The Northwood/Nottingham Book Discussion Group continued to meet as well. The library celebrated National Library Week in April with a "Log On At The Library" program to promote electronic services, and Children's Book Week in November with a drawing for a reading prize package. The Christa McAuliffe Planetarium Family Pass was once again available for all patrons to use and a family pass to the New Hampshire Historical Society was donated this year.

Other events included an estate planning seminar, a "Read To Me" literacy program, and an exhibit by the CBNA National Honor Society. The library was decorated for fall by the Friends of the Library, and the Harvey Lake Women's Club decorated the library in December. The library featured singer Amy Lechner Conley in a holiday performance to end the year.

Eunice Fraser and Judy Glover still share the position of library assistant. Danielle Fortin was hired as a student library aide. Donna Bunker continues as librarian. Library hours are: Mondays and Tuesdays 10-2 and 6-8, and Saturdays 10-2.

Respectfully submitted,

Nathalie Wall

NORTHWOOD POLICE DEPARTMENT

The Northwood Police Department had another busy year. There were over 1,117 reportable incidents to the Department. 120 motor vehicle accidents occurred during the year with property damage and injuries, but, no fatalities were experienced. Over 115 arrests were made during the year. These included 58 for alcohol related offenses, 18 for possession of controlled drugs, 19 for simple assaults and 3 for sexual assaults. Twenty burglaries occurred in the town with several being solved and persons charges. Criminal mischief, criminal trespass and harassment accounted for 77 investigations by the department. Forty-four thefts ranged from cigarettes to automobiles. Assistance to the Fire Department and various other police departments accounted for 91 reports. Calls for service and other violations totaled 481.

The new 911 system generated 48 calls, most being accidental calls but all were investigated as well as were 62 alarm activations.

Officers issued 279 traffic citations and 97 warnings. Traffic recorder reports from the State of New Hampshire show a continual growth and, as of October, 1996, there was an increase of 2.5%, meaning there are now an average of 9,390 vehicles passing through Northwood on a daily basis, for a total of 291,286 vehicles per year. The increased traffic flow adds to the difficulty of the patrolling officer to be able to stop all the vehicles that are in violation of highway rules and regulations, but they to continue to try.

As in previous years, we welcome the residents of Northwood to stop by and visit the Police Department and get acquainted with the Officers. Parents are encouraged to let their children meet the officer and let them learn that the Police can be their friends. The Department will do fingerprinting of children with an appointment.

Respectfully Submitted,

Michael D'Alessandro
Chief of Police

NORTHWOOD RESCUE SQUAD

1996 proved to be another eventful year for the Rescue Squad. The squad ran a total of 308 rescue / medical calls for the year, with 81 calls being handled by our 2 full-time employees and 227 calls being handled by our evening and weekend volunteers.

The Rescue Squad has grown to 19 members with the most recent addition of two experienced volunteers, Dan Keys who is a Paramedic, and Bruce Wilkinson, an EMT. The squad now operates with 2 Paramedics, 5 EMT - Intermediates, 10 EMT - First Responders, and one member is currently in training for the EMT level.

Throughout the year, several events shared favorable results. A car wash was held in the spring resulting in raising enough funds to purchase needed new equipment. By midsummer, all members participated in the organization and joining of the Rescue Squad with the Fire Department. Although not finalized as of yet, both departments are working diligently together to unite both efforts and become more efficient and provide quality services to the town. And lastly, once again, Santa's Helpers provided clothing and toys to several families in town during the Christmas season.

Training continues to be an emphasis for rescue members. Currently, the squad has members in Paramedic training, EMT and EMT - Intermediate training, as well as conducting in-depth training in town. This past fall, members participate in a simulated search and rescue at the State Park with help from the State Fish & Game Department and their search dogs.

As 1996 draws to a close, Rescue members eagerly await the delivery of the new ambulance. Extensive training awaits its arrival as current members will need to be trained in its operation and firefighters will be cross trained.

Respectfully Submitted,

Deb Lussier
EMS Captain

REPORT FROM THE ROAD AGENT

After a very snowy winter last year we had a wet spring that set us back as far as getting the spring work done. However, later in the summer, we were able to get caught up and get back on schedule. The roads that we resurfaced have held up very well. This year we will be repairing Tasker Hill Rd., Gulf Rd., and going as far as we can on Jenness Pond Rd. We will not be doing as many miles this year as we will be rebuilding instead of just putting down an overlay. This increases the cost per mile.

We started putting out a different type of gravel this year and have had very good results so far. This is a stone base that will make a good base for when we get ready to pave. We also do not have to grade this material as often which saves the Town money.

This year we received delivery of the new Town truck. This is proving to be very economical for us compared to the old truck, which took a lot of repairs. We also have the Salt Shed which is making it a lot easier to keep material from freezing and also changing the mix depending on the type of storm we have.

Depending on how the rest of the winter goes, we should be in good shape to get started on the summer work that we need to get done in preparation for this year's paving.

In closing, I would like to thank everyone for their continued support.

Respectfully Submitted,

James D. Wilson
Road Agent

REPORT OF ROCKINGHAM COMMUNITY ACTION

Rockingham Community Action (RCA) 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. RCA has been addressing these needs for over thirty years.

Greater Raymond Community Action Center is an outreach office of RCA that serves residents of Northwood and 12 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCA 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 that 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, 1995 through June 30, 1996.

53 households received one of a group of Fuel Assistance Programs, services that provide financial grants of up to \$585 to income eligible households to assist with energy-related expenses through the Fuel Assistance Program (some households also receive furnace cleaning and budget and energy counseling services), or grants of up to \$250 for fuel and utility emergencies for households not eligible for the Fuel Assistance Program through the Neighbor Helping Neighbor and the Senior Energy Assistance Service.

1 individual was enrolled in the Self-Sufficiency Program, which helps participants develop and pursue education, training and employment goals and provides needed support to enable them to achieve financial independence.

2 homes were weatherized through the Weatherization or Energy Management Services Programs, which provide high quality energy conservation materials and skilled labor to weatherize homes of income-eligible and high energy-using households in order to reduce heating costs and conserve energy, and provides major repairs or replacement of heating systems for low-income homeowners.

23 children and day care providers participated in the Family Day Care Program, which provides training and technical assistance to day care providers and sponsorship of the USDA Child and Adult Care Food Program.

11 child care referrals were arranged through the Child Care Resource and Referral Program, which 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 child care providers.

63 women, infants and children received help through the WIC or Commodity Supplemental Food Programs: WIC offers supplemental nutritious foods, nutrition education, breast-feeding support and health care screening/referrals to pregnant women, nursing mothers, infants and children up to the age of five; the Commodity Supplemental Food Program provides monthly allotments of commodity foods and nutrition education materials to senior citizens, postpartum women and 5 year old children.

718 individuals received food through the Emergency Food Assistance Program, which distributes USDA surplus food to emergency food pantries, soup kitchens and shelters throughout Rockingham County.

1 household received Crisis Services, programs that provide emergency grants to income eligible households for the payment of rent, mortgage, electricity, fuel or other basic necessities for those facing evictions, foreclosures, utility terminations, lack of fuel or other emergencies.

1 individual received services through the Homeless Outreach/Intervention Project, which conducts outreach in areas frequented by the unsheltered homeless and assists the homeless with identifying shelter needs, arranging emergency transportation to shelters and assisting shelter providers in arranging alternative shelter.

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 37 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 due to lack of funding, 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 5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$5.00 for every \$100.00 we provided in direct services.

From July 1, 1995 through June 30, 1996, Community Action provided \$79,766 in services to Northwood residents. We are therefore requesting the town of Northwood to contribute 5% of this amount, or \$3,988. The town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Cordially,

Daniel Reidy, Outreach Center Director
Greater Raymond Community Action Center
Rockingham Community Action

ROUTE 4 (FIRST NH TURNPIKE) IMPACT COMMITTEE

The Route 4 Impact Committee meets the First Wednesday of the month at 7:00 PM in the Town Hall.

The Committee's prime function is to monitor the New Hampshire State Department of Transportation's proposed safety improvements in Northwood. Another area of concern is the safety hazards that exist entering and leaving the Northwood Post Office.

Highlights of the NH DOT's activities for the year were as follows:

1. NH DOT's representatives had an on site meeting with the Town Reconstruction Committee for Route 4 / 43 / 202 intersection. DOT Engineering Staff is, currently, working on final design and Right of Way requirements for the project.
2. The Governor and Executive Councilors appointed Commission conducted a public hearing on November 19, 1996, for the proposed reconstruction of the intersection of US Route 4 (First NH Turnpike) with the Bow Lake Road.

Schedules for the US 4 and NH 152 intersection safety project Informational Meeting and Public Hearing have not been set at this time.

The Committee has taken an active interest in the safety hazards that exist entering and exiting the Northwood Post Office parking lot. On March 28, 1996, Selectman Richard Lewis and three members of our Committee met with three Representatives from the US Postal Service to discuss the problem. The US Postal Service has agreed the existing facility is not adequate and they favor building a new Post Office just west of the existing one on Town owned land. A Warrant Article will request Town Voters' approval to use the land for a Post Office.

Current Committee members are:

Andrew Lane, Chairman	Russell Eldridge
Thomas Chase, Secretary	Jeff Lalish
Robert Bailey	Kate McNally
Richard Blackburn	Ellis Ring
Richard Lewis (Selectman's Representative)	Robert Clark

Respectfully Submitted,

Andrew J. Lane
Chairman

RURAL DISTRICT VNA, Inc. REPORT

Rural District Visiting Nurse Association, (VNA) Inc., continues as a private, non-profit home health agency certified by Medicare and licensed by the state in home health and hospice, and licensed as a community clinic. Rural District VNA is accredited with Commendation by the Joint Commission on Accreditation of Healthcare Organizations. This recognition signifies exemplary performance in meeting national standards, and attests to the commitment Rural District VNA has to cost effective, quality care. This accreditation goes hand-in-hand with our Mission to provide high quality, compassionate, cost effective, home health, hospice and community health care services on an intermittent basis to all ages within our service area.

1996 has presented many new and some consistent challenges. The need for home care continues to grow, while reimbursement for services is as diverse as the number of payors. There are threats or promises to change, "health care reform" but essentially reimbursement from Medicare and Medicaid remained unchanged, although the number utilizing Medicaid has sharply increased. Competition for the insured patient continues to increase from multiple directions, including increasing numbers of hospital affiliated agencies and for profit chains. Under managed care insurances are paying less and limiting the number of visits.

Rural District VNA's Board has looked very thoroughly at our options as an Agency and at our service area. It is the belief of our Board that it is in the best interests of the communities and people we serve to remain as an independent Agency, that actively seeks to network and affiliate to strengthen our position and ability to serve. Rural District VNA serves nine rural communities with residents choosing any one of seven or eight local hospitals to access in-patient care, we are working toward strengthening our relationships with these hospitals. We are continuing as a member of the Coalition of Strafford County Agencies, the Rural Home Health Network and the Home Care Association of New Hampshire.

Your town contributions are essential to meeting the many health needs in your community. Our commitment to all residents regardless of their insurance coverage reinforces the need for ongoing community support. As competition increases for the insured client referral, please keep in mind **you have a right to choose, ask for RURAL DISTRICT VNA by name.** We are proud to be meeting your home health care needs since 1969 and are looking forward to working for you in the future.

<u>Visit Statistics 1996</u>	
Nursing	1,926
Home Health Aide	1,774
Physical Therapy	283
Occupational Therapy	32
Medical Social Worker	131
Speech Therapy	19
Homemaker Hours	8
Influenza Shots (in home)	22
Influenza Shots (Clinics)	85

Board of Directors Representatives

Fern Eldridge
Charlotte Klaubert

Respectfully submitted,
Linda Hotchkiss RN., MHSA
Executive Director

THE 225th ANNIVERSARY STEERING COMMITTEE REPORT - 1996

During 1996 our committee members were very visible, selling commemorative items at meetings, elections and fairs. We want to thank everyone for the support shown by your purchases of cookbooks, tee and sweatshirts.

Meetings were held with representatives from Town departments, churches, civic organizations and our schools as we begin to involve as many persons as possible to make this Birthday Party the best ever. We are gratified with the response we have received so far, and hope many more Town groups will come forward with their plans to assist us.

Our preliminary program for August 7, 8, and 9, 1998, includes a band concert, parade, block dance, field games, sunrise service, firemen's muster, chicken barbecue, a birthday present raffle, and of course fireworks! Our parade application has been sent to NH Dept. of Transportation for their review and approval. We plan to surpass the Desert Storm 1991 parade!

The financial support given by the Town has enabled the committee to purchase commemorative items and to set aside money for parade expenses. Before Town Meeting in 1997 additional commemorative items will be available. Announcement of their availability will be in the local papers.

The committee thanks all who have volunteered to help and urges anyone who wishes to join our committee to contact one of the members listed below and attend the next meeting. Your support and ideas are important to us.

Respectfully Submitted,

Joseph A. Knox
Chairman

Bunny Behm
Rick Blackburn
James Boyd
Lisa Caron
Russell Eldridge
Allyson Herk
Sheryl Hoisington

Marion Knox
Lee Mason
Polly Pinkham
Carmen Ross
John Schlang
Denise Taschereau
Priscilla Turner

REPORT OF THE TOWN ROADS ADVISORY COMMITTEE - 1996

This year the Advisory Committee saw the addition of two experienced construction members. They were Bruce Hodgdon and Paul Belleveau. It also experienced the loss of its Chairman, Mark McKenzie who moved to Cape Cod. A new member will have to be appointed and a new Chairman elected.

This committee was involved in several things this year besides the usual decision of the town roads to be surfaced or reconstructed and the budget for the Road Agent.

1. Advice for the purchase of a new town truck
Warrant Article #11.
2. Advice for the second attempt to reconstruct Tasker Hill Road the #2 priority in the UNH Road Surface Management System which the Town is following for its program. This was Warrant Article #13.
3. Advice for the construction of a Salt Shed at the Reclamation and Disposal Area. This was Warrant Article #14.
4. Advice and support for a \$278,443 Highway and Street Budget for the Road Agent.
5. Recommendation for \$6,000 in Warrant Article #21 to be continued in the Capital Reserve Funds for the replacement of the Town truck.

This year the price of hot top continued to permit its use for the attempt to pave approximately 4 miles each year at a cost of \$21,000 per mile.

Pavement was spread on the following roads:

<u>ROAD NAME</u>	<u>NUMBER OF MILES</u>	<u>PRIORITY #</u>
Mountain Road	1.25 miles	# 6
Blakes Hill Road	1.20 miles	# 9
Old Pittsfield Road	.48 miles	# 11
Upper Deerfield Road	.40 miles	# 32
Old Turnpike Road	1.10 miles	# 20

The plan for next year::

<u>ROAD NAME</u>	<u>MATERIAL</u>	<u>NUMBER OF MILES</u>	<u>PRIORITY #</u>
Tasker Hill Road	Nic Pac (gravel)	.23 miles	#2
Gulf Road	Hot Top Overlay	.87 miles	# 8
High Street	Hot Top Overlay	.18 miles	# 42
Jeness Pond Road	(Reconstruct)	??	# 14

Priority numbers 5, 6, 7, 9, 11, & 15 have hot top overlays. #4, Kelsey Mill Road has a good surface. The remaining roads do not have the base to merely overlay.

These are the top 20 in priority that require reconstruction, which will run 3 times as much as it does merely overlay.

<u>ROAD NAME</u>	<u>NUMBER OF MILES</u>	<u>PRIORITY #</u>
Gulf Road	.21	# 1
Ridge Road	.80	# 3
Harmony Hill Road	.29	# 10
Jeness Pond Road	.40	# 12
Jeness Pond Road	1.32	# 13
Sherburn Hill Road	.45 & .70	# 16 & 17
Ridge Road	.35	# 18
Harvey Lake Road	.53	# 19

Winter maintenance for the early part of 1996 was more than expected; but the Road Agent was able to get through it with out overrunning his budget.

Overloading our roads, particularly those that have been recently resurfaced has become a concern of our Road Agent. The Committee is considering how to post these roads.

This Committee welcomes any input the public may have relative to town roads.

Respectfully Submitted,

Andreas Tuner -- Secretary

THE
ANNUAL REPORT
OF THE
SCHOOL DISTRICT
of
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending June 30, 1996

NORTHWOOD SCHOOL

Mission Statement

The mission of the NORTHWOOD SCHOOL is to provide opportunities for all students to acquire knowledge and develop the skills and work habits enabling 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, foster respect and responsibility, provide a safe environment and promote effective collaboration among school, home and community.

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1996-1997

SCHOOL BOARD

	Term Expires
Mrs. Althea Behm	1999
Ms. Grace Mattern	1997
Mr. Norman Dodge	1997
Mr. Robert E. Clark	1998
Mrs. Catherine McNally	1998

SUPERINTENDENT OF SCHOOLS

George S. Reid, Ed.D.

SPECIAL EDUCATION DIRECTOR

Lynn Martin, Ph.D.

PRINCIPAL

Lynn R. L. Ritvo, M. Ed.

ASSISTANT PRINCIPAL

Richard G. Talbot, M.Ed.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

Mason & Rich P.A.

NORTHWOOD SCHOOL DISTRICT MEETING
March 9, 1996

The annual School District Meeting was called to order by Moderator Robert Johnson, at 9:05 a.m. Approximately 150 people were present including: Principal Mrs. Lynn Ritvo, Ass't Principal Richard Talbot, Superintendent Dr. George Reid, Ass't Superintendent Paul Campelia, Business Manager Gary Beers, Budget Chairwoman Virginia Dole, School Board Members: Chairwoman Althea (Bunny) Behm, Norman Dodge, Robert Clark, Grace Mattern, and Catherine McNally.

Robert Robertson moved to dispense with the reading of the Warrant Articles. Seconded by George Rogers. Vote passed verbally.

ARTICLE 1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. Bunny Behm moved to accept this Article as read. Seconded by Kate McNally. Passed by verbal vote.

ARTICLE 2. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Northwood School Board and the Northwood Teachers' Association NEA-NH which calls for the following increases in salaries and benefits:

YEAR	ESTIMATED INCREASE
1996-1997	\$31,137.00

and further to raise and appropriate the sum of thirty one thousand one hundred thirty seven (\$31,137.) dollars for the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (This appropriation is recommended by both the School Board and Budget Committee). Bob Clark moved to accept this Article as read. Seconded by Norman Dodge. Passed by a verbal vote.

ARTICLE 3. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Northwood School Board and the Northwood Educational Support Personnel Association NEA-NH which calls for the following increases in salaries and benefits:

YEAR	ESTIMATED INCREASE
1995-1996	\$ 7,654.00
1996-1997	\$18,851.00

and further to raise and appropriate the sum of eighteen thousand eight hundred fifty one dollars (\$18,851.00) for the 1996-97 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (This appropriation is recommended by both the School Board and Budget Committee). Kate McNally moved that this Article be accepted as read. Bunny Behm seconded and stated that this Article is for the Support Staff. Passed by a verbal vote.

ARTICLE 4. To see what sum of money the School District will raise and appropriate for the support of Schools, for the salaries of the School District Officials and agents, for capital construction, and for the payment of statutory obligations of the School District. (This appropriation is recommended by both the School Board and Budget Committee). Ginger Dole moved to raise and appropriate the sum of \$4,544,705. for this Article. Seconded by Bunny Behm. After some discussion, this Article was passed by a verbal vote.

ARTICLE 5. To see if the School District will vote to raise and appropriate the sum of six thousand, five hundred dollars (\$6,500.00) to fund any expenses that may be incurred by the Building Committee. (This appropriation is recommended by both the School Board and Budget Committee). Grace Mattern moved to accept this Article as read. Seconded by Kate McNally. Passed by a verbal vote.

ARTICLE 6. To see if the School District will vote to raise and appropriate the sum of twenty eight thousand, five hundred dollars (\$28,500.00) to fund a Math/Computer teacher, salary and benefits. (By Petition) (This appropriation is recommended by both the School Board and Budget Committee.) Richard Levergood moved to accept this Article as read. Seconded by Bill deVries. No discussion, passed by a verbal vote.

ARTICLE 7. To see if the School District will vote to raise and appropriate a sum of twenty eight thousand, five hundred dollars (\$28,500.00) to fund a third seventh grade teacher for school year 1996-1997. This includes salary and benefits. (By Petition). (This appropriation is NOT recommended by either the School Board or Budget Committee). Richard Levergood moved to postpone indefinitely this Article. Seconded by Marcia Tasker. Passed verbally Not to accept this Article.

ARTICLE 8. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,00.00) from the undesignated Fund Balance as of June 30, 1996. 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. (This appropriation is recommended by both the School Board and Budget Committee). Norman Dodge moved that we accept this Article as read. Seconded by Grace Mattern. Passed by a verbal vote.

ARTICLE 9. To see if the School District will vote to create an expendable general fund "Trust Fund" under the provisions of RSA 198:20c, to allow the School Board to receive gifts, grants, bequests, endowments, and other revenue which will be placed in this "Trust Fund." The Trustees of the Trust Fund would oversee the receipt and disbursement of these funds. By

this Article, the School Board is named as the agent to expend funds from this "Trust Fund", prior to which the School Board would conduct a "Public Hearing." Expenditures from this "Trust Fund" shall be made based on the specific purpose for which the funds were given and received. (This Article is recommended by both the School Board and Budget Committee). Bunny Behm moved to amend ARTICLE 9 to read as follows: To see if the School District will vote to adopt the provisions of RSA:20 c-vi., to allow the district to authorize the acceptance of privately donated gifts, legacies and devises to be utilized for the same purpose as a trust fund created under this section. (This amendment is proposed by the Attorney General's Office of the State of New Hampshire to replace the previous language of Warrant Article 9.) Seconded by Norman Dodge. A vote on the amendment passed verbally. A vote on the main motion as amended. Passed.

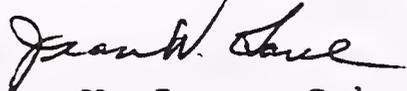
ARTICLE 10. Shall the School District accept the provisions of RSA 198:20-b providing that any School District at an annual meeting may adopt an article authorizing indefinitely, until specific recission of such authority, the School Board to apply for, accept and expend, without further action by the School District, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? Bunny Behm moved to accept this Article as read. Seconded by Kate McNally. Passed verbally.

ARTICLE 11. To choose agents and committees in relation to any subject embraced in this Warrant. Kate McNally moved to indefinitely postpone this Article. Seconded by Bunny Behm. Passed verbally.

ARTICLE 12. To transact any other business which may legally come before this meeting. Bunny Behm moved to indefinitely post pone this Article. Seconded by Kate McNally. Passed verbally.

This meeting was adjourned at 9:45 a.m.

Respectfully submitted,



Jean W. Lane, School District Clerk.

The State of New Hampshire

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

You are hereby notified to meet at the Northwood School in said district on the 8th day of March, 1997, at 9:00 o'clock in the forenoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. (The School Board will request that the Moderator allow open discussion of RSA 40:13, formerly known as Senate Bill 2, the official ballot.)
2. To see if the School District will vote to raise and appropriate the sum of one dollar (\$1.00) for the purpose of and to authorize the Northwood School Board to enter into an exchange of land with the Town of Northwood whereby:
 1. The Town would convey to the School District the entire parcel of land currently adjacent to the Northwood School with all building and appurtenances thereto known as Lot #44 on the Northwood Tax Map.
 2. The Northwood School Board would convey to the Town of Northwood the parcel of land owned by the District on the southerly side of Route #4 in Northwood known as Lot #42 on the Northwood Tax Map;

and further, to authorize the Northwood School Board to take any and all action necessary and relative thereto; and to authorize the Chairperson of the Northwood School Board to sign and execute any and all documents necessary and attendant thereto.

Recommended by the School Board

Recommended by the Budget Committee

3. To see if the School District will vote to raise and appropriate the sum of six thousand, five hundred dollars (\$6,500) to fund any expenses that may be incurred by the Building Committee.

Recommended by the School Board

Recommended by the Budget Committee

4. To see if the school district will vote to raise and appropriate the sum of thirty one thousand, eight hundred dollars (\$31,800) to spray seal the exterior of the building, and repair cracks. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the sealing and crack repairs have been done or in two years, whichever is less. (Majority vote required).

Recommended by the School Board

Recommended by the Budget Committee

5. To see if the school district will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to conduct thorough Air Quality Testing at the Northwood Elementary School.

Recommended by the School Board

Recommended by the 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 June 30, 1997. 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 the School Board

Recommended by the Budget Committee

7. To see what sum of money the School District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the School District.

Recommended by the School Board
Recommended by the Budget Committee

8. To choose agents and committees in relation to any subject embraced in this warrant.
9. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 6th day of February 1997.

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School Board

A true copy of Warrant-Attest:

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School Board

Northwood School District		94-95	95-96	96-97	97-98 Sch Bd Bud	97-98 Bud Com	Appropriations
		Approved Budget:	Expended:	Approved Budget:	Recommended:	Recommended:	Not Recommended:
1100	REGULAR EDUCATIONAL PROGRAMS:						
1100	COMPENSATION:						
1100	Teacher Salaries:	\$824,728.00	\$804,862.53	\$785,266	\$825,801.00	\$825,801.00	\$0.00
1100	114 1 Teacher Aide Compensation:	\$7,523.10	\$11,811.56	\$11,625	\$7,605.00	\$7,605.00	\$0.00
1100	114 2 Support Teacher Aide Compensation:	\$0.00	\$0.00	\$3,375	\$3,645.00	\$3,645.00	\$0.00
1100	119 Non-Union Compensation Funds:	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1100	120 Substitute Teacher Salaries:	\$10,540.00	\$25,967.78	\$12,000	\$12,000.00	\$12,000.00	\$0.00
1100	123 Tutor Salaries:	\$1,200.00	\$1,252.00	\$1,200	\$1,200.00	\$1,200.00	\$0.00
1100	124 Substitute Aide Compensation:	\$180.00	\$967.50	\$360	\$900.00	\$900.00	\$0.00
	TOTAL COMPENSATION:	\$859,171.10	\$844,861.37	\$813,926	\$851,151.00	\$851,151.00	\$0.00
1100	BENEFITS:						
1100	211 1 Health Insurance (Certified Staff):	\$125,354.62	\$92,618.08	\$98,962	\$108,317.02	\$108,317.02	\$0.00
1100	211 2 Health Insurance (Non-Certified Staff):	\$2,599.03	\$5,857.73	\$5,128	\$8,349.95	\$8,349.95	\$0.00
1100	212 1 Dental Insurance (Certified Staff):	\$13,308.36	\$11,672.44	\$12,119	\$14,787.00	\$14,787.00	\$0.00
1100	212 2 Dental Insurance (Non-Certified Staff):	\$283.91	\$767.30	\$595	\$1,054.00	\$1,054.00	\$0.00
1100	213 1 Life Insurance (Certified Staff):	\$3,412.48	\$3,288.52	\$3,972	\$3,917.00	\$3,917.00	\$0.00
1100	213 2 Life Insurance (Non-Certified Staff):	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00
1100	222 1 Retirement (Certified Staff):	\$18,349.08	\$15,924.39	\$19,299	\$23,140.00	\$23,140.00	\$0.00
1100	222 2 Retirement (Non-Certified Staff):	\$0.00	\$122.77	\$0	\$0.00	\$0.00	\$0.00
1100	230 1 F.I.C.A. (Certified Staff):	\$58,995.50	\$63,738.89	\$60,998	\$64,183.58	\$64,183.58	\$0.00
1100	230 2 F.I.C.A. (Non-Certified Staff):	\$589.29	\$939.63	\$1,148	\$929.48	\$929.48	\$0.00
1100	230 3 Unemployment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00
1100	231 Non-Union Benefits Fund:	\$1,147.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00
	TOTAL BENEFITS:	\$224,037.26	\$194,929.75	\$202,121	\$224,678.02	\$224,678.02	\$0.00
1100	310 Contracted Services:	\$1,000.00	\$0.00	\$3,000	\$11,330.00	\$11,330.00	\$0.00
1100	440 Repairs and Maintenance:	\$1,000.00	\$2,119.36	\$2,000	\$2,000.00	\$2,000.00	\$0.00
1100	500 TUITION:						
1100	561 Tuition-Other Public Schools:	\$11,577.00	\$17,605.94	\$11,567	\$0.00	\$0.00	\$0.00
1100	563 Tuition-Coe Brown:	\$964,660.00	\$951,441.97	\$1,124,112	\$1,489,725.00	\$1,489,725.00	\$0.00
	TOTAL TUITION:	\$976,437.00	\$969,047.91	\$1,135,679	\$1,489,725.00	\$1,489,725.00	\$0.00

1200	SPECIAL INSTRUCTIONAL PROGRAMS:	94-95		95-96		96-97		97-98 Sch Bd Bud		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
	COMPENSATION:												
1200 100	Special Education Teacher Salaries:	\$151,972.00	\$126,537.17	\$126,053	\$130,718.86	\$129,871.00	\$132,363.00	\$132,363.00	\$132,363.00	\$132,363.00	\$132,363.00	\$0.00	\$0.00
1200 110 1	Special Education Building Coordinator:	\$0.00	\$0.00	\$0	\$0.00	\$4,327.00	\$4,509.00	\$4,509.00	\$4,509.00	\$4,509.00	\$4,509.00	\$0.00	\$0.00
1200 110 2	Spe Ed Resource Rm Aide Compensation:	\$27,715.03	\$20,516.54	\$21,938	\$24,346.02	\$14,625.00	\$40,410.00	\$40,410.00	\$40,410.00	\$40,410.00	\$40,410.00	\$0.00	\$0.00
1200 114 1	Spe Ed Child Specific Aide Compensation:	\$47,487.69	\$62,159.01	\$68,061	\$53,675.57	\$68,284.00	\$55,080.90	\$55,080.90	\$55,080.90	\$55,080.90	\$55,080.90	\$0.00	\$0.00
1200 114 2	Spe Ed Child Specific Aide Compensation: **	\$14,625.00	\$11,634.02	\$7,313	\$6,508.80	\$15,888.33	\$16,673.00	\$16,673.00	\$16,673.00	\$16,673.00	\$16,673.00	\$0.00	\$0.00
1200 114 3	** (Paid For By Other School Districts)												
1200 120	Substitute Spe Ed Teacher Salaries:	\$3,000.00	\$2,295.00	\$3,000	\$1,485.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00
1200 123	Special Education Tutor Salaries:	\$0.00	\$0.00	\$0	\$1,534.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200 124	Substitute Spe Ed Teacher Aide Compensation:	\$1,500.00	\$13,205.29	\$4,000	\$7,425.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
1200 125	Speech and Language Assistant:	\$13,500.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL COMPENSATION:	\$259,799.72	\$236,347.03	\$230,365	\$225,893.75	\$239,995.33	\$256,035.90	\$256,035.90	\$256,035.90	\$256,035.90	\$256,035.90	\$0.00	\$0.00
	BENEFITS:												
1200 200	Health Insurance (Certified Staff):	\$17,394.18	\$10,497.81	\$12,593	\$10,021.30	\$10,398.00	\$12,892.46	\$12,892.46	\$12,892.46	\$12,892.46	\$12,892.46	\$0.00	\$0.00
1200 211 1	Health Insurance (Non-Certified Staff):	\$9,936.60	\$15,583.91	\$20,784	\$17,651.48	\$17,800.00	\$22,971.00	\$22,971.00	\$22,971.00	\$22,971.00	\$22,971.00	\$0.00	\$0.00
1200 211 2													
1200 212 1	Dental Insurance (Certified Staff):	\$2,258.56	\$1,721.12	\$1,830	\$1,725.67	\$1,566.00	\$1,872.00	\$1,872.00	\$1,872.00	\$1,872.00	\$1,872.00	\$0.00	\$0.00
1200 212 2	Dental Insurance (Non-Certified Staff):	\$2,271.28	\$1,888.59	\$2,024	\$1,529.08	\$2,286.00	\$3,074.00	\$3,074.00	\$3,074.00	\$3,074.00	\$3,074.00	\$0.00	\$0.00
1200 213 1	Life Insurance (Certified Staff):	\$647.06	\$562.97	\$849	\$569.24	\$600.00	\$655.00	\$655.00	\$655.00	\$655.00	\$655.00	\$0.00	\$0.00
1200 213 2	Life Insurance (Non-Certified Staff):	\$40.13	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200 222 1	Retirement (Certified Staff):	\$3,510.55	\$2,679.64	\$3,014	\$3,192.09	\$3,259.00	\$3,942.00	\$3,942.00	\$3,942.00	\$3,942.00	\$3,942.00	\$0.00	\$0.00
1200 222 2	Retirement (Non-Certified Staff):	\$0.00	\$274.60	\$306	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200 230 1	F.I.C.A. (Certified Staff):	\$13,079.36	\$11,204.53	\$9,643	\$10,198.42	\$10,186.00	\$10,700.21	\$10,700.21	\$10,700.21	\$10,700.21	\$10,700.21	\$0.00	\$0.00
1200 230 2	F.I.C.A. (Non-Certified Staff):	\$6,963.64	\$7,716.25	\$9,587	\$6,931.11	\$7,558.01	\$8,886.54	\$8,886.54	\$8,886.54	\$8,886.54	\$8,886.54	\$0.00	\$0.00
	TOTAL BENEFITS:	\$58,101.37	\$52,109.42	\$80,630	\$51,818.39	\$53,653.01	\$64,993.21	\$64,993.21	\$64,993.21	\$64,993.21	\$64,993.21	\$0.00	\$0.00
1200 310	Contracted Services:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200 440	Repairs and Maintenance:	\$200.00	\$0.00	\$100	\$0.00	\$100.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00	\$0.00
1200 580	Travel Expenses:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200 500	SPECIAL EDUCATION TUITION:												
1200 561	Spe Ed Tuition-Other Public Schools:	\$1,032.00	\$10,644.26	\$968	\$29,408.30	\$29,332.00	\$32,450.00	\$32,450.00	\$32,450.00	\$32,450.00	\$32,450.00	\$0.00	\$0.00
1200 563	Spe Ed Tuition-Coe Brown:	\$154,716.00	\$141,781.78	\$169,011	\$145,380.30	\$198,851.00	\$212,386.00	\$212,386.00	\$212,386.00	\$212,386.00	\$212,386.00	\$0.00	\$0.00
1200 565	Spe Ed Tuition-Non-Public Schools:	\$83,687.00	\$143,445.92	\$170,336	\$147,860.17	\$156,320.00	\$171,368.00	\$171,368.00	\$171,368.00	\$171,368.00	\$171,368.00	\$0.00	\$0.00
1200 569	Spe Ed Vocational Assessment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL SPECIAL EDUCATION TUITION:	\$239,435.00	\$295,871.96	\$340,315	\$322,646.77	\$384,503.00	\$416,204.00	\$416,204.00	\$416,204.00	\$416,204.00	\$416,204.00	\$0.00	\$0.00

1200	SPECIAL INSTRUCTIONAL PROGRAMS:	94-95		95-96		96-97		97-98		97-98		97-98		97-98	
		Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:						
1200	SPE ED SCHOOL SUPPLIES:														
1200	Art Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Lang Arts-Reading Supplies:	\$1,565.00	\$1,280.48	\$1,612	\$1,507.90	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
1200	Health-P.E. Supplies:	\$0.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Math Supplies:	\$313.00	\$219.11	\$323	\$223.69	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
1200	Music Supplies:	\$0.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Science Supplies:	\$30.00	\$32.43	\$31	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
1200	Social Studies Supplies:	\$0.00	\$0.00	\$0	\$0	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
1200	General Supplies:	\$105.00	\$642.03	\$109	\$910.16	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1200	Counseling Supplies:	\$0.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Enrichment Supplies:	\$0.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Remedial Reading Supplies:	\$0.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Testing Supplies:	\$1,560.00	\$1,607.75	\$1,607	\$1,117.33	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
1200	Speech Supplies:	\$580.00	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	TOTAL SPE ED SUPPLIES:	\$4,133.00	\$3,781.80	\$3,682	\$3,759.08	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00
1200	SPE ED CLASSROOM TEXTS:														
1200	Spe Ed Classroom Textbooks:	\$100.00	\$0.00	\$103	\$8.74	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
1200	Spe Ed Classroom Workbooks:	\$487.00	\$585.06	\$502	\$273.58	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
1200	Spe Ed Classroom Supplemental Textbooks:	\$986.00	\$331.08	\$398	\$187.68	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
1200	Spe Ed Classroom Reference Books:	\$0.00	\$0.00	\$0	\$72.60	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
1200	TOTAL SPE ED CLASSROOM TEXTS:	\$973.00	\$916.14	\$1,003	\$542.58	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00	\$1,550.00
1200	Classroom Periodicals:	\$115.00	\$105.13	\$115	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Equipment and Furniture:														
1200	New Equipment:	\$125.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Replacement of Equipment:	\$175.00	\$156.42	\$0	\$0.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00	\$490.00
1200	New Furniture:	\$0.00	\$0.00	\$1,100	\$1,105.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1200	Replacement of Furniture:	\$0.00	\$0.00	\$0	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1200	TOTAL EQUIPMENT AND FURNITURE:	\$300.00	\$156.42	\$1,100	\$1,105.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
1200	Dues and Fees:	\$150.00	\$0.00	\$150	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
1200	TOTAL SPECIAL	\$561,207.09	\$589,287.90	\$637,460	\$605,652.57	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34	\$687,751.34
1200	EDUCATIONAL PROGRAMS:														

		94-95	94-95	94-95	95-96	95-96	95-96	96-97	97-98	97-98	97-98	Appropriations
	VOCATIONAL PROGRAMS:	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Recommended:	Recommended:	Recommended:	Not Recommended:
1300												
1300	Vocational Tuition-Other Public Schools:	\$1.00	\$6,186.26	\$6,298	\$3,254.07	\$6,298.00	\$0.00	\$6,298.00	\$0.00	\$0.00	\$0.00	\$0.00
1300	Vocational Assessment:	\$0.00	\$0.00	\$500	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00
1300	Dues and Fees:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL VOCATIONAL PROGRAMS:	\$1.00	\$6,186.26	\$6,798	\$3,254.07	\$6,798.00		\$6,798.00	\$500.00	\$500.00	\$500.00	\$0.00
1400												
1400	CO-CURRICULAR ACTIVITIES:											
1400												
1400	SALARIES:											
1400	Athletic Stipends-Salaries:	\$6,112.00	\$5,959.00	\$5,959	\$5,844.00	\$5,959.00	\$0.00	\$5,959.00	\$5,959.00	\$5,959.00	\$5,959.00	\$0.00
1400	Athletic Director:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Extra Curricular-Salaries:	\$1,184.00	\$888.00	\$888	\$888.00	\$888.00	\$0.00	\$888.00	\$888.00	\$888.00	\$888.00	\$0.00
	TOTAL SALARIES:	\$7,296.00	\$6,847.00	\$6,847	\$6,732.00	\$6,847.00		\$6,847.00	\$6,847.00	\$6,847.00	\$6,847.00	\$0.00
1400												
1400	BENEFITS:											
1400												
1400	F.I.C.A.:	\$558.14	\$536.37	\$524	\$583.84	\$583.84	\$0.00	\$677.00	\$523.80	\$523.80	\$523.80	\$0.00
	TOTAL BENEFITS:	\$558.14	\$536.37	\$524	\$583.84	\$583.84		\$677.00	\$523.80	\$523.80	\$523.80	\$0.00
1400												
1400	Other Co-Curricular Accounts:											
1400	Contracted Services-Special Events:	\$7,280.00	\$640.00	\$8,000	\$7,980.42	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
1400	School Improvement Program:	\$0.00	\$0.00	\$0	\$0.00	\$600.00	\$0.00	\$600.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
1400	Artist in Residence:	\$0.00	\$0.00	\$0	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
1400	Officials-Umpires-Referees:	\$1,225.00	\$1,335.00	\$2,000	\$1,100.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
1400	Cleaning:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Repairs and Maintenance:	\$0.00	\$37.40	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400												
1400	Travel Expenses:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400												
1400	Athletic Supplies:	\$1,100.00	\$1,183.76	\$3,000	\$2,846.61	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
1400												
1400	New Equipment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
1400	Replacement of Equipment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Dues and Fees:	\$150.00	\$150.00	\$150	\$120.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00
	TOTAL Co-Curricular Account:	\$9,755.00	\$3,346.16	\$13,150.00	\$12,047.03	\$9,750.00	\$11,650.00	\$9,750.00	\$11,650.00	\$11,650.00	\$11,650.00	\$0.00
	TOTAL CO-CURRICULAR:	\$17,609.14	\$10,729.53	\$20,521.00	\$19,362.87	\$17,274.00		\$17,274.00	\$19,020.80	\$19,020.80	\$19,020.80	\$0.00
1420												
1420	TITLE 1 SUMMER SCHOOL											
1420	Summer Salaries:	\$0.00	\$1,350.00	\$1,350	\$1,300.00	\$1,350.00	\$0.00	\$1,350.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
1420	F.I.C.A.:	\$0.00	\$103.28	\$104	\$99.46	\$104.00	\$0.00	\$104.00	\$153.00	\$153.00	\$153.00	\$0.00
1420	Supplies:	\$0.00	\$300.00	\$200	\$198.69	\$200.00	\$0.00	\$200.00	\$500.00	\$500.00	\$500.00	\$0.00
	TOTAL TITLE 1:	\$0.00	\$1,753.28	\$1,654	\$1,598.15	\$1,654.00		\$1,654.00	\$2,653.00	\$2,653.00	\$2,653.00	\$0.00

2110	ATTENDANCE:	94-95		95-96		96-97		97-98		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
2110	ATTENDANCE:												
2110 310 1	Contracted Service-Census:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2110 310 2	Contracted Service-Truant Officer:	\$1.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL ATTENDANCE:	\$1.00	\$0.00	\$0	\$0.00	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120	GUIDANCE SERVICES:												
2120 110	Guidance Salaries:	\$39,704.00	\$39,704.00	\$41,187	\$40,872.00	\$41,935.00	\$41,935.00	\$41,935.00	\$41,935.00	\$41,935.00	\$41,935.00	\$0.00	\$0.00
2120 211	Health Insurance:	\$2,599.03	\$1,978.24	\$2,266	\$2,300.42	\$2,372.00	\$2,372.00	\$2,973.60	\$2,973.60	\$2,973.60	\$2,973.60	\$0.00	\$0.00
2120 212	Dental Insurance:	\$283.91	\$231.74	\$298	\$273.56	\$286.00	\$286.00	\$342.00	\$342.00	\$342.00	\$342.00	\$0.00	\$0.00
2120 213	Life Insurance:	\$185.59	\$128.25	\$187	\$176.32	\$184.00	\$184.00	\$201.00	\$201.00	\$201.00	\$201.00	\$0.00	\$0.00
2120 222	Retirement:	\$917.16	\$784.06	\$1,001	\$1,000.50	\$1,019.00	\$1,019.00	\$1,208.00	\$1,208.00	\$1,208.00	\$1,208.00	\$0.00	\$0.00
2120 230	F.I.C.A.:	\$3,037.36	\$2,942.67	\$3,151	\$3,117.60	\$3,208.00	\$3,208.00	\$3,208.03	\$3,208.03	\$3,208.03	\$3,208.03	\$0.00	\$0.00
2120 310	Contracted Services-Standardized Testing:	\$1,100.00	\$1,005.82	\$1,662	\$1,528.28	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
2120 550	Printing:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120 580	Travel Expenses:	\$0.00	\$60.46	\$50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120 810	Guidance Supplies:	\$500.00	\$121.74	\$200	\$137.60	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00
2120 830	Guidance Books:	\$0.00	\$0.00	\$100	\$35.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120 840	Guidance Periodicals:	\$0.00	\$95.89	\$50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120 810	Guidance Dues and Fees:	\$181.00	\$133.00	\$205	\$191.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL GUIDANCE SERVICES:	\$48,508.05	\$47,105.87	\$50,357	\$49,632.52	\$61,204.00	\$61,204.00	\$52,067.63	\$52,067.63	\$52,067.63	\$52,067.63	\$0.00	\$0.00

2130	HEALTH SERVICES:	94-95		95-96		96-97		97-98		97-98		Appropriations
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	
2130	COMPENSATION:											
2130	Nurse's Salary:	\$20,811.00	\$21,435.33	\$21,436	\$22,035.52	\$22,741.00	\$24,938.00	\$24,938.00	\$24,938.00	\$24,938.00	\$0.00	\$0.00
2130	Substitute Nurse's Compensation:	\$338.00	\$652.50	\$338	\$1,012.50	\$338.00	\$338.00	\$338.00	\$338.00	\$338.00	\$0.00	\$0.00
	TOTAL COMPENSATION:	\$21,149.00	\$22,087.83	\$21,774	\$23,048.02	\$23,079.00	\$25,276.00	\$25,276.00	\$25,276.00	\$25,276.00	\$0.00	\$0.00
2130	BENEFITS:											
2130	Health Insurance:	\$2,599.03	\$2,158.08	\$2,266	\$2,379.74	\$2,497.00	\$1,985.30	\$1,985.30	\$1,985.30	\$1,985.30	\$0.00	\$0.00
2130	Dental Insurance:	\$283.91	\$278.44	\$298	\$273.56	\$286.00	\$342.00	\$342.00	\$342.00	\$342.00	\$0.00	\$0.00
2130	Life Insurance:	\$85.27	\$87.78	\$101	\$97.47	\$101.00	\$119.00	\$119.00	\$119.00	\$119.00	\$0.00	\$0.00
2130	Retirement:	\$678.44	\$420.17	\$727	\$535.42	\$771.00	\$718.00	\$718.00	\$718.00	\$718.00	\$0.00	\$0.00
2130	F.I.C.A.:	\$1,617.90	\$1,696.64	\$1,666	\$1,763.17	\$1,740.00	\$1,933.61	\$1,933.61	\$1,933.61	\$1,933.61	\$0.00	\$0.00
	Total Benefits:	\$5,264.55	\$4,641.11	\$5,058	\$5,049.36	\$5,395.00	\$5,097.91	\$5,097.91	\$5,097.91	\$5,097.91	\$0.00	\$0.00
2130	OTHER EXPENSES:											
2130	Contracted Services-Student Physicals:	\$1,000.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Contracted Services-Staff Physicals:	\$375.00	\$0.00	\$0	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Contracted Services-Reconditioning:	\$100.00	\$0.00	\$100	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00
2130	Workshops:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Travel Expenses-Nurse:	\$75.00	\$78.00	\$75	\$84.63	\$75.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00
2130	Health Supplies-Nurse:	\$850.00	\$828.82	\$875	\$972.27	\$950.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
2130	Special Health Supplies:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2130	Health Textbooks-Nurse:	\$0.00	\$0.00	\$70	\$0.00	\$70.00	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00	\$0.00
2130	Health Periodicals-Nurse:	\$25.00	\$29.00	\$35	\$27.00	\$35.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00
	TOTAL OTHER EXPENSES:	\$2,425.00	\$935.82	\$1,155.00	\$1,138.90	\$1,230.00	\$2,125.00	\$2,125.00	\$2,125.00	\$2,125.00	\$0.00	\$0.00
2130	Equipment and Furniture:											
2130	New Equipment:	\$0.00	\$0.00	\$0	\$690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Replacement of Equipment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	New Furniture:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Replacement of Furniture:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$0.00	\$0.00	\$0	\$690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Dues and Fees:	\$0.00	\$0.00	\$40	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL HEALTH SERVICES:	\$28,838.55	\$27,664.76	\$28,026.71	\$29,981.28	\$29,704.00	\$32,498.91	\$32,498.91	\$32,498.91	\$32,498.91	\$0.00	\$0.00

2140	SPECIAL CONTRACTED SERVICES:	94-95		95-96		96-97		97-98		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Approved Budget:	Recommended:	Recommended:	Not Recommended:	
2140 310 1.1	Stafford Learning Center Membership:	\$3,443.00	\$3,443.00	\$3,525.50	\$3,525.50	\$3,410.00	\$3,598.00	\$3,598.00	\$3,598.00	\$3,598.00	\$3,598.00	\$0.00	\$0.00
2140 310 1.2	Cost Of Medicaid Program:			\$5,126.98	\$5,126.98	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00	\$0.00
2140 310 2	Contracted Occupational (Physical) Therapy:	\$23,279.00	\$25,454.95	\$24,520	\$25,032.00	\$25,746.00	\$27,162.00	\$27,162.00	\$27,162.00	\$27,162.00	\$27,162.00	\$0.00	\$0.00
2140 310 3	Other Diagnostic Services:	\$0.00	\$0.00	\$0	\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2140 310 4	Pre-School Diagnostic Unit:	\$9,407.00	\$9,407.45	\$7,872	\$7,872.00	\$8,266.00	\$8,721.00	\$8,721.00	\$8,721.00	\$8,721.00	\$8,721.00	\$0.00	\$0.00
	TOTAL SPECIAL CONTRACTED SERVICES:	\$36,129.00	\$38,305.40	\$35,917.00	\$41,736.48	\$37,422.00	\$44,681.00	\$44,681.00	\$44,681.00	\$44,681.00	\$44,681.00	\$0.00	\$0.00
2150	SPEECH CONTRACTED SERVICES:												
2150 110 1	Speech Salary:	\$0.00	\$16,882.75	\$21,990	\$0.00	\$50,000.00	\$38,073.00	\$38,073.00	\$38,073.00	\$38,073.00	\$38,073.00	\$0.00	\$0.00
2150 125 2	Speech-Language Assistant:	\$0.00	\$13,905.00	\$13,905	\$12,286.33	\$14,752.00	\$14,752.00	\$14,752.00	\$14,752.00	\$14,752.00	\$14,752.00	\$0.00	\$0.00
	Total Salary:	\$0.00	\$30,787.75	\$35,895	\$12,286.33	\$64,752.00	\$52,825.00	\$52,825.00	\$52,825.00	\$52,825.00	\$52,825.00	\$0.00	\$0.00
	BENEFITS:												
2150 211 1	Health Insurance Certified Staff:	\$0.00	\$3,533.68	\$5,248	\$854.90	\$0.00	\$2,940.00	\$2,940.00	\$2,940.00	\$2,940.00	\$2,940.00	\$0.00	\$0.00
2150 211 2	Health Insurance Non-Certified Staff:	\$0.00	\$1,079.04	\$2,266	\$2,379.73	\$2,497.00	\$3,130.08	\$3,130.08	\$3,130.08	\$3,130.08	\$3,130.08	\$0.00	\$0.00
2150 212 1	Dental Insurance Certified Staff:	\$0.00	\$163.66	\$298	\$46.76	\$0.00	\$342.00	\$342.00	\$342.00	\$342.00	\$342.00	\$0.00	\$0.00
2150 212 2	Dental Insurance Non-Certified Staff:	\$0.00	\$163.66	\$298	\$273.56	\$266.00	\$342.00	\$342.00	\$342.00	\$342.00	\$342.00	\$0.00	\$0.00
2150 213 1	Life Insurance Certified Staff:	\$0.00	\$47.88	\$82	\$6.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150 213 2	Life Insurance Non-Certified Staff:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150 222 1	Retirement Certified Staff:	\$0.00	\$351.56	\$535	\$0.00	\$0.00	\$1,097.00	\$1,097.00	\$1,097.00	\$1,097.00	\$1,097.00	\$0.00	\$0.00
2150 222 2	Retirement Non-Certified Staff:	\$0.00	\$315.18	\$472	\$258.17	\$471.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150 230 1	F.I.C.A. (Certified Staff):	\$0.00	\$1,291.53	\$1,682	\$0.00	\$0.00	\$2,912.58	\$2,912.58	\$2,912.58	\$2,912.58	\$2,912.58	\$0.00	\$0.00
2150 230 2	F.I.C.A. (Non-Certified Staff):	\$0.00	\$810.47	\$1,084	\$1,089.51	\$1,129.00	\$1,128.53	\$1,128.53	\$1,128.53	\$1,128.53	\$1,128.53	\$0.00	\$0.00
	Total Benefits:	\$0.00	\$7,766.66	\$11,945	\$4,909.47	\$4,383.00	\$11,892.19	\$11,892.19	\$11,892.19	\$11,892.19	\$11,892.19	\$0.00	\$0.00
2150 310	Contracted Service-Speech Therapist:	\$0.00	\$20,932.87	\$0	\$42,940.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150 610	Speech Supplies:	\$0.00	\$948.12	\$577	\$443.22	\$700.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	\$0.00
	TOTAL SPEECH PROGRAM:	\$0.00	\$60,425.40	\$48,417	\$60,579.31	\$69,835.00	\$65,517.19	\$65,517.19	\$65,517.19	\$65,517.19	\$65,517.19	\$0.00	\$0.00

2210	IMPROVEMENT OF INSTRUCTION:	94-95		95-96		95-96		96-97		97-98 Sch Bd Bud		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
2210 110	Curriculum Development-Stipends:	\$2,200.00	\$2,200.00	\$5,500	\$400.00	\$5,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	
2210 114	Staff Development Coordinator:	\$0.00	\$0.00	\$300	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	
2210 230	F.I.C.A.:	\$168.30	\$191.25	\$444	\$53.55	\$444.00	\$444.00	\$444.00	\$444.00	\$252.45	\$252.45	\$252.45	\$0.00	\$0.00	
2210 270	Course Tuition Reimbursement:	\$14,042.00	\$9,550.00	\$14,042	\$19,814.10	\$14,042.00	\$14,042.00	\$14,042.00	\$14,042.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	\$0.00	
2210 320 1	Staff Development Regional Workshop:	\$451.00	\$451.00	\$451	\$0.00	\$451.00	\$451.00	\$451.00	\$451.00	\$738.00	\$738.00	\$738.00	\$0.00	\$0.00	
2210 320 2	Staff Development	\$2,000.00	\$1,996.60	\$3,200	\$3,397.64	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00	\$0.00	
2210 320 3	In-Service Training:	\$0.00	\$0.00	\$1,000	\$709.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	
2210 550	Printing Service:	\$0.00	\$0.00	\$0	\$2,527.50	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	
2210 580	Travel Expenses:	\$50.00	\$0.00	\$50	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	
2210 610	Supplies:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL IMPROVEMENT OF INSTRUCTION:	\$18,911.30	\$14,388.85	\$24,987	\$27,201.79	\$26,987.00	\$26,987.00	\$26,987.00	\$26,987.00	\$25,240.45	\$25,240.45	\$25,240.45	\$0.00	\$0.00	

2220	LIBRARY AND EDUCATIONAL MEDIA:	94-95		95-96		96-97		97-98 Sch Bd Bud		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
	COMPENSATION:												
2220 100	Media Generalist:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,208.00	\$20,208.00	\$20,208.00	\$0.00	\$0.00	\$0.00
2220 110	Library Aide-Compensation:	\$15,038.10	\$15,493.80	\$15,494	\$15,927.63	\$16,437.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2220 114	Media Generalist Substitute-Compensation:	\$338.00	\$270.00	\$338	\$112.50	\$338.00	\$338.00	\$338.00	\$338.00	\$338.00	\$338.00	\$0.00	\$0.00
2220 122	TOTAL COMPENSATION-LIBRARY AIDE:	\$15,376.10	\$15,763.80	\$15,832	\$16,040.13	\$16,775.00		\$20,546.00		\$20,546.00		\$0.00	\$0.00
	BENEFITS:												
2220 200	Health Insurance:	\$5,198.86	\$4,184.99	\$4,589	\$4,837.75	\$5,057.00	\$5,329.00	\$5,329.00	\$5,329.00	\$5,329.00	\$0.00	\$0.00	\$0.00
2220 211	Dental Insurance:	\$283.91	\$278.44	\$298	\$273.56	\$286.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2220 212	Life Insurance:	\$72.73	\$64.79	\$75	\$71.25	\$75.00	\$92.00	\$92.00	\$92.00	\$92.00	\$0.00	\$0.00	\$0.00
2220 213	Retirement:	\$490.24	\$433.86	\$526	\$539.92	\$557.00	\$582.00	\$582.00	\$582.00	\$582.00	\$0.00	\$0.00	\$0.00
2220 222	F.I.C.A.:	\$1,176.27	\$1,205.94	\$1,211	\$1,227.07	\$1,283.00	\$1,571.77	\$1,571.77	\$1,571.77	\$1,571.77	\$0.00	\$0.00	\$0.00
2220 230	Total Benefits:	\$7,222.01	\$6,168.02	\$6,699	\$6,949.55	\$7,258.00	\$7,574.77	\$7,574.77	\$7,574.77	\$7,574.77		\$0.00	\$0.00
	LIBRARY AND EDUCATIONAL MEDIA:												
2220	OTHER EXPENSES:												
2220 310	Contracted Services-Educational T.V.:	\$487.00	\$466.00	\$487	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2220 610 18-2	Library General Supplies:	\$800.00	\$731.63	\$824	\$712.34	\$824.00	\$825.00	\$825.00	\$825.00	\$825.00	\$0.00	\$0.00	\$0.00
2220 610 18-3	Library A.V. Supplies:	\$3,000.00	\$2,665.26	\$2,060	\$1,449.45	\$2,060.00	\$2,060.00	\$2,060.00	\$2,060.00	\$2,060.00	\$0.00	\$0.00	\$0.00
2220 610 18-4	Computer Software Supplies:	\$2,000.00	\$2,497.09	\$3,090	\$2,877.82	\$3,090.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
2220 630	Library Books:	\$5,000.00	\$4,845.88	\$5,150	\$5,428.13	\$5,150.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00
2220 640	Library Periodicals:	\$500.00	\$552.57	\$550	\$513.08	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$0.00	\$0.00	\$0.00
	TOTAL OTHER EXPENSES:	\$11,787.00	\$11,758.43	\$12,161.00	\$10,980.82	\$11,674.00	\$11,435.00	\$11,435.00	\$11,435.00	\$11,435.00		\$0.00	\$0.00
	Equipment and Furniture:												
2220 700	Equipment and Furniture:												
2220 741	New Equipment:	\$1,250.00	\$1,349.14	\$800	\$558.23	\$800.00	\$460.00	\$460.00	\$460.00	\$460.00	\$0.00	\$0.00	\$0.00
2220 742	Replacement of Equipment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2220 751	New Furniture:	\$160.00	\$0.00	\$130	\$139.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2220 752	Replacement of Furniture:	\$0.00	\$0.00	\$0	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$1,410.00	\$1,349.14	\$930	\$898.21	\$800.00	\$460.00	\$460.00	\$460.00	\$460.00		\$0.00	\$0.00
2220	TOTAL LIBRARY AND EDU MEDIA:	\$35,795.11	\$35,039.39	\$35,622.15	\$34,868.71	\$36,507.00	\$40,015.77	\$40,015.77	\$40,015.77	\$40,015.77		\$0.00	\$0.00

2310	SCHOOL BOARD SERVICES:	94-95		95-96		96-97		97-98 Sch Bd Bud		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
2310 110 1	School Board-Salaries:	\$2,550.00	\$2,550.00	\$2,550	\$2,550.00	\$2,550.00	\$2,550.00	\$2,550.00	\$2,550.00	\$2,550.00	\$2,550.00	\$0.00	\$0.00
2310 110 2	School District Moderator-Salary:	\$50.00	\$25.00	\$50	\$25.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00
2310 110 3	School District Treasurer-Salary:	\$1,500.00	\$1,500.00	\$1,500	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
2310 110 4	School District Clerk-Salary:	\$50.00	\$25.00	\$50	\$25.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00
2310 110 5	School District Secretary-Salary:	\$1,000.00	\$750.00	\$1,000	\$750.00	\$1,000.00	\$900.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
2310 310	Contracted Service-School District Audit:	\$2,600.00	\$2,950.00	\$2,600	\$2,950.00	\$2,600.00	\$2,950.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	\$0.00
2310 230	F.I.C.A.:	\$393.98	\$367.21	\$394	\$378.70	\$394.00	\$378.70	\$394.00	\$394.00	\$394.00	\$394.00	\$0.00	\$0.00
2310 390	Contracted Services-Attorney and Negotiator:	\$5,000.00	\$6,161.36	\$5,000	\$6,059.69	\$5,000.00	\$6,059.69	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
2310 540	Advertising-Legal Notices:	\$1,500.00	\$4,611.97	\$1,500	\$2,628.95	\$1,500.00	\$2,628.95	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
2310 550	Printing:	\$0.00	\$150.50	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2310 560	Police:	\$200.00	\$58.68	\$200	\$14.72	\$200.00	\$14.72	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00
2310 590	Expenses For School District Officers:	\$550.00	\$1,174.75	\$750	\$2,396.20	\$750.00	\$2,396.20	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
2310 741	New Equipment	\$0.00	\$206.35	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2310 810	Dues and Fees-School Board Association:	\$2,507.12	\$2,507.12	\$2,536	\$2,535.76	\$2,536.00	\$2,535.76	\$2,536.00	\$2,578.00	\$2,578.00	\$2,578.00	\$0.00	\$0.00
	TOTAL SCHOOL BOARD SERVICES:	\$17,901.10	\$23,037.94	\$18,130	\$21,964.02	\$18,130.00	\$21,964.02	\$18,130.00	\$19,422.00	\$19,422.00	\$19,422.00	\$0.00	\$0.00
2320	EXPENSES-S.A.U. # 44:	\$109,094.00	\$108,041.04	\$105,835	\$105,835.03	\$114,459.11	\$109,657.00	\$114,459.11	\$109,657.00	\$109,657.00	\$109,657.00	\$0.00	\$0.00

2410	OFFICE OF THE PRINCIPAL:	94-95		95-96		96-97		97-98		97-98		Appropriations
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	
2410 110 1	Principal's Salary:	\$46,200.00	\$47,586.00	\$47,586.00	\$47,586.00	\$47,077.00	\$49,248.00	\$50,676.00	\$50,676.00	\$50,676.00	\$0.00	\$0.00
2410 110 2	Assistant Principals' Salary:	\$34,340.00	\$43,361.37	\$39,951	\$37,488.58	\$41,702.00	\$40,527.00	\$41,702.00	\$41,702.00	\$41,702.00	\$0.00	\$0.00
2410 110 3	Secretaries' Compensation:	\$15,401.00	\$16,464.38	\$15,571	\$17,099.81	\$16,592.41	\$16,592.41	\$16,597.00	\$16,597.00	\$16,597.00	\$0.00	\$0.00
2410 110 4	Assistant Secretary: (25 hours per week)	\$5,400.00	\$5,428.50	\$7,812	\$7,461.07	\$8,221.00	\$8,221.00	\$8,997.00	\$8,997.00	\$8,997.00	\$0.00	\$0.00
2410 120	Substitute Secretaries' Compensation:	\$338.00	\$52.50	\$338	\$1,192.50	\$338.00	\$338.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00
2410	Total Compensation:	\$101,679.00	\$113,402.75	\$111,258	\$110,318.96	\$114,926.41	\$114,926.41	\$118,472.00	\$118,472.00	\$118,472.00	\$0.00	\$0.00
2410 200	BENEFITS:											
2410 211 1	Health Insurance (Certified Staff):	\$8,563.83	\$4,688.52	\$4,532	\$4,729.53	\$11,462.00	\$11,462.00	\$14,711.00	\$14,711.00	\$14,711.00	\$0.00	\$0.00
2410 211 2	Health Insurance (Non-Certified Staff):	\$2,599.03	\$0.00	\$4,532	\$1,636.30	\$2,062.00	\$2,062.00	\$3,130.00	\$3,130.00	\$3,130.00	\$0.00	\$0.00
2410 212 1	Dental Insurance (Certified Staff):	\$987.33	\$593.24	\$596	\$525.14	\$572.00	\$572.00	\$684.00	\$684.00	\$684.00	\$0.00	\$0.00
2410 212 2	Dental Insurance (Non-Certified Staff):	\$283.91	\$0.00	\$596	\$189.62	\$286.00	\$286.00	\$342.00	\$342.00	\$342.00	\$0.00	\$0.00
2410 213 1	Life Insurance (Certified Staff):	\$325.51	\$284.43	\$360	\$331.74	\$360.00	\$360.00	\$430.00	\$430.00	\$430.00	\$0.00	\$0.00
2410 213 2	Life Insurance (Non-Certified Staff):	\$87.72	\$0.00	\$0	\$81.37	\$75.00	\$75.00	\$80.00	\$80.00	\$80.00	\$0.00	\$0.00
2410 222 1	Retirement (Certified Staff):	\$1,860.47	\$1,782.58	\$2,127	\$2,054.28	\$2,182.00	\$2,182.00	\$2,661.00	\$2,661.00	\$2,661.00	\$0.00	\$0.00
2410 222 2	Retirement (Non-Certified Staff):	\$502.07	\$481.00	\$804	\$580.05	\$582.00	\$582.00	\$682.00	\$682.00	\$682.00	\$0.00	\$0.00
2410 230 1	F.I.C.A. (Certified Staff):	\$6,118.79	\$6,957.47	\$6,697	\$8,594.93	\$8,867.00	\$8,867.00	\$7,066.92	\$7,066.92	\$7,066.92	\$0.00	\$0.00
2410 230 2	F.I.C.A. (Non-Certified Staff):	\$1,617.13	\$1,717.81	\$1,815	\$1,970.17	\$1,924.00	\$1,924.00	\$1,998.19	\$1,998.19	\$1,998.19	\$0.00	\$0.00
2410	TOTAL BENEFITS:	\$22,923.79	\$18,465.05	\$22,059	\$18,673.13	\$28,352.00	\$28,352.00	\$31,783.11	\$31,783.11	\$31,783.11	\$0.00	\$0.00
2410	OTHER EXPENSES:											
2410 310 1	Contracted Services-Copier Lease:	\$2,955.00	\$1,830.00	\$2,500	\$2,525.84	\$4,512.00	\$4,512.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
2410 310 2	Contracted Services-Computer Support:	\$0.00	\$0.00	\$1,500	\$1,850.00	\$1,500.00	\$1,500.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	\$0.00
2410 320	Staff Development-Principal's Office:	\$1,500.00	\$775.00	\$2,000	\$3,159.89	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
2410 440	Repairs and Maintenance:	\$450.00	\$860.00	\$750	\$524.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00
2410 531	Telephone:	\$5,400.00	\$7,806.11	\$6,750	\$8,893.14	\$8,750.00	\$8,750.00	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00	\$0.00
2410 532	Postage:	\$2,000.00	\$1,231.85	\$2,000	\$2,882.00	\$2,000.00	\$2,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
2410 550	Printing Services:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410 580	Travel Expenses:	\$550.00	\$379.55	\$550	\$568.42	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$0.00	\$0.00
2410 610 18	Supplies and Forms:	\$3,000.00	\$2,884.43	\$3,150	\$3,163.99	\$3,150.00	\$3,150.00	\$3,150.00	\$3,150.00	\$3,150.00	\$0.00	\$0.00
2410 610 28	Computer Software System Supplies:	\$1,650.00	\$982.44	\$1,733	\$1,439.88	\$1,733.00	\$1,733.00	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	\$0.00
2410	TOTAL OTHER EXPENSES:	\$17,505.00	\$16,329.18	\$20,933.00	\$24,806.96	\$22,945.00	\$22,945.00	\$25,750.00	\$25,750.00	\$25,750.00	\$0.00	\$0.00
2410 700	Equipment and Furniture:											
2410 741	New Equipment:	\$200.00	\$222.50	\$570	\$722.00	\$570.00	\$570.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2410 742	Replacement of Equipment:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410 751	New Furniture:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410 752	Replacement of Furniture:	\$100.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410	TOTAL EQUIPMENT AND FURNITURE:	\$300.00	\$222.50	\$570	\$722.00	\$570.00	\$570.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2410 810	Dues and Fees:	\$1,000.00	\$1,173.00	\$1,400	\$1,407.00	\$1,400.00	\$1,400.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
2410 890	Graduation-Class Day Expenses:	\$950.00	\$714.47	\$950	\$1,395.11	\$950.00	\$950.00	\$1,440.00	\$1,440.00	\$1,440.00	\$0.00	\$0.00
2410	TOTAL OFFICE OF THE PRINCIPAL:	\$144,357.79	\$148,306.95	\$157,169.53	\$157,323.16	\$167,143.41	\$167,143.41	\$179,545.11	\$179,545.11	\$179,545.11	\$0.00	\$0.00

2520	OFFICE OF SCHOOL DIST BOOKKEEPER:	94-95		95-96		96-97		97-98		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:		
2520 114	School District Bookkeeper-Salary:	\$20,760.00	\$21,382.80	\$21,382.80	\$22,024.28	\$22,597.00		\$25,480.00	\$25,480.00				
2520 200	BENEFITS:												
2520 211	Health Insurance:	\$4,910.17	\$4,458.22	\$4,696	\$4,934.22	\$5,257.00		\$3,130.00	\$3,130.00			\$0.00	\$0.00
2520 212	Dental Insurance:	\$283.91	\$278.44	\$298	\$273.56	\$286.00		\$342.00	\$342.00			\$0.00	\$0.00
2520 213	Life Insurance:	\$85.27	\$87.78	\$101	\$100.89	\$101.00		\$116.19	\$116.19			\$0.00	\$0.00
2520 222	Retirement:	\$676.78	\$598.72	\$725	\$747.29	\$549.00		\$1,047.00	\$1,047.00			\$0.00	\$0.00
2520 230	F.I.C.A.:	\$1,588.14	\$1,635.77	\$1,636	\$1,684.87	\$1,729.00		\$1,949.22	\$1,949.22			\$0.00	\$0.00
	Total Benefits:	\$7,544.27	\$7,058.93	\$7,456	\$7,740.83	\$7,922.00		\$6,584.41	\$6,584.41			\$0.00	\$0.00
	OTHER EXPENSES:												
2520 310	Contracted Service-Computer Support:	\$1,641.00	\$1,641.00	\$1,641	\$1,810.00	\$1,641.00		\$2,200.00	\$2,200.00			\$0.00	\$0.00
2520 440	Repairs and Maintenance:	\$200.00	\$110.00	\$200	\$90.00	\$200.00		\$200.00	\$200.00			\$0.00	\$0.00
2520 450	Rental Of Office From SAU 44:	\$0.00	\$1,000.00	\$1,000	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00			\$0.00	\$0.00
2520 531	Telephone:					\$0.00		\$650.00	\$650.00			\$0.00	\$0.00
2520 580	Travel Expenses:	\$50.00	\$172.48	\$0	\$116.91	\$50.00		\$75.00	\$75.00			\$0.00	\$0.00
2520 610	Supplies:	\$800.00	\$883.21	\$1,000	\$966.68	\$1,000.00		\$1,000.00	\$1,000.00			\$0.00	\$0.00
2520 610 19	Computer Software:	\$0.00	\$0.00	\$0	\$0.00	\$0.00		\$300.00	\$300.00			\$0.00	\$0.00
	TOTAL OTHER EXPENSES:	\$2,691.00	\$3,808.69	\$3,841.00	\$3,983.59	\$3,891.00		\$5,425.00	\$5,425.00			\$0.00	\$0.00
2520 700	Equipment and Furniture:												
2520 741	New Equipment:	\$0.00	\$0.00	\$800	\$680.42	\$900.00		\$0.00	\$0.00			\$0.00	\$0.00
2520 742	Replacement of Equipment:	\$0.00	\$0.00	\$1,800	\$1,890.00	\$1,800.00		\$0.00	\$0.00			\$0.00	\$0.00
2520 751	New Furniture:	\$0.00	\$0.00	\$0	\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00
2520 752	Replacement of Furniture:	\$0.00	\$0.00	\$300	\$162.24	\$160.00		\$0.00	\$0.00			\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$0.00	\$0.00	\$2,900	\$2,732.66	\$2,850.00		\$0.00	\$0.00			\$0.00	\$0.00
2520 810	Dues And Fees:	\$0.00	\$39.00	\$0	\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00
	TOTAL OFFICE OF BOOKKEEPER:	\$30,995.27	\$32,287.42	\$35,579.80	\$36,481.36	\$37,260.00		\$37,489.41	\$37,489.41			\$0.00	\$0.00

2540	OPERATION AND MAINT OF PLANT:	94-95		95-96		96-97		97-98		97-98 Bud Com		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
	CUSTODIAL COMPENSATION:												
2540 114	Custodians-Compensation:	\$52,208.00	\$54,132.97	\$53,768	\$57,120.23	\$62,740.00	\$66,080.00	\$66,080.00	\$66,080.00	\$66,080.00	\$66,080.00	\$0.00	\$0.00
2540 120	Substitute/Overtime Custodian-Compensation:	\$1,500.00	\$2,004.00	\$2,464	\$2,598.00	\$2,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
	Total Compensation:	\$53,708.00	\$56,136.97	\$56,232	\$59,718.23	\$64,740.00	\$68,580.00	\$68,580.00	\$68,580.00	\$68,580.00	\$68,580.00	\$0.00	\$0.00
	BENEFITS:												
2540 200	Health Insurance:	\$13,059.78	\$10,806.94	\$11,387	\$11,990.70	\$12,548.00	\$15,729.00	\$15,729.00	\$15,729.00	\$15,729.00	\$15,729.00	\$0.00	\$0.00
2540 211	Dental Insurance:	\$851.73	\$817.76	\$894	\$835.56	\$857.00	\$1,025.00	\$1,025.00	\$1,025.00	\$1,025.00	\$1,025.00	\$0.00	\$0.00
2540 212	Life Insurance:	\$223.21	\$221.54	\$255	\$245.10	\$254.00	\$279.00	\$279.00	\$279.00	\$279.00	\$279.00	\$0.00	\$0.00
2540 213	Retirement:	\$1,701.98	\$1,516.96	\$1,823	\$1,891.30	\$1,974.00	\$2,394.00	\$2,394.00	\$2,394.00	\$2,394.00	\$2,394.00	\$0.00	\$0.00
2540 222	F.I.C.A.:	\$4,108.66	\$4,504.88	\$4,302	\$4,791.81	\$4,953.00	\$5,246.37	\$5,246.37	\$5,246.37	\$5,246.37	\$5,246.37	\$0.00	\$0.00
2540 230	Total Benefits:	\$19,945.37	\$17,868.08	\$18,661	\$19,754.47	\$20,586.00	\$24,673.37	\$24,673.37	\$24,673.37	\$24,673.37	\$24,673.37	\$0.00	\$0.00
	CONTRACTED SERVICES:												
2540 300	Contracted Service-Rubbish Removal:	\$2,625.00	\$2,055.95	\$2,625	\$2,404.85	\$2,800.00	\$3,024.00	\$3,024.00	\$3,024.00	\$3,024.00	\$3,024.00	\$0.00	\$0.00
2540 310 1	Contracted Service-Snow Plowing:	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2540 310 2	Contracted Service-Septic Tank Service:	\$975.00	\$350.00	\$975	\$365.00	\$975.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00
2540 310 3	Contracted Service-Fire Alarm Service:	\$1,150.00	\$978.30	\$1,150	\$946.20	\$1,150.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	\$0.00
2540 310 4	Contracted Service-Clock and Bell Service:	\$380.00	\$130.00	\$380	\$0.00	\$380.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
2540 310 5	Contracted Service-Elevator Maintenance:	\$865.00	\$575.00	\$900	\$581.50	\$900.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2540 310 6	Contracted Service-Security Alarm:	\$280.00	\$322.00	\$260	\$415.00	\$260.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$0.00	\$0.00
2540 310 7	Contracted Service-Care of Grounds:	\$3,000.00	\$1,750.00	\$3,375	\$1,775.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
2540 310 8	Contracted Service-Terminex:	\$420.00	\$335.00	\$420	\$315.00	\$420.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	\$0.00
2540 310 9	Contracted Service-Custodial Uniforms:	\$0.00	\$0.00	\$311	\$302.45	\$311.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
2540 310 10	Contracted Service-Playground Upgrade:	\$3,305.00	\$1,700.00	\$750	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00
2540 310 11	Contracted Service-Clean Parking Lot:	\$200.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2540 310 12	Contracted Service-Sand For Playground:	\$600.00	\$158.00	\$600	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2540 310 14	Contracted Service-Asbestos Inspection:	\$0.00	\$200.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2540 310 15	Total Contracted Services:	\$13,780.00	\$8,554.25	\$11,746	\$7,655.00	\$12,546.00	\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$12,149.00	\$0.00	\$0.00
	Repairs and Maintenance:												
2540 440 1	Repairs and Maintenance:	\$8,000.00	\$6,968.75	\$10,000	\$8,803.13	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
2540 440 2	Repairs and Maintenance-Heating Plant:	\$1,500.00	\$1,543.96	\$1,500	\$388.71	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
2540 440 3	Repairs and Maint-Furniture and Fixtures:	\$2,360.00	\$638.53	\$600	\$1,322.88	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00
2540 440 4	Repairs and Maint-Paving and Grounds:	\$1,900.00	\$1,741.97	\$2,800	\$2,853.58	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$0.00	\$0.00
2540 440 6	Repairs & Maint-Modular Class Contingency:	\$0.00	\$0.00	\$4,500	\$145.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00
	Total Repairs and Maintenance:	\$13,760.00	\$10,893.21	\$19,400	\$13,513.30	\$19,400.00	\$24,400.00	\$24,400.00	\$24,400.00	\$24,400.00	\$24,400.00	\$0.00	\$0.00

	94-95	94-95	94-95	95-96	95-96	95-96	96-97	97-98	97-98	97-98	97-98	Appropriations
	Approved Budget:	Expended:	Expended:	Approved Budget:	Approved Budget:	Expended:	Approved Budget:	Recommended:	Recommended:	Recommended:	Recommended:	Not Recommended:
2540	OPERATION AND MAINT OF PLANT:											
	OTHER EXPENSES:											
2540 520	\$21,240.00	\$12,382.66	\$7,650.00	\$15,000	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00
2540 580	\$200.00	\$300.97	\$353.50	\$200	\$200.00	\$300.00	\$200.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
2540 610 1	\$15,000.00	\$12,755.01	\$22,094.10	\$16,250	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	\$0.00
2540 610 2	\$500.00	\$59.50	\$0.00	\$500	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00
2540 610 3	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00
	\$36,940.00	\$25,498.14	\$30,097.60	\$31,950.00	\$27,950.00	\$27,950.00	\$27,950.00	\$28,200.00	\$28,200.00	\$28,200.00	\$28,200.00	\$0.00
	TOTAL OTHER EXPENSES:											
	POWER & WATER:											
2540 652	\$24,610.00	\$31,296.57	\$31,692.95	\$32,000	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$0.00
2540 653	\$10,000.00	\$9,047.11	\$13,276.52	\$11,000	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00
2540 654	\$4,100.00	\$4,225.00	\$4,100.00	\$4,225	\$4,225.00	\$4,225.00	\$4,225.00	\$4,225.00	\$4,225.00	\$4,225.00	\$4,225.00	\$0.00
	\$38,710.00	\$44,568.68	\$49,069.47	\$47,225	\$47,225.00	\$47,225.00	\$47,225.00	\$47,225.00	\$47,225.00	\$47,225.00	\$47,225.00	\$0.00
2540 700	Equipment and Furniture:											
2540 741	\$4,600.00	\$4,384.07	\$1,901.94	\$2,758	\$300.00	\$300.00	\$300.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00
2540 742	\$0.00	\$0.00	\$7,812.00	\$2,700	\$2,700.00	\$2,700.00	\$2,700.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
2540 751	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2540 752	\$0.00	\$0.00	\$108.20	\$0	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
	\$4,600.00	\$4,384.07	\$9,822.14	\$5,458.00	\$3,000.00	\$3,000.00	\$3,000.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:											
	\$181,443	\$167,903	\$189,630	\$190,672	\$195,447.00	\$195,447.00	\$195,447.00	\$210,577.37	\$210,577.37	\$210,577.37	\$210,577.37	\$0.00
2546 310	\$3,050.00	\$2,831.87	\$2,974.75	\$3,080	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$0.00
	Contracted Service-Crossing Guard:											
2546	\$184,503.37	\$170,735.27	\$192,804.96	\$193,732	\$198,687.00	\$198,687.00	\$198,687.00	\$213,817.37	\$213,817.37	\$213,817.37	\$213,817.37	\$0.00
	TOTAL OPERATION AND MAINT OF PLT											

2550	PUPIL TRANSPORTATION SERVICES:	94-95		94-95		95-96		96-97		97-98		97-98		Appropriations	
		Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
2550	Elementary School Transportation:	\$130,344.44	\$129,865.40	\$133,762	\$133,818.50	\$133,762.00	\$133,762.00	\$0.00	\$0.00	\$133,762.00	\$133,762.00	\$0.00	\$0.00	\$0.00	\$0.00
2550	Vocational Transportation:	\$1.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2550	Athletic Transportation:	\$2,800.00	\$3,590.80	\$2,800	\$3,060.80	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$0.00
2550	High School Transportation:	\$29,983.30	\$30,462.30	\$31,376	\$31,376.10	\$31,376.00	\$31,376.00	\$31,376.10	\$31,376.00	\$31,376.00	\$31,376.00	\$31,376.00	\$31,376.00	\$31,376.00	\$0.00
2550	Special Education Transportation:	\$61,750.00	\$76,377.82	\$61,750	\$82,158.32	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$61,750.00	\$0.00
2550	Class-Field Trip Transportation:	\$3,400.00	\$3,400.00	\$3,400	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
2550	Science Camp Transportation:	\$1,200.00	\$0.00	\$1,200	\$1,200.00	\$1,200.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00
	TOTAL PUPIL TRANSPORTATION:	\$229,478.74	\$243,696.32	\$234,288	\$255,013.72	\$233,688.00	\$234,288.00			\$234,288.00	\$234,288.00		\$234,288.00		\$0.00
2900	WORKERS' COMP.; UNEMPLOYMENT COMP.:														
2900	Worker's Compensation:	\$21,065.00	\$14,413.22	\$21,065	\$11,798.83	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
2900	Unemployment Compensation:	\$1,000.00	\$0.00	\$1,000	\$3,566.34	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	TOTAL	\$22,065.00	\$14,413.22	\$22,065	\$15,365.17	\$16,000.00	\$16,000.00			\$16,000.00	\$16,000.00		\$16,000.00		\$0.00
	INSURANCES, COMPENSATION, RETIREMENT:														
3000	COMMUNITY SERVICES:														
	(School Building Committee)														
5100	DEBT SERVICE:														
5100	Payment of Principal:	\$200,000.00	\$200,000.00	\$200,000	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00
5100	Payment of Interest:	\$62,910.00	\$62,910.00	\$48,930	\$48,930.00	\$34,950.00	\$20,970.00	\$34,950.00	\$20,970.00	\$20,970.00	\$20,970.00	\$20,970.00	\$20,970.00	\$20,970.00	\$0.00
	TOTAL DEBT SERVICE:	\$262,910.00	\$262,910.00	\$248,930	\$248,930.00	\$234,950.00	\$220,970.00	\$234,950.00	\$220,970.00	\$220,970.00	\$220,970.00	\$220,970.00	\$220,970.00	\$220,970.00	\$0.00

Budget Summary:	94-95		95-96		96-97		97-98 Sch Bd Bud		97-98 Bud Com		Appropriations	
	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Expended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:	Recommended:	Not Recommended:
1100 Regular Education Programs:	\$2,126,924.36	\$2,068,312.94	\$2,250,144	\$2,229,171.50	\$2,539,943.00	\$2,671,909.02	\$2,671,909.02	\$2,671,909.02	\$2,671,909.02	\$0.00	\$0.00	\$0.00
1200 Special Instructional Programs:	\$561,207.09	\$589,287.90	\$637,460	\$605,652.57	\$687,751.34	\$747,566.11	\$747,566.11	\$747,566.11	\$747,566.11	\$0.00	\$0.00	\$0.00
1300 Vocational Programs:	\$1.00	\$6,186.26	\$6,798	\$3,254.07	\$6,798.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
1400 Co-Curricular Activities:	\$17,609.14	\$10,729.53	\$20,521	\$19,362.87	\$17,274.00	\$19,020.80	\$19,020.80	\$19,020.80	\$19,020.80	\$0.00	\$0.00	\$0.00
1420 Title 1 Summer School:	\$0.00	\$1,753.28	\$1,654	\$1,598.15	\$1,654.00	\$2,653.00	\$2,653.00	\$2,653.00	\$2,653.00	\$0.00	\$0.00	\$0.00
2110 Attendance:	\$1.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2120 Guidance:	\$48,508.05	\$47,185.87	\$50,357	\$49,632.52	\$51,204.00	\$52,067.63	\$52,067.63	\$52,067.63	\$52,067.63	\$0.00	\$0.00	\$0.00
2130 Health:	\$28,838.55	\$27,664.76	\$28,027	\$29,981.28	\$29,704.00	\$32,498.91	\$32,498.91	\$32,498.91	\$32,498.91	\$0.00	\$0.00	\$0.00
2140 Special Contracted Services:	\$36,129.00	\$38,305.40	\$35,917	\$41,736.48	\$37,422.00	\$44,681.00	\$44,681.00	\$44,681.00	\$44,681.00	\$0.00	\$0.00	\$0.00
2150 Speech Program:	\$0.00	\$60,425.40	\$48,417	\$60,579.31	\$69,835.00	\$65,517.19	\$65,517.19	\$65,517.19	\$65,517.19	\$0.00	\$0.00	\$0.00
2210 Improvement of Instruction:	\$18,911.30	\$14,388.85	\$24,987	\$27,201.79	\$26,987.00	\$25,240.45	\$25,240.45	\$25,240.45	\$25,240.45	\$0.00	\$0.00	\$0.00
2220 Library and Educational Media:	\$35,795.11	\$35,039.39	\$35,622	\$34,868.71	\$36,507.00	\$40,015.77	\$40,015.77	\$40,015.77	\$40,015.77	\$0.00	\$0.00	\$0.00
2310 School Board Services:	\$17,901.10	\$23,037.94	\$18,130	\$21,964.02	\$18,130.00	\$19,422.00	\$19,422.00	\$19,422.00	\$19,422.00	\$0.00	\$0.00	\$0.00
2320 Expenses - S.A.U. # 44:	\$109,094.00	\$108,041.04	\$105,835	\$105,835.03	\$114,459.11	\$109,657.00	\$109,657.00	\$109,657.00	\$109,657.00	\$0.00	\$0.00	\$0.00
2410 Office of The Principal:	\$144,357.79	\$148,306.95	\$157,170	\$157,323.16	\$167,143.41	\$179,545.11	\$179,545.11	\$179,545.11	\$179,545.11	\$0.00	\$0.00	\$0.00
2520 Office of The Bookkeeper:	\$30,995.27	\$32,287.42	\$35,580	\$36,481.36	\$37,260.00	\$37,489.41	\$37,489.41	\$37,489.41	\$37,489.41	\$0.00	\$0.00	\$0.00
2540 Operation and Maintenance of Plant:	\$181,443.37	\$167,903.40	\$190,672	\$189,830.21	\$195,447.00	\$210,577.37	\$210,577.37	\$210,577.37	\$210,577.37	\$0.00	\$0.00	\$0.00
2546 Contracted Service-Crossing Guard:	\$3,080.00	\$2,831.87	\$3,080	\$2,974.75	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$0.00	\$0.00	\$0.00
2550 Pupil Transportation Services:	\$229,476.74	\$243,696.32	\$234,288	\$255,013.72	\$233,688.00	\$234,288.00	\$234,288.00	\$234,288.00	\$234,288.00	\$0.00	\$0.00	\$0.00
2900 Workers' Comp and Unemployment Comp:	\$22,065.00	\$14,413.22	\$22,065	\$15,365.17	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00
3000 Community Services:	\$0.00	\$0.00	\$6,500	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 Debt Service:	\$262,910.00	\$282,910.00	\$248,930	\$248,930.00	\$234,950.00	\$220,970.00	\$220,970.00	\$220,970.00	\$220,970.00	\$0.00	\$0.00	\$0.00
BUDGET TOTALS:	\$3,875,229.86	\$3,902,707.74	\$4,162,133	\$4,143,256.67	\$4,531,896.86	\$4,732,858.76	\$4,732,858.76	\$4,732,858.76	\$4,732,858.76			\$0.00
						\$200,961.90						
			\$15,000.00			4.4344%						
			\$4,177,133		\$4,531,896.86							

	94-95	94-95	95-96	95-96	96-97	97-98	97-98	97-98	Appropriations
	Approved Budget:	Expended:	Approved Budget:	Expended:	Approved Budget:	Recommended:	Sch Bd Bud	Bud Com	Not Recommended:
WARRANT ARTICLES FOR MARCH, 1994:									
Warrant Article # 4:									
	(Building Committee)	\$5,000.00							
Warrant Article # 5:		\$0.00							
	(Support For Claremont Scho								
Warrant Article # 7:		\$5,000.00							
	(Capital Reserve Account)								
Total Warrant Articles:		\$10,000.00							
WARRANT ARTICLES FOR MARCH and SEPTEMBER, 1995:									
Warrant Article:				\$5,000					
	(Capital Reserve Account)								
Warrant Article:				\$6,500					
	(Building Committee)								
Total Warrant Articles:				\$11,500					
WARRANT ARTICLES FOR MARCH, 1996:									
Warrant Article #2:									
	(Teachers' Collective Bargaining Agreement For FY 97)			\$31,137.00					
Warrant Article #3:				\$18,851.20					
	(Support Staff Collective Bargaining Agreement For FY 96 & FY 97)								
Warrant Article #5:				\$8,500.00					
	(District Building Committee)								
Warrant Article #6:				\$28,500.00					
	(Math-Computer Teacher. Salary & Benefits)								
Warrant Article #7:				\$0.00					
	(Seventh Grade Teacher. Salary & Benefits)								
Warrant Article #8:				\$5,000.00					
	(Capital Reserve Account)								
Total Warrant Articles:				\$89,988.20					
WARRANT ARTICLES FOR MARCH, 1997:									
Warrant Article #6:							\$5,000.00	\$5,000.00	\$0.00
	(Capital Reserve Account)								
Warrant Article #3:							\$6,500.00	\$6,500.00	\$0.00
	(District Building Committee)								
Warrant Article #4:							\$31,800.00	\$31,800.00	\$0.00
	(Spray Seal Exterior of Bldg.)								
Warrant Article #5:							\$5,000.00	\$5,000.00	\$0.00
	(Air Quality Testing)								
Warrant Article #6:							\$1.00	\$1.00	\$0.00
	(Land Exchange With Town)								
Total Warrant Articles:							\$48,301.00	\$48,301.00	\$0.00
SUMMARY OF SCHOOL DISTRICT EXPENSES:									
BUDGET TOTALS:		\$3,875,229.86	\$3,902,707.74	\$4,177,133	\$4,143,256.67	\$4,531,896.86	\$4,732,858.76	\$4,732,858.76	\$0.00
TOTAL FOOD SERVICE:		\$91,054.97	\$94,330.75	\$93,140	\$101,733.79	\$97,796.46	\$99,246.29	\$99,246.29	\$0.00
Warrant Articles:		\$10,000.00	\$0.00	\$11,500	\$0.00	\$5,000.00	\$48,301.00	\$48,301.00	\$0.00
		\$3,976,284.83	\$3,997,038.49	\$4,281,773	\$4,244,990.46	\$4,634,693.32	\$4,880,406.05	\$4,880,406.05	\$0.00
						\$245,712.73			
						5.3016%			

**NORTHWOOD SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 1996**

<u>ACCT NO.</u>		<u>BUDGETED 95-96</u>	<u>EXPENDED 95-96</u>
1100	REGULAR EDUCATION SALARIES:		
1100	Teacher Salaries:	\$785,266.00	\$785,765.00
1100	Teacher Aide Salaries:	\$11,625.00	\$7,147.61
1100	Title 1 Aide Salaries:	\$3,375.00	\$3,140.24
1100	Substitute Teacher Salaries:	\$12,000.00	\$22,206.56
1100	Tutor Salaries:	\$1,200.00	\$0.00
1100	Substitute Aide Salaries:	\$360.00	\$990.00
	TOTAL SALARIES:	\$813,826.00	\$819,249.41
1100	BENEFITS:		
1100	Health Insurance (Certified Staff):	\$98,962.00	\$94,881.10
1100	Health Insurance (Non-Certified Staff):	\$5,128.00	\$4,737.13
1100	Dental Insurance (Certified Staff):	\$12,119.00	\$11,814.40
1100	Dental Insurance (Non-Certified Staff):	\$595.00	\$593.88
1100	Life Insurance (Certified Staff):	\$3,972.00	\$3,536.11
1100	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00
1100	Retirement (Certified Staff):	\$19,299.00	\$19,105.70
1100	Retirement (Non-Certified Staff):	\$0.00	\$0.00
1100	F.I.C.A. (Certified Staff):	\$60,898.00	\$61,567.00
1100	F.I.C.A. (Non-Certified Staff):	\$1,148.00	\$827.75
	TOTAL BENEFITS:	\$202,121.00	\$197,063.07
1100	Contracted Services:	\$3,000.00	\$3,050.20
1100	Repairs and Maintenance:	\$2,000.00	\$1,727.50
1100	TUITION:		
1100	Tuition-Other Public Schools:	\$11,567.00	\$4,524.15
1100	Tuition-Coe Brown:	\$1,124,112.00	\$1,099,085.95
	TOTAL TUITION:	\$1,135,679.00	\$1,103,610.10
1100	Travel Expenses:	\$0.00	\$0.00
1100	SCHOOL SUPPLIES:		
1100	Art Supplies:	\$3,100.00	\$4,407.23
1100	Lang Arts-Reading Supplies:	\$5,263.00	\$5,541.30
1100	Health-P.E. Supplies:	\$1,750.00	\$1,809.82
1100	Math Supplies:	\$3,993.00	\$4,052.24
1100	Music Supplies:	\$1,931.00	\$2,150.74
1100	Science Supplies:	\$2,163.00	\$1,937.61
1100	Social Studies Supplies:	\$1,751.00	\$1,898.29
1100	General Supplies:	\$27,849.00	\$30,679.15
1100	Computer Software:	\$2,657.00	\$2,335.52
1100	Enrichment Supplies:	\$1,062.00	\$1,056.24
1100	Remedial Reading Supplies:	\$1,000.00	\$803.23
1100	Testing Supplies:	\$0.00	\$0.00
	TOTAL SCHOOL SUPPLIES:	\$52,519.00	\$56,671.37

1100	CLASSROOM TEXTS:		
1100	Classroom Textbooks:	\$15,590.00	\$16,650.28
1100	Classroom Workbooks:	\$4,700.00	\$5,905.88
1100	Classroom Supplemental Textbooks:	\$1,185.00	\$1,275.32
1100	Classroom Reference Books:	\$871.00	\$660.44
	TOTAL CLASSROOM TEXTS:	\$22,346.00	\$24,491.92
1100	Classroom Periodicals:	\$1,800.00	\$1,437.99
1100	EQUIPMENT AND FURNITURE:		
1100	New Equipment:	\$1,103.00	\$4,764.33
1100	New Equipment-Technology:	\$10,000.00	\$9,840.08
1100	Replacement of Equipment:	\$0.00	\$0.00
1100	New Furniture:	\$4,000.00	\$5,109.24
1100	Replacement of Furniture:	\$1,750.00	\$2,156.29
	TOTAL EQUIPMENT AND FURNITURE:	\$16,853.00	\$21,869.94
1100	Dues and Fees:	\$0.00	\$0.00
1100	TOTAL REGULAR EDUCATION:	\$2,250,144.00	\$2,229,171.50
1200	SPECIAL INSTRUCTIONAL PROGRAMS:		
1200	SALARIES:		
1200	Special Education Teacher Salaries:	\$126,053.00	\$130,718.86
1200	Spe Ed Resource Rm Aide Compensation:	\$21,938.00	\$24,346.02
1200	Spe Ed Child Specific Aide Compensation:	\$68,061.00	\$53,675.57
1200	Spe Ed Child Specific Aide Compensation: *	\$7,313.00	\$6,508.80
	* (Paid For By Other School Districts)		
1200	Substitute Spe Ed Teacher Salaries:	\$3,000.00	\$1,485.00
1200	Special Education Tutor Salaries:	\$0.00	\$1,534.50
1200	Substitute Spe Ed Teacher Aide Compensation:	\$4,000.00	\$7,425.00
	TOTAL SALARIES:	\$230,365.00	\$225,693.75
1200	BENEFITS:		
1200	Health Insurance (Certified Staff):	\$12,593.00	\$10,021.30
1200	Health Insurance (Non-Certified Staff):	\$20,784.00	\$17,651.48
1200	Dental Insurance (Certified Staff):	\$1,830.00	\$1,725.67
1200	Dental Insurance (Non-Certified Staff):	\$2,024.00	\$1,529.08
1200	Life Insurance (Certified Staff):	\$849.00	\$569.24
1200	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00
1200	Retirement (Certified Staff):	\$3,014.00	\$3,192.09
1200	Retirement (Non-Certified Staff):	\$306.00	\$0.00
1200	F.I.C.A. (Certified Staff):	\$9,643.00	\$10,198.42
1200	F.I.C.A. (Non-Certified Staff):	\$9,587.00	\$6,931.11
	TOTAL BENEFITS:	\$60,630.00	\$51,818.39
1200	Contracted Services:	\$0.00	\$0.00

1200	Repairs and Maintenance:	\$100.00	\$0.00
1200	SPECIAL EDUCATION TUITION:		
1200	Spe Ed Tuition-Other Public Schools:	\$968.00	\$29,408.30
1200	Spe Ed Tuition-Coe Brown:	\$169,011.00	\$145,380.30
1200	Spe Ed Tuition-Non-Public Schools:	\$170,336.00	\$147,860.17
	TOTAL SPECIAL EDUCATION TUITION:	\$340,315.00	\$322,648.77
1200	Travel Expenses:	\$0.00	\$0.00
1200	SPE ED SCHOOL SUPPLIES:		
1200	Art Supplies:	\$0.00	\$0.00
1200	Lang Arts-Reading Supplies:	\$1,612.00	\$1,507.90
1200	Health-P.E. Supplies:	\$0.00	\$0.00
1200	Math Supplies:	\$323.00	\$223.69
1200	Music Supplies:	\$0.00	\$0.00
1200	Science Supplies:	\$31.00	\$0.00
1200	Social Studies Supplies:	\$0.00	\$0.00
1200	General Supplies:	\$109.00	\$910.16
1200	Enrichment Supplies:	\$0.00	\$0.00
1200	Remedial Reading Supplies:	\$0.00	\$0.00
1200	Testing Supplies:	\$1,607.00	\$1,117.33
	TOTAL SPE ED SUPPLIES:	\$3,682.00	\$3,759.08
1200	SPE ED CLASSROOM TEXTS:		
1200	Spe Ed Classroom Textbooks:	\$103.00	\$8.74
1200	Spe Ed Classroom Workbooks:	\$502.00	\$273.58
1200	Spe Ed Classroom Supplemental Textbooks:	\$398.00	\$187.66
1200	Spe Ed Classroom Reference Books:	\$0.00	\$72.60
	TOTAL SPE ED CLASSROOM TEXTS:	\$1,003.00	\$542.58
1200	Classroom Periodicals:	\$115.00	\$85.00
1200	EQUIPMENT AND FURNITURE:		
1200	New Equipment:	\$0.00	\$0.00
1200	Replacement of Equipment:	\$0.00	\$0.00
1200	New Furniture:	\$1,100.00	\$1,105.00
1200	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$1,100.00	\$1,105.00
1200	Dues and Fees:	\$150.00	\$0.00
1200	TOTAL SPECIAL EDUCATION:	\$637,460.00	\$605,652.57
1300	VOCATIONAL PROGRAMS:		
1300	Vocational Tuition-Other Public Schools:	\$6,298.00	\$3,254.07
1300	Vocational Assessment:	\$500.00	\$0.00
1300	Dues and Fees:	\$0.00	\$0.00
	TOTOAL VOCATIONAL PROGRAMS:	\$6,798.00	\$3,254.07

1400	CO-CURRICULAR ACTIVITIES:		
1400	SALARIES:		
1400	Athletic Stipends-Salaries:	\$5,959.00	\$5,844.00
1400	Extra Curricular-Salaries:	\$888.00	\$888.00
	TOTAL SALARIES:	\$6,847.00	\$6,732.00
1400	BENEFITS:		
1400	F.I.C.A.	\$524.00	\$583.84
	TOTAL BENEFITS:	\$524.00	\$583.84
1400	OTHER EXPENSES:		
1400	Contracted Services-Special Events:	\$8,000.00	\$7,980.42
1400	Officials-Umpires-Referees:	\$2,000.00	\$1,100.00
1400	Cleaning:	\$0.00	\$0.00
1400	Repairs and Maintenance:	\$0.00	\$0.00
1400	Travel Expenses:	\$0.00	\$0.00
1400	Athletic Supplies:	\$3,000.00	\$2,846.61
1400	Dues and Fees:	\$150.00	\$120.00
	TOTAL OTHER EXPENSES:	\$13,150.00	\$12,047.03
	TOTAL CO-CURRICULAR:	\$20,521.00	\$19,362.87
1420	TITLE 1 SUMMER SCHOOL		
1420	Summer Salaries-Title 1:	\$1,350.00	\$1,300.00
1420	F.I.C.A. (Certified Staff):	\$0.00	\$0.00
1420	F.I.C.A. (Non-Certified Staff):	\$104.00	\$99.46
1420	Supplies:	\$200.00	\$198.69
	TOTAL TITLE 1 SUMMER SCHOOL	\$1,654.00	\$1,598.15
2110	ATTENDANCE:		
2110	Contracted Service-Census:	\$0.00	\$0.00
2110	Contracted Service-Truant Officer:	\$0.00	\$0.00
	TOTAL ATTENDANCE:	\$0.00	\$0.00
2120	GUIDANCE SERVICES:		
2120	Guidance Salaries:	\$41,187.00	\$40,872.00
2120	Health Insurance:	\$2,266.00	\$2,300.42
2120	Dental Insurance:	\$298.00	\$273.56
2120	Life Insurance:	\$187.00	\$176.32
2120	Retirement:	\$1,001.00	\$1,000.50
2120	F.I.C.A.:	\$3,151.00	\$3,117.60
2120	Contracted Services-Standardized Testing:	\$1,662.00	\$1,528.28
2120	Printing:	\$0.00	\$0.00
2120	Travel Expenses:	\$50.00	\$0.00
2120	Guidance Supplies:	\$200.00	\$137.60
2120	Guidance Books:	\$100.00	\$35.24
2120	Guidance Periodicals:	\$50.00	\$0.00
2120	Guidance Dues and Fees:	\$205.00	\$191.00
	TOTAL GUIDANCE SERVICES:	\$50,357.00	\$49,632.52

2130	HEALTH SERVICES:		
2130	SALARIES:		
2130	Nurse's Salary:	\$21,436.00	\$22,035.52
2130	Substitute Nurse's Salary:	\$338.00	\$1,012.50
	TOTAL SALARIES:	\$21,774.00	\$23,048.02
2130	BENEFITS:		
2130	Health Insurance:	\$2,266.00	\$2,379.74
2130	Dental Insurance:	\$298.00	\$273.56
2130	Life Insurance:	\$101.00	\$97.47
2130	Retirement:	\$727.00	\$535.42
2130	F.I.C.A.:	\$1,666.00	\$1,763.17
	TOTAL BENEFITS:	\$5,058.00	\$5,049.36
	OTHER EXPENSES:		
2130	Contracted Services-Student Physicals:	\$0.00	\$0.00
2130	Contracted Services-Staff Physicals:	\$0.00	\$55.00
2130	Contracted Services-Reconditioning:	\$100.00	\$0.00
2130	Travel Expenses-Nurse:	\$75.00	\$84.63
2130	Health Supplies-Nurse:	\$875.00	\$972.27
2130	Health Textbooks-Nurse:	\$70.00	\$0.00
2130	Health Periodicals-Nurse:	\$35.00	\$27.00
	TOTAL OTHER EXPENSES:	\$1,155.00	\$1,138.90
2130	EQUIPMENT AND FURNITURE:		
2130	New Equipment:	\$0.00	\$690.00
2130	Replacement of Equipment:	\$0.00	\$0.00
2130	New Furniture:	\$0.00	\$0.00
2130	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$0.00	\$690.00
2130	Dues and Fees:	\$40.00	\$55.00
	TOTAL HEALTH SERVICES:	\$28,027.00	\$29,981.28
2140	SPECIAL CONTRACTED SERVICES:		
2140	Strafford Learning Center Membership:	\$3,525.00	\$3,525.50
2140	Cost of Medicaid Program	\$0.00	\$5,126.98
2140	Contracted Occupational Therapy:	\$24,520.00	\$25,032.00
2140	Other Diagnostic Services:	\$0.00	\$180.00
2140	Pre-School Diagnostic Unit:	\$7,872.00	\$7,872.00
	TOTAL SPECIAL CONTRACTED SERVICES:	\$35,917.00	\$41,736.48
2150	SPEECH & LANGUAGE SERVICES		
2150	SALARIES:		
2150	Speech Therapist	\$21,990.00	\$0.00
2150	Speech and Language Assistant:	\$13,905.00	\$12,286.33
	TOTAL SALARIES:	\$35,895.00	\$12,286.33

2150	BENEFITS:		
2150	Health Insurance (Certified)	\$5,248.00	\$854.90
2150	Health Insurance (Non-Certified)	\$2,266.00	\$2,379.73
2150	Dental Insurance (Certified)	\$298.00	\$46.76
2150	Dental Insurance (Non-Certified)	\$298.00	\$273.56
2150	Life Insurance(Certified)	\$82.00	\$6.84
2150	Life Insurance (Non-Certified)	\$0.00	\$0.00
2150	Retirement (Certified)	\$535.00	\$0.00
2150	Retirement (Non-Certified)	\$472.00	\$258.17
2150	FICA (Certified)	\$1,682.00	\$0.00
2150	FICA (Non-Certified)	\$1,064.00	\$1,089.51
	TOTAL BENEFITS:	\$11,945.00	\$4,909.47
2150	CONTRACTED SERVICE-SPEECH THERAPIST	\$0.00	\$42,940.29
2150	SPEECH SUPPLIES	\$577.00	\$443.22
	TOTAL SPEECH AND LANGUAGE SERVICES	\$48,417.00	\$60,579.31
2210	IMPROVEMENT OF INSTRUCTION:		
2210	Curriculum Development-Summer Salaries:	\$5,500.00	\$400.00
2210	Staff Development Coordinator:	\$300.00	\$300.00
2210	F.I.C.A.:	\$444.00	\$53.55
2210	Course Tuition Reimbursement:	\$14,042.00	\$19,814.10
2210	Staff Development Regional Workshop:	\$451.00	\$0.00
2210	Staff Development:	\$3,200.00	\$3,397.64
2210	In-Service Training:	\$1,000.00	\$709.00
2210	Printing:	\$0.00	\$2,527.50
2210	Travel Expenses:	\$50.00	\$0.00
	TOTAL IMPROVEMENT OF INSTRUCTION:	\$24,987.00	\$27,201.79
2220	LIBRARY AND EDUCATIONAL MEDIA:		
2220	COMPENSATION:		
2220	Librarian-Compensation: (Para-professional)	\$15,494.00	\$15,927.63
2220	Librarian Substitute-Compensation:	\$338.00	\$112.50
	TOTAL COMPENSATION-LIBRARIAN:	\$15,832.00	\$16,040.13
2220	BENEFITS:		
2220	Health Insurance:	\$4,589.00	\$4,837.75
2220	Dental Insurance:	\$298.00	\$273.56
2220	Life Insurance:	\$75.00	\$71.25
2220	Retirement:	\$526.00	\$539.92
2220	F.I.C.A.:	\$1,211.00	\$1,227.07
	TOTAL BENEFITS:	\$6,699.00	\$6,949.55
2220	OTHER EXPENSES:		
2220	Contracted Services-Educational T.V.:	\$487.00	\$0.00
2220	Library General Supplies:	\$824.00	\$712.34
2220	Library A.V. Supplies:	\$2,060.00	\$1,449.45
2220	Computer Software Supplies:	\$3,090.00	\$2,877.82
2220	Library Books:	\$5,150.00	\$5,428.13
2220	Library Periodicals:	\$550.00	\$513.08
	TOTAL OTHER EXPENSES:	\$12,161.00	\$10,980.82

2220	EQUIPMENT AND FURNITURE:		
2220	New Equipment:	\$800.00	\$558.23
2220	Replacement of Equipment:	\$0.00	\$0.00
2220	New Furniture:	\$130.00	\$139.98
2220	Replacement of Furniture:	\$0.00	\$200.00
	TOTAL EQUIPMENT AND FURNITURE:	\$930.00	\$898.21
2220	TOTAL LIBRARY AND EDU MEDIA:	\$35,622.00	\$34,868.71
2310	SCHOOL BOARD SERVICES:		
2310	School Board-Salaries:	\$2,550.00	\$2,550.00
2310	School District Moderator-Salary:	\$50.00	\$25.00
2310	School District Treasurer-Salary:	\$1,500.00	\$1,500.00
2310	School District Clerk-Salary:	\$50.00	\$25.00
2310	School District Secretary-Salary:	\$1,000.00	\$900.00
2310	F.I.C.A.:	\$394.00	\$378.70
2310	Contracted Service-School District Audit:	\$2,600.00	\$2,950.00
2310	Contracted Services-Attorney and Negotiator:	\$5,000.00	\$6,059.69
2310	Advertising-Legal Notices:	\$1,500.00	\$2,628.95
2310	Printing:	\$0.00	\$0.00
2310	Police:	\$200.00	\$14.72
2310	Expenses For School District Officers:	\$750.00	\$2,396.20
2310	New Equipment	\$0.00	\$0.00
2310	Replacement of Equipment:	\$0.00	\$0.00
2310	Dues and Fees-School Board Association:	\$2,536.00	\$2,535.76
	TOTAL SCHOOL BOARD SERVICES:	\$18,130.00	\$21,964.02
2320	EXPENSES-S.A.U. # 44:	\$105,835.00	\$105,835.03
2410	OFFICE OF THE PRINCIPAL:		
2410	Principal's Salary:	\$47,586.00	\$47,077.00
2410	Assistant Principal's Salary:	\$39,951.00	\$37,488.58
2410	Secretaries' Compensation:	\$15,571.00	\$17,099.81
2410	Assistant Secretary:	\$7,812.00	\$7,461.07
2410	Substitute Secretaries' Compensation:	\$338.00	\$1,192.50
	TOTAL COMPENSATION:	\$111,258.00	\$110,318.96
2410	BENEFITS:		
2410	Health Insurance (Certified Staff):	\$4,532.00	\$4,729.53
2410	Health Insurance (Non-Certified Staff):	\$4,532.00	\$1,636.30
2410	Dental Insurance (Certified Staff):	\$596.00	\$525.14
2410	Dental Insurance (Non-Certified Staff):	\$596.00	\$189.62
2410	Life Insurance (Certified Staff):	\$360.00	\$331.74
2410	Life Insurance (Non-Certified Staff):	\$0.00	\$61.37
2410	Retirement (Certified Staff):	\$2,127.00	\$2,054.28
2410	Retirement (Non-Certified Staff):	\$804.00	\$580.05
2410	F.I.C.A. (Certified Staff):	\$6,697.00	\$6,594.93
2410	F.I.C.A. (Non-Certified Staff):	\$1,815.00	\$1,970.17
	TOTAL BENEFITS:	\$22,059.00	\$18,673.13

OTHER EXPENSES:			
2410	Contracted Services-Copier Lease:	\$2,500.00	\$2,525.64
2410	Contracted Services-Computer Support:	\$1,500.00	\$1,650.00
2410	Staff Development-Principal's Office:	\$2,000.00	\$3,159.89
2410	Repairs and Maintenance:	\$750.00	\$524.00
2410	Telephone:	\$6,750.00	\$8,893.14
2410	Postage:	\$2,000.00	\$2,882.00
2410	Printing:	\$0.00	\$0.00
2410	Travel Expenses:	\$550.00	\$568.42
2410	Supplies and Forms:	\$3,150.00	\$3,163.99
2410	Computer Software System Supplies:	\$1,733.00	\$1,439.88
	TOTAL OTHER EXPENSES:	\$20,933.00	\$24,806.96
2410	EQUIPMENT AND FURNITURE:		
2410	New Equipment:	\$570.00	\$722.00
2410	Replacement of Equipment:	\$0.00	\$0.00
2410	New Furniture:	\$0.00	\$0.00
2410	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$570.00	\$722.00
2410	Dues and Fees:	\$1,400.00	\$1,407.00
2410	Graduation-Class Day Expenses:	\$950.00	\$1,395.11
	TOTAL OFFICE OF THE PRINCIPAL:	\$157,170.00	\$157,323.16
2520	OFFICE OF SCHOOL DIST. BOOKKEEPER:		
2520	School District Bookkeeper-Salary:	\$21,383.00	\$22,024.28
2520	BENEFITS:		
2520	Health Insurance:	\$4,696.00	\$4,934.22
2520	Dental Insurance:	\$298.00	\$273.56
2520	Life Insurance:	\$101.00	\$100.89
2520	Retirement:	\$725.00	\$747.29
2520	F.I.C.A.:	\$1,636.00	\$1,684.87
	TOTAL BENEFITS:	\$7,456.00	\$7,740.83
2520	Contracted Service-Computer Support:	\$1,641.00	\$1,810.00
2520	Repairs and Maintenance:	\$200.00	\$90.00
2520	Rental Expense:	\$1,000.00	\$1,000.00
2520	Travel Expenses:	\$0.00	\$116.91
2520	Supplies:	\$1,000.00	\$966.68
2520	EQUIPMENT AND FURNITURE:		
2520	New Equipment:	\$800.00	\$680.42
2520	Replacement of Equipment:	\$1,800.00	\$1,890.00
2520	New Furniture:	\$0.00	\$0.00
2520	Replacement of Furniture:	\$300.00	\$162.24
	TOTAL EQUIPMENT AND FURNITURE:	\$2,900.00	\$2,732.66
2520	Dues & Fees	\$0.00	\$0.00
	TOTAL OFFICE OF BOOKKEEPER:	\$35,580.00	\$36,481.36

2540	OPERATION AND MAINTENANCE OF PLANT:		
2540	Custodian-Salaries:	\$53,768.00	\$57,120.23
2540	Substitute Custodian-Salaries:	\$2,464.00	\$2,598.00
	TOTAL COMPENSATION:	\$56,232.00	\$59,718.23
2540	BENEFITS:		
2540	Health Insurance:	\$11,387.00	\$11,990.70
2540	Dental Insurance:	\$894.00	\$835.56
2540	Life Insurance:	\$255.00	\$245.10
2540	Retirement:	\$1,823.00	\$1,891.30
2540	F.I.C.A.:	\$4,302.00	\$4,791.81
	TOTAL BENEFITS:	\$18,661.00	\$19,754.47
2540	CONTRACTED SERVICES:		
2540	Contracted Service-Rubbish Removal:	\$2,625.00	\$2,404.85
2540	Contracted Service-Snow Plowing:	\$0.00	\$0.00
2540	Contracted Service-Septic Tank Maintenance:	\$975.00	\$365.00
2540	Contracted Service-Fire Alarm Service:	\$1,150.00	\$946.20
2540	Contracted Service-Clock and Bell Service:	\$380.00	\$0.00
2540	Contracted Service-Elevator Maintenance:	\$900.00	\$581.50
2540	Contracted Service-Security Alarm:	\$260.00	\$415.00
2540	Contracted Service-Care of Grounds:	\$3,375.00	\$1,775.00
2540	Contracted Service-Terminex:	\$420.00	\$315.00
2540	Contracted Service-Custodial Uniforms:	\$311.00	\$302.45
2540	Contracted Service-Playground Upgrade:	\$750.00	\$750.00
2540	Contracted Service-Clean Parking Lot:	\$0.00	\$0.00
2540	Contracted Service-Sand For Playground:	\$600.00	\$0.00
2540	Contracted Service-Asbestos Inspection	\$0.00	\$0.00
	TOTAL CONTRACTED SERVICES:	\$11,746.00	\$7,855.00
2540	REPAIRS AND MAINTENANCE:		
2540	Repairs and Maintenance:	\$10,000.00	\$8,803.13
2540	Repairs and Maintenance-Heating Plant:	\$1,500.00	\$388.71
2540	Repairs and Maint-Furniture and Fixtures:	\$600.00	\$1,322.88
2540	Repairs and Maint-Paving and Grounds:	\$2,800.00	\$2,853.58
2540	Repairs and Maint-Modular Class Contingency:	\$4,500.00	\$145.00
	TOTAL REPAIRS AND MAINTENANCE:	\$19,400.00	\$13,513.30
2540	Insurance Premium On Bldg & Contents:	\$15,000.00	\$7,650.00
2540	Travel Expenses:	\$200.00	\$353.50
2540	Supplies-General Custodial:	\$16,250.00	\$22,094.10
2540	Supplies-Glass:	\$500.00	\$0.00
	TOTAL EXPENSES:	\$31,950.00	\$30,097.60
2540	POWER & WATER:		
2540	Electricity:	\$32,000.00	\$31,692.95
2540	Fuel Oil:	\$11,000.00	\$13,276.52
2540	Water:	\$4,225.00	\$4,100.00
	TOTAL POWER & WATER:	\$47,225.00	\$49,069.47

2540	EQUIPMENT AND FURNITURE:		
2540	New Equipment:	\$2,758.00	\$1,901.94
2540	Replacement of Equipment:	\$2,700.00	\$7,812.00
2540	New Furniture:	\$0.00	\$0.00
2540	Replacement of Furniture:	\$0.00	\$108.20
	TOTAL EQUIPMENT AND FURNITURE:	\$5,458.00	\$9,822.14
2540	Other Expenses-Building Committee	\$0.00	\$0.00
	TOTAL OPERATION AND MAINT OF PLT:	\$190,672.00	\$189,830.21
2546	Contracted Service-Crossing Guard:	\$3,060.00	\$2,974.75
	TOTAL OPERATION AND MAINT OF PLT AND Contracted Service-Crossing Guard:	\$193,732.00	\$192,804.96
2550	PUPIL TRANSPORTATION SERVICES:		
2550	Elementary School Transportation:	\$133,762.00	\$133,818.50
2550	Vocational Transportation:	\$0.00	\$0.00
2550	Athletic Transportation:	\$2,800.00	\$3,060.80
2550	High School Transportation:	\$31,376.00	\$31,376.10
2550	Special Education Transportation:	\$61,750.00	\$82,158.32
2550	Class-Field Trip Transportation:	\$3,400.00	\$3,400.00
2550	Science Camp Transportation:	\$1,200.00	\$1,200.00
	TOTAL PUPIL TRANSPORTATION:	\$234,288.00	\$255,013.72
2900	INSURANCES, COMPENSATION, RETIREMENT:		
2900	Health Insurance:Amount obligated from 93-94	\$0.00	\$0.00
2900	Dental Insurance:	\$0.00	\$0.00
2900	Life Insurance:	\$0.00	\$0.00
2900	Worker's Compensation:	\$21,065.00	\$11,798.83
2900	Unemployment Compensation:	\$1,000.00	\$3,566.34
2900	Retirement (Certified Staff):	\$0.00	\$0.00
2900	Retirement (Non-Certified Staff):	\$0.00	\$0.00
2900	F.I.C.A.	\$0.00	\$0.00
	TOTAL INSURANCE, COMPENSATION,RETIR	\$22,065.00	\$15,365.17
3000	COMMUNITY SERVICES:	\$6,500.00	\$6,500.00
5100	DEBT SERVICE:		
5100	Payment of Principal:	\$200,000.00	\$200,000.00
5100	Payment of Interest:	\$48,930.00	\$48,930.00
	TOTAL DEBT SERVICE:	\$248,930.00	\$248,930.00

Budget Summary:

1100	Regular Education Programs:	\$2,250,144.00	\$2,229,171.50
1200	Special Instructional Programs:	\$637,460.00	\$605,652.57
1300	Vocational Programs:	\$6,798.00	\$3,254.07
1400	Co-Curricular Activities:	\$20,521.00	\$19,362.87
1420	Title 1 Summer School	\$1,654.00	\$1,598.15
2110	Attendance:	\$0.00	\$0.00
2120	Guidance:	\$50,357.00	\$49,632.52
2130	Health:	\$28,027.00	\$29,981.28
2140	Special Contracted Services:	\$35,917.00	\$41,736.48
2150	Speech & Language Services	\$48,417.00	\$60,579.31
2210	Improvement of Instruction:	\$24,987.00	\$27,201.79
2220	Library and Educational Media:	\$35,622.00	\$34,868.71
2310	School Board Services:	\$18,130.00	\$21,964.02
2320	Expenses - S.A.U. # 44:	\$105,835.00	\$105,835.03
2410	Office of The Principal:	\$157,170.00	\$157,323.16
2520	Office of The Bookkeeper:	\$35,580.00	\$36,481.36
2540	Operation and Maintenance of Plant:	\$190,672.00	\$189,830.21
2546	Contracted Service-Crossing Guard:	\$3,060.00	\$2,974.75
2550	Pupil Transportation Services:	\$234,288.00	\$255,013.72
2900	Insurances, Compensation, Retirement:	\$22,065.00	\$15,365.17
3000	Community Services:	\$6,500.00	\$6,500.00
5100	Debt Service:	\$248,930.00	\$248,930.00
	1995 - 1996 BUDGET TOTALS:	\$4,162,134.00	\$4,143,256.67

2560	FOOD SERVICES:		
2560	COMPENSATION:		
2560	School Lunch Director:	\$19,003.00	\$19,573.60
2560	Lunch Worker's Compensation:	\$17,370.00	\$20,011.08
2560	Lunch Worker's Substitutes' Compensation:	\$300.00	\$445.50
	TOTAL COMPENSATION:	\$36,673.00	\$40,030.18
2560	BENEFITS:		
2560	Health Insurance:	\$6,436.00	\$7,449.79
2560	Dental Insurance:	\$1,204.00	\$910.47
2560	Life Insurance:	\$95.00	\$135.71
2560	Retirement:	\$625.00	\$663.51
2560	F.I.C.A.:	\$2,805.00	\$3,318.64
	TOTAL BENEFITS:	\$11,165.00	\$12,478.12
	EXPENSES:		
2560	Physicals-Lunch Workers:	\$50.00	\$0.00
2560	Repairs To Equipment:	\$1,000.00	\$977.84
2560	Fire Safety Inspection:	\$120.00	\$130.00
2560	Petty Cash:	\$150.00	\$216.85
2560	Telephone	\$0.00	\$285.65
2560	Travel:	\$50.00	\$70.60
2560	Supplies:	\$1,500.00	\$3,727.00
2560	Food/Milk:	\$39,882.00	\$39,424.06
2560	Utility Gas/Electricity:	\$1,500.00	\$1,230.45
	TOTAL EXPENSES:	\$44,252.00	\$46,062.45
2560	EQUIPMENT AND FURNITURE:		
2560	New Equipment:	\$850.00	\$2,999.04
2560	Replacement of Equipment:	\$200.00	\$0.00
2560	New Furniture:	\$0.00	\$0.00
2560	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$1,050.00	\$2,999.04
2560	Dues & Fees	\$0.00	\$164.00
	TOTAL FOOD SERVICE:	\$93,140.00	\$101,733.79

SUMMARY OF SCHOOL DISTRICT EXPENSES:

1995 - 1996 BUDGET TOTALS:	\$4,162,134.00	\$4,143,256.67
TOTAL FOOD SERVICE:	\$93,140.00	\$101,733.79
TOTAL OF EXPENDITURES:	\$4,255,274.00	\$4,244,990.46

**NORTHWOOD SCHOOL LUNCH PROGRAM
FINANCIAL STATEMENT
JUNE 30, 1996**

BALANCE - JULY 1, 1995		\$24,561.94
RECEIPTS:		
Reimbursements	\$45,660.00	
Food Service Sales	\$40,531.79	
Misc. Reimbursements	\$422.73	
Bank Interest	<u>\$45.49</u>	\$86,660.01
EXPENDITURES:		
Salaries	\$40,030.18	
Benefits	\$12,478.12	
Food	\$39,424.06	
Purchase of Equipment	\$2,999.04	
Expendables/Supplies	\$3,727.00	
Travel	\$70.60	
Dues & Fees	\$164.00	
Petty Cash	\$216.85	
Utilities	\$1,230.45	
Telephone	\$285.65	
Maintenance/Repairs	<u>\$1,107.84</u>	<u>\$101,733.79</u>
Balance - June 30, 1996		<u><u>\$9,488.16</u></u>

DEPARTMENT OF REVENUE ADMINISTRATION

To: Northwood

Date: November 8, 1996

Your report of appropriations voted and property taxes to be raised for the 1996-1997 school year has been approved on the following basis:

Total Appropriation **\$4,634,693.00**

Revenues and Credits Available To Reduce School Taxes

Unreserved Fund Balance June 30, 1996.....	\$	60,390.81
Fund Balance Voted From Surplus:		
(To Capital Reserve Fund).....	\$	5,000.00
Fund Balance Remaining as Revenue	\$	55,391.00
Revenue From State Source		
Foundation Aid.....	\$	240,292.00
School Building Aid.....	\$	60,000.00
Catastrophic Aid.....	\$	35,129.00
Child Nutrition	\$	48,129.00
Other State Sources		
Local Revenue Other Than Taxes		
Tuition.....	\$	15,410.00
Earnings on Investments.....	\$	2,400.00
Pupil Activities Rental of Facilities	\$	1,800.00
Other Local Sources		
Trust Fund Income		
Transferred From Capital Projects Fund		
Transferred From Capital Reserve Fund		
Sale of Bonds and Notes		
Food Service Receipts	\$	51,736.00
SUPPLEMENTAL APPROPRIATION		

Total Revenue And Credits.....	\$	515,287.00
District Assessment.....	\$	4,119,406.00
Total Appropriation.....	\$	4,634,693.00

BALANCE SHEET
June 30, 1996

School District Northwood

Assets	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
Current Assets						
1. Cash	100	111,537 76			50 00	30,860 86
2. Investments	110					
3. Taxes Receivable	120					
4. Interfund Receivables	130				1,698 19	5,000 00
5. Intergovernmental Receivables*	140	9,048 16			8,741 00	
6. Other Receivables*	150	9,760 52				
7. Bond Proceeds Receivable	160					
8. Inventories	170				3,705 79	
9. Prepaid Expenses	180					
10. Other Current Assets (Attach Itemization)	190					
11. Total Current Assets (Total of Lines 1 thru 10)		130,346 44			14,194 98	35,860 86
Fixed Assets						
12. Machinery and Equipment	240					
13. Total Assets (Total of Lines 11 and 12)		130,346 44			14,194 98	35,860 86

150

Liabilities and Fund Equity

Current Liabilities						
14. Interfund Payables	400	6,698 19				
15. Intergovernmental Payables*	410					
16. Other Payables*	420	20,181 36			2,289 25	
17. Contracts Payable*	430	27,261 48				
18. Bonds Payable	440					
19. Interest Payable	450					
20. Accrued Expenses	460					
21. Payroll Deductions and Withholdings	470					
22. Deferred Revenues	480				2,495 72	
23. Other Current Liabilities (Attach Itemization)	490					
24. Total Liabilities (Total of Lines 14 and 23)		54,141 03			4,784 97	
Fund Equity						
25. Unreserved Retained Earnings	740					
26. Reserve for Encumbrances*	753	15,814 60				
27. Reserve for Special Purposes (Attach Itemization)**	760					
28. Unreserved Fund Balance	770	60,390 81			9,410 01	35,860 86
29. Total Fund Equity (Total of Lines 25 thru 28)***		76,205 41			9,410 01	35,860 86
30. Total Liabilities and Fund Equity (Total of Lines 24 and 29)		130,346 44			14,194 98	35,860 86

* Lines 5, 6, 15, 16, 17 and 26 must agree with Page 19

** Use Line 27 for AUTHORIZED transfers of year-end surplus to Capital Reserve

*** Line 29 must agree with Page 16, Line 20

NORTHWOOD SCHOOL DISTRICT
REVENUE
July 1, 1995 - June 30, 1996

Revenue From State Sources	95-96 Actual
Foundation Aid	\$266,887.30
School Building Aid	\$60,000.00
Catastrophic Aid	\$48,721.31
Local Revenue	
Special Education Tuition	\$6,587.44
Earnings on Investments	\$2,101.19
Rental Facilities	\$1,326.40
Unanticipated Revenue	
Medicaid Reimb.	\$23,304.48
Misc.	\$12,025.75
TOTAL REVENUES OTHER THAN TAXES	\$420,953.87
DISTRICT ASSESSMENT-NORTHWOOD	\$3,783,914.00
TOTAL REVENUES	\$4,204,867.87
School Lunch Program	
Reimbursements	\$45,660.00
Food Service Sales	\$40,531.79
Misc. Reimbursements	\$422.73
Bank Interest	\$45.49
TOTAL SCHOOL LUNCH PROGRAM	\$86,660.01
Capital Projects Fund	
Earnings on Investments	\$2,462.64
Appropriation	\$5,000.00
TOTAL CAPITAL PROJECTS FUND	\$7,462.64
TOTAL REVENUE	\$4,298,990.52



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

MASON+RICH
 PROFESSIONAL
 ASSOCIATION
 ACCOUNTANTS
 AND AUDITORS

August 30, 1996

School Board
 Northwood School District
 Northwood, New Hampshire

We have audited the general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1996, and have issued our report thereon dated August 30, 1996. In our report our opinion was qualified because the statements did not include the General Fixed Assets Account Group.

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

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

In planning and performing our audit of the general purpose financial statements of the School District for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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MEMBER
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS
 PRIVATE COMPANIES
 PRACTICE SECTION

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

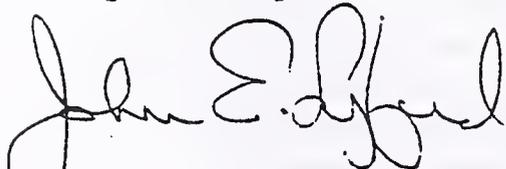
A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements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

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

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the School District in a separate letter dated August 30, 1996.

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

Respectfully submitted,



John E. Lyford
Certified Public Accountant
MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors



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

MASON+RICH

August 30, 1996

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

School Board
Northwood School District
Northwood, New Hampshire

We have audited the general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1996, and have issued our report thereon dated August 30, 1996. In our report our opinion was qualified because the statements did not include the General Fixed Assets Account Group.

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

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the School District in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the District and on the District's compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 30, 1996.

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

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PRACTICE SECTION

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- 1) Accounting Applications
 - a) Cash Receipts and Disbursements
 - b) Receivables and Billings
 - c) Accounts Payable and Purchasing
 - d) Payrolls
 - e) Property and Equipment

- 2) Controls
 - a) General Requirements
 - 1) Political Activity
 - 2) Civil Rights
 - 3) Cash Management
 - 4) Federal Financial Reports
 - 5) Allowable Costs
 - 6) Drug-Free Workplace Act
 - 7) Administrative Requirements

 - b) Specific Requirements

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

During the year ended June 30, 1996, the Northwood School District had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs: National School Lunch and Food Distribution Programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

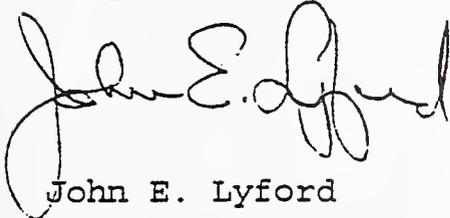
Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined below established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the School District in a separate letter dated August 30, 1996.

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

Respectfully submitted,



John E. Lyford
Certified Public Accountant
MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

**SCHOOL ADMINISTRATIVE UNIT #44
1996-1997 DISTRICT SHARE
OF SAU BUDGET**

DISTRICT	1994 EQUALIZED VALUATION	VALUATION PERCENT	1993-1994 ADM IN ATTENDANCE	PUPILS PERCENT	COMBINED PERCENT	96-97 DISTRICT SHARE
Northwood	163,724,037	35.18%	440.5	33.79%	68.98%	\$114,459.11
Nottingham	143,960,197	30.94%	389.6	29.89%	60.82%	\$100,931.81
Strafford	157,647,509	33.88%	473.5	36.32%	70.20%	\$116,492.90
TOTAL	465,331,743	100.00%	1303.6	100.00%	200.00%	\$331,883.82

As voted 11/20/95

SCHOOL ADMINISTRATIVE UNIT #44

1996-1997 Salaries

Superintendent of Schools	\$65,563.62
Special Education Director	\$45,000.00

1996-1997 Principal and Teachers Salaries

Name	Position	Salary 96-97
Ritvo, Lynn	Principal	\$47,248.00
Talbot, Richard	Ass't Principal	\$40,527.00
Ames-Kimball, Debra	Middle Level	\$25,578.00
Bostrom, Kathryn	Elementary	\$28,705.00
Bovey, Julie	Middle Level	\$19,160.00
Carroll, Nancy	Elementary	\$30,026.00
Chamberlin, Susan	Math/Technology	\$28,305.00
Conrad, Jennifer	Special Education	\$20,772.00
Cunningham, Vonda	Elementary	\$23,118.00
Desmarais, Suzan	Elementary	\$36,658.00
Donnell, Donna	Elementary	\$27,042.00
Folan, Joanne	MiddleLevel	\$42,685.00
Gasowski, Annie	Phys. Ed./Health	\$33,701.00
Goodman, Lou	Elementary	\$37,955.00
Hatch, Richard	Special Education	\$38,455.00
Heichlinger, Alison	Elementar	\$20,772.00
Humel, Irene	Elementary	\$25,578.00
Konrad, Dorothy	Elementary	\$37,955.00
Kontos, Francine	Art (3/5ths Time)	\$14,488.00
Kraft, Dorothy	Guidance	\$41,935.00
Kramas, Linda	Elementary	\$30,451.00
LeBlanc, Karen	Elementary	\$23,118.00
Lucey, Gale	Elementary	\$36,658.00
Magnusson, Lisa	Elementary	\$26,344.00
McGann, Judy	Special Education	\$42,685.00
McGann, Judy (Stipend)	Spec. Ed. Bldg. Coord.	\$4,509.00
McMaster, Roberta	Elementary	\$40,233.00
Murphy, Pamela	Special Education	\$30,451.00
Nee, Tracey	Middle Level	\$25,942.00
Niblock, Julie	Music	\$20,208.00
Penney, Richard	Phys.Ed./Health	\$27,906.00
Pitman, Carla	Middle Level	\$29,987.00
Robertson, Allan	Middle Level	\$38,705.00
Sarno, Elizabeth	Middle Level	\$24,741.00
Shorkey, Wendy	Reading	\$22,133.00
Stevens, Lisa	Art (2/5ths Time)	\$7,863.00
Williams, Susan	Media Generalist (4/5ths Time)	\$16,166.00
Zielinski, Kim	Middle Level	\$29,150.00

SCHOOL ADMINISTRATIVE UNIT #44

SAU # 44
PRE-SCHOOL
PROGRAM

569 FIRST NEW HAMPSHIRE TURNPIKE
NORTHWOOD, N.H. 03261
(603) 942-1290
FAX: (603) 942-1295

NORTHWOOD
NOTTINGHAM
STRAFFORD

GEORGE S. REID, Ed.D.
SUPERINTENDENT OF SCHOOLS

LYNN MARTIN, Ph.D.
SPECIAL EDUCATION DIRECTOR

Lynn R. L. Ritvo, B.S., M.Ed.
Principal,
Northwood School

William V. Carozza, B.A., M.Ed.
Principal,
Nottingham School

Richard A. Jenisch, B.A., M.A.
Principal,
Strafford School

SUPERINTENDENT'S REPORT

January 17, 1997

SAU #44 serves Northwood, Nottingham, and Strafford.

SAU #44 has been involved in major projects and decision - making since the Annual School District Meetings of March, 1996. Nottingham has started its second year in a brand new Elementary School; and, Northwood's Building Committee made a recommendation for the \$5.3 million renovation and new construction at the Northwood Elementary School. As of December 30, 1996, however, the Northwood School Board voted 3 to 2 in favor of waiting until March, 1998 before bringing the question to the voters due to the revaluation of the community. SAU #44 has been involved with contract negotiations in the various Districts during the past year. There are four Unions among the three Districts: a Teacher Union in each District; and a Support Staff Union in Northwood. SAU #44 oversees the Staff Development Activities and re-certification of all professional staff in all three School Districts and Coe-Brown Northwood Academy, including the evaluation process for all employees. Transportation contracts were successfully re-negotiated in Northwood and Nottingham with considerable savings for both of those Districts.

Financially speaking, SAU #44 is also responsible for the SAU Budget; the School District Budgets in all three Districts; the SAU #44 Pre-School Program and Budget; and all Federal Funds for all Districts and Projects.

The breakdown for 1995 - 1996 was as follows:

Barrington:	\$7,679,017
Northwood:	\$4,255,274
Nottingham:	\$4,015,470
Strafford:	\$4,131,340
SAU #44:	\$470,870
SAU #44 Pre-School:	\$203,708
Federal Projects:	\$491,816

Total: \$21,247,495

A two-year project came to conclusion in 1995 with the decision by Barrington to become a Single - District SAU. Beginning on July 1, 1996, Barrington became SAU #74 with its own SAU Office and staff. The new SAU #74 is located on the top floor of the Barrington Middle School ANNEX in the same building as and next to the Barrington Town Offices. The SAU #74 Office space will fill currently unused classrooms. The decision to separate took Barrington over two years to execute, including two School District Meetings, a Public Informational Meeting and several meetings and Hearings before the New Hampshire State Board of Education.

Currently, Strafford School District has an active SAU Study Committee at work and desires to bring a Warrant Article to its March, 1997 School District Meeting to ask the community to vote on whether to continue the Study Committee and formalize it by a vote of the School District Meeting as required by a new State Law which took effect in August, 1996. With an affirmative vote, the formalized Study Committee would follow the directions under the new State Law to research the possibilities of Strafford withdrawing from SAU #44 and becoming its own separate SAU. The Study Committee would have a year to complete its work and report a recommendation to the March, 1998 Annual School District Meeting. The Study Committee consists of School Board members, community members, and the Superintendent of Schools.

During the Fall of 1996, the Joint School Board of SAU #44 (consisting of all 11 School Board members from all three School Districts) worked on establishing the budget for SAU #44 for the 1997 - 1998 year. The Joint School Board struggled with balancing the financial cost of running the SAU operation against delivering services to the three - District SAU. After two work sessions and a Public Hearing, the Joint School Board set the new budget for FY 98.

The SAU #44 FY 97 budget had been cut by \$138,985.98 to be set at \$331,883.82.

The new SAU #44 FY 98 Budget will be \$330,283.06 which is a further reduction of \$1,600.76.

The personnel at SAU #44 have been severely reduced since the FY 96 Budget.

The personnel cuts were as follows: the Assistant Superintendent; the Business Administrator; the Associate School Psychologist; the Personnel and Benefits Administrator; and the Secretary to the Business Administrator.

SAU #44 is currently staffed as follows:

1. Superintendent;
2. Special Education Director;
3. School Psychologist;
4. Secretary to the Superintendent;
5. Secretary to the Special Education Director;
6. Financial Officer (Bookkeeper);
7. Receptionist, Federal Projects Assistant Bookkeeper and Benefits Administrator.

The Annual assessment computed from the SAU #44 budget and divided by the state formula among the 3 member towns is shown as follows:

Northwood's Share (as a 4 District SAU):

1994 - 1995:	\$109,094		
1995 - 1996:	\$105,835	Decrease Difference:	(\$3,259)

Northwood's Share (as a 3 District SAU):

1995 - 1996:	\$105,835		
1996 - 1997:	\$114,459	Increase Difference:	\$8,624
1997 - 1998:	\$109,657	Decrease Difference:	(\$4,802)

Nottingham's Share (as a 4 District SAU):

1994 - 1995:	\$92,784		
1995 - 1996:	\$93,717	Increase Difference:	\$933

Nottingham's Share (as a 3 District SAU):

1995 - 1996:	\$93,717		
1996 - 1997:	\$100,932	Increase Difference:	\$7,215
1997 - 1998:	\$108,669	Increase Difference:	\$7,737

Strafford's Share (as a 4 District SAU):

1994 - 1995:	\$105,291		
1995 - 1996:	\$100,355	Decrease Difference:	(\$4,936)

Strafford's Share (as a 3 District SAU):

1995 - 1996:	\$100,355		
1996 - 1997:	\$116,493	Increase Difference:	\$16,138
1997 - 1998:	\$111,957	Decrease Difference:	(\$4,536)

While the costs to support the SAU structure in SAU #74 have increased by 20%, the costs to maintain SAU #44 have decreased drastically from 1995 - 1996, and slightly from 1996 - 1997.

The costs and distributions of SAU support are the following:

<u>1995 - 1996:</u>	SAU #44:		
	Barrington:	\$170,962.36	
	Northwood:	\$105,835.03	
	Nottingham:	\$93,717.23	
	<u>Strafford:</u>	<u>\$100,355.18</u>	
	Total:	\$470,869.80	
<hr/>			
<u>1996 - 1997:</u>	SAU #44:		Increase Over 95 - 96:
	Northwood:	\$114,459.11	\$8,624.08
	Nottingham:	\$100,931.81	\$7,214.58
	<u>Strafford:</u>	<u>\$116,492.90</u>	<u>\$16,137.72</u>
	Total:	\$331,883.82	\$31,976.38
	SAU #74:		
	<u>Barrington:</u>	<u>\$205,237.06</u>	<u>\$34,274.70</u>
<hr/>			

The costs and distributions for FY 98 SAU support are the following:

<u>1997 - 1998:</u>	SAU #44:		Over 96 - 97:	
	Northwood:	\$109,656.97	\$4,802.14	decrease
	Nottingham:	\$108,668.81	\$7,737.00	increase
	<u>Strafford:</u>	<u>\$111,957.28</u>	<u>\$4,535.62</u>	decrease
	Total:	\$330,283.06	\$1,600.76	decrease
<hr/>				

In order to keep the cost of the SAU #44 Office as low as possible, the Joint School Board did cut the SAU #44 Office Operation by \$138,985.98 for the 1996 - 1997 school year, and did cut the budget by another \$1,600.76 for the 1997 - 1998 school year. The re-structured SAU #44 will make every effort to meet the service demands of the three Districts in SAU #44. The Joint School Board will continue to closely monitor SAU #44 in the coming year to determine its future needs.

NORTHWOOD SCHOOL

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George S. Reid, Ed.D.
Superintendent

Lynn R.L. Ritvo, M.Ed.
Principal

Richard G. Talbot, M.Ed.
Assistant Principal

PRINCIPAL'S REPORT WINTER, 1996

It is hard to believe that another year has passed and we have the pleasure of trying to summarize a year's worth of activities onto two short pages. Much has happened since we both came to Northwood in the fall, 1995 and we are proud of our many accomplishments in that short period of time.

Last spring we reviewed the Language Arts curriculum instituted in September, 1995. To be truly effective, a curriculum constantly undergoes evaluation by the staff. This one is no different and modifications were made to the method of recording student progress especially at the early grade level. The joint Mathematics Committee with membership from Strafford School and Coe Brown Northwood Academy presented a comprehensive curriculum for Grades K-8. This was adopted by our School Board and instituted in September, 1996. The committee continues to meet during the year as the curriculum is being used. New mathematics textbooks were purchased for the Middle School including a pre-algebra and algebra section instructed by our mathematic-technology educator. Curriculum was adopted (instituted September, 1996) as well for some of our Related Arts fields - Music, Art and Physical Education. Much is being accomplished and we recognize that there are areas left to be done - science and social studies.

In June, 1996 we completed the year with an outstanding Field Day. It was wonderful to see the spirit of cooperation between grade levels with older students assisting younger students as they participated in a myriad of events. The day ended with all sharing in their accomplishments and enjoying new friends. Another group of eighth graders graduated and we awaited the enrollment of the Class of 2005!

Staff returned in September excited to begin a new year. New faces greeted our student population of approximately 475 students. Realizing the need to expand our knowledge, a group of staff members enrolled in a computer course offered by McIntosh College at the school. Together we learned many techniques which are now used in the daily instruction. Excitement abounded when our Goals 2000 grant received recognition and we were awarded the requested funding for technology advancement. Through analyzing our needs, we are planning approaches which will strengthen educational practices and enhance curriculum delivery as well as creating a technologically aware group of individuals.

Concentrated efforts continue in the area of relationships through the Peer Mediation-Conflict Resolution program. Previous student mediators met with our outside facilitator to review procedures and continue to help indoctrinate a new group of students. The program grows and achieves success.

As a staff we are constantly looking at our Code of Conduct and the way we handle issues at Northwood. Together we realized that we needed assistance and sought the help of an outside consultant. Within classrooms, teachers helped students develop their quality pictures for the school, the playground, and the cafeteria. We instituted a Structured Study Hall for students during the day as a location to address discipline issues. All of these approaches improve the quality of Northwood. It is most encouraging for us to receive the many compliments as members of the community recognize these changes.

One area for improvement and a priority is the recognition that our test scores for students in Grades 3 and Grades 6 reflect the need for us to address the basics in the curriculum. We realize that the New Hampshire state testing is one way to assess student progress and an important one. There is a need for us to help our students improve their performance.

Much is in store for the remainder of the winter and the spring - field trips, the Washington D.C. trip, Enrichment Days and the launching of "Up, Up, and Away" a challenging reading program! We continue to be honored to serve as your administrators as we help our children to become responsible decision makers. Thank you.

Lynn R.L. Ritvo
Principal

Richard G. Talbot
Assistant Principal

1995-1996 SCHOOL HEALTH SERVICES

The school year began with the screening of the entire kindergarten class for vision and hearing. This is done with the assistance of the State Public Health Service and the Lions Club. The program identifies children with deficiencies in these low areas that, when corrected, make a big difference in their school day.

The immunization program for the incoming seventh graders that takes place in May assures boosted protection against measles, mumps and rubella. Also, in May, the school registers new students for the incoming kindergarten class.

Corporal Charles Hillner of the Northwood Police Department instructs the D.A.R.E. program for fifth graders. This teaches about decision making and the risks of drug abuse. The school celebrated "Red Ribbon" week highlighting problems associated with drug abuse, and stressed the fun of healthy activities. Our fire department staff made visits to classrooms to discuss fire safety.

Two selected presentations geared for younger students emphasized safety. "Officer Phil" addresses personal safety, seat belt usage and stranger awareness. Later in the year, "Captain Smyle" covers topics concerning bicycle, pedestrian and school bus safety.

"Up in Smoke" was a presentation for older students including material about smoking and tobacco decision making. Self esteem and personal health are strengths in the decision making process.

Our thanks to all those in the community who contributed time, clothing or other things that make the quality of student life better!

Our fond farewell and thanks to Noreen Sauls, R.N. for many years of devotion as Northwood School nurse.

Kathy Bird is the new school nurse beginning in September 1996. I fell in love with New Hampshire when I attended nursing school at UNH years ago. I am very happy to be back and working in the area.

Kathleen Bird, R.N.
Northwood School Nurse, 1996-97

**NORTHWOOD SCHOOL DISTRICT
PETITIONED WARRANT ARTICLE**

Shall we adopt the provisions of RSA 40:13 to allow official ballot voting on all issues before the Annual School District Meeting?

Requested by the following registered voters of the Town of Northwood:

Alfonso Villamil	Jeffrey Ross
Betty Olivier	James Ryan
Constance Ambrose - Gates	George Hay
Edward Gates	Mark L. Edwards
Winslow Carr	Lloyd B. Odegaard
L. Dennis Gagnon	Chris Lounsbury
James Hadley	Robert Graves
Mike Marland	Jane E. Bell
John Straughan	Helen T. Smith
John P. Newman	Gladys Forbes
David J. Bujno	Maureen Dean
Eileen Hadley	Janet E. Guarente
Marie Hay	Janet Tower
George McCarrier Jr.	Kevin English
Doug Yeaton	Rita English
John A. Tower	Lisa Bujno
Diane Byron	

NORTHWOOD SCHOOL GRADUATING CLASS - 1996

Susan Abbott	Jonathan Leonard
Michael Banthelemy	Joshua Marquis
Kristen Beck	Mark Marston
Bebra Blades	Ashley Martin
Miranda Brown	Chris Mather
Nichole Canon	Joshua Maxwell-Gaudet
Melissa Cene	Alexis McCarthy
Bridget Conroy	Kaitlin McGillicuddy
Christopher Conning	Jessie McIlveen
Kathryn Cournoyer	Sara McLaughlin
Wayne Coyle	Ryan McNeil
Andrew Desmarais	Sarah McPhee
Courtney Dodge	Richard Mello
Danielle Downs	Jennifer Metcalf
Lauren Drown	Kendra Moore
Bonnie Eaton	Ian Muir
Marie Favaloro	Kevin Murphy
Chris Fife	Beth Nelson
Ralph Filley	Michael Page
David Fox	Beth Preston
Alaina Gagnon	Erin Royce
Robert Grant	Travis Saunders
Luke Hamel	Meagan Shaw
Randy Herk	Jason Souza
Brian Jalbert	Jotham Spreeman
Ethan Janelle	Rachel Stevens
Jacqueline Jeffrey	Wayne Whitney
Rebecca Laventue	Eli Willette

VITAL STATISTICS

Year	Population	Births	Deaths	Marriages	Divorces
1900	1,000,000	40,000	20,000	10,000	5,000
1901	1,010,000	40,500	20,500	10,500	5,500
1902	1,020,000	41,000	21,000	11,000	6,000
1903	1,030,000	41,500	21,500	11,500	6,500
1904	1,040,000	42,000	22,000	12,000	7,000
1905	1,050,000	42,500	22,500	12,500	7,500
1906	1,060,000	43,000	23,000	13,000	8,000
1907	1,070,000	43,500	23,500	13,500	8,500
1908	1,080,000	44,000	24,000	14,000	9,000
1909	1,090,000	44,500	24,500	14,500	9,500
1910	1,100,000	45,000	25,000	15,000	10,000
1911	1,110,000	45,500	25,500	15,500	10,500
1912	1,120,000	46,000	26,000	16,000	11,000
1913	1,130,000	46,500	26,500	16,500	11,500
1914	1,140,000	47,000	27,000	17,000	12,000
1915	1,150,000	47,500	27,500	17,500	12,500
1916	1,160,000	48,000	28,000	18,000	13,000
1917	1,170,000	48,500	28,500	18,500	13,500
1918	1,180,000	49,000	29,000	19,000	14,000
1919	1,190,000	49,500	29,500	19,500	14,500
1920	1,200,000	50,000	30,000	20,000	15,000

Births for 1996

<u>Date of Birth</u>	<u>Name of Child</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Birth</u>
01-11-96	Elijah Joseph Barker	Joseph L. Barker	Jennifer J. Witham	Manchester NH
02-05-96	Nicholas Franklin Locke	Ronald A. Locke	Debra Regnier	Manchester NH
02-05-96	Wyatt Paul Locke	Ronald A. Locke	Debra Regnier	Manchester NH
02-29-96	Julia Rose Helton	Duane Helton	Joyce Ricci	Concord NH
02-28-96	Shalynn Lee St. Cyr	Michael St. Cyr	Gena Lee Lamper	Manchester NH
03-05-96	Justin Allen Gonsalves	Glenn Allen Gonsalves	Nina Jean Decristofano	Concord NH
03-06-96	Tyler Vincent Haroutunian	Krikor G. Haroutunian	Diane Venezia	Concord NH
03-08-96	Eric David Shorten	Charles J. Shorten	Catherine Cosenze	Concord NH
03-08-96	Jon Anthony Shorten	Charles J. Shorten	Catherine Cosenze	Concord NH
03-25-96	Seth McCulloch Gourley	Michael R. Gourley	Elaine M. Hamel	Portsmouth NH
04-08-96	Daniel James Gruszewski Jr.	Daniel J. Gruszewski	Erica Camire	Exeter NH
03-08-96	Brittany Taylor Williams	Michael Williams	Chantal R. Arguin	Manchester NH
04-09-96	Connor Patrick Bell	Patrick L. Bell	Janice Van Zandt	Portsmouth NH
04-23-96	Anna Selina Leclere	Michael C. Barry	Sarah McKesson Leclere	Dover NH
04-25-96	Leah Mae Goelzer	Scott R. Goelzer	Joanne Daude	Dover NH
05-05-96	Adam Lincoln Salach	Andrew W Salach	Shirley Rockefeller	Dover NH
05-28-96	Hunter Lee Braswell	Vernon L. Braswell	Holly Sue Atwater	Portsmouth NH
06-17-96	Devon Ann Padley	John Sheldon Padley	Melinda D. Truax	Dover NH
06-12-96	Elisabeth Alexis Jollimore	Kenneth A. Jollimore	Sarah Ann Bouley	Concord NH
06-29-96	Paul Michael Lovely	Michael M. Lovely	Brenda Lynn Waite	Concord NH
08-01-96	Kayla Marie Thornton	Andrew Mark Thornton	Jane R. Pierce	Dover NH
08-09-96	Stephanie Ann Tumasz	Steven Tumasz	Laurie Arsenault	Concord NH
08-20-96	Nicholas William Lounsbury	Christopher Lounsbury	Betsey Rachel Morritt	Concord NH
09-13-96	Marissa Anne Bates	Gary V. Bates	Kim T. Frisbie	Concord NH
10-04-96	Megan Virginia Burgess	James Burgess	Kristeen Seybold	Concord NH
10-09-96	Cassidy Laine Emerson	Gilbert Dale Emerson	Janet Ann Nelson	Concord NH

MARRIAGES FOR 1996

<u>Date</u>	<u>Groom</u>	<u>Bride</u>	<u>Place</u>
01-20-96	David Norman Gibson	Dory Jane Ruby	Dover NH
02-24-96	Christopher David Lounsbury	Betsey Rachel Morritt	Northwood NH
03-23-96	David Emmett Scannell	Barbara Ann Marshall	Exeter NH
04-13-96	Douglas Franklin Burdick	Tracy Lynn Payne	Northwood NH
04-20-96	Andrew Mark Thornton	Jane Rachel Pierce	Dover NH
04-27-96	Keith Allen Snedeker	Katherine Picott	Epsom NH
05-04-96	Craig F. Freeman	Susan M. Eaton	Northwood NH
06-22-96	Roy B. Witham	Robin M. Smith	Exeter NH
06-22-96	Normand A. Jobin	Marjorie Inice Perham	Northwood NH
06-22-96	Clinton Marshall Clark	Tara Jean Buskey	Nottingham NH
06-23-96	William G. Ambrose	Lucille B. Klaubert	Moultonborough NH
06-29-96	Dennis Allen Howe	Theresa Arlene Green	Northwood NH
06-29-96	Robert Allyn Johnson II	Carrie Magdelen Whelan	Concord NH
07-04-96	Viengxay Theng Sourisak	Amber Elizabeth Sharp	Portsmouth NH
07-27-96	William Alexander Johnson	Sandra Jean Nelson	Manchester NH
08-10-96	Daniel Russell Whynot	Dona Candelora	Northwood NH
08-17-96	Richard Patrick O'Connor	Jill Alison MacDonald	Northwood NH
08-24-96	Alexander Gibson Hendrie	Caerthan Mary Banks	Northwood NH
09-09-96	Gregory Scott Garceau	Amanda Kate Jones	Portsmouth NH
09-14-96	Jeffrey Joseph Soucy	Autumn Abigail Ouimette	Portsmouth NH
09-14-96	Dana Scott Bishop	Diane Elizabeth Yeaton	Sunapee NH
09-21-96	Joseph Leslie Barker	Jennifer Jean Witham	Deerfield NH
09-21-96	Richard G. Goyette	Donna Marie Tilton	Chichester NH
10-26-96	Michael E. Chandler	Leah McNulty	Northwood NH
10-12-96	Michael J. Anthony	Virginia R. Hill	Pembroke NH

DEATHS FOR 1996

<u>Date</u>	<u>Name of Deceased</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
01-04-96	Brian Keith Jock	Leon Earl Jock, Sr.	Grace Eleanor Hodgdon	Northwood, NH
01-13-96	Wilbur S. Beacom	Samuel Beacom	Florence Moore	Northwood, NH
02-02-96	John B. Bresnahan	Michael Bresnahan	Elizabeth Prindiville	Northwood, NH
02-03-96	Richard J. Artz, Jr.	Richard J. Artz, Sr.	Georgaianna Lefebvre	Derry, NH
02-16-96	Axel Herbert Carlson	U/K Carlson	Hannah Wessman	Northwood, NH
02-21-96	Frank L. Guptill	Clyde A. Guptill	Helen Gerrish	Concord, NH
04-09-96	Ida M. Nason	George Drapeau	Lucy Houde	Dover, NH
04-12-96	Rita C. Locke	Ronald A. Locke	Debra Regnier	Concord, NH
05-22-96	Winston Joseph Hartley	Samuel Hartley	Sophia Denton	Rochester, NH
06-15-96	Charles J. McCann	James Bernard McCann	Rita McCarron	Concord, NH
06-29-96	Benjamin G. Thibodeau	Napoleon Thibodeau	Julia Niquette	Derry, NH
07-18-96	George Linwood Wilson	Linwood C. Wilson	Phyllis M. Turner	Concord, NH
08-16-96	Edith G. Lalish	Dana Woodman	Eunice	Epsom, NH
09-18-96	Natalie Dow Connors	Timothy James Connors	Mary E. Little	Wolfeboro, NH
10-13-96	Clara Grayce Butler		Marjorie W. Butler	Lebanon, NH
11-18-96	Emilienne G. Allaire	Alphone Raymond	Melvina Scott	Northwood, NH
11-24-96	Harriet L. Batchelder	Ladd P. Harvey	Mary Mallard	Concord, NH
11-30-96	George Lord	Francis Lord	Mildred	Northwood, NH
12-17-96	Charles Leland Varney	George A. Varney	Edith McClasky	Northwood, NH

TELEPHONE NUMBERS

Selectmen's Office	942-5586/942-9100
Town Clerk's Office	942-5422
Tax Collector's Office	942-8411
Planning Board	942-5586/942-9100
Building Inspector/Code Enforce. Officer	942-5586/942-9100
Health Officer	942-5586/942-9100
Police Department (Dispatch)	942-8284
Police Department (Business)	942-9101
Fire & Rescue Squad & Emergency Mgmt	1-225-3355/Emergency
Fire Station Office	942-9103/942-9104
Chesley Memorial Library	942-5472
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:

Monday Evening	6 P.M. - 9 P.M.
Tuesday and Thursday	10 A.M. - 1 P.M.
First & Third Saturday	10 A.M. - 1 P.M.

Selectmen:

Monday Evening or by appointment....	6 P.M.
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Planning Board:

Fourth Thursday Each Month.....	7 P.M.
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Board of Adjustment:

Monthly by agenda.....	7 P.M.
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Recycling Area:

Saturday & Sunday.....	8 A.M. - 12 Noon
Wednesday.....	8 A.M. - 12 Noon

Libraries:

Chesley Memorial:

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 - Friday	9 A.M. - 2 P.M.
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NAMES & TELEPHONE NUMBERS OF REPRESENTATIVES & SENATORS

U.S. Senators

Honorable Judd Gregg U.S. Senate Bldg. Washington, DC 20510	125 North Main Street Concord, NH 03301 225-7115
Honorable Robert C. Smith 332 Dirkson Senate Bldg. Washington, DC 20510	46 South Main Street Concord, NH 03301 228-0453

U.S. Congressmen

Honorable Charlie Bass 1728 Longworth House Office Bldg. Washington, DC 20515	142 North Main Street Concord, NH 03301 226-0249
Honorable John E. Sununu 1229 Longworth House Office Bldg. Washington, DC 20515	1750 Elm Street Manchester, NH 03101 641-9536

State Senator

John S. "Jack" Barnes P.O. Box 362 Raymond, NH 03077	895-9352 Home Phone 895-9396 Business Phone
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Representatives

Robert A. Johnson Ye Old Canterbury Road Northwood, NH 03261	942-8666 Home Phone 271-3165 Business Phone
Robert "Bob" Dodge 18 Cate Street Epping, NH 03042	679-5027 Home Phone

State Offices Of Interest

Attorney General, Consumer Protection Bureau	271-3641
Office of the Governor	271-2121
Fish & Game Department	271-3421
Secretary of State	271-3242

Rockingham County Phone Numbers

Sheriff	679-2225
State Police	679-5663
Register of Deeds	772-4712
Strafford Regional Planning Commission	742-2523

DURHAM NH 03824

UNH LIBRARY

Tos

Northwood Town Clerk
Northwood Town Clerk
N. P. O. Box 314 1314
Northwood NH 03261-0314

