NHamp 352.07 P39 1992

# WELCOME to PEMBROKE

1992 Annual Report

Town of Pembroke, NH

Department	Addresses &	& Phone Numbers	)

DEPARTMENT ADDRESS PHONE NUMBER

TOWN HALL 311 Pembroke Street 485-4747

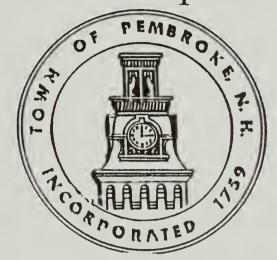
Assessor Board of Selectmen Town Administrator Tax Collector Town Clerk
Treasurer Welfare Director Planning and Land Use Planner Code Enforcement Officer
Zoning Board of Adjustment Planning Board Checklist Supervisors Roads Commission
Cemetery Commission Trustees of the Trust Funds Conservation Commission
Recreation Commission Budget Committee Recycling Committee

AMBULANCE (Tri-Town Volunt	eer) Central Street	EMERGENCY 624-2323
COMMUNITY ACTION PROGR	AM 155 Main Street	485-7824
FIRE DEPARTMENT	247 Pembroke Street	EMERGENCY 225-3355 all other 485-3621
HIGHWAY DEPARTMENT	8 Exchange Street	485-4422
LIBRARY	261 Pembroke Street	485-7851
POLICE DEPARTMENT	4 Union Street	EMERGENCY 485-3421 all other 485-9173
SCHOOL DEPARTMENT		
Superintendent	267 Pembroke Street	485-5187 & 485-5188
Pembroke Academy	209 Academy Road	485-7881
Three Rivers School	Academy Road	485-9539
Hill School	373 Rowe Avenue	485-9000
Village School	High Street	485-1807
SEWER DEPARTMENT	P.O. Box 138	EMERGENCY 485-5600
	Billing & Service	485-8658
WATER WORKS	212 Main Street	485-3362

Town of

# Pembroke

New Hampshire



# **Annual Report**

of the Selectmen and Treasurer

Together with the Reports of other Officers of the Town for the fiscal Year

Ending December 31, 1992

# Town Officials, Departments, Boards, Committees & Commissions

#### **BOARD OF SELECTMEN**

Meetings: Mondays, 7:00p.m.

Chester R. Martel 1993

Larry W. Young, Sr. 1994

John B. Goff 1995

David L. Stack, Town Administrator

# TAX COLLECTOR Nancy Clifford, CTC

DEPUTY TAX COLLECTOR

Isabelle Racine

#### TOWN CLERK

James F. Goff

1993

## DEPUTY TOWN CLERK

Elaine A. Couturier

#### **TREASURER**

Elaine Brown

1993

#### **ASSESSOR**

Donald Dollard

ASSISTANT ASSESSOR

Isabelle Racine

#### PLANNING AND LAND USE

Michael Toepfer, Director

John Freeman, Code Enforcement Officer

#### **BOARD OF HEALTH**

Dr. Vincent Greco, Health Officer

#### MODERATOR

Thomas E. Petit

1994

ASSISTANT MODERATOR

Gerald Belanger

#### HIGHWAY DEPARTMENT

Henry Malo, Road Agent

Foremen - Mike Baum & David Bouffard

#### TRUSTEES OF THE TRUST FUNDS

Linda Smith

1993

Andre St.Germain

1994

Janice Edmonds

1995

#### **EMERGENCY PREPAREDNESS**

Larry W. Young, Sr.

#### POLICE DEPARTMENT

Lucien L. Bouffard, Chief

Lt. Wayne Cheney, Sup./Training Off.

Sgt. Larry Houghton, Pros./Juv. Off.

Sgt. Stephen Gubitosi, Patrol Sup.

Cpl. Pamela Allgeyer, Patrol Sup.

#### FIRE DEPARTMENT

Richard Chase, Chief

John Theuner, Asst. Chief

Harold Paulsen, Dep. Chief

Bruce Kimball, Captain

Paul Gagnon, Captain

Steven Moulton, Lieut.

www.

Willam Clark, Lieut.

Alan Topliff, Lieut.

#### RECREATION COMMISSION

Rose Galligan, Chair

1993

Michelle Carvalho, Sec.

1994

Greg Goff Robert Musil 1993

- ...

1993

David Seavey

1995

#### SUPERVISORS OF THE CHECKLIST

Voter Registration

8 a.m. - 4 p.m. Mon. - Fri.

and Thurs. evenings 5 - 7 p.m.

Roland Young, Jr.

1994

Barbara Payne

1996

Celeste Borgman

1998

# Town Officials, Departments, Boards, Committees & Commissions

	The state of the s
LIBRARY TRUSTEES	ROADS COMMISSION
Linda Fenn 1993	Floyd Smith, Chair 1994
Catherine Dowling 1994	Mark LePage 1993
Kathy Weisiger 1995	Thomas Dyke 1995
Virginia Batchelder, Librarian	Brian Tufts, PB Rep.
,	Henry Malo, RA
SEWER COMMISSION	
Roger Martin 1993	ZONING BOARD OF ADJUSTMENT
Raymond Martin 1994	Meetings: by notice, 7 p.m., Wednesdays
Paulette Malo 1995	Read Parmenter, Chair 1993
	Bill Bonney, Vice Chair 1995
CEMETERY COMMISSION	Margaret Bowden 1993
Arthur Fowler, Chair 1993	David Reed 1994
Kenneth Fowler 1993	Andre St.Germain 1994
James Garvin 1994	Alternates
Howard Robinson 1995	Vivian Adams 1994
William Stanley 1995	Vincent Flewelling 1995
WATER COMMISSION	
Armand Nolin 1993	CONSERVATION COMMISSION
Maurice Lavoie 1994	Gordon Riedesel, Chair 1995
Michael Bobblis 1995	Cheryl Tufts 1993
Helen Petit 1996	Ted Natti 1993
William Stanley 1997	Thomas Beaulieu 1993
	Susan Seidner 1994
PLANNING BOARD	Carl Hoffman 1995
Meetings: 2nd & 4th Tues. of the month, 7 p.m	Alternates
Mark LePage, Chair 1995	Charles Landsman 1992
Cindy Lewis, Vice Chair 1995	John Bates 1994
Brian Tufts 1993	
Norm Provencher 1994	BUDGET COMMITTEE
Paula Kudrick 1994	Patricia Fair, Chair 1994
Franz Vail 1993	Charles Fowler, Jr. 1992
Larry Young, Sr. Selectmen's Rep.	David Freeman-Woolpert 1992
Alternates	Redmond Carroll 1992
Richard Kelsea 1993	James Fenn 1993
Fay Donaghey 1993	John Fillmore, Jr. 1993
George Fryer 1994	Richard Therrien 1993
Charles Schmidt 1995	Bruce Archambault 1994
	Florence Woods 1994
Michael Toepfer, Town Planner	Ryland Weisiger, School Board Rep.
	John Goff, Selectmen's Rep
	,

# TOWN OF PEMBROKE ANNUAL REPORT

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# OUTSTANDING CITIZEN FOR THE YEAR 1992 LENA YOUNG



# MINUTES OF THE ANNUAL TOWN MEETING TOWN OF PEMBROKE MARCH 10, 1992

The meeting was opened at 10:00 a.m. by Moderator Petit with a moment of prayer.

There was a motion made to read and act on Articles #1 through #9 today and the remaining articles to be taken up at the deliberative session on Saturday, March 14, 1992.

MOVED: Roland Young SECONDED: Ernest Petit

**VOTE ON MOTION:** 

YES

MOTION ACCEPTED

Moderator Petit then read Articles #1 through #9.

ARTICLE #1: To choose all necessary officers for the year ensuing.

Town Clerk for one year:	James F. Goff	449*
Town Treasurer for one year:**	Elaine Brown 58	write-in votes*
Selectman for three years:	John B. Goff	407*
Moderator for two years:	Thomas E. Petit	453*
Sewer Commissioner for three years:	Paulette A. Malo	404*
Water Commissioner for five years:	William Stanley	430*
Library Trustee for three years:	Kathleeen W. Weisiger	431*
Supervisors of the Checklist for six years:	Celeste B. Borgman	421*
Trustee of Trust Fund for three years:	Janice W. Edmonds	432*
Trustee of Trust Fund for two years:	Andre St.Germain	404*

<sup>\*</sup> Denotes Elected

<sup>\*\*</sup>No one filed for this office.

**ARTICLE #2**: To see if the Town is in favor of the following Amendments to the existing Zoning Ordinance of the Town of Pembroke, as proposed and recommended by the Planning Board:

AMENDMENT #1: Amend section 5.05 by deleting said section and substituting the following:

5.05 Multiple Uses: Within the C-1 District multiple uses shall be allowed on a single lot provided that the uses are permitted by right. Uses permitted by special exception shall only be permitted as multiple uses by special exception.

And adding a new section 11.28 - Floodplain Development District. This creates an overlay district designed to meet the requirements of the Federal Emergency Management Agencies National Flood Insurance Program.

YES 297

NO 123

AMENDMENT #1 ADOPTED

AMENDMENT #2: Amend Section 5.04 Table of Uses, to permit the following uses in the C-1 District:

-Retail and Service, @1, Retail establishment selling principally convenience goods including, but not limited to: food, drugs, and proprietary goods -Retail and Service, @2, Retail establishment selling general merchandise, including but not limited to dry goods, apparel and accessories, furniture and home furnishings, home equipment, small wares, and hardware, and including discount and limited price variety stores -Retail and Service, @4, Drive-in eating establishments -Retail and Service, @6, Establishment selling new or new and used automobiles and trucks meeting state inspection standards, automobile accessories and vehicles capable of being transported over the road

YES 277

NO 143

**AMENDMENT #2 ADOPTED** 

AMENDMENT #3: Amend section 5.04 Table of Uses:

-Retail and Service, @8, Personal and consumer service establishment by deleting it in its entirety.

YES 204

NO 170

AMENDMENT #3 ADOPTED

AMENDMENT #4: Amend section 5.04 Table of Uses:

- -Retail and Service by adding a new section, @23, Private day nursery and kindergarten, and permitting them within the L-O District.
- -Accessory uses, @2, Private day nursery or kindergarten: To read permitted in the L-O District.

YES 298

NO 119

AMENDMENT #4 ADOPTED

AMENDMENT #5: Amend section 5.04 Table of Uses:

-Accessory uses, @14, Video arcade games or similar types of amusement games not exceeding two units: To read permitted in the C-1 District.

YES 152

NO 239

AMENDMENT #5 DEFEATED

AMENDMENT #6: Amend section 7.02 (1) Signs - Permitted Signs by adding the following after the first paragraph:

"Signs which are required by federal, state or municipal laws are permitted, and are not to be used in determining the number of signs on a lot."

**YES 260** 

NO 133

AMENDMENT #6 ADOPTED

AMENDMENT #7: Amend the following sections:

- -7.02 (2) (a) by deleting the second paragraph in its entirety.
- -7.02 (3) illumination standards by deleting it in its entirety.
- -7.02 (3) (a) by deleting it in its entirety.
- -7.03 (6) by deleting it in its entirety.

YES 173

NO 134

AMENDMENT #7 ADOPTED

AMENDMENT #8: Amend section 7.02 (4) by adding the following new section (e):

"No sign, sign supports or other accessories shall be placed within the public right-of-way, except for traffic control devices and directional signs deemed essential for the public welfare and safety. Other signs approved by the state or other municipal agencies may be placed in the public right-of-way provided that they conform to the provisions of section 7.05 (13)."

**YES 297** 

NO 92

AMENDMENT #8 ADOPTED

AMENDMENT #9: Amend section 7.03 (4) by deleting the words "thirty (30) days" and substituting "fourteen (14) days."

YES 192

NO 150

**AMENDMENT #9 ADOPTED** 

AMENDMENT #10: Amend section 7.04 Dimensional Table -Individual letter/symbol signs - by allowing a maximum sign size of 1.5 square feet per linear foot of building facade in the R-1, R-1A, and R-3 districts.

YES 210

NO 143

AMENDMENT #10 ADOPTED

AMENDMENT #11: Amend section 7.04 Dimensional Table:

- -Moveable Signs by deleting it in its entirety.
- -By renaming "Moveable Rented/Trailer/Portable" signs to "Portable Trailer Sign" and permitting them as temporary signs in all zoning districts.

Amend section 7.05 by adding the following new section:

- 19. Portable Trailer Signs:
  - a. Portable Trailer Signs not exceeding thirty two (32) square feet in area shall be allowed provided that:
    - (i) No sign shall be placed on any lot without a sign permit. A new permit shall be required and a new fee charged for each different sign and for each 15 day period. Each sign permit shall specify the date of placement and the date of removal.
    - (ii) Only one sign shall be placed on a lot at any one time.
    - (iii) No lot shall have a sign placed upon it for more than forty five (45) days per calendar year.
    - (iv) Said signs shall be installed as required by the provisions of section 7.06 (4) of this ordinance.

YES 229 NO 152 AMENDMENT #11 ADOPTED

AMENDMENT #12: Amend section 7.04 Dimensional Table - Off Premise signs -by increasing the permissible size of the sign in the C-1 zoning district from one (1) square foot to twelve (12) square feet. Amend section 7.05 (10) (b) by deleting the words "no larger than (1) square foot in size, and shall be".

YES 217 NO 150 AMENDMENT #12 ADOPTED

AMENDMENT #13: Amend section 7.04 Dimensional Table -Window signs - by allowing them by right in all zoning districts up to 50% of the window area. Amend section 7.05 (16) by deleting the second paragraph and substituting the following:

"Such signs shall not be counted towards the number of signs permitted on a lot, provided they:

- a. Cover no more than fifty percent (50%) of the window area in which they are displayed: and
- b. Are used as public service signs, temporary announcements of activities or signs required by law."

YES 242 NO 130 AMENDMENT #13 ADOPTED

AMENDMENT #14: Amend section 7.04 Dimensional Table -by adding a new sign type entitled "Flags" and allowing them by right in all zoning districts. Amend section 7.05 by adding the following new section:

- 17. Flags:
  - a. Flags of a patriotic nature and "OPEN" flags are permitted providing that;
    - (i) Patriotic flags are flown, and cared for in a manner as stipulated by federal and state law.
    - (ii) No more than one "OPEN" flag shall be displayed at any one time.

#### YES 326 NO 93 AMENDMENT #14 ADOPTED

AMENDMENT #15: Amend section 7.04 Dimensional Table -by adding a new sign type entitled "BANNERS" and allowing them by right in the R-1A, B-1, and C-1 districts.

Amend section 7.05 by adding the following new section:

#### 18. Banners:

- a. Banners not exceeding thirty two (32) square feet in area shall not be counted towards the number of signs permitted on a lot, provided that;
  - (i) No banner shall be allowed to be displayed which is determined by the Code Enforcement Officer as to be in a state of disrepair.
  - (ii) Only one banner shall be placed on a lot at any one time.
  - (iii) The banner shall be temporary in nature, and shall not be utilized to identify the premise from the street or sidewalk.

YES 260 NO 142 AMENDMENT #15 ADOPTED

AMENDMENT #16: Amend section 7.04 Dimensional Table -by adding a new sign type entitled "Portable Signs" and allowing them as temporary signs up to 12 square feet in all zoning districts. Amend section 7.05 by adding the following new section:

#### 20. Portable Signs:

- a. Portable signs not exceeding twelve (12) square feet in area shall be allowed providing that:
  - (i) No portable sign shall be placed on any lot without a sign permit. A new permit shall be required and a new fee charged for each different sign and for each 15 day period. Each sign permit shall specify the date of placement and the date of removal.
  - (ii) Only one portable sign shall be placed on a lot at any one time;
  - (iii) No lot shall have portable signs placed upon it for more than forty five (45) days per calendar year.
  - (iv) Said signs shall be installed as required by the provisions of section 7.06 (4) of this ordinance.

YES 243 NO 149 AMENDMENT #16 ADOPTED

AMENDMENT #17: Amend section 7.04 Illuminated Internal -by allowing said signs by right in the R-1A, B-1, C-1 and L-O zoning districts.

YES 215 NO 155 AMENDMENT #17 ADOPTED

AMENDMENT #18: Amend section 7.05 (6) (e) by substituting section "7.05.16" with the section "7.05 (15)." Amend Section 7.05 (14) (c) by deleting the words "sign area" and substituting the words "number of signs".

YES 230

NO 133

AMENDMENT #18 ADOPTED

AMENDMENT #19: Amend section 7.06 (2) (a) (iii) by deleting all after "Metal face box signs with cutout letters and soft glow fluorescent tubes."

YES 229

NO 136

**AMENDMENT #19 ADOPTED** 

AMENDMENT #20: Amend section 7.06 by eliminating in its entirety section (3) and inserting the following new sections:

- 3. No person may erect a sign which flashes, rotates, or has motorized moving parts.
- 4. All signs must be listed and installed in accordance with the National Electrical Code (NFPA 70).
- 5. No person may erect a sign which constitutes a hazard to pedestrian or vehicular traffic because of intensity or direction of illumination.
- 6. No sign shall be illuminated between the hours of 11pm and 6am, unless the premises on which it is located is open for business.
- 7. Strings of lights shall not be permitted, except on a temporary basis as a part of a holiday celebration.

YES 294

NO 110

AMENDMENT #20 ADOPTED

AMENDMENT #21: Amend section 7.08 Number of Signs in the L-O, B-1, and C-1 districts by adding the following:

\* or 1 sign per lot and one sign per use, whichever is greater.

YES 255

NO 110

**AMENDMENT #21 ADOPTED** 

AMENDMENT #22: Amend the following sections:

- 11.03.A by deleting said section.
- 11.03.5A by deleting said section. -

Amend section 11.04 by deleting said section and substituting the following:

- 11.04 Earth Excavation
  - 1. General: This section is enacted pursuant to the authority granted to the Town of Pembroke to regulate earth excavation activities within its boundaries under the provisions of Chapter 155-E: inclusive, of the New Hampshire Revised Statutes Annotated.
  - 2. Regulator: The Planning Board for the Town of Pembroke is hereby designated the Regulator as provided in RSA 155-E:1, 111, and shall have all the powers and duties granted thereto by RSA 155-E: inclusive.
  - 3. Regulations: Pursuant to the responsibility as the regulator and in accordance with the provisions of RSA 155-E:11, The Planning Board has adopted a set of regulations and will from time to time amend said regulations governing earth excavation activities within the Town of Pembroke. The intent of the regulations being to ensure that said activities are conducted in a safe manner in accordance with sound environmental practices and to further provide proper assurances that

suitable reclamation of the affected areas is obtained.

YES 257

NO 118

AMENDMENT #22 ADOPTED

AMENDMENT #23: Amend section 11.00 by adding the following new section:

11.29 Overlay Districts: The following Overlay Districts shall be superimposed upon other zoning districts established in this ordinance. The following regulations shall be in addition to the regulations of the underlying district and other Town ordinances.

YES 219

NO 123

**AMENDMENT #23 ADOPTED** 

AMENDMENT #24: Amend section 13.0 - Procedures by deleting it in its entirety.

YES 191

NO 118

AMENDMENT #24 ADOPTED

AMENDMENT #25: To allow the Planning Board to reorganize the Zoning Ordinance. No changes shall be made in the existing language or the intent of the ordinance.

YES 249

NO 113

**AMENDMENT #25 ADOPTED** 

**ARTICLE #3**: To see if the Town is in favor of rescinding the BOCA Basic Building Code, 9th Edition, 1984 and any amendments thereto, and adopting in its place the BOCA National Building Code, 11th Edition, 1990, as published by the Building Official and Code Administrators International, Inc., with amendments, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 241

NO 140

ARTICLE #3 ADOPTED

**ARTICLE #4**: To see if the Town is in favor of rescinding the BOCA Basic National Plumbing Code, 6th Edition, 1984, and adopting in its place the BOCA National Plumbing Code, 8th Edition, 1990, as published by the Building Officials and Code Administrators International, Inc. and amended by the State of New Hampshire, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 242

NO 142

ARTICLE #4 ADOPTED

**ARTICLE #5**: To see if the Town is in favor of rescinding ANSI/NFPA 70, National Electrical Code, 1984 Edition and adopting in its place ANSI/NFPA 70, National Electrical Code, 1990 Edition published by the National Fire Protection Association, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 254

NO 129

ARTICLE #5 ADOPTED

**ARTICLE #6**: To see if the Town is in favor of rescinding the BOCA Basic/National Fire Prevention Code, 6th Edition, 1984 and adopting in its place the BOCA National Fire Prevention Code, 8th Edition, 1990, as published by the Building Officials and Code Administrators International, Inc., with amendments, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 273

NO 123

**ARTICLE #6 ADOPTED** 

**ARTICLE #7**: To see if the Town is in favor of rescinding the CABO one and two family dwelling code, 1983 Edition, and adopting in its place the CABO one and two family dwelling code, 1989 Edition, as published by the Council of American Building Officials, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 269

NO 127

ARTICLE #7 ADOPTED

**ARTICLE #8**: To see if the Town is in favor of adopting the BOCA National property Maintenance Code, 3rd Edition, 1990 as published by the Building Officials and Code Administrators International, Inc., in accordance with RSA 674:52 as recommended by the Planning Board?

YES 261

NO 130

ARTICLE #8 ADOPTED

**ARTICLE #9**: To see if the Town is in favor of rescinding the NFPA Life Safety Code 101, 1973 Edition, and Adopting in its place the NFPA Life Safety Code 101, 1991 Edition, as published by the National Fire Protection Association, in accordance with RSA 674:52 as recommended by the Planning Board?

YES 275

NO 112

ARTICLE #9 ADOPTED

# MINUTES OF THE ANNUAL TOWN MEETING TOWN OF PEMBROKE, NH MARCH 14, 1992

### **DELIBERATIVE SESSION**

Moderator Thomas Petit opens the meeting at 10:00 a.m. with a prayer. He then reads the results of the voting held on March 10, 1992 and proceeds to read Articles #10 through #19.

ARTICLE #10: To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications as determined by the Board of Selectmen or its agent.

MOVED: Chester R. Martel SECONDED: Larry W. Young, Sr.

VOTE: YES

ARTICLE #10 ADOPTED

ARTICLE #11: To see if the Town will authorize the Board of Selectmen to sell any real estate which the Town may have acquired by deed as a result of non-payment of taxes or acquired by deed as a security for the completion of any development, and to authorize the Board of Selectmen to give a deed. in the name of the Town of Pembroke, to the purchaser of such land.

MOVED: Chester R. Martel SECONDED: Larry W. Young, Sr.

VOTE: YES

ARTICLE #11 ADOPTED

ARTICLE #12: To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

MOVED: Henry Lewis SECONDED: Richard Chase

VOTE: YES

ARTICLE #12 ADOPTED

**ARTICLE #13**: To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

MOVED: Brian Tufts SECONDED: Patricia Fair

VOTE: YES

ARTICLE #13 ADOPTED

**ARTICLE #14**: To see if the Town will vote to authorize the Board of Selectmen to borrow money in anticipation of taxes.

MOVED: Floyd T. Smith SECONDED: James Fenn

Lewis F. Wyant asks how much is now owed by the Town of Pembroke.

Town Administrator David Stack answers that the Town has borrowed 1.3 million dollars (\$1,300,000.00) from January up until now and is now looking to borrow 3.5 millions dollars (\$3,500,000.00) in tax anticipation notes on March 25th. At that point the 1.3 million dollar (\$1,300,000.00) note will be paid off and then the rest of the 3.5 million dollar (\$3,500,000.00) note will be paid off when the tax bills go out at the end of the year.

VOTE: YES ARTICLE #14 ADOPTED

**ARTICLE #15**: To see if the Town will vote to appropriate a sum not to exceed one hundred thousand dollars (\$100,000) to purchase a new rubbish packer and one ton truck and to authorize the withdrawal of a sum not to exceed one hundred thousand dollars (\$100,000) from the Highway Equipment Capital Reserve Fund created for this purpose. (Majority Vote Required)

MOVED: Patricia Fair SECONDED: Henry Lewis

Selectman John Goff explains that in 1988 the Town replaced all the vehicles for the Highway Department, at that time they set a schedule for timely staggered replacement of the Highway vehicles. 1992 is the scheduled year to replace the rubbish packer and a one-ton dump truck.

Moderator Petit states that the Budget Committee approves of this article.

Pete Brezosky asks for the individual costs of the Rubbish Packer and the one-ton truck.

Selectman John Goff explains that the combination of the two vehicles will be under \$100,000. The Rubbish Packer will be \$60,000 plus the trade-in.

Roy Annis Sr. expresses his concern that it leaves \$40,000 for the one-ton truck and feels that is too much.

Selectman John Goff explains that at the time the article was written, they did not know how much money the trade-ins would bring but were assured that \$100,000 and the trade-ins would be enough to purchase the equipment they were looking for.

Road Agent Henry Malo states that the current estimate is for \$24,000 to \$26,000 plus the old one-ton truck in trade for a new one-ton truck and equipment.

Town Administrator David Stack states that the article was written with the help of the Department of Revenue Administration to read "not to exceed \$100,000" so that the Town may withdraw only the amount of money needed to purchase the new equipment.

VOTE: YES ARTICLE #15 ADOPTED

ARTICLE #16: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the future closure costs of the Town's Solid Waste Facility and to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be placed in this fund. (Majority vote required)

MOVED: Patricia Fair SECONDED: Mark LePage

Selectman John Goff explains that what use to be used as a landfill is now being used as a transfer station. The Board of Selectmen feel that sometime in the near future the State of New Hampshire will step in and make the Town close the transfer station according to the State's regulations and the Town will incur these costs. By setting up this capital reserve and putting money in it now and in future years, it will help the Town avoid paying for the transfer station all in one year.

Moderator Petit states that the Budget Committee approves this article.

VOTE: YES ARTICLE #16 ADOPTED

**ARTICLE #17**: To see if the Town will vote to raise and appropriate the sum of \$3,480,965 which represents the bottom line of the posted budget (MS-7). Said sum is inclusive of all special articles addressed.

Chairman of the Pembroke Budget Committee Patricia Fair explains that the Budget Committee made three changes to the budget. The first change is under Culture and Recreation, the Budget Committee added \$2,500 for shelves to the Library budget. The second change is for the Conservation Commission, \$882 was put back in the conservation budget so that they may continue to pay dues and operate. Under Debt Service Interest on Tax Anticipation Notes, the Budget Committee felt that they could lower the interest and it would not cause any problems. The amount of interest lowered was the same that was added to the other lines on the budget so it made no changes in the bottom line of the

posted Town Budget (MS-7).

Patricia Fair went on to explain that this is the second year in a row that the Town budget has decreased. It was done that way by the Selectmen and the Budget Committee to try and offset the increased cost of the school, particularly around the new building. The only way this was done was to cut back on the amount put into the capital reserve funds, this is good for short term solutions to the budget but it will hurt the Town in the long run. When we need to withdraw from the capital reserve funds there will not be as much money as was planned when these funds were set up. Next year the Town will take a long look at how we can begin to fully fund the capital reserve funds again.

Patricia Fair moves to accept the budget at \$3,480,965.

MOVED: Patricia Fair

SECONDED: Redmond Carroll

Roger Martin asks if there are any raises for the employees of the Town of Pembroke.

Patricia Fair states that under personal compensation and health insurance there is a 3.5% cost of living raise. There are no merit raises this year.

Pete Brezosky questions why the raises are base on a percentage and not flat rate, it does not seem fair when its considered "cost of living increase".

VOTE: YES ARTICLE #17 ADOPTED

**ARTICLE #18**: To hear the reports of auditors, agents and committees or of officers heretofore chosen, and to pass any vote relating thereto.

Selectman John Goff moves to accept the reports as published in the 1991 Town Report with one change. Page 11, Article #11, after "VOTE ON ARTICLE #11" it reads "YES" it should read "NO".

MOVED: John B. Goff SECONDED: Patricia Fair

VOTE: YES REPORTS IN THE 1991 PEMBROKE TOWN REPORT WITH ONE CHANGE ACCEPTED.

**ARTICLE #19**: To transact any other business that may legally come before said meeting.

Henry Lewis states that he would like the Selectmen and the Town Administrator work to draw more business into town to take some of the burden off the residential property tax payers.

Town Administrator David Stack explains that there is an Economic Development Committee created by the Board of Selectmen that is actively working to find more ways to attract business to the Town. The

Town is also in the process of designing a sewer extension to the end of Route 3 and then up to the Pembroke-Concord line on Route 106. The plan was in 1991 to design the Route 3 portion of the sewer extension, in 1992 design the Route 106 portion, in 1993 work with the state to move the sewer closer to the roadways so that we do not have to obtain as many easements for pump stations etc., then obtain the needed easements. Then in 1994 to bring the proposal to build this sewer extension before the Town to be voted on at Town Meeting. This will not only draw more business into that area but raise the value of properties that are there now. As for expanding the existing commercial zones or creating new commercial zones, the results of a recent survey done by the Pembroke Planning Board revealed that the people from town that responded showed that they liked the commercial areas that we have but do not want see commercial areas anywhere else in Town.

Roger Martin stated that he feels that the Board of Selectmen should be working with the School Board to have at least one of the schools made available for Town voting.

Selectman Chester Martel stated that the Board of Selectmen has a meeting scheduled with the Pembroke School Board to address that very issue and hope with high expectations that all future elections will be held at the Pembroke Village School on High Street.

Pete Brezosky wanted to know if there was a possibility of bringing up semi-annual tax collection either as a vote at this meeting or bring it up as a warrant article at next year's Town Meeting. Mr. Brezosky feels that the \$84,000 interest figure in our budget could be greatly reduced with semi-annual tax collection. He also asked if the people who wish to pay semi-annually may do so and the people who do not may continue to pay once a year.

Town Administrator David Stack explains that the Selectmen could, by state law, vote to have semi-annual tax collection without Town Meeting approval. The Selectmen did put this to a vote as a warrant article at the 1991 Town Meeting because they wanted input from the townspeople. This article was voted down at last years Town Meeting so the Selectmen will continue with annual tax collection, however the townspeople could petition the Selectmen to put this question on the 1993 Town Meeting Warrant. Mr. Stack stated that the Town could not split it up, everybody must either pay annually or semi-annually.

Selectman Chester Martel makes an advisory motion that the town collect taxes semi-annually beginning in June 1992. This is mainly to open up discussion on the subject.

MOVED: Chester R. Martel SECONDED: Mark LePage

Moderator Thomas Petit asks how much there would be in savings with semi-annual tax collection.

Town Administrator David Stack feels that the savings in interest on the tax anticipation notes could range from \$60,000 to \$70,000.

Mark LePage speaks in favor of semi-annual tax collection.

Roy Annis Sr., E. Monroe Hornsby, Charles Hamilton, Leo Payeur, David Richards, and Gerald Fleury speak in opposition of semi-annual tax collection.

VOTE: NO MOTION DEFEATED

Roy Annis Jr. stated that in the town we have two libraries within a one minute walk from each other, he then questioned if it is feasible to combine the libraries into the one school library. The advantage being if we could get the townspeople to use the school library, they would feel more a part of the school. We might be able to save a considerable amount of money and have a more efficient library.

Patricia Fair stated that the Budget Committee looked at that issue a few years ago and that time they found out that because of the State Department of Education this could not be done. She feels that it would be a good idea to have the Library Trustees look into that issue again.

Ernest Petit asks for a rough estimate of the increase in taxes for this year.

Budget Committee Chair Patricia Fair states that the overall tax increase should be 4.4% which will make our tax rate \$25.65 per thousand.

Recognition was given to Lena Young as Outstanding Citizen.

A motion was made to adjourn.

MOVED: Redmond Carroll SECONDED: Henry Lewis

VOTE: YES THE 1992 TOWN MEETING ADJOURNED AT 11:25 A.M.

James F. Goff Town Clerk Pembroke, NH

### MESSAGE FROM THE BOARD OF SELECTMEN

It's at budget time that the "level of service" comes up for discussion and it is usually in relation to the costs involved to provide a certain level of service. The department heads of the various Town departments are responsible for doing a complete review of the activity in their respective departments for the previous year including the related costs. They then have to plan for the coming budget year and present a budget that makes sense to the Town Administrator who presents a recommended budget to the Board of Selectmen for a challenging review and approval. At this point, we are about half way through the process. The budget is then presented to the Budget Committee. Proposed expenditures are further challenged by the Budget Committee and are either answered to the Committee's satisfaction or not approved.

It is after all of this activity that the budget is presented to the residents of Pembroke at two public hearings for explanation and further review and eventually to the annual Town Meeting in March for approval.

What is it really that the Board is saying to the residents of Pembroke when we present a budget for consideration and approval? The Board is saying "THIS IS THE LEVEL OF SERVICE" that was provided to you for the past year and the costs attached to that "LEVEL OF SERVICE" and this is the "LEVEL OF SERVICE" that the Board proposes for the coming year with the costs attached. The "COST OF SERVICE" is a year long management function of the Board of Selectmen, Town Administrator, and department heads. It is our combined responsibility to be certain that the "COST OF SERVICES" are prudent. It is what is expected of us and it is a responsibility that we take very seriously.

The "LEVEL OF SERVICE" is what the residents of Pembroke have decided that they want to maintain and are willing to approve in the annual budget. In fact, at each of the two budget hearings, those present had nothing but praise for the administration of the Town. They were pleased with the "LEVEL OF SERVICE" received from their Police Department, Fire Department, Highway Department, and Town Hall staff. Many even said that as much as they hated to part with their money, the employees at the Town Hall actually made it a pleasant experience.

The Board of Selectmen is pleased to hear this type of reaction from the residents of Pembroke. We believe it is because of the dedication of the Town employees and the professionalism shown in the planning and execution of all of the activities that make up the "LEVEL OF SERVICE" that the residents want and appreciate.

Chester R. Martel, Chairman Larry W. Young, Sr. John B. Goff

Board of Selectmen

# COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES IN 1992

TITLE OF			UNEXPENDED	
APPROPRIATION	APPROPRIATIONS	EXPENDITURES	BALANCE	OVERDRAFTS
Executive	171,336	167,128	4,270	
Elec., Reg. & Vital Stat.	39,485	38,886	599	
Financial Administration	90,805	85,804	5,001	
Planning and Zoning	87,809	85,261	2,548	
Cemeteries	2,960	2,982		(22)
Other General Government	167,811	179,229		(11,418)
Police	454,518	446,829	7,689	
Fire	108,543	106,079	2,464	
Emergency Preparedness	433	409	24	
Highways and Streets	361,339	330,983	30,356	
Road Construction/Maint	244,750	238,453	6,297	
Fleet Maintenance	40,689	42,028	·	(1,339)
Solid Waste Disposal	216,695	221,520		(4,825)
Water Services	328,016	328,016		
Sewer Commission	211,290	211,290		
Public Health	38,961	38,958	3	
Welfare Department	116,587	78,272	38,315	
Parks and Recreation	41,142	40,156	986	
Library	34,798	34,738	60	
Patriotic Purposes	1,750	1,000	750	
Conservation Commission	1,130	1,130		
Principal-Long Term Bonds	235,000	235,000		
Interest-Long Term Bonds	72,638	72,695		(57)
Interest on TAN	168,918	129,823	39,095	
Capital Outlay	100,000	100,000		
Payments-Capital Reserve Fur	nd 143,500	143,500		
TOTALS	3,480,965	3,360,169	138,457	(17,661)
NET BALANCE OF APPROI	PRIATIONS	•		120,796

# **TOWN OFFICERS SALARIES**

BOARD OF SELECTMEN	
Chester R. Martel, Chairman	\$ 2,155.00
Larry W. Young, Sr.	1,885.00
John B. Goff	1,885.00
TREASURER	
Elaine Brown	1,975.00
HEALTH OFFICER	
Dr. Vincent Greco	300.00
SEWER COMMISSION	
Roger Martin, Chairman	-0-
Paulette Malo	630.00
Raymond Martin	560.00
MODERATOR	
Thomas Petit	325.00
Gerald Belanger, Asst.	135.00
SUPERVISORS OF THE CHECKLIST	
Roland Young	573.33
Barbara Payne	573.33
Celeste Borgman	286.66
Manson Donaghey	286.66
Walison Donagney	200.00

# **EMPLOYEE SALARIES**

as of 12/31/92

TOWN HALL	
Town Administrator	\$ 42,692 - 44,186
Planning and Land Use Director	27,178 - 33,035
Building Inspector/CEO	24,064 - 29,963
Tax Collector	23,477 - 28,537
Town Clerk/Municipal Secretary	23,477 - 28,537
Assistant Assessor	19,323 - 23,483
Bookkeeper	18,387 - 22,360
Municipal Secretary	17,514 - 21,299
Welfare Director	10,946 - 13,312
Custodian	7,207 - 8,757
<b>HIGHWAY DEPARTMENT</b>	
Road Agent	28,537 - 34,686
Fleet Mechanic	23,483 - 27,186
Highway Foreman	18,387 - 22,360
Driver/Operator	17,514 - 21,299
Laborer	15,891 - 19,323
POLICE DEPARTMENT	
Police Chief	29,963 - 36,420
Lieutenant	27,178 - 33,035
Sergeant (Prosecutor)	23,477 - 28,537
Sergeant (Supervisor)	23,483 - 27,186
Corporal	21,299 - 25,896

20,280 - 24,648

17,514 - 21,299

Police Officer

Secretary

# TREASURER'S REPORT January 1, 1992 - December 31, 1992

Cash on Hand, January 1, 1992	\$479,393.05
Receipts:	
Nancy Clifford, Tax Collector	8,329,251.00
James Goff, Town Clerk Auto Permit Fees Title Application Fees Dog Fees Marriage Licenses Vital Record Fees UCC Filing Fees Tax Lien Fees Pole and Wire Fees Election Fees Articles of Agreement Filings	377,876.00 2,232.00 2,857.50 2,120.00 1,039.00 1,531.00 375.00 10.00 12.00 10.00
Selectmen's Office Books, Maps, Etc. Letters of Credit Insurance Reimbursements Solid Waste Fees Planning Board Fees Workmen's Compensation Insurance Refund Cemetery Lots and Burial Fees ZBA Fees Welfare Reimbursements Pembroke Hydro Engineering Fees Current Use Fees Income from Rentals Sale of Town Property New Hampshire Municipal Association Refund Summer Recreation Fees Auction Fee Reimbursement Capital Reserve Funds Day Care Permits Mobile Home Park Permits Building and Alteration Permits	845.00 7,834.62 22,613.67 54,256.38 2,160.00 39,380.48 4,475.00 961.00 4,840.18 64,377.17 269.18 80.00 8,650.00 125.00 4,259.21 473.00 6,973.90 82,272.00 1,055.00 1,000.00 11,894.76

Miscellaneous Permits	240.00
Legal Fees Reimbursement	6,281.59
Miscellaneous Receipts	8,728.19
Pembroke Water Works	
Reimbursement - Bond Payments	45,000.00
Reimbursement - Preparation of Town Report	391.52
Pembroke Police Department	1.072.00
Court Fines	1,973.00
Pistol Permits	965.00
Accident Reports	1,092.95
Parking Fines	1,721.00
Dog Fines	2,075.00
Special Duty Reimbursements	7,234.63
DWI Grant	863.58
Witness Fees	565.76
Danaharaha Carrar Danantur aut	
Pembroke Sewer Department  Tour Callacteria Salama	2 220 26
Reimbursement - Tax Collector's Salary	2,228.36
Reimbursement - Sewer Design Project	25,000.00
Reimbursement - Preparation of Town Report	97.88
Pembroke School District	
Reimbursement - Gas Purchases	7,638.13
Reimbursement - Preparation of Town Report	1,517.14
remoursement reparation of rown report	1,517.11
Pembroke Fire Department	
Miscellaneous Receipts	2,062.78
Wilderiance as recorpts	2,002.70
State of New Hampshire	339,427.31
F	
Interest on Investments	51,298.49
	,
Total Receipts	\$10,021,904.51
Less Disbursements	9,512,403.12
Cash on Hand, December 31, 1992	\$ 509,501.39
Bank of New Hampshire Checking Account	\$291,043.71
Bank of New Hampshire Savings Account	218,457.68
	\$509,501.39

Elaine I. Brown, Treasurer

	Real Estate Escrow Account	
533.13		\$10,000.00
	Interest Earned	39.25
· · · · · · · · · · · · · · · · · · ·		10,039.25
		10,037.23
	Less Disbursements to Town of	f
	Pembroke	6,973.90
587.18		
	Balance, December 31, 1992	\$3,065.35
\$1,202.67		
	Conservation Fund	
	Balance, December 31, 1991	\$17,726.43
\$7,627.78	Interest Earned	695.72
206.84		
7,834.62	Receipts from Fund Raising	1,950.00
		20,372.15
7,834.62		
6 00	Committee	417.50
\$ .00	D. 1 21 1002	<b>#10.074.67</b>
	Balance, December 31, 1992	\$19,954.65
w Account		
	Emerson Mill Associates Esc	row Account
402.68		\$ 5,846.00
13,499.08	*	84.27
13,499.08		5,930.27
		<i>y</i> -
\$ .00	Disbursements to Pembroke	
	Vitalization Project	4,979.24
Account	Balance, December 31, 1992	951.03
15.70		
	Suncook Vitalization Project	
\$3,615.70	Balance Forwarded, January 1	1992 \$471.53
		1992 \$471.53 Associates
	Balance Forwarded, January 1	1992 \$471.53
\$3,615.70	Balance Forwarded, January 1 Received from Emerson Mill A	1992 \$471.53 Associates 13,515.08
	Balance Forwarded, January 1	. 1992 \$471.53 Associates
\$3,615.70 \$ 2,174.10	Balance Forwarded, January 1 Received from Emerson Mill A Interest Earned	1992 \$471.53 Associates 13,515.08 255.12
\$3,615.70 \$ 2,174.10	Balance Forwarded, January 1 Received from Emerson Mill A	1992 \$471.53 Associates 13,515.08
	\$1,202.67  \$7,627.78 206.84 7,834.62  Pembroke 7,834.62  \$ .00  W Account \$13,096.40 402.68 13,499.08 2 13,499.08 3 .00  Account \$ 3,600.00	1,250.00 6.72 1,789.85  Less Disbursements to Town of Pembroke  587.18  Balance, December 31, 1992  \$7,627.78 206.84 7,834.62  Pembroke 7,834.62  Receipts from Fund Raising  Less Disbursements to Consert Committee  \$ .00  Balance, December 31, 1992  W Account \$13,096.40 402.68 13,499.08 13,499.08 13,499.08  \$ .00  Disbursements to Pembroke Vitalization Project  Balance, December 31, 1992  Maccount \$ 3,600.00

# TAX COLLECTOR'S REPORT YEAR ENDING 1992

	LEV	TIES OF
	1992	Prior
<b>Uncollected Taxes</b>		
- Beg. of Year*:		
Property Taxes		\$1,497,574.61
Land Use Change		\$7,815.00
Sewer Tax		\$37,670.81
<b>Revenues Committed</b>		
This Year:		
Property Taxes	\$6,779,903.00	
Land Use Change	\$1,120.00	
Yield Taxes	\$13,552.51	
Sewer Tax	\$235,000.04	
<b>Interest Collected</b>		
On Delinquent Tax	\$2,264.89	\$60,627.33
Sewer Interest	\$374.90	\$1,005.69
TOTAL DEBITS	\$7,032,215.34	\$1,604,693.44
	IEV	IES OF
	1992	Prior
Remitted to	<u> </u>	
Treasurer During		
Fiscal Year:		
Property Taxes	\$5,554,724.95	\$1,495,900.61
Land Use Change	\$1,120.00	\$7,815.00
Yield Taxes	\$13,154.17	* )
Interest	\$2,264.89	\$60,627.33
Sewer Interest	\$374.90	\$1,005.69
Sewer	\$184,134.80	\$37,670.81
Abatements Made:		,
Property Taxes		
• •	\$494.00	\$1,674.00
Sewer	\$494.00 \$302.40	\$1,674.00
Sewer Uncollected Rev.		\$1,674.00
		\$1,674.00
Uncollected Rev.		\$1,674.00
Uncollected Rev End of Year:	\$302.40	\$1,674.00
Uncollected Rev End of Year: Property Taxes	\$302.40 \$1,224,684.05	\$1,674.00

# TAX COLLECTOR'S REPORT FOR PEMBROKE

Unredeemed Taxes	<u>1991</u>	ON LEVIES OF 1990	<u>Prior</u>
Balance at Beg. of Fiscal Year		\$487,020.95	\$261.977.36
Liens Sold or Executed During Fiscal Year	\$971,975.28		
Interest Collected After Sale/Lien Execution	29.834.06	61,218.75	77,113.24
TOTAL DEBITS	\$1,001,809.34	\$548,239.70	\$339,090.60
Remittance to			1 =
Treasurer: Redemptions	379,526.45	181,052.01	241 712 34
Redemptions	379,320.43	181,032.01	241,713.34
Interest/COSTS (After Sale or Lien Execution)	29,834.06	61,218.75	77,113.24
Abatements of Unredeemed Taxes	487.82	346.95	
Unredeemed Taxes, Int. & Costs Deeded to Munic.	9,383.06	9,869.82	9,495.04
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,007.02	), i) J. O T
Unredeemed Taxes on Initial Sale/Lien	582,577.95	295,752.17	10,768.98
TOTAL CREDITS	\$1,001,809.34	\$548,239.70	\$339,090.60

Nancy Clifford, Certified Tax Collector

# **TOWN CLERK**

Auto Registrations 6654 Registrations processed	377,876.00
Title Applications 1116 Title applications filed @ \$2.00 each	2,232.00
Marriage Applications 53 Marriage applications filed @ \$40.00 each	2,120.00
Vital Records Vital records searched or issued	1,039.00
Pole & Wire Licenses 1 Pole & Wire License filed @ \$10.00 each	10.00
Dog Licenses issued	2,857.50
UCC-1's recorded, discharged, searched	1,531.00
Tax Liens 25 Tax Liens recorded, discharged @ \$15.00 each	375.00
Election Filing Fees Election Filing Fees - 12 @ \$1.00 each	12.00
Articles of Agreement 2 Articles of Agreement filed @ \$5.00	10.00

TOTAL MONEY DEPOSITED BY THE TOWN CLERK 388,062.50

James F. Goff, Town Clerk

# **BIRTHS - 1992**

Date	Place	Name of Child	Sex	Father	Mother
01/07	Lebanon	Chelsea Anne Pritchard	F	Ronald E. Pritchard, Jr.	Michelle A. Drouin
01/08	Manchester	Jennifer Lynn MacKenzie	F	William D. Mackenzie	Robbe A. Bickford
01/09	Concord	Michael Richard Medeiros	M	Steven J. Medeiros	Barri-Lynn G.Ramsay
01/10	Manchester	David Allen Drapeau	M	Rejean V. Drapeau	Margaret E. Desrosiers
01/10	Manchester	Brian Andrew Malik	M	Michael W. Malik	Karen J. Provost
01/10	Concord	Dominique Ginette Jeanine Theroux	F	Sylvain G. Theroux	Deborah A.Clement
01/14	Manchester	Deanne Amanda Duford	F	Gerald J. Duford	Diane J. Letendre
01/17	Concord	Emily Maxine Lively	F	Steven A. Lively	Julie M. Banagan
01/23	Concord	Robert Lee Smith	M	Jeffrey L. Smith	Jacqueline K. Palfy
02/01	Concord	Eric Ryan Bergeron	M	Robert J. Bergeron, Jr.	Sandra M. Cote
02/10	Concord	Alanna Hope Jablonski	F	Joseph W. Jablonski	Elizabeth A. Rodden
02/11	Concord	Heather Marie Sherburne	F	Raymond M. Sherburne	Michelle L. Clarke
02/12	Manchester	Jonathan Alan Clarke	M	Lance A. Clarke	Tina R. Drew
03/24	Manchester	Dalton Lewis Cheney	M	Alan D. Cheney	Janis E. Sargent
03/26	Manchester	Jillian Keyes Tullgren	F	Philip J. Tullgren	Patricia K. Keyes
03/30	Concord	Nathaniel David Loso	M	Michael D. Loso	Darlene A. Bauman
04/04	Manchester	Christian Andrew Calkins	M	Paul I.W. Calkins, Jr.	Nina M. Beauchesne
04/13	Concord	Rebecka A. Mehegan	F	Peter L. Mehegan	Eva Marie Kilhed
04/14	Concord	Kathryn Elizabeth Holton	F	Stedman W. Holton	Patricia A. Previe
04/20	Manchester	Daniel Burbank Argue	M	John C. Argue	Susan G. Burbank
04/25	Concord	Peter James Robert Hutchin		Peter J. Hutchins	Kristine I. Simoneau
05/06	Concord	Nicole Jean Clark	F	Richard A. Clark, Jr.	Linda J. Paquette
05/13	Manchester	Rilee Miranda Jordan	F	Mark A. Jordan	Roberta L. Baird
05/15	Concord	Caleb M. Duhaime	M	Richard R. Duhaime	Wendy A. Phillips
05/16	Concord	Timothy Adam Sattler	M	Timothy P. Sattler	Sandra J. Woods
05/20	Concord	Cody Nicholas Sorrell	M	Paul F. Sorrell	Debra A. Drolet
05/26	Concord	Alexander Raymond Bouffa		Raymond P. Bouffard	Christine M. Dockham
05/27	Concord	Kristen Rebecca Ashley	F	George M. Ashley IV	Debra A. Bunker
05/27	Concord	Casey Elizabeth Burr	F	Charles C. Burr	Claire E. Murphy
05/28	Concord	Craig Daniel Shaffer	M	Christopher D. Shaffer	Robin L. Richardson
05/30	Concord	Richard Hoyt Jenkins, III	M	Richard H. Jenkins II	Kathleen M. Little
05/31	Manchester	Tamara Therese Boudette	F	Daniel G. Boudette	Gisele C. St.Germain
06/03	Concord	Kaitlyn Elizabeth Cimba	F	John Cimba	Jamie L. Mathewson
06/05	Manchester	Seth Robert Greene	M	David P. Greene	Karen J. Plourde
06/06	Concord	Joshua Gerard Mudgett	M	Brian W. Mudgett	Heather M.
				Ü	Grandmaison
06/07	Concord	Kara Lindsey Loiselle	F	Keith R. Loiselle	Deborah P. Schlette
06/10	Manchester	Jordan Ashley-Mary Fallon	F	James R. Fallon	Karen R. Berg

Date	Place	Name of Child	Sex	Father	Mother
06/11	Manchester	Kasondra Lynn Nedeau	F	Scott A. Nedeau	Tina A. Rigg
06/11	Concord	Jordan Allen Boisvert	M	Shawn A. Boisvert	Michelle L Girard
06/17	Concord	Brianna Nicole Darby	F	Daryl J. Darby	Kelly S. Fournier
06/18	Concord	Sarah Elizabeth Daigle	F	Jon A. Daigle	Allison M. Cook
06/21	Concord	Melanie Nicole Lussier	F	Richard N. Lussier	Gale M. Stefanelli
07/02	Concord	Samantha Marie Robbins	F	Wayne A. Robbins	Antonia M. Auger
07/05	Manchester	Ashley Elizabeth Kennedy	F	Kevin C. Kennedy	Tammy L. Miller
07/08	Concord	Ashley Marie Brooks	F	Mark F. Brooks	Jill A. Lentine
07/13	Concord	Jacob Raymond Collinge	M	Dale E. Collinge	Sherry L. Duquette
07/22	Concord	Kaitlyn Marie Labbay	F	Arthur L. Labbay	Julie A. Myers
07/24	Concord	Caitlin Rose Currier	F	Kevin C. Currier	Mary J. Labelle
07/24	Manchester	Matthew Aaron Ricard	M.	Robert A. Ricard	Jewel A. Young
07/29	Concord	William Patrick Richardson	M.	James M. Richardson	Donna L. Paradis
08/21	Concord	Brendan Alain Demers	M	Alain P. Demers	Ruth E. Cole
08/29	Concord	Connor Dalton Thomas Moroney	M	Thomas C. Moroney	Collen A. Walsh
09/04	Manchester	Jillian Cecile Gallagher	F	Charles A. Gallagher	Karen L. Brown
09/08	Manchester	Ashley Lynn Bledsoe	F	James J. Bledsoe	JoAnn Clement
09/08	Concord	Bailey Louise Grotton	F	Erik J. Grotton	Donna M. Gray
09/11	Concord	Chris Paul Laliberte	M	Gerard R. Laliberte	Pauline R. Beard
09/14	Concord	Nicolas Scott Lavoie	M	Matthew S. Lavoie	Kelly A. Johnson
09/16	Manchester	Crosby Lucien Bergevin	M	Robert L. Bergevin	Myrta Gage
09/17	Concord	Terry Ann Mondor	F	Matthew M. Mondor	Irene A. Rowell
09/25	Concord	Amanda Jeanne Alley	F	Eric W. Alley	Annette F. Lemay
10/02	Manchester	Christine Kelly Michaud	F	Ronald R. Michaud	Katherine Kalampalikas
10/03	Concord	Alexandra Anne Kruger	F	David R. Kruger	Shannon P. Manning
10/06	Manchester	Bridget Emilie Kelso	F	David A. Kelso	Kathryn B. Johnston
10/11	Concord	Lauren Joelle White	F	Jeffrey R. White	Karen L. Prokos
10/15	Concord	Rebecca Ann Brackett	F	Glenn A. Brackett	Shirley J. Hinksmon
10/23	Concord	Brittney Starr Lafratta	F	Richard Lafratta	Stacy Ann Euber
11/02	Manchester	Brandon Michael Boisvert	M	Barry W. Boisvert	Mary E. O'Brien
11/12	Concord	Abigail Mae Kinney	F	Edward D. Kinney	Susan M. Heroux
11/17	Concord	Jaimie Lyn Frappier	F	Michael J. Frappier	Jo-Ann M. Salemy
11/21	Pembroke	John Gwillym Robert Lewis	s M	Jay E. Lewis	Carol A. Lebrun
12/09	Concord	Alex Michael Cote	M	Louis P. Cote, III	Michelle R. Normandin
12/09	Concord	Kristopher Francis Reed	M	David S. Reed	Angela E. Caron
12/11	Concord	Kristen Marie Palmer	F	George F. Palmer	Tamara J. Cushing
12/15	Manchester	Angela Beth Hafenecker	F	Kyle F. Hafenecker	Alicia A. Lowery
12/28	Manchester	Maxwell Dominick Yee	M	Henry Yee, Jr.	Laurie A. Scerra

# MARRIAGES - 1992

Date	Name	Residence	Name	Residence
01/04	Peter S. Kozak	Pembroke	Sandi M. Langlois	Rhode Island
01/21	Norman R. Plante	Concord	Robin S. Bloomquist	Pembroke
02/08	Todd M. Flanagan	Pembroke	Teresa M. Taylor	Pembroke
02/15	Raymond P. Bouffard	Pembroke	Christine M. Dockham	Concord
04/04	Jay O. Beckett	Pembroke	Rebecca A. Watson	Concord
04/18	Donald D. Heroux	Florida	Regina M. Littlefield	Pembroke
04/24	August A. Jackson	Pembroke	Kelly M. Byrne	Pembroke
05/03	Robert A. Baxter	Pembroke	Regina M. Frost	Pembroke
05/09	Michael W. Biron	Pembroke	Kristine A. Audet	Pembroke
05/09	Kenneth W. Smith	Pembroke	Tina M. St. Pierre	Pembroke
05/09	Arthur J. Snow	Pembroke	Joanne Gelinas	Pembroke
05/16	Ronald A. Parlangeli	Pembroke	Debra A. Bernard	Pembroke
05/16	Michael R. Roy	Pembroke	Denise R. Gregoire	Pembroke
05/23	Roland J. Pellerin	Pemborke	Deborah A. Cooper	Pembroke
05/23	Michael J. Routhier	Pembroke	Peggyann Brown	Pembroke
05/27	Richard L. Gagnon	Pembroke	Kathleen M. Anderson	Derry
06/06	Eric D. Chaplin	Manchester	Judy A. Locke	Pembroke
06/06	Donald J. Berube	Pembroke	Diane M. Zielinski	Pembroke
06/06	Joseph L. Dykeman	Pembroke	Rhonda L. Collins	Pembroke
06/20	Christian J. Chauvin	Pembroke	Kimberly Destoppelaire	Pembroke
06/20	Frank W. Rhoades	Pembroke	Kristen J. Clark	Pembroke
06/20	Daniel F. Roberts	Pembroke	Cynthia J. Letendre	Pembroke
06/23	Stephen R. Richard	Pembroke	Karen A. Hartford	Pembroke
06/26	Michael A. Cassavaugh	Pembroke	Teresa M. Welcome	Pembroke
06/26	Erich J. Leblanc	Concord	Kimberly D. Martin	Pembroke
06/27	Steven G. Rossignol	Vermont	Kimberly A. Williams	Vermont
06/28	George R. Morrison, Jr.	Pembroke	Rita L. Pruett	Hampstead
06/29	Marvin A. Martin	Pembroke	Beth J. Arling	Pembroke
07/05	Ray D. Adams	Manchester	Colleen J. Piper	Pembroke
07/11	Michael A. Baum	Pembroke	Kathleen M. Paul	Hooksett
07/15	Paul E. Grant	Massachusetts	Christine L. Johnston	Massachusetts
07/17	Daniel R. Clark	Pembroke	Kelly A. Austin	Pembroke
07/18	Mark C. Moulton	Pembroke	Edith A. McAlduff	Pembroke
07/18	L. Michael Reed	Pembroke	Denise P. Duhaime	Pembroke
07/23	Alton O. Nash	Pembroke	Kathleen H. Sanborn	Pembroke
07/25	Keith G. Durgin	Pembroke	Kimberly C. Fish	Concord
08/08	David P. Mullin	Pembroke	Leanne M. Lavoie	Pembroke
08/08	Mark E. Nadeau	Loudon	Alycia M. Morris	Pembroke
08/08	Bruce J. Shepard	Derry	Crystal M. Valley	Pembroke

Date	Name	Residence	Name	Residence
08/09	Bryan M. Jones	New Jersey	Johnna L. McMaster	New Jersey
08/15	Robert J. Polish	Pembroke	Karen A. Deroche	Epsom
08/22	James W. Daneault	Pembroke	Christine M. Dandeneau	Pembroke
08/22	Robert B. Martin	Pembroke	Nicole A. Borgman	Pembroke
08/29	Richard W. Hanson, Jr.	Pembroke	Bridget D. O'Connell	Pembroke
08/29	Christopher A. Porter	Florida	Jennifer L. Severance	Pembroke
08/29	Donald R. Severance	Pembroke	Jeannine Juneau	Manchester
09/05	Howard E. Cox	Pembroke	Julie D. Devarney	Pembroke
09/05	Victor J. Laushine, II	Pembroke	Debra L. Rue	Pembroke
09/12	Justin B. Byrne	Pembroke	Valerie J. Nolin	Pembroke
09/18	William A. Small	Pembroke	Judith A. Delgado	Pembroke
09/26	Bruce C. Dahood	Pembroke	Melinda J. Langevin	Pembroke
09/26	Kevin H. Lefebvre	Pembroke	Ann C. Gorman	Pembroke
09/26	Terrence R. McGovern	Manchester	Kristin A. Bennett	Pembroke
09/26	John E. Fraser, Sr.	Concord	Barbara A. Savage	Pembroke
10/03	Kenneth F. Kaefer	Concord	Lorrinda L. Flynn	Pembroke
10/10	Donald B. Ducharme	Massachusetts	Peggy L. Willey	Pembroke
10/17	Kerry J. York	Pembroke	Marie C. Adinolfo	Allenstown
10/23	Franklin D. Newhouse	Derry	Alice M. Fitzgerald	Pembroke
10/31	David J. Kukla	Pembroke	Heidi M. Volkmann	Pembroke
11/07	John G. Strachan	Pembroke	Beth-Ann Ellsworth	Loudon
11/14	Robert N. Roberge	Pembroke	Dorothy A. Dressler	Pembroke
12/01	Philip M. Pahl	Pembroke	Ruth E. Holden	Pembroke
12/26	Troy R. Burke	Pembroke	Karen L. Millett	Pembroke
12/27	Matthew M. Atkinson	Webster	Elaine F. Hamilton	Pembroke

# **DEATHS - 1992**

Date	Place	Name	Father	Mother
01/02	Concord	J. Herbert Good	John A. Good	Lucy Peterson
02/08	Concord	Ernest O. Rainville	Eugene P. Rainville	Josephine Letendre
02/13	Pembroke	Charles F. Ruopp	Charles F. Ruopp, Jr.	Fay Weber
02/14	Manchester	Robert G. Blazon	Louis Blazon	Bertha Roberts
02/15	Concord	Mary H. Merrill	Alfred Hillman	Fannie Dolley
02/19	Concord	Anna Plourde	Odilon Letendre	Virginie Dubois
02/20	Concord	Gertrude G. Gooden	Charles Gile	Mary Dolbeer
03/26	Concord	Antonia Leclair	Thomas Frodyma	Nora Shenskowska
04/19	Concord	Russell R. Fife	James Fife	Susan Quimby
04/29	Concord	James S. Hillsgrove	Frank S. Hillsgrove	Virginia Boyd
05/09	Manchester	Lucien J. Lascelle	Herve Lascelle	Blanche Parenteau
06/08	Pembroke	Rodney Arthur Roy	Alexis Roy, Jr.	Yvonne Faucher
06/28	Concord	Veida Jenks	Edward Lawrence	Minnie Durby
08/15	Concord	Katherine Louise Fowler	Henry O'Donnell	Mary R. E. McMenamin
08/22	Pembroke	Esther Odelie Sanschagrin	Albert Petrin	Helen Letendre
08/26	Pembroke	Michael C. Davis	Charles G. Davis	Kathleen Quimby
10/02	Concord	Teresa Baker	Stanislaus Panczyszyn	Maria Tuniakiewicz
10/17	Concord	Ronald Arthur Gelinas	Arthur Gelinas	Yvonne R. Adams
10/18	Pembroke	Clifton E. Myers	John Myers	Martha J. Huggins
10/19	Pembroke	Donald G. Hamlin	Chester Hamlin	Helen Elwell
11/05	Concord	Edward H. Currier	Richard Currier	Serena Stickney
11/16	Concord	Winston R. Clark, Sr.	Will E. Clark	Jessie I. Gage
11/27	Concord	James E. Martin	John W. Martin	Mary L. Sullivan
12/09	Concord	Mary Bertha Chemini	Albino Paroli	Flora Campagnari
12/12	Pembroke	Leona Frances Priest Haskell	William Priest	Grace Jenkins
12/14	Concord	Frances May Dow	John Roach	Mabel Robinson
reported	d in 1990 Town	n Report		
1/18/90	Concord	George E. Gordon, III	George E. Gordon, II	Grace M. Potter

#### **ASSESSOR**

Another difficult year for all with the continued falling real estate prices and ever increasing taxes.

Our estimated equalization factor (still unconfirmed as of today) is 1.32, meaning that the median sale (middle sale when all sales are arranged in a descending order) versus our 1988 assessments on each, equals 132%. Please note there has to be an equal number of sales above and below this figure. With a number of distressed sales, many caused by banks liquidating previously foreclosed properties, it is extremely hard to maintain a high degree of equity.

Toward improving these figures we are considering a review of how each class (residential, commercial, multi-family, condo and land only) relates to each other and making the required adjustments in 1993.

Hopefully we have seen the bottoming out and can again experience some degree of stability.

My sincere thanks to the Town and to the taxpayers for their continued help, patience and support.

Donald W. Dollard, CRA, CNHA Assessor

#### SUPERVISORS OF THE CHECKLIST

The Supervisors of the Checklist had a very busy year in 1992. In addition to being in attendance for each election, the Supervisors had to hold two sessions for additions and corrections for the Presidential Primary of February 18th; School District Meeting of March 7th; Town Meeting of March 10th & 14th and State & Federal Elections of November 3rd. Three sessions for additions and corrections for the State Primary of September 8th and a special session for additions and corrections was held on December 26 for the State Special Election to be held on January 5, 1993.

All sessions are held at the Pembroke Town Hall. Notices of upcoming sessions were posted at the Pembroke Library and the Town Hall as well as being published in the Concord Monitor. These notices stated the day, place and hours of upcoming sessions of the Supervisors. Corrected checklist were posted at the Pembroke Library and the Town Hall after each session and before each election and School District Meeting Day.

In addition to regular sessions of the Supervisors of the Checklist, qualified persons may register to vote at the Town Clerk's office in the Pembroke Town Hall during regular business hours.

Barbara Payne, Supervisor of the Checklist

# MASON & RICH PROFESSIONAL ASSOCIATION ACCOUNTANTS AND AUDITORS INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED DECEMBER 31, 1991

April 21, 1992

Board of Selectmen Town of Pembroke Pembroke, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Pembroke, New Hampshire, as of December 31, 1991 and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general 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 in the first paragraph does not include the Pembroke Water Works (enterprise fund), which should be included to conform with generally accepted accounting principles. The omitted fund has assets, liabilities, revenues, and expenditures of \$1,621,262, \$224,916, \$343,224 and \$337,432 respectively.

As more fully described in Note 1, the combined financial statements do not include the general fixed assets account group which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

As described more fully in Note 10 to the financial statements, the Town does not accrue the current portion of accumulated sick pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statement of the departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the effect on the financial statements of the omissions described in the third and fourth paragraphs and subject to the effects of such adjustments if any, as might have been determined to be necessary had we been able to satisfy ourselves as to the matter discussed in the fifth

operations and cash flows of its proprietary fund types 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 accompanying combined and individual fund financial statements listed as supporting schedules 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 Pembroke, New Hampshire. 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 stated in all material respects in relation to the general purpose financial statements taken as a whole.

#### **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the Town of Pembroke, New Hampshire for the year ended December 31, 1991 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated April 21, 1992 on the financial statements of the Town of Pembroke, New Hampshire.

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

#### (1) Sewer Fund

**Finding** - In the course of performing our examination, we noted that detailed depreciation schedules for the Sewer Fund have not been maintained. Under the method currently used by the Town, if an asset classification had a ten year life, the balance in classification was multiplied by 10%. However, under this method assets are over depreciated if fully depreciated assets are not removed from the general ledger as they become fully depreciated. For example, assume an asset classification with a ten year useful life, a beginning balance of \$80,000 and a purchase of equipment of \$4,000. Assume that the \$80,000 was purchased over ten years ago and has been fully depreciated.

Under the current method of depreciation, the depreciation expense for that asset classification would be \$8,400 (\$84,000 x 10%). The correct depreciation should be \$400. If not corrected net depreciated property, plant and equipment could be grossly understated because of the overstatement of depreciation charges.

**Recommendation** - Management should consider recreating a detailed depreciation schedule. The schedule should be broken down into major asset classifications, i.e., distribution mains, etc. These classifications are further broken down to show the following for each asset.

- 1. Date Acquired
- 2. Brief Description of the Asset
- 3. Cost
- 4. Useful Life
- 5. Accumulated Depreciation at the Beginning of the Year
- 6. Depreciation Expense for the Current Year
- 7. Accumulated Depreciation at the End of the Year

If this is done, it may be necessary to restate beginning balances for over depreciation.

Management's Comments - This recommendation has been forwarded to the Sewer Commission for its consideration.

**Finding** - The Sewer Fund cash account was not reconciled at year end, but appears to have been reconciled during the year.

**Recommendation** - The checking account of the Sewer Fund should be reconciled monthly including at year end.

Management's Comments - This recommendation has been forwarded to the Sewer Commission for its consideration.

**Finding** - At year end the Sewer Fund had approximately 12 cash and investment accounts. Of these 12 accounts, only the checking account was maintained on the computer.

**Recommendation** - All cash and investment accounts should be maintained on the computer to facilitate proper record keeping and maintenance on the accounts. At present, year end Sewer reports show only activity of the checking account exclusive of all other activity (interest, deposits, withdrawals, transfers, etc.) of the investment accounts.

**Management's Comments** - This recommendation has been forwarded to the Sewer Commission for its consideration.

**Finding** - The Town maintains its books and records on a separate computer system exclusive of the Sewer Fund which maintains its checking account on its own portable computer. In addition, the Town bills, collects and deposits all Sewer rents and writes a check for the collections to the Sewer Fund which is deposited in its own checking account. The Town is also reimbursed by the Sewer Fund for payment of principal and interest on the Sewer Bonds.

**Recommendation** - Accounting for the Sewer Fund should be maintained on the Towns computer as a separate fund. A transition such as this would enable the Sewer Fund to have a proper balance sheet and income statement for monthly and annual financial reporting inclusive of all cash and investments accounts, liabilities, retained earnings, revenues and expenses.

**Management's Comments -** The recommendation has been forwarded to the Sewer Commission for its consideration.

#### (2) Other

**Finding** - On the dates of the scheduled audit, much of the information for funds other than the General Fund was not yet available. People had to be contacted and information had to be delivered although proper planning was done and notices given.

**Recommendation** - In order to timely perform and complete the audit, all items specifically requested in our year end letter must be at your office for our use.

**Management's Comments** - Elected Commissions and Trustees will be reminded of the importance of supplying all materials needed for the audit in a timely manner.

### REPORT ON REPORTABLE CONDITIONS AND MATERIAL WEAKNESSES

In planning and performing our audit of the financial statements of the Town of Pembroke, New Hampshire for the year ended December 31, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions (detailed on the page that follows) under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judge- ment, could adversely affect the organization'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 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 be reportable conditions and, accordingly, would not necessarily disclose all financial conditions that are also considered to be material weaknesses as defined above.

However, none of the reportable conditions is believed to be a material weakness.

This report is intended solely for the information and use of the Board of Selectmen, management and state agencies. This restriction is not intended to limit distribution of this report, which upon acceptance by the Town of Pembroke, is a matter of public record.

#### GENERAL FUND CHECKING ACCOUNT

**Finding** - A very large discrepancy was found between the actual reconciled cash balance and the general ledger balances on the computer at December 31. We noted during the course of our audit work on cash that the cash account was not correctly reconciled to the general ledger at any time during the year. The accounting staff needs to understand the importance of correct reconciled cash balances in the general ledger on a timely basis.

**Recommendation** - The accounting staff must understand it is their responsibility to correctly reconcile cash accounts from the bank to the general ledger on a monthly basis. Because cash has an effect on virtually every other account on the general ledger, it is imperative that the general ledger balance is correct and proven. Monthly reconciliations eliminate the carry forward of errors from month to month and facilitate the proper recording of transactions in the correct period. All differences between the general ledger and the reconciled bank balance <u>must</u> be identified and the adjusting entries must be posted in the month effected.

Management's Comments - The accounting staff will take all necessary measures to ensure that the cash accounts from the bank and the general ledger will be reconciled.

Respectfully submitted,

Mason & Rich Professional Associates Accounts and Auditors

#### HIGHWAY DEPARTMENT REPORT

We are keeping very busy with all the different types of maintenance that needs to be done. We have rebuilt five (5) catch basins and removed six (6) large trees.

We have done reconstruction on Brickett Hill Road. Hot top was put on High Street Extension along with a few different areas in the ditch lines in town. A shim coat of MS4 was placed down on Old Borough Road, Plausawa Hill Road and Clough Mill Road. A shim with overlay was done on Colonial Drive, Simpson Avenue, Donald Avenue, Fairview Avenue, Hillcrest Avenue, Noyes Street, Broadway, Perley Avenue, Chapel Street and Rowe Avenue.

More work has been done at the Solid Waste Facility. We built a shed for recycling waste oil, antifreeze, and old batteries. We had a successful Hazardous Waste Day in October.

The plow and truck bodies were painted. We cleared and chipped brush at White Sands for the Conservation Committee. We also did the cutting and chipping of brush all summer long. All brush that is chipped is stored at the Solid Waste Facility for the residents of Pembroke to pick up and use. As usual the dirt roads were graded both in the spring and fall and we had spring clean up for leaves and brush.

A cross pipe was repaired on Church Road and on Cross Country Road the pipe was repaired in the ditch line.

All of these things were done beside the regular maintenance of the roads, rubbish, cemetery work, replacing missing street signs, cleaning catch basins and keeping ditches clean of debris. We will continue to make Pembroke a pleasant place to live.

Henry R. Malo, Road Agent

Trust Fund Report of the Town of Pembroke, New Hampshire on December 31, 1992

			HOW INVESTED	TED		PRINCIPAL			INCOME	121		Grand Total
DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested I in a common trust fund	PURPOSE OF TRUST FUND	Whother bank, deposits, stocks, bonds, etc, (if Common trust, so state)	eposits, etc, (if o state)	Balance Beginning Year	New Funds With- Created drawafs	Balance End s Year	Balance Beginning Year	INCOME DURING YEAR Percent Amount	Expended During Year	Balance End Year	of Principal & Income at End of Year
			1307830424					7,004.45*			7,004.45	
VAR	Total Cemetory Funds	Perpetual Care	4281705	BNH	36,270.00		36,270.00	6,625,14	2,261.59		8,886.73	52,161.18
	Library Funds:											
1913	Warren F. Foss	Books	1307893524	BNH	4,666.62		4,666.62	1,988.83	306.48		2,295.31	6,961.93
1937	Building Fund	Building	2-05877-4	BNH	2,362.36		2,362.36	1,580.66	92.87		1,673.53	4,035.89
1937	Building Fund	Building	1307849824	BNH								
	Total Library Funds				7,028.98		7,028.98	3,569.49	399.35		3,968.84	10,997.82
	Capital Funds:											
1960	Town Cemotory	Cem. Improv.	1307892224	BNH	3,092.48		3,092.48	4,341.96	342.36		4,684.32	7,776.80
1960	Town of Pembroke	Town Equip.	1307891924	BNH	5,833.02		5,833.02	2,411.65	379.66		2,791.31	8,624.33
1960	Town of Pembroke	Town Equip.	S060199	BNH	10,000.00		10,000.00	6,590.34	442.68		7,033.02	17,033.02
1960	Town of Pembroke	Town Equip.	1306212923	BNH	25,010.97		25,010.97	6,209.71	1,305.87		7,515.58	32,526.55
1960	Town of Pembroke	Town Equip.	104422927	HB&T	89,000.00	35,000.00 74,956.05	5 49,043.95	4,743.65	2,572.30	7,315.95		49,043.95
1989	Town of Pembroke	Fire Equip.	104422928	HB&T	180,000.00	80,000.00	260,000.00	9,702.92	7,420.53		17,123.45	277,123.45
1960	Town of Pembroke	Sewer	1307890624	BNH	1,999.00		1,999.00	13,148.35	697.54		13,845.89	15,844.89
1987	Town of Pembroke	H2O & Sewer	1300508924	BNH	33,132.00		33,132.00	11,529,58	1,622.44		13,152.02	46,284.02
1987	Town of Pembroke	H2O & Sewer	104422926	HB&T	25,500.00	8,500.00 22,728.22	22 11,271.78	2,048.61	223.17	2,271.78	101	11,271.78
1986	Water Works	Cap. Imrpov. BNH 1300394218	1300394218	MMA	44,815.04	12,336.35	57,151.39	= 0 -	1,855.25		1,855.25	59,006.64
1988	Town of Pembroke	Land Aquisition 48960-09		NHFCU	2,192.50		2,192.50	411.03	92.76		503.79	2,696.29
1988	Town of Pembroke	Land Aquisition 1004422929	1004422929	HB&T	40,700.00		40,700.00	5,274.85	1,791.93		7,066.78	47,766.78
1992	Town of Pembroke	Solid Waste	1004422930	HB&T	-0-	20,000.00	20,000.00	-0-	28.85		28.85	20,028.85
					461,275.01	155,836,35 97,684.27	519,427.09	66,412.65	18,775,34	9,587.73	75,600.26	595.027.35
					504 573 99	155 836 35 97.684 27	7 562 726.07	83.611.73	21.436.28	9.587.73	95,460,28	658.186.35

\* At 12/31/91 \$3,064.86 from 1991 and \$3,939.59 from 1990 was due to the Town from earning.

			HOW INVESTED		PRINCIPAL	PAL				INCOME			Grand Total
DATE OF CREATION	NAME OF TRUST FUND Listfirstthose trusts invested in a common trust fund	PURPOSE  OF  TRUST FUND	Whether bank, deposits, stocks, bonds, etc, (if Common trust, so state)	s, Balance Beginning e) Year	New Funds Created	With- drawals	Balance End E Year	Balance Beginning Year	INCOME DURING YEAR Percent Amount	OURING R Amount	Expended During Year	Balance End Year	of Principal & Income at End of Year
	American Brands	Scholarships	384 Sh. Stock	4,392.00			4,392.00	-0~	_	1,386.24	* 1,386.24	-0-	4,392.00
	AT&T	Scholarships	200 Sh. Stock	2,724.00			2,724.00	-0-		198.00	+ 198.00	-0-	2,724.00
	Bank America	Scholarships	404 Sh. Stock	12,033.00			12,033.00	-0-		642.60	• 642.60	-0-	12,033.00
	NE Electric	Scholarships	486 Sh. Stock	5,710.50			5,710.50	-0-	_	1,030.32	+ 1,030.32	-0-	5,710.50
	NYNEX	Scholarships	302 Sh. Stock	10,164.22			10,164.22	-0-	-	1,044.92	* 1,044.92	-0-	10,164.22
			1307898024 BNH	I									
	TSBCD	Scholarships	23202283 CSB	B 126,169.96		2,185.93 123,984.03	23,984.03	10,286.66	9	6,527.41	** 16,814.07	0 1	123,984.03
									* 4	4,497.38			
	TSBInvest (MMA)	Scholarships	130578018 BNH	-0-			2,185.93	3,806.26		25.00	*** 10.00	8,318.64	8,318.64
1992	Freeman Scholarship	Scholarships	10144088-26 HB&T	-0- L	10,350.06		10,350.06	-0-		41.09	-0-	41.09	10,391.15
1989	Pembroke Hill School	Literacy	41-816949-2	VB 16,764.80			16,764.80	2,139.51		963.87	1,794.10	1,794.10 1,309.28	18,074.08
1989	Pembroke Academy	Capital Reserve 1301530924	1301530924	91,500.00			91,500.00	16,557.21	n	3,273.45	-0-	-0-19,830.66	111,330.66
			TOTAL	060 458 48	10.350.06	0185 03 077 600 61		32 7 8 Q E A	0,	19 630 28	22 920 25 29 499 67	29 499 67	307 122 28
			1 2	5			0000	5.50	-		1		

\* Transferred to Acct. 40-110-9-01 \$4,302.08 Interest Earned - \$195.30

<sup>\*\*</sup> Scholarships Awarded from Current Funds

<sup>\*\*\*</sup> Safety Deposit Box Fee

#### PLANNING BOARD

1992 was another year of limited development activity in Pembroke due to the weak economy. Only one development proposal of any significance came before the Board this year. The Board approved 2 subdivisions resulting in 2 new building lots. Three applications for non-residential site plans were approved. With this relatively light development workload, Board activities were again this year concentrated primarily on planning activities.

The Planning Board invested significant time and effort during 1992 in revising the Master Plan. This plan incorporates census data from 1990, which became available in the spring, and will replace the current plan adopted in 1987. The new plan also reflects the changes in the economy from 1987, as well as regional changes and impacts on Pembroke, such as the Steeplegate Mall in Concord.

The Board would like to thank Mike Toepfer, the Town's Director of Planning and Land Use, for his efforts in the development process of the new Master Plan, as well as in many other areas this year.

Through the assistance of the Central New Hampshire Regional Planning Commission, new Town maps were developed for incorporation into the Master Plan. Variations of the base map are being developed, covering Zoning, Development Constraints, Community Facilities, and the Future Land Use Plan.

During 1993 the Board will be focusing on revisions to zoning, subdivision, and site-plan regulations. These revisions will target inconsistencies between the regulations, general updates, and continued improvements in overall ease of use.

Mark LePage, Planning Board Chairman

## CODE ENFORCEMENT OFFICER /BUILDING INSPECTOR

1992 saw the decline of the last several years in permits issued end. While permits for new construction remained even with 1991, there was a 50% increase in permits overall (175 in '91 vs. 270 in '92).

#### Summary of Permits Issued

New Homes	7	Electrical 54	4
Garages	5	Plumbing 29	9
Residential Renov.	44	Septic 12	2
Commercial Renov.	3	Signs 15	5
Barns	4	Chimney/Fireplace 4	4
Sheds	24	Razing 1	1
Porches/Decks	16	M/H Replacement 2	2
Pools	12	Model Home	1
Fences	16	Bulk Fuel Storage	1
Screened Porches	7	Communication Tower	1
School Renov.	1	M/H Park	7
Child Care	11		

In January we revamped our permit fee schedule (which had not been looked at since 1987) and in March the voters approved updating the building, electrical, plumbing, fire, and life safety codes to the most current editions.

Anyone with questions concerning building codes, zoning, or building permits should contact Town Hall for Assistance.

John M. Freeman, Code Enforcement Officer

### CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Pembroke is a member in good standing of the Commission.

The CNHRPC is one of nine RPC's organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities. Every city and town in New Hampshire is within an organized region.

Our principle charge is to prepare a coordinated plan for the region, while providing planning assistance to member communities.

Our accomplishments over the last year include:

The Commission adopted the Housing Element of the Regional Master Plan in September. The plan identifies housing needs in the region, the role of the CNHRPC in housing, and methods to address housing in towns and cities.

The regional transportation plan is the focus of our current fiscal year. We intend to complete the plan and our first ever transportation improvement program (TIP), the capital improvement plan for transportation in the region.

The plans of the nine regions form the basis for the state transportation plan. The state plan will become increasingly dependent on regional plans for data, public involvement, and transportation alternatives.

If the region and its communities are to maintain and improve its transportation infrastructure, we must approach consensus on our transportation priorities, both in terms of general objectives and in terms of specific projects. The input of every community is therefore critical, so we intend to devote considerable effort to public input on the plan and TIP.

The Commission continues to provide high quality and timely services to member municipalities through circuit riding, master plan assistance, research, and other technical assistance.

With technical assistance from the RPC and in cooperation with interested cities and town, Merrimack County is preparing its first overall economic development plan.

Specific activities in Pembroke included: providing household hazardous waste forms; providing zoning ordinances on manufactured housing, trailer parks, and mobile homes in the CNHRPC region; providing mapping assistance for the Town's base map; and providing excerpts from the American Planning

#### POLICE DEPARTMENT

Our mission and primary function of the Pembroke Police Department and it's reason for existence is to protect life and property, maintain social order, enforce laws of the State of New Hampshire and the Town of Pembroke in a fair and just manner, through sound principles of administration with the economic utilization of community resources. These few words mean a lot of responsibilities and challenges for your police department and to you as citizens. We are all being faced with many financial sacrifices, but realize that we must continue to fulfill the duties of our mission statement.

The "Uniform Crime Reports" (UCR) collected from police departments throughout the country and published annually by the Federal Bureau of Investigation, tells us that there is a murder every 23 minutes, a forcible rape every 6 minutes, a robbery every 58 minutes, an aggravated assault every 48 seconds, a burglary every 8 seconds. These are the so called "index crimes" or Part I crimes.

Then there are the less serious offenses such as criminal mischief, drunkenness, liquor and drug offenses and assaults. These are known as the Part II crimes. Our statistics show that some of these types of crimes have increased from last year. According to the UCR figures, less than 15% of crimes against property are "cleared" (solved), by the police. This percentage increases when there are more eyewitnesses, and good neighborhood watch. THIS IS WHY YOU AS CITIZENS ARE SO IMPORTANT TO US IN FIGHTING CRIME.

In the early spring of 1992, we put together a bike rodeo for our young bicyclists. The rodeo was held at the Pembroke Hill School. All bicyclists were tested for safety skills while riding their bikes and an inspection of all the bikes was conducted. I would like to give special thanks to all volunteers and police officers who donated their time and to the Pembroke Hill School for the use of their facilities. Another rodeo is being planned in May of 1993. We hope to see a lot more of our young riders.

We wish to welcome Officer Dwayne Gilman as the newest member of our department. Dwayne is an experienced officer who prior to coming to Pembroke was working part time for the Weare Police Department. Off. Gilman recently graduated from the 98th class of the New Hampshire Police Academy. We are still down one officer, and are currently looking to fill that position.

I would like to thank and recognize all of my officers and staff members for their continued hard work and concern to make Pembroke a safer and better environment to live in, and to our citizens for their continued support.

Lucien L. Bouffard, Pembroke Police Chief

#### POLICE DEPARTMENT PERSONNEL

<u>S</u> €	erving Since
Chief Lucien L. Bouffard - Commanding Officer	8/62
Lieutenant Wayne A. Cheney - Chief Supervisor	8/79
Sergeant Larry J. Houghton - Court Prosecutor	4/79
Sergeant Steve Gubitosi - Patrol Supervisor	3/82
Corporal Pamela Allgeyer - Patrol Supervisor	8/79
PATROL OFFICERS	
Officer Scott Lane	4/85
Officer Glenn Northrup	2/89
Officer Michael Crockwell	10/90
Officer Dwayne Gilman	8/92
POLICE SECRETARY	
Pennie M. Rutherford	6/88
PART-TIME OFFICERS	
Officer William Schuett	2/80
Officer David Sheldon	8/85
ANIMAL CONTROL	
Mark Tetrault	10/89

#### ANIMAL CONTROL CASES FOR 1993

Unlicensed	240
Running at Large	58
Expired Rabies	11
Nuisance	11
Menace	6
Vicious (dog bite)	8
Racoon Removal	2
Moose Sightings	5
Other	10
Total all cases	88

Note that not all problems resulted in an abatement

	OFFEN:	SE LOG - 1992
Ambulance Assist	137	Harassment 42
Arrest on Warrants	12	Illegal Dumping 1
Arson	2	Juvenile Complaints 106
Assaults(felonious sexual)	5	Littering 2
Assaults(on police officer)	2	Loitering/Prowling 4
Assaults(simple)	42	Missing Person 2
Assists(other department)	114	Open Alcohol 14
Assist(citizens)	60	Parties/Fights 77
Bad Checks	2	Possession/Alcohol 4
Bomb Threats	3	Protective Custody 41
Burglar alarms	159	Rape 1
Burglaries/Attempts	34	Receiving Stolen
Criminal Mischief	171	Property 4
Criminal Threatening	14	Recovered Stolen
Criminal Trespass	10	Property 2
Disorderly Conduct	8	Resisting Arrest 5
Disobeying Police Officer	3	Resisting Detention 1
Dispatch Calls Received	18,892	Suicide/Attempts 13
Dog Attacks/Bites	3	Suspicious Activity 419
Dog Complaints	88	Theft/Larceny 126
Domestic Violence	127	Unsecured Buildings 120
Fire Alarm(assist)	92	Untimely Death 3
Forgeries/Fraud	1	Unwanted Person 32
M	OTOR	VEHICLE - 1992
Accidents (MV)	126	Reckless Operation 1
Child Restraint	2	Stolen Motor Vehicle 6
Conduct After Accident	3	Stop Sign Violation 13
Defective Equipment	200	Transporting Alcohol 1
Disabled Motor Vehicle	115	Uninspected M.V. 26
Driving After Revocation	15	Unreasonable Speed 236
Driving While Intoxicated	23	Unregistered M.V. 13
Failure to Yield	2	Vehicle Stops 1,052
Following to Closely	1	Vehicle Towed 18
Improper Passing	6	Yellow Line Violation 9
Motor Vehicle Lockouts	58	2 0000 11
Operating w/o License	10	
	ADD	FCTC 1002
Alachal Wielstian		ESTS - 1992
Alcohol Violation	6	DWI 1st 20
Arrest on Warrant	12	DWI 2nd 3
Criminal Mischief	7	Harassment 1

Police Arrests Continued..

Criminal Threatening	4	Loitering/Prowling	4
Criminal Trespass	9	Possession Weapon	1
Conduct After Accident	3	Prohibited Sales	1
Disobeying Police Officer	3	Protective Custody	41
Disorderly Conduct	8	Resisting Arrest	5
Driving After Suspension	15	Simple Assault	22
		Theft	2

#### **CEMETERY COMMISSION**

During 1992, the Pembroke Cemetery Commission concentrated on improving the Pembroke Street Cemetery, the town's largest and oldest burying ground. The Commission's budget, like those of all other town agencies, was severely curtailed during the past fiscal year. The Commission therefore focused its limited resources on this single cemetery.

The Commission was able to arrange for the repair of all of the monuments within the thirty-five most severely neglected family plots in Pembroke Street Cemetery. A number of these stones, among the oldest in Pembroke, had long ago broken and become embedded in the turf. Others were split or had been tilted by the frost. These monuments were mended as necessary, straightened, and re-set in concrete footings. While many more stones in the cemetery need attention, last summer's work greatly improved the overall appearance of the property.

The Commission has developed plans and received estimates for repair of the remainder of damaged monuments in Pembroke Street Cemetery, for repair of the damaged granite front wall of Buck Street Cemetery, for rebuilding the former front wall of Evergreen Cemetery, and for the mapping of the three town cemeteries that have not yet been professionally surveyed.

The Commission's inability to undertake more than a portion of long-deferred monument repairs in Pembroke Street Cemeteryand other public burying grounds underscores the need for an independent fund specifically earmarked for monument restoration. The town presently has no endowment for cemetery maintenance. The Commission proposes to establish such an endowment within the town trust funds, and earnestly solicits contributions or bequests from residents, from people with ancestors buried in town, or from anyone who believes in the importance of conserving the monuments within the historic cemeteries of Pembroke. The income from such a fund will help to make the preservation of Pembroke's cemeteries independent from fluctuating town budgets and will ensure the perpetual maintenance of these public places.

Arthur H. Fowler, Chairman

#### FIRE DEPARTMENT

1992 was a year of significant progress for your fire department.

The adoption of modern Life Safety and Fire Prevention Codes coupled with the establishment of scheduled fire inspections of public buildings has resulted in actions taken to improve the public safety.

Public Fire Safety Education activities included Fire Prevention Week affiliated activities, instructional visits to the schools, instructional programs for groups by request, and completion of groundwork to establish ongoing public education programs in the schools and the community on a year round basis.

We need your help....Please! Despite numerous requests over the years; in this report and even on the side of one of our fire engines, we repeat:

#### "WE CAN'T HELP YOU IF WE CAN'T FIND YOU"

Please number your house and mailbox, today!

The emergency services respond to your address in an emergency. The address must be clearly visible from the street. This means both sides of the rural mailbox must be numbered as we may respond from either direction. The house number should be clearly visible from the street. Illumination helps greatly at night and in adverse weather conditions. Our 1992 statistics:

INCIDENT Auto Accident Auto Fire Bomb Threat Box Alarm Brush	# OF CALLS 9 12 1 6 6	INCIDENT Medical Assist Motorcycle Accident Mulch Pile Odor in Building Odor of Gas	# OF CALLS  1 1 2 3
Check Ext Fire	2	Outside Fire	2
Check Fire Alarm	1	Race Detail	1
Chimney	13	Service	7
Cover Truck	15	Smoke in Building	7
Drill	4	Smoke Investigation	8
Electrical	3	Sprinkler Alarm	2
Fire Alarm Act	20	Stove Fire	1
Gas Dryer Prob	1	Structure	34
Gas Leak	4	Transformer	2
Hose Testing	1	Truck in River	1
Lawn Mower	1	Unknown Type	1
Lightning Strike	1	Water Problem	1
Medical	38	Wires Arcing TOTAL 225 Richard Chase, Pembro	12 ke Fire Chief

#### TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The NH Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help you town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done." Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit <u>before</u> kindling an open fire.

The NH Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

#### Forest Fire Statistics 1992

	<u>State</u>	<u>Iown of Pembroke, NH</u>
Number of fires	289	30
Acres burned	136	26 1/2
Richard	l S. Chase	John C. Theuner

For fire permit and information, call: 485-3621 or 485-9905. (Local numbers)

Forest Ranger

Forest Fire Warden

#### FIRE PREVENTION DIVISION 1992 ACTIVITY REPORT

1992 was a busy year for the Fire Prevention Division. We saw a new school open and another renovated, a large business come into compliance, and a campground making needed improvements as highlights this year. The Town has passed some worthy ordinances to make Pembroke a safer place to live.

The 1992 Town Elections brought the adoption of the 1990 BOCA Fire Prevention code and the 1991 Life Safety Code. Adoption of these codes allows the Town to administer the most up to date rules. Along with these code adoptions the Town adopted a Security Entry System for new construction, a Town House sprinkler requirement and a multiple false alarm requirement.

The Fire Prevention Division also inspected the following areas:

PLACES OF ASSEMBLY	5
DAY CARE CENTERS	8
FOSTER HOMES	6
OIL BURNERS	31
GAS BURNERS/PIPING	13
WOODSTOVES	22
APARTMENT BUILDING-	6
PLANS REVIEW	8
FIRE HAZARDS	23
PUBLIC REQUESTS	47
FIRE INVESTIGATION	5
PUBLIC EDUCATION	10
CONSTRUCTION	35

This division also has ongoing scheduled inspections with all schools, public buildings and high hazard occupancies.

Paul W. Colby, Fire Prevention Officer

#### RECYCLING

Over the course of this past year, the Pembroke Recycling Committee has done exhaustive research on alternatives to our current disposal methods for recyclables. The conclusion reached by the committee was that realistic alternatives do exist and can be achieved in the short term. The major obstacle confronting the committee and the Town of Pembroke is the need for seed money to make the program operational. We estimate that the first year start up cost for a recycling program based upon curbside pick up would be approximately \$60,000.00. Given the state of the economy and the need to control tax increases, the seed money needed for the program could not be cost justified at this time. The sad fact is that this recycling program would eventually pay for itself, resulting in a permanent reduction in waste disposal cost and therefore a permanent reduction in the amount of property taxes required of the citizenry. In addition, the added benefit of removing tons of materials from the waste stream would result in those materials being reused and would reduce the environmental problems associated with incineration.

Sharon Morris, Recycling Committee Chair

#### **LIBRARY**

During 1992 the Pembroke Town Library was successful in its application for a Title II - Public Library Technology Enhancement Grant. This grant enabled the Library to purchase a computer system. The acquisition of the computer system allows the Library to access the holdings of Libraries throughout the State and to provide inter-library loan services for its patrons.

Other improvements to the library include the purchase of additional shelving for the second floor in order to fully utilize all available space.

Story Hour has been a success during 1992 and will continue into 1993.

The Library staff and trustees invite you to visit your library and peruse our collection of reference materials, current best sellers, as well as familiar favorites.

Linda G. Fenn, Library Trustee Chair

#### TOWN WARRANT FOR PEMBROKE, NEW HAMPSHIRE

TO THE INHABITANTS OF THE TOWN OF PEMBROKE, IN THE COUNTY OF MERRIMACK, IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified to meet at the Pembroke Village School on Tuesday, March 9, 1993 from 11:00 a.m. until 7:00 p.m. for the casting of ballots; and at the Pembroke Academy Auditorium in said Pembroke on Saturday, March 13, 1993, at 10:00 a.m., to act upon the following articles:

#### BALLOT ARTICLES MARCH 9, 1993

- 1. To choose all necessary officers for the year ensuing.
- 2. To see if the Town is in favor of adopting the following: "Shall we adopt the provisions of RSA 466:30-a which make it unlawful for any dog to run at large, except when used for hunting, herding, supervised competition and exhibition or training for such?"
- 3. To see if the Town is in favor of the following Amendments to the existing Zoning Ordinance of the Town of Pembroke, as proposed and recommended by the Planning Board:

#### **AMENDMENT #1**

Amend section 2.0, Definitions, by adding the following definition:

Code Enforcement Officer: The individual designated by the local governing body to administer and enforce the Zoning Ordinance, Building Codes and other building related codes, unless otherwise specified in the code, as adopted by the Town.

Change the terms "Building Inspector" and "Zoning Ordinance Enforcement Officer" to "Code Enforcement Officer" in each location that it occurs.

The intent of this amendment is to make the Zoning Ordinance consistent in it's use of terms with all other Town regulations and ordinances.

#### **AMENDMENT #2**

Amend section 2.0, Definitions, by deleting the term House Trailer".

Amend section 2.0, Definitions, "Dwelling" by deleting the word "trailer" and adding the words "recreation vehicle".

Amend section 2.0, Definitions, by deleting the Term "Mobile Home" and substitute the following definition:

Recreation Vehicle: Any of the following types of vehicles:

- (a) Motorhome or van, which is a portable, temporary dwelling to be used for travel, recreation and vacation, constructed as an integral part of a self- propelled vehicle.
- (b) Pickup camper, which is a structure designed to be mounted on a truck chassis for use as a temporary dwelling for travel, recreation, and vacation.
- (c) Recreational trailer, which is a vehicular, portable structure built on a single chassis. It shall be designed primarily not for use as a permanent dwelling but as a temporary dwelling for recreational, camping, travel or seasonal use.
- (d) Tent trailer, which is a canvas or synthetic fiber folding structure, mounted on wheels and designed for travel, recreation, and vacation purposes.

Amend section 4.0, Table of Uses, by deleting item number 7, "Mobile Home", and adding "Recreation Vehicle", to be permitted in all zoning districts.

Amend section 12.06 by deleting the term "Mobile Home" and replacing it with "Recreation Vehicle" in each location that it occurs.

Amend section 12.06 by inserting the following into the first sentence: "outside of a licensed campground"

Amend section 12.06 (1) by inserting the following at the end of the last sentence: "or for a period of use not to exceed sixty (60) days per year"

The intent of this amendment is to bring the Ordinance into compliance with the State RSA relative to Manufactured Housing.

#### **AMENDMENT #3**

Amend section 10.02 (1), Architectural Design Overlay District, by eliminating the words "use permits, either by right or special exception" in the second sentence and substituting the following "site plan review"

Amend section 10.02 (3), Architectural Design Overlay District, by eliminating the words "use permits, either by right or special exception" in the first sentence and substituting the following: "site plan review"

The intent of this amendment is to require the review of the architectural design of structures only during Site Plan review.

#### DELIBERATIVE SESSION MARCH 13, 1993

- 4. To see if the Town will vote to raise and appropriate the sum of two hundred twenty five thousand dollars (\$225,000) for the construction of a new well and pump station, and to authorize the issuance of not more than seventy five thousand dollars (\$75,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; the balance of one hundred fifty thousand dollars (\$150,000) is to come from the Pembroke Water Works Capital Funds and savings accounts. The costs of borrowing and repaying the bond will be paid with Water Works funds. (2/3 ballot vote required)
- 5. To see if the Town will vote to appropriate a sum not to exceed two hundred and eighty thousand dollars (\$280,000) to purchase a fire aerial platform truck and to authorize the withdrawal of a sum not to exceed two hundred and eighty thousand dollars (\$280,000) from the Fire Equipment Capital Reserve Fund created for this purpose. (Majority vote required)
- 6. To see if the Town will vote to appropriate a sum not to exceed seventy four thousand dollars (\$74,000) to purchase a large dump truck/plow and one ton dump truck and to authorize the withdrawal of a sum not to exceed seventy four thousand dollars (\$74,000) from the Town Equipment Capital Reserve Fund created for this purpose. (Majority vote required)
- 7. To see if the Town will vote to raise and appropriate up to the sum of forty five thousand dollars (\$45,000) to be added to the Town Equipment Capital Reserve Fund and authorize the use/transfer of the December 31, 1992 fund balance for this purpose. (Majority vote required)
- 8. To see if the Town will vote to raise and appropriate up to the sum of ninety thousand dollars (\$90,000) to be added to the Fire Equipment Capital Reserve Fund and authorize the use/transfer of the December 31, 1992 fund balance or this purpose. (Majority vote required)
- 9. To see if the Town will vote to raise and appropriate up to the sum of twenty thousand dollars (\$20,000) to be added to the Solid Waste Facility Closure Capital Reserve Fund and authorize the use/transfer of the December 31, 1992 fund balance for this purpose. (Majority vote required)
- 10. To see if the Town will vote to raise and appropriate up to the sum of eight thousand five hundred dollars (\$8,500) to be added to the Sewer & Water Extension Capital Reserve Fund and to authorize the use/transfer of the December 31, 1992 fund balance for this purpose. (Majority vote required)
- 11. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the future construction/renovation costs of the Pembroke Town Library and to raise and appropriate up to the sum of five thousand dollars (\$5,000) to be placed in this fund and authorize the use/transfer of the December 31, 1992 fund balance for this purpose. (Majority vote required)

- 12. To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to construct four tennis courts at Pembroke Academy and to authorize the use/transfer of up to the sum of twenty five thousand dollars (\$25,000) from the December 31, 1992 fund balance for this purpose. The balance of twenty five thousand dollars (\$25,000) is to come from a grant from the Federal Land and Water Conservation Fund Grant program.
- 13. To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Historic Cemetery Maintenance/Repair Fund, for the purpose of maintaining and repairing the historic cemeteries in the Town, and to designate the Board of Selectmen as agents to expend. (Majority vote required)
- 14. To see if the Town will vote to adopt the ordinances and regulations, together with a change of numbering, formatting and stylizing thereof, including a change of nomenclature designating the former title of "Building Inspector" or "Building Official" as "Code Enforcement Officer", the entire texts of which are published by General Code Publishers Corp., in the Code of the Town of Pembroke, on file with the Town Clerk, effective on passage. This vote shall supersede and replace by reference to said Code the ordinances and regulations heretofore adopted by the Town of Pembroke.
- 15. To see if the Town will vote to amend the Code of the Town of Pembroke by adding a new Chapter 90 providing for the control, containment and clean-up of hazardous materials, in accordance with the provisions of RSA 31:39 and 41:11.
- 16. To see if the Town will vote to convey ownership of the parcel designated as Tax Map VW, Lot 194 to Gino Brogna, an abutter, for the sum of one thousand dollars (\$1,000) and to authorize the Board of Selectmen to take all steps necessary to carry out the sale. All survey costs and deed preparation costs are to be borne by the purchaser. The parcel to be conveyed is 50' by 80' and is needed by Mr. Brogna to correct a side lot line problem. The Town will retain utility easement rights on the property.
- 17. To see if the Town will vote to convey ownership of a parcel of land located at the corner of Horse Corner Road Extension and Horse Corner Road to Thomas Curran, an abutter, for the sum of one dollar (\$1.00) and other valuable considerations, and to authorize the Board of Selectmen to take all steps necessary to carry out the sale. All survey costs and deed preparation costs are to be borne by the purchaser. The parcel to be conveyed is a small triangular piece of property that was formerly part of the old roadway that no longer exists.
- 18. To see if the Town will vote to authorize the Board of Selectmen to convey a utility easement on the Fire Department property to the Pembroke School District on such terms and conditions as the Board of Selectmen shall determine are in the best interests of the Town.
- 19. To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications as determined by the Board of Selectmen or its

agent.

- 20. To see if the Town will authorize the Board of Selectmen to convey any real estate acquired by the Town by tax collector's deed. Such conveyance shall be by deed following a public auction, or sold by advertised sealed bids, pursuant to RSA 80:80.
- 21. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.
- 22. To see if the Town will vote to authorize the public library trustees to apply for, accept and expend, without further action by Town meeting, money from state, federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 202-A:4-c.
- 23. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the Town Meeting.
- 24. To see if the Town will vote to authorize the Board of Selectmen to borrow money in anticipation of taxes.
- 25. To see if the Town will vote to raise and appropriate the sum of \$3,162,527, which represents the operating budget. Said sum is exclusive of all special articles addressed.
- 26. To hear the reports of auditors, agents and committees or of officers heretofore chosen, and to pass any vote relating thereto.
- 27. To transact any other business that may legally come before said meeting.

Given under our hands and seal this 8th day of February, 1993.

[S] Chester R. Martel, Chairman

Board of Selectmen Town of Pembroke, NH

[S] Larry W. Young, Sr.

[S] John B. Goff

#### BUDGET OF THE TOWN OF PEMBROKE, NEW HAMPSHIRE

PURPOSES OF	Actual Appropriation	Actual Expenditures	Selectmen's Budget	Budget Recommended	Committee
APPROPRIATION	Current	Current	Ensuring Fiscal	Ensuring Fiscal	Not
RSA (31:4)	Year	Year	Year	Year	Recommended
CONTRAL CONTRACTOR					
GENERAL GOVERNMENT	171 200	177 100	172.510	172 510	
Executive  Floo Box % Vital Statistics	171,398	167,128	173,510	173,510	
Elec, Reg & Vital Statistics	39,485	38,886	41,606	41,606	
Financial Administration	90,805	85,804	112,438	112,438	
Planning & Zoning	87,809	85,261	91,689	91,689	
Cemeteries	2,960	2,982	5,673	5,673	
Other General Government	167,811	179,229	179,612	179,612	
PUBLIC SAFETY					
Police Department	454,518	446,829	460,238	460,238	
Fire Department	108,543	106,079	104,502	104,502	
Emergency Preparedness	433	409	435	435	
HIGHWAYS AND STREETS					
Highway Department	361,339	330,983	342,082	342,082	
Road Construction/Maint.	244,750	238,453	318,250	206,000	112,250
Fleet Maintenance	40,689	42,028	45,434	45,434	112,230
r leet ivialitienance	40,089	42,026	45,454	45,454	
SANITATION					
Solid Waste Disposal	216,695	221,520	255,785	255,785	
Sewer Dept.	211,290	211,290	210,561	210,561	
WATER TREATMENT					
Water Dept.	328,016	328,016	302,500	302,500	
water Bepti	320,010	220,010	202,200	202,200	
HEALTH					
Public Health	38,961	38,958	31,226	31,226	
WELFADE					
WELFARE	116,587	78,272	82,180	82,180	
Welfare Dept.	110,567	10,212	02,100	02,100	
CULTURE & RECREATION					
Library	34,798	34,738	36,008	36,008	
Parks/Recreation	41,142	40,156	32,415	32,415	
Patriotic Purposes	1,750	1,000	1,750	1,750	
CONSERVATION					
Conservation Commission	1,130	1,130	485	485	
DEBT SERVICE	25.000	225,000	225.000	225.000	
Principal-Long Term Debt	35,000	235,000	235,000	235,000	
Interest-Long Term Debt	72,638	72,695	57,598	57,598 137,300	
Tax Anticipation Expense	168,918	129,823	137,300	137,300	

CAPITAL OUTLAY					
Fuel Tank Site Assessment			16,500	16,500	
Fire Platform Truck			280,000	280,000	
Highway Equipment	100,000	100,000	74,000	74,000	
Tennis Courts	100,000	100,000	50,000	50,000	
Well and Pump Station			225,000	225,000	
wen and I amp Station			223,000	223,000	
OPERATING TRANSFERS					
To Capital Reserve Funds	143,500	143,500	188,500	168,500	20,000
TOTAL APPROPRIATIONS	3,480,965	3,360,169	4,092,277	3,960,027	132,250
		Estimated	Actual	Selectmen's	Estimated
		Revenues	Revenues	Budget	Revenues
SOURCES OF REVENU	J <b>E</b>	Current	Current	Ensuring Fiscal	Ensuring Fiscal
		Year	Year	Year	Year
TAXES					
Land Use Change Taxes		1,130	1,130	1,000	1,000
Yield Taxes		12,791	13,154	12,000	12,000
Payment in Lieu of Taxes		64,377	64,377	64,377	64,377
Int. & Pen. on Delinquent Taxe	:S	200,000	227,161	220,000	220,000
		<b>,</b>	,	,	,
LICENSES, PERMITS AND	FEES				
MV Permit Fees		365,000	377,913	375,000	375,000
Other Licenses, Permits & Fees	S	25,400	20,787	28,000	28,000
FROM STATE					
Shared Revenue		79,456	79,456	79,456	79,456
Highway Block Grant		84,181	84,181	96,492	96,492
Water Pollution Grants		23,506	23,506	22,664	22,664
Other Grants		29,655	29,655	52,768	52,768
CHARGES FOR SERVICES					
Income from Departments		133,500	121,780	121,000	121,000
Gas Sale to School		11,000	11,000	11,000	11,000
Gas Saic to School	_	11,000	11,000	11,000	11,000
MISCELLANEOUS REVEN	UES				
Sale of Municipal Property		125	125	1,000	1,000
Interest on Investments		53,000	61,418	53,000	53,000
INTERFUND OPER. TRANS	SFERS IN				
Sewer		211,290	211,290	210,561	210,561
Water		328,016	328,016	452,500	452,500
Sewer Project Withdrawal		101,350	101,350	95,000	95,000
Capital Reserve Fund		100,000	100,000	354,000	354,000
Cemetery Trust		3,000	3,000	3,000	3,000
OTHER FINANC. SOURCE	S				
Proc. from Notes & Bonds				75,000	75,000
Fund Balance		275,000	275,000	75,000	75,000
From Surplus		275,000	273,000	188,500	193,500
TOTAL REVENUES AND CR	EDITS	2,101,777	2,134,299	2,516,318	2,521,540
		<del>-,-</del> √-,-,-	=,=0 1,=>>	2,010,010	2,021,010

#### RECREATION COMMISSION

The Recreation Commission oversees the maintenance of Gamelin Memorial Field. Facilities at the park include: basketball; four ball fields (one lighted) for baseball, softball and soccer; beach volleyball; fitness course; playground; picnic area; pavilion; and a boat launch area. Each year the commission supports: a soccer league for children (grades kindergarten-6), biddie basketball (grades 4-6), Little League baseball and softball, summer recreation softball, summer recreation basketball (grades 7-12), a fishing derby, a summer recreation program, summer swimming, an annual antique fire truck show, Almost Home Day Road Race and Old-Home Day activities.

Last year we submitted a grant to the N.H. Department of Resources and Economic Development for the construction of tennis courts at Pembroke Academy. The parking lot and basketball court at Memorial field were resurfaced. We also helped to sponsor the Almost Home Day Road Race. The race, held for walkers and runners, was very successful as over 160 people showed up to participate. The commission would like to thank Gordon Riedesel, who organized and directed the race, and Pembroke Academy which provided facilities.

Donna Ong and Adriana Lemaire directed our summer recreation program. The program ran for four weeks. Children participated in sport activities, weekly field trips and arts & crafts. We look forward to another exciting summer.

Helen Fryer organized our summer swimming program. Classes were offered in advanced beginner, intermediate and swimmer. More than 100 children participated in these classes. Mrs. Fryer continues to do an outstanding job coordinating the program.

Our intent next year is to: continue existing programs, develop programs for adults in volleyball and basketball, develop a program for senior citizens activities, and repair the boat launch.

The commission would like to thank Henry Malo and the Highway Department for their help and assistance last summer. The commission would also like to thank the Pembroke School Board for providing the town with land for the proposed tennis courts and to George Edwards, headmaster at Pembroke Academy, who spent many hours discussing, planning and writing the grant proposal. If passed it will strengthen the relationship between the schools and the recreation department and the programs they can offer to the citizens and students of Pembroke.

Rose Galligan, Recreation Commission Chair

#### **CONSERVATION COMMISSION**

In 1992 the Conservation Commission was busy with both visible and non-visible projects. The restoration of the White Sands Conservation/Recreation area along the Merrimack was our major project. With technical assistance from the county forester and free labor from the Shock Incarceration Program as well as the Summer Jobs Youth Program we were able to begin forest management and clean-up. With new signs for the area and with much appreciated help from the Highway and Police departments White Sands has become a place for enjoyable recreation by everyone but drinkers and wild partiers. As with any developing recreation area time and effort are needed to keep it fun and safe.

There were only a few Dredge and Fill Permit Applications filed this past year and none were major. Rather than do site walks for applications we did walks on our conservation lands and marked vegetation in the town forest's meadow for thinning. The Land Conservation Investment Program has shut down and parcels of land such as the Bragfield Pond conservation Area which was acquired with the help of this program are safe in the hands of Conservation Commissions such as ours all across the state.

The commission once again held its annual Canoe Race on Old Home Day. We had a fantastic turnout and a great day. We have categories for all types of canoeists so plan to enter in 1993. We also won a prize for our float in the Old Home Day parade thanks to Charles Landsman. We also want to thank Charles for his active efforts while he was on the Commission. He had to move late in the year and we are grateful to him as well as everyone else who has been active. In 1993 we will be back with many of our old projects as well as new ones including school essays on conservation.

Gordon Riedesel, Conservation Commission Chair

#### PEMBROKE SEWER COMMISSION

The Pembroke Sewer Commission did one small project this year. We re-paved the entrance to our pump stations.

The Commission is still involved in litigation with Allenstown and hopefully it will be resolved this year.

In reviewing our expenses versus our income, the sewer users fee per thousand gallons will stay the same for one more year but if litigation is final there might be some changes next year.

We thank you for your support and we will continue to do the best we can.

#### Roger Martin, Sewer Commission Chair

	1992 Budget	Expended to date	1993 Requested
UTILITIES:			
Bridge Street	1,000.00	1,098.38	1,500.00
Bow Lane	3,000.00	2,653.72	3,200.00
TOTAL	4,000.00	3,752.10	4,700.00
ADMINSTRATION:			*
Insurance	100.00	75.00	100.00
Payment to Treatment Plant	171,190.00	136,457.68	170,260.28
Postage	800.00	601.63	800.00
Professional fees	5,000.00	964.80	5,000.00
Supplies	3,500.00	312.29	1,000.00
Town Report & Reimburse	2,500.00	2,020.28	3,000.00
TOTAL	183,090.00	140,431.68	180,160.28
MAINTENANCE:			
Bridge Street	7,100.00	6,020.71	7,100.00
Bow Lane	5,100.00	5,865.30	5,100.00
Lines & Manholes	10,000.00	0.00	10,000.00
Engineering	1,000.00	0.00	2,000.00
New Equipment	1,000.00	1,587.95	1,500.00
TOTAL	24,200.00	13,473.96	25,700.00
TOTAL EXPENSES	211,290.00	157,657.74	210,560.28
Warrant to 12/31/92		219,513.33	

black/(red)	61,855.59	
Other income:		
Late fees	1,391.17	
Permits	750.00	
Job work	0.00	
Interest	16,266.82	(cash/oper/repl)
	18,407.99	
Capital Income:		
grants, interest	39,479.37	
Fund Balances:		
Cash	13,620.08	
Operating	61,456.61	
Replacement	190,737.86	
Fed. Grant	111,056.00	
	\$376,870.55	

Paid to Town for Bonds \$134,619.37

## PEMBROKE WATER WORKS INDEPENDENT AUDITOR'S REPORT

To the Board of Water Commissioners of Pembroke Water Works

We have audited the accompanying balance sheets of Pembroke Water Works as of December 31, 1992 and 1991, and the related statements of income, retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pembroke Water Works as of December 31, 1992 and 1991, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of operating expenses on page 8 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Burnham & Deane, Professional Association Concord, New Hampshire

January 19, 1993

# PEMBROKE WATER WORKS BALANCE SHEET DECEMBER 31, 1992 AND 1991 ASSETS

CURRENT ASSETS Cash			
Savings accounts	\$138,772.	\$68,757.	
Checking accounts	73,208.	93,502.	
Change fund	185.	185.	
Capital reserve fund account (Note E)	<u>59,007.</u>	44,994.	
	271,172.	207,438.	
Accounts receivable	17,841.	22,952.	
Material & supplies inventory (Note A)	19,671.	20,269.	
Prepaid insurance	3,974.	8,695.	
TOTAL CURRENT ASSETS	312,658.	259,354.	
PROPERTY AND EQUIPMENT (Note A)			
Land	31,935.	31,935.	
Structures	717,729.	716,204.	
Water supply and pumping equipment	167,482.	166,632.	
Water distribution equipment	1,173,124.	1,168,488.	
Other equipment	89,612.	87,728.	
Well exploration costs	19,007.	19,007.	
T 11 C 1 '.'	2,198,889.	2,189,994.	
Less allowances for depreciation	(878,828.)	(828,086.)	
	1,320,061.	1,361,908.	
	\$1,632,719.	\$1,621,262.	
LIABILITIES AND CAPITAL			
CUDDENT LIADU ITUE			
CURRENT LIABILITIES	\$1,200	\$2.450	
Accounts payable Accrued interest	\$1,290. 6,424.	\$2,450. 7,466.	
Current portion of long-term debt (Note C)	· · · · · · · · · · · · · · · · · · ·	30,000.	
TOTAL CURRENT LIABILITIES	37,714.	39,916.	

LONG-TERM DEBT, less portion payable one year classified as a current liability	e within	
(Note C)	155,000.	185,000.
CAPITAL		
Municipal investment (Note D)	213,693.	213,693.
Retained earnings (operating)	1,162.305.	1,127,659.
Capital reserve fund (Note E)	64,007.	54,994.
	1,440,005.	1.396.346.
	\$1,632,719.	\$1,621,262

The accompanying notes are an integral part of the financial statements

# PEMBROKE WATER WORKS STATEMENTS OF OPERATIONS AND RETAINED EARNINGS YEARS ENDED DECEMBER 31, 1992 AND 1991

	<u>1992</u>	1991
OPERATING REVENUE (Note B)	#222 COO	0044 505
Residential water sales	\$238,688.	\$241,525.
Hydrant rentals	32,916.	32,916.
Commercial water sales	42,257.	40,561.
Merchandise sales and job work	<u>7,900.</u>	12.013.
	321,761.	327,015.
OPERATING REVENUE DEDUCTIONS		
Operating expenses	236,999.	254,587.
Depreciation and amortization	50,742.	54,403.
Payments in lieu of property taxes	1,581.	4,442.
Engineering-survey	0.	400.
	289,322.	313,832.
OPERATING INCOME	32,439.	13,183

NON-OPERATING EXPENSE (REVEN	NUE)	
Interest	13,958.	16,209.
Interest on savings	(5,535.)	(6,259.)
Finance service charges on		
delinquent accounts	(2,552.)	(2,559.)
Property tax refund	(8,078.)	0.
	(2,207.)	7,391.
NET INCOME	34,646.	5,792.
Retained earnings (operating) at		
beginning of year	1,127,659.	1,082,794.
Transfer from capital reserve	0.	39,073.
RETAINED EARNINGS (OPERATING)		
AT END OF YEAR	\$1,162,305.	\$1,127,659.

The accompanying notes are an integral part of the financial statements.

## PEMBROKE WATER WORKS STATEMENTS OF CAPITAL RESERVE FUND YEARS ENDED DECEMBER 31, 1992 AND 1991

	1992	<u>1991</u>
OPERATING REVENUE (Note E) Permit fees	\$7,337.	\$22,372.
NON-OPERATING REVENUE Interest	1,676.	2,622.
NET INCOME	9,013.	24,994.
Capital reserve fund at beginning of year Less: Transfer to operating fund	54,994.	69,073.
for capital improvements	0.	39,073.
CAPITAL RESERVE FUND AT END OF Y	YEAR \$64,007.	· <u>\$54,994.</u>

The accompanying notes are an integral part of the financial statements.

## PEMBROKE WATER WORKS STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 1992 AND 1991

	1992	1991
CASH FLOWS FROM OPERATING ACTI	VITIES:	
Net Income - operations and reserve  Non-cash expense included in net income	\$43,659.	\$30,785.
Depreciation and amortization	50,742.	54,403.
Net (increase) decrease in:		
Account receivable	5,111.	(5,921.)
Inventory	598.	(1,009.)
Prepaid insurance	4,721.	(4,009.)
Net (decrease) increase in:	,	( )
Accounts payable	(1,160.)	(99.)
Accrued interest	(1,042.)	(1,041.)
	(1,0 .2.)	(1,0 11.)
NET CASH PROVIDED BY		
OPERATING ACTIVITIES	102,629.	73,109.
CASH FLOWS FROM INVESTING ACTIV	VITIES:	
Capital expenditures	(8,895.)	(9,882.)
NET CASH (USED BY)		
INVESTING ACTIVITIES	(8,895.)	(9,882.)
CASH FLOWS FROM FINANCING ACTI	VITIES:	
Debt reduction - payments on bond	(30,000.)	(30,000.)
NET CASH (USED FOR)		
FINANCING ACTIVITIES	(30,000.)	(30,000.)
NET INCREASE IN CASH	63,734.	33,227.
CASH BEGINNING OF YEAR	207,438.	174,211.
CASH AT END OF YEAR	<u>\$271,172.</u>	\$207,438.

## SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Interest paid

\$15,000.

\$17,250.

The accompanying notes are an integral part of the financial statements.

# PEMBROKE WATER WORKS NOTES TO FINANCIAL STATEMENTS YEARS ENDED DECEMBER 31, 1992 AND 1991

#### NOTE A - ACCOUNTING POLICIES

The principal accounting policies of Pembroke Water Works ("the Water Works") are as follows:

#### **Business Activity**

The Water Works provides water service to residents and businesses located in the towns of Pembroke and Allenstown. This provides a customer base of 1,966 accounts representing 3,154 individual units.

#### **Accounting Basis**

The Water Works uses the accrual method of accounting for all revenue and expenses.

#### Property and Equipment

These assets are carried at cost. Maintenance repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. When an asset is retired or disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss on the disposition is credited or charged to income. Provision is made on the straight-line method for depreciation by annual charges to operations calculated to absorb the costs over the estimated useful lives of the assets.

The cost of water mains included under the caption "Water distribution equipment" reflects only those costs actually expended by the Water Works. In prior years, the Water Works acquired title to additional mains located in housing development areas. The cost of such mains has been borne by the developer. Under the standard contract provision mains installed in development areas become the property of the Town after a specified period of time. The cost of mains so acquired is not reflected in the property and equipment accounts.

#### <u>Inventory</u>

Materials and supplies inventory is valued at cost using the weighted average method.

#### **NOTE B - EASEMENT AGREEMENT**

In August, 1973, the State of New Hampshire granted to the Water Works an easement and right of way for the construction of a well and pumping station on land situated in Bear Brook State Park. Under the terms of the easement agreement, the Water Works is obligated to supply up to 50,000 gallons of water a day indefinitely to the State at no charge.

#### NOTE C - LONG TERM DEBT

Long-term debt consisted of the following at December 31, 1992 and 1991.

	<u>1992</u>	<u>1991</u>
7.5\$ serial bond issued 1988, and maturing at the rate of \$30,000 annually beginning in 1990 and maturing in 1999, backed by the full faith and credit of the Town of Pembroke.	\$185,000.	\$215,000.
Less portion payable within one year classified as a current liability	30,000.	30,000.
TOTAL LONG-TERM DEBT NET OF CURRENT PORTION	<u>\$155,000.</u>	\$185,000.

Principal is to be repaid as follows:

Year Ending	
December 31,	Amount
1993	\$30,000.
1994	30,000.
1995	25,000.
1996	25,000.
1997	25,000.
	\$135,000

#### NOTE D - MUNICIPAL INVESTMENT

During fiscal year 1985 Pembroke Water Works constructed a new water main on Route 106 from Pembroke Street to Concord City Line. The Town of Pembroke voted to authorize \$200,000 for this construction and issued this amount to Pembroke Water Works. This increased the municipal investment to \$213,693 at December 31, 1985. The total construction cost of this project was \$213,815.

#### NOTE E - CAPITAL RESERVE FUND

During fiscal year 1986, Pembroke Water Works established a \$750 per unit tap fee to finance construction, reconstruction, acquisition of needed water works system equipment, improvements and/or the acquisition of land for water system expansion. The fee is only charged to Pembroke and Allenstown applicants; monies are held by the Town Trustees of Trust Funds. The fund amounted to \$64,007 and \$54,994 at December 31, 1992 and 1991, respectively.

#### NOTE F - DEFERRED COMPENSATION PLAN

During 1988, the company established a deferred compensation plan available to all employees in accordance with section 457 of the Internal Revenue Code. The plan expense was \$8,030 and \$6,740 for 1992 and 1991, respectively. The plan is administered by a third party.

### PEMBROKE WATER WORKS SCHEDULES OF OPERATING EXPENSES YEARS ENDED DECEMBER 31, 1992 AND 1991

	1992	<u>1991</u>
Water supply and pumping:		
Power purchases	\$42,205.	\$48,976.
Pumping station labor	6,813.	7,802.
Pumping station supplies and expense	10,754.	18,726.
Repairs - pumping station structures		
and equipment	690.	98.
Purification labor	5,588.	7,777.
Water purification supplies and expense	11,120.	17,238.
Water distribution:		
Gravel and hot top	895.	1,239.
Labor, repairs and supplies - service	3,590.	5,885.
Labor, repairs and supplies - hydrants	4,265.	4,889.
Labor, repairs and supplies - mains	2,142.	2,748.
Labor, repairs and supplies - meters	4,536.	1,784.
Miscellaneous labor	11,093.	7,696.
Administration:		
Superintendent	29,150.	. 28,750.
Office	25,157.	26,333.
Insurance	24,781.	25,090.

Garage	8,963.	6,986.
Commissioners' and treasurer salaries	5,800.	5,800.
Meter readings	2,709.	2,482.
Miscellanéous	893.	2,682.
Payroll taxes	8,682.	8,712.
Store department and shop	7,558.	6,640.
Professional fees	2,433.	2,116.
Printing of Town Report	392.	350.
Benefit hours	8,760.	7,048.
Deferred compensation expense	8,030.	6,740.
TOTAL OPERATING EXPENSES	\$236,999.	\$254,587.

## TRI-TOWN VOLUNTEER EMERGENCY AMBULANCE SERVICE, INC.

It has been a busy year for Tri-Town Volunteer Ambulance personnel. We answered 1044 calls for assistance during 1992 with an average response time of 7 minutes. 590 of these calls were during the daytime hours of 7 a.m to 6 p.m. when the full-time crew was on duty. Volunteers covered the rest of the hours and answered another 424 calls. Unfortunately, private ambulances covered 42 calls for the year when Tri-Town volunteers were already covering a medical emergency or when there were no volunteers available.

Tri-Town has a large membership comprised of highly skilled and caring individuals. However, few of our volunteers are from the towns of Hooksett, Allenstown and Pembroke. Most of our volunteers are from outside the area and are only available during their assigned shifts - thus we have a shortage of available attendants for second and third ambulance runs. We need interested EMTs from the Allenstown, Pembroke and Hooksett areas to assist on weekends and during the nights.

Tri-Town answered 252 calls for medical assistance in Pembroke with an average response time of five minutes (from time Tri-Town was toned to our arrival on the scene). Those patients were transported to hospitals in Concord or Manchester at NO COST to the patient as they have been since 1972. They were attended by caring individuals who provided quality care and did not expect any remuneration for their services.

Tri-Town has volunteers with training levels ranging from Advanced First Aid to Paramedics. We range in age from 20 years old to 50 years; experience levels from "fresh out of class" to "very experienced". Three attendants have been active for more than twelve years. Our attendants are constantly upgrading their training and learning advanced skills. In the last year, two more volunteers became paramedics and four more upgraded to Intermediate. All of the EMTs are certified in the use of the Cardiac Monitor/Defibrillator. Tri-Town is a squad of which the communities can be very proud.

For the second year in a row, Tri-Town Ambulance has decreased the appropriation request from Pembroke. This decrease is due to the residents increased support for the service during the fund drive and individual donations. We are very grateful for the support from the community and we will continue to provide a quality service with that support. Your letters of encouragement are valued by our attendants as are your donation. Thank you Pembroke.

Sharon Ahern, Chair

# BELKNAP-MERRIMACK COMMUNITY ACTION PROGRAM SUNCOOK AREA CENTER

#### SERVICES PROVIDED - 1992

COMMODITY SUPPLEMENTAL FOOD PROGRAM is a nutrition program that offers participants free nutritious foods to supplement their daily diet. The program serves children under six years of age, women during pregnancy and up to 12 months after the birth of their baby. Food is distributed from our Concord warehouse. Value \$45.00 per unit. \*(An individual may not be enrolled in both the WIC Program and CSFP but a family may have members on both programs.)

UNITS OF SERVICE

HOUSEHOLDS/PERSONS

TOTAL VALUE

Packages - 492

Persons - 49

\$22,140

CONGREGATE MEALS - All senior citizens are welcome to our congregate meal sites for nutritious hot meals, social/recreational activities and special events. Value \$5.40 per meal.

Meals - 1398

Persons - 34

\$7,549.00

EMERGENCY FOOD PANTRIES provide up to three days of food for people facing temporary food crisis. Value \$3.00 per meal.

Meals - 7173

Persons - 502

\$12,519.00

FUEL ASSISTANCE is available to income eligible households to help with energy costs during the prime heating season. Priority is given to the elderly and disabled. The average benefit for the 91-92 program was \$414.28.

Applicants - 77

Households - 77

\$32,203.00

HEAD START is a child development program serving children before they enter public school. Classroom and in-home learning services are provided for both children and their families. Value \$3,750.00 per child.

Child - 1

Child - 1

\$ 3,750.00

MEALS-ON-WHEELS provides the delivery of nutritionally balanced hot meals to homebound elderly or adult residents five days per week. Value \$5.50 per meal.

Meals - 10,081

People - 58

\$55,344.00

PERSONAL EMERGENCY RESPONSE SYSTEM provides automated emergency response equipment to income eligible elderly who are disabled or medically at-risk. Value \$25.00 per month.

Persons - 1

Persons - 1

\$300.00

RURAL TRANSPORTATION provides regularly scheduled transportation to and from towns in Belknap and Merrimack Counties to medical and professional facilities, shopping centers, and congregate meal sites. Value \$3.57 per rideship.

**Rides - 105** 

Persons - 4

\$ 374.85

SENIOR COMPANION PROGRAM provides friendly visiting and respite services for homebound elderly. Income eligible seniors (60+) serve as companions. Value to companions includes mileage, and weekly stipend (\$4.00 per unit). Value to visitees is comparable to similar private sector services (\$5.00 per unit/hour).

Visitee - 663

Persons - 12

\$ 3,315.00

WEATHERIZATION improves the energy efficiency of income eligible households. Supplemental program also includes furnace replacement, water heater replacement and roof repair. Value includes average material and labor costs of \$2,267.

Homes - 4

Persons - 10

\$ 9,068.00

CAMP SEBAGO provides camping experience. Transportation provided by CAP and Salvation Army. Value \$250.00 per child.

Children - 6

Children - 6

\$1,500.00

WOMEN, INFANTS AND CHILDREN provides specific food to supplement daily diet of pregnant or nursing women as well as children under five. Participants receive medical/nutritional screening, counseling and education. Value includes cost of vouchers and clinical services at \$38.50 per unit.

Vouchers - 1028

Persons - 110

\$39,578.00

HELPING HAND FUND awarded grants up to \$1,000 to people confronted by emergency situations directly related to the State's economic downturn.

Households - 8

Persons - 12

\$6,730.00

NEW HAMPSHIRE CARES assisted non-eligible fuel assistance households with zero interest loans up to \$200 to be applied toward household energy bills.

Households - 2

Persons - 5

\$ 400.00

USDA COMMODITY FOODS distributes federal surplus foods to income eligible people through scheduled mass distributions. values are:

#### HOUSEHOLDS - 158

	UNITS OF SERVICE	TOTAL VALUE
Applesauce \$.37 per unit	156	\$57.72
Beef \$2.80		
Butter \$1.28	999	\$1,278.72
Corn \$.39		
Cornmeal \$.59	158	\$93.22
Flour \$.72	315	\$226.80
Green Beans \$.29	347	\$100.63
Peanut Butter \$1.88	330	\$620.40
Pork \$2.41	294	\$708.54
Raisins \$.94	118	\$110.92
Rice \$.20		
Tomatos \$.36		
Vegetarian Beans \$.27		
GRAND TOTAL		\$197,967.00 ·

INFORMATION AND REFERRAL - CAP provides utility, landlord/tenant, legal and health counseling as well as referrals for housing, transportation and other life concerns. These support/advocacy services are not tracked.

#### **CONCORD REGIONAL VISITING NURSE ASSOCIATION**

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Pembroke: Home Care, Hospice and Health Promotion.

Home Care services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice services provide professional and para-professional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special and physical, emotional and spiritual needs.

Health Promotion services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior health services are provided at congregate housing sites. Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Anyone in Pembroke may request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to Concord Regional Visiting Nurse Association (224-4093) is all that is necessary to start services or make inquiries. The CRVNA office is open Monday through Friday from 7:30 a.m. to 4:30 p.m. A nurse is on call for hospice and home care patients; (224-4093) 4:30 a.m. - 7:30 p.m. daily.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for the individual without health insurance and/or who is unable to pay the full charge. However, to fee scale, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or that no fee is collectible.

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire, and is a member agency of the United Way of Merrimack County.

Total visits made during October 1, 1991 through September 30, 1992:

Home Care/Hospice	73 Clients	2,925 Visits
Health Promotion	195 Clients	307 Visits
TOTAL	268 Clients	3,232 Visits

1 Health Education Session

#### PEMBROKE SCHOOL DISTRICT SCHOOL DISTRICT OFFICERS

MODERATOR Thomas E. Petit Roberta Doore

DISTRICT CLERK

TREASURER Nancy Musil

#### SCHOOL BOARD

June Cote Clinton Hanson Ryland Weisiger Gerard Fleury Ingrid Lemaire

Term Expires 1993 Term Expires 1993 Term Expires 1994 Term Expires 1995 Term Expires 1995

AUDITORS Brent W. Washburn, C.P.A.

SUPERINTENDENT OF SCHOOLS Paul DeMinico, Ed.D.

ASSISTANT SUPERINTENDENT OF SCHOOLS Thomas Haley

> BUSINESS ADMINISTRATOR Suzanne Monat

## ABSTRACT OF THE MEETINGS OF THE PEMBROKE SCHOOL DISTRICT March 7, 1992 and March 10, 1992

Moderator Thomas Petit called for a moment of silent prayer and then called upon Mrs. Jane Gaskell, Pembroke Hill School Principal, to introduce her third graders who then led the pledge to the flag followed by two songs from their upcoming musical, Johnny Appleseed.

The Pembroke School District Meetings on Saturday, March 7, 1992, was called to order at 10:17 A.M. by Moderator Thomas Petit in the Pembroke Academy Auditorium. The reading of the warrant was the first order of business.

Article 1: TO HEAR THE REPORTS OF AGENTS, AUDITORS, COMMITTEES, OR OFFICERS CHOSEN, AND TO PASS ANY VOTE RELATING THERETO.

June Cote moved to accept the article. Susan Richard seconded this motion. There being no reports this article was passed over.

Article 2: TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO ACCEPT GIFTS AND DONATIONS FROM ANY SOURCE ON BEHALF OF THE SCHOOL DISTRICT.

Susan Richard moved to accept this article. Ryland Weisiger seconded this motion. This article was passed by a voice vote.

Article 3: SHALL THE SCHOOL DISTRICT ACCEPT THE PROVISIONS OF RSA 198:20-b PROVIDING THAT ANY SCHOOL DISTRICT AT AN ANNUAL MEETING MAY ADOPT AN ARTICLE AUTHORIZING INDEFINITELY, UNTIL SPECIFIC RECISION OF SUCH AUTHORITY, THE SCHOOL BOARD TO APPLY FOR, ACCEPT AND EXPEND, WITHOUT FORMAL ACTION BY THE SCHOOL DISTRICT, MONEY FROM A STATE, FEDERAL OR OTHER GOVERNMENTAL UNIT OR PRIVATE SOURCE WHICH BECOMES AVAILABLE DURING THE FISCAL YEAR. (SUCH EXPENDITURES MAY BE MADE ONLY FOR PURPOSES FOR WHICH A SCHOOL DISTRICT MAY APPROPRIATE MONEY, SHALL NOT REQUIRE THE EXPENDITURE OF OTHER SCHOOL DISTRICT FUNDS, AND THE SCHOOL BOARD SHALL HOLD A PUBLIC HEARING PRIOR TO ACCEPTING AND SPENDING SUCH MONEY AND SHALL HAVE THE APPROVAL OF THE MUNICIPAL BUDGET COMMITTEE.)

Charles Mitchell moved to accept this article. June Cote seconded this motion. This article was passed by a voice vote.

Article 4: TO SEE IF THE DISTRICT WILL VOTE TO APPROVE THE RECOMMENDATIONS OF THE FACTFINDER FOR THE JULY 1, 1991 THROUGH JUNE 30, 1992 FISCAL YEAR AND TO RAISE AND APPROPRIATE THE SUM OF \$248,059 AS A DEFICIT APPROPRIATION TO FUND INCREASES IN SALARIES AND BENEFITS FOR TEACHERS FOR THE JULY 1, 1991 THROUGH JUNE 30, 1992 FISCAL YEAR ONLY.

Clint Hanson made a motion to not accept this article. Charles Mitchell seconded this motion. Clint Hanson then explained the position of the School Board on this article and recommended a vote in the negative in order to defeat the article. Pat Fair explained the position of the budget committee in terms of the impact on the overall budget if this article were to pass. She also recommended a vote in the negative. Article 4 was defeated by a voice vote.

Article 5: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$1.00 TO FUND THE COST ITEMS OF THE DISTRICT COLLECTIVE BARGAINING AGREEMENT FOR THE 1992-93 FISCAL YEAR ONLY, EACH SUBSEQUENT YEAR TO BE SUBJECT TO APPROVAL BY THE DISTRICT VOTERS, OR TAKE ANY OTHER ACTION IN RELATION THERETO.

Ryland Weisiger moved to pass over this article. Charles Mitchell seconded this motion. This motion was passed by a voice vote.

Article 6: AS AN ADVISORY MOTION, TO SEE IF THE DISTRICT WILL VOTE TO REQUEST THAT THE SCHOOL BOARD APPLY ANY AND ALL UNEXPENDED PROCEEDS OF THE NEW SCHOOL BOND ISSUE FOR ADDITIONAL RENOVATIONS AT HIGH STREET SCHOOL.

Clint Hanson moved that these funds be allotted to Pembroke High Street School renovations. Ryland Weisiger seconded the motion. Tom Haley, Assistant Superintendent, explained how this money would be spent. The heating system and renovations in the basement area would be the two major projects. After many questions and much discussion, this article was passed by a voice vote.

Article 7: TO SEE WHAT SUM OF MONEY THE DISTRICT WILL RAISE AND APPROPRIATE FOR THE SUPPORT OF SCHOOLS, FOR THE PAYMENT OF SALARIES AND BENEFITS FOR SCHOOL DISTRICT OFFICIALS AND AGENTS AND FOR THE PAYMENT OF STATUTORY OBLIGATIONS OF THE DISTRICT.

Pat Fair, chairperson of the budget committee, presented the Pembroke School budget. She then moved to accept a school budget of \$8,768,988.00. Charles Albee seconded the motion. Ryland Weisiger explained the possible impact that this decrease would have. Peter Mehegan moved to amend the bottom line to return the additional \$222,610.00 that was cut from the bottom line by the budget committee. This motion was seconded by Katy Hanna. After much discussion, Moderator Tom Petit called for a vote on the amendment. After a voice vote, the Moderator decided to count the votes by a show of hands. Lorrie Hill asked for a ballot vote. Their was support for this action so the polls were opened for this purpose. Three hundred fifty-nine (359) votes were cast. The results were: one hundred sixty-seven (167) yes votes and one hundred ninety-two (192) no votes. The amendment to this article failed by ballot vote.

Moderator Petit reread the original article. There being no questions. The Article was voted upon and was passed by a voice vote.

Article 8: TO CHOOSE AGENTS AND COMMITTEES IN RELATION TO ANY SUBJECTS EMBRACED IN THE DISTRICT.

There being none to choose, this article was passed over.

Article 9: TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE SAID MEETING.

Allen Zipke, High Street School Principal, asked for community help to move school equipment and supplies to the new Three Rivers School on April 18.

June Cote presented a gift to Susan L. Richard in appreciation for her serving on the Pembroke School Board.

Clint Hanson honored Charles Mitchell for his many years of service on the Pembroke School Board.

The Pembroke School District Meeting was adjourned at 1:28 P.M. by a motion made by Pat Fair and seconded by Cindy Menard.

Respectfully submitted, Roberta W. Doore School District Clerk The Pembroke School District meeting of Tuesday, March 10, 1992, was called to order by Moderator Thomas Petit at 7 A.M. at the Pembroke Town Hall. The Moderator read the Warrant and asked for a motion to act on Article 1 - 4. Roland Young, Jr. made the motion to open the polls and Barbara Payne seconded the motion. The polls were declared open until 7:00 P.M. for the purpose of electing two school board members and the school district officers. The checklist was used with the following checklist supervisors and assistants attending: Roland Young, Jr. (Supv.), Louise Roberts, Reade Parmenter, Maurice Lavoie, Ernest Petit, Terry Cournoyer, Florence Woods, MaryLou Taylor and John Theuner.

1. TO CHOOSE A MODERATOR FOR THE ENSUING YEAR.

Thomas E. Petit -- 442 (elected)

2. TO CHOOSE A CLERK FOR THE ENSUING YEAR.

Roberta W. Doore -- 421 (elected)

3. TO CHOOSE A TREASURER FOR THE ENSUING YEAR.

Nancy Musil -- 405 (elected)

4. TO CHOOSE TWO MEMBERS OF THE SCHOOL BOARD FOR THE ENSUING THREE YEARS.

John Charron -- 237

Gerard Fleury -- 279 (elected)

Maurette Hanson -- 281 (elected)

The polls were closed at 7:00 P.M. with 481 regular ballots and no absentee ballots cast. Tellers to count were: Reade Parmenter, Ernest Petit, Maurice Lavoie, Darryl Borgman, Redmond Carroll and Florence Woods.

## PEMBROKE SCHOOL DISTRICT SPECIAL MEETING PEMBROKE ACADEMY AUDITORIUM

Saturday, September 12, 1992

#### ABSTRACT OF MINUTES

The meeting was called to order at 10:00 A.M. by Moderator Thomas Petit. The Moderator asked everyone to rise for a moment of silence. Moderator Petit informed those present that he had received a request for a secret ballot signed by at least five Pembroke registered voters and therefore, we would be voting by ballot on items regarding the teachers' contract. Moderator Petit read the Warrant to be voted upon.

Article 1: TO SEE IF THE DISTRICT WILL VOTE TO APPROVE THE COST ITEMS INCLUDED IN THE COLLECTIVE BARGAINING AGREEMENT REACHED BETWEEN THE SCHOOL BOARD AND THE EDUCATION ASSOCIATION OF PEMBROKE FOR THE JULY 1, 1992 THROUGH JUNE 30, 1992 FISCAL YEAR AND TO RAISE AND APPROPRIATE THE SUM OF \$255,964.00 FOR THE 1992-93 FISCAL YEAR, SUCH SUM REPRESENTING THE ADDITIONAL COSTS ATTRIBUTABLE TO THE INCREASES IN SALARIES AND BENEFITS OVER THOSE PAID IN THE PRIOR FISCAL YEAR. (RECOMMENDED BY SCHOOL BOARD, NOT RECOMMENDED BY MUNICIPAL BUDGET COMMITTEE).

Clint Hanson moved to accept this article. Michael Natalizio seconded this motion.

Moderator Petit asked Clint Hanson to review the monetary portion of the agreement with the Education Association of Pembroke.

Moderator Petit then asked Pat Fair, Chairwoman of the Municipal Budget Committee to explain its recommendation for this warrant article.

Pat Fair then moved to amend article 1 to read ". . . raise and appropriate the sum of \$135,000.00 for the 1992-93 fiscal year. . .". Redmond Carroll seconded this motion.

Moderator Petit explained that the amendment was to be acted upon first. He would hear discussion on both proposals. After discussion Moderator asked those present if they were ready for the question and they agreed. He then explained that a Yes vote meant you agreed with the lesser amount and that a No vote meant that you disagreed with the lesser amount.

The checklist was used with the following checklist supervisor and assistants attending: Roland Young, Jr., Celeste Borgman, Darryl Borgman, Pat Fair and Roberta Doore.

There were 215 ballots cast. 113 YES and 102 NO votes. The amendment passed. Tellers to count ballots were Celeste Borgman, Darryl Borgman, Nancy Clifford, Roland Young, Jr. and Gordon Riedesel.

Moderator Petit stated that the original warrant article no longer existed and the next step was to vote on the warrant article as amended. After discussion was held Roy E. Annis moved the question and was seconded.

Again the checklist was used with the same persons attending. There were 205 ballots cast. 71 YES and 134 NO. Tellers to count ballots were Ryland Weisiger, Celeste Borgman, Darryl Borgman, Chester Martel, Gordon Riedesel and Nancy Clifford.

Elizabeth McFall moved to reconsider the amended warrant article. Roy R. Annis seconded this motion. Moderator Petit was asked if this could legally be done. He took a brief break to refer to the RSA book and to speak with the attorney present. Moderator Petit said it was legal to reconsider the amended warrant article.

80

Joanne Richards moved to adjourn the meeting and Roger Martin seconded this motion. Roy R. Annis rose to a point of order and questioned how another motion could be made while there was already a motion on the floor. Moderator Petit referred to his RSA manual and announced that a motion to adjourn is a privileged motion which can be put forth in the manner that it was. Roy Annis asked that those present be asked to overrule the Moderator. The Moderator's decision was overwhelmingly approved. He then took a voice vote and declared that the meeting was adjourned at 12:30 P.M.

Respectfully submitted, Roberta W. Doore School District Clerk

#### THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at Pembroke Academy in said District on the 6th day of March, 1993 at 10:00 A.M. to act upon the following subjects:

- l. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.
- 2. To see if the District will vote to authorize the School Board to accept gifts and donations from any source on behalf of the School District.
- 3. To see if the District will vote to raise and appropriate the sum of \$56,100 to fund the cost items of the District collective bargaining agreement for the 1992-93 fiscal year only as a deficit appropriation, each subsequent year to be subject to approval by the District voters, or take any other action in relation thereto. (Budget Committee recommends approval.)
- 4. To see if the District will vote to raise and appropriate the sum of \$240,800 to fund the cost items of the District collective bargaining agreement for the 1993-94 fiscal year only, each subsequent year to be subject to approval by the District voters, or take any other action in relation thereto. (Budget Committee recommends approval.)
- 5. To see if the District will vote to authorize the withdrawal of \$50,000 from the School Building Capital Reserve fund for the purpose of re-roofing a portion of the Village School and portion of Pembroke Academy, resurfacing the Hill School Playground, and addressing the drainage issues at Hill School. (Budget Committee recommends approval.)
- 6. To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District.
- 7. To choose Agents and Committees in relation to any subjects embraced in the District.
- $8\, \cdot \,$  To transact any other business that may legally come before said meeting.

Given under our hands at said Pembroke this 9th day of February, 1993.

Clinton Hanson
Ryland Weisiger
June Cote
Gerard Fleury
Ingrid Lemaire
Pembroke School Board

#### PEMBROKE SCHOOL DISTRICT WARRANT

#### STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Pembroke Village School in said District, on the 9th day of March, 1993 at 11:00 o'clock in the forenoon, to act upon the following subjects:

- 1. To choose a Moderator for the ensuing year.
- 2. To choose a Clerk for the ensuing year.
- 3. To choose two members of the School Board for the ensuing three years and one member of the School Board for the ensuing two years.
- 4. To choose a Treasurer for the ensuing year.

The polls are to open at l1:00 A.M. and will close not earlier than 7:00 o'clock P.M.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Pembroke this 9th day of February, 1993.

Clinton Hanson
Ryland Weisiger
June Cote
Gerard Fleury
Ingrid Lemaire
Pembroke School Board

#### BUDGET-PEMBROKE SCHOOL DISTRICT

PURPOSE OF APPROPRIATION	Approved Budget 1992-93	School Board's Budget 1993-94		Committee Not Recommended 1993-94
INSTRUCTION				
Regular Programs  Special Programs  Vocational Programs  Other Instructional Programs.  Adult/Continuing Education	\$2,796,173.00 896,997.00 385,714.00 69,598.00 600.00	\$2,982,739.00 1,061,291.00 378,300.00 82,730.00 600.00		
SUPPORT SERVICES Pupil Services				
Attendance & Social Work	25.00	25.00		
Guidance	246,902.00	279,368.00		
Health	86,955.00	93,294.00		
Instructional Staff Services				
Improvement of Instruction	19,140.00	20,790.00		
Educational Media	162,520.00	154,997.00		
General Administration				
All Other Objects	32,221.00	31,351.00		
S.A.U. Management Services	193,189.00	200,189.00		
School Administration Services Business Services	401,956.00	436,921.00		
Operation/Maint. of Plant	819,694.00	850,344.00		
Pupil Transportation	238,102.00	294,788.00		
Other Support Services	1,122,868.00	1,495,452.00		
FACILITIES ACQUISITION & CONST	6.00	9.00		
OTHER OUTLAYS				
Debt Service				
Principal	420,000.00	420,000.00		
Interest	365,328.00	336,164.00		
Fund Transfers		3.00		
To Federal Projects Fund	132,000.00	58,563.00		
To Food Service Fund	379,000.00	379,000.00		
Deficit Appropriation		56,100.00		
TOTAL APPROPRIATIONS	8,768,988.00	\$ 9,613,018.00	\$ 9,513,018.00	\$ 100,000.00

#### ESTIMATED REVENUES

		School	Budget
	Revised	Board's	Committee
REVENUES & CREDITS AVAILABLE	Revenues	Budget	Budget
TO REDUCE SCHOOL TAXES	1992-93	1993-94	1993-94
Unreserved Fund Balance	\$( 65,281.00)	\$ -0-	
Foundation Aid	575,751.00	741,413.00	
School Building Aid	138,514.00	138,514.00	
Area Vocational School	14,515.00	14,515.00	
Catastrophic Aid		9,515.00	
Child Nutrition	6,486.00	6,486.00	
ECIA - I & II	58,563.00	58,563.00	
Child Nutrition Program	67,967.00	67,967.00	
Trans. From Cap. Reserve Fund		50,000.00	
Rentals	10,000.00	10,000.00	
Tuition	2,517,519.00	2,488,649.00	
Earnings on Investments	16,500.00	16,500.00	
Pupil Activities	5,000.00	5,000.00	
Lunch Sales	304,547.00	304,547.00	
TOTAL SCHOOL REVENUES & CREDITS	7,715,362.00	3,911,669.00	3,911,669.00
DISTRICT ASSESSMENT	5,053,626.00	5,701,349.00	5,601,349.00
TOTAL REVENUES & DISTRICT ASSESSMENT	8,768,988.00	9,613,018.00	9,513,018.00
•	•	•	,

#### STATEMENT OF REVENUES

For the Fiscal Year June 30, 1992

FUND EQUITY July 1, 1991	- \$ 182,380.00 \$- 182,380.00
REVENUES FROM LOCAL SOURCES  Current Appropriation	\$4,627,198.00
TUITION Pupils, Parents & Other Sources	\$2,611,090.00
TRANSPORTATION Pupils, Parents & Other Sources	\$ 13,640.00 \$ 13,640.00
Earnings on Investments Pupil Activities Revenue from Community Services Activities Rentals Other Local Revenue	\$ 160,523.00 3,965.00 8,525.00 21,800.00 1,350.00 \$ 196,163.00
REVENUE FROM STATE SOURCES Unrestricted Grants-In-Aid Foundation Aid	\$ 542,510.00 \$ 542,510.00
RESTRICTED GRANTS-IN-AID  School Building Aid  Transportation  Driver Education  Catastrophic Aid  Other	\$ 58,500.00 14,515.00 11,325.00 4,476.00 3,990.00 \$ 92,806.00
REVENUE FROM FEDERAL SOURCES  Elementary/Secondary (ECIA)-Chapter 2  Vocational Education (sub-part 2)  Vocational Education (Other)	\$ 12,412.00 1,178.00 40,983.00 \$ 54,573.00
FOOD REVENUE  Food Service Child Nutrition Child Nutrition Programs	\$ 173,822.00 6,486.00 67,967.00 \$ 248,275.00
OTHER SOURCES Sale of Bonds and Notes	\$3,950,000.00 \$ 3,950,000.00
TOTAL REVENUES	\$12,336,255.00

#### FINANCIAL REPORT

INSTRUCTION	
Regular Education Programs	\$2,837,118.00
Special Education Programs	851,114.00
Vocational Education Programs	370,982.00
Other Instructional Programs	101,247.00
	\$ 4,160,461.00
PUPILS	A 22/ 500 00
Guidance	\$ 234,590.00
Health	75,775.00
INSTRUCTIONAL	\$ 310,365.00
Improvement of Instruction	\$ 18,368.00
Educational Media	148,337.00
Other Instructional Staff	11,351.00
	\$ 178,056.00
GENERAL ADMINISTRATION	· · · · · · · · · · · · · · · · · · ·
School Board	\$ 34,253.00
Office of Superintendent	181,442.00
School Administration	436,780.00
	\$ 652,475.00
BUSINESS	¢ (75.27/ 00
Operation & Maintenance & Plant	\$ 675,346.00
Pupil Transportation Other Supporting Services	240,718.00 993,652.00
other supporting services	\$ 1,909,716.00
GENERAL FUND	ų 1,707,710·00
Adult/Continuing Education	\$ 600.00
Facilities Acquisition & Construction	76,601.00
	\$ 77,201.00
OTHER OUTLAYS	
Debt Service	\$ 444,601.00
	\$ 444,601.00
SPECIAL REVENUE FUNDS - INSTRUCTION	¢ 17 050 00
Regular Education Programs	\$ 16,058.00
Vocational Education Programs	40,986.00 \$ 57,044.00
SPECIAL REVENUE FUNDS - INSTRUCTIONAL	\$ 57,044.00
Improvement of Instruction	\$ 1,462.00
Educational Media	- 4.00
	\$ 1,458.00
SPECIAL REVENUE FUNDS - BUSINESS	
Other Supporting Services	\$ 61.00
	\$ 61.00
PAGILIMING AGOVIGIMION C GOVERNMENTON	A2 (/A 0) 0 0
FACILITIES ACQUISITION & CONSTRUCTION	\$3,642,018.00
	\$ 3,642,018.00
TOTAL CAPITAL PROJECTS FUNDS	\$3,638,687.00
	\$ 3,638,687.00
FOOD SERVICE FUND	, , , , , , , , , , , , , , , , , , , ,
Food Service	\$ 245,290.00
	\$ 245,290.00
TOTAL EXPENDITURES	\$15,317,433.00

#### REPORT OF SCHOOL DISTRICT TREASURER

For the Fiscal Year July 1, 1991 to June 30,1992

#### SUMMARY

CASH ON	HAND	JULY	1.	1990
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\$ (51,924.63)

Received from Selectmen	\$4,527,198.00
Revenue from State Sources	782,097.47
Received from Tuitions	2,582,077.05
Received from all Other Sources	452,838.38

TOTAL RECEIPTS

Total Amount Available for Fiscal Year Less School Board Orders Paid BALANCE ON HAND JUNE 30, 1991 \$ 8,344,210.90 \$8,292,286.27 8,688,808.93 \$ (396.522.66)

Nancy Musil District Treasurer

## STATISTICAL REPORT FOR PEMBROKE ACADEMY & ELEMENTARY 1991-1992

	Elementary	Secondary	Total
Half Days in Session	360	360	
Enrollment	1,001	859	1,860
Percent of Attendance	96.2	93.0	94.7
Average Daily Attendance	856.0	734.6	1,590.6

#### SUPERINTENDENT'S SALARY 1991-1992

Allenstown\$10,334.00
Chichester 5,797.00
Deerfield
Epsom
Pembroke
\$63,011.00

## ASSISTANT SUPERINTENDENT'S SALARY 1991-1992

## BUSINESS ADMINISTRATOR'S SALARY 1991-1992

Allenstown\$ 8,990.00	Allenstown\$ 7,343.00
Chichester 5,043.00	Chichester 4,119.00
Deerfield 9,703.00	Deerfield
Epsom	Epsom
Pembroke 23,132.00	Pembroke
\$54,816.00	\$44,772.00

## PEMBROKE SCHOOL DISTRICT BOND PAYMENT SCHEDULE

	•	Principal	Interest		
Issue #1	Original February, 1985 H				
	Refunding February, 1987		0,000)		
	1992-93	95,000	103,425		
	1993-94	95,000	95,536		
	1994-95	90,000	86,486		
	1995-96	90,000	78,638		
	1996-97	90,000	71,158		
	1997-98	90,000	63,300		
	1998-99	90,000	54,585		
	1999-00	90,000	47,052		
	2000-01	90,000	38,962		
	2001-02	90,000	30,369		
	2002-03	90,000	22,067		
	2003-04	90,000	13,813		
	2004-05 (Final)	90,000	5,586		
Issue #2	January, 1990 Pembroke Academy Athletic Fields (\$300,000)				
	1992-93	60,000	10,125		
	1993-94	60,000	6,075		
	1994-95	60,000	2,025		
Issue #3	July, 1991 Upper Elementar	y School (\$3,950,000)			
	1992-93	265,000	251,778		
	1993-94	265,000	234,553		
	1994-95	265,000	217,328		
	1995-96	265,000	200,103		
	1996-97	265,000	182,877		
	1997-98	265,000	165,653		
	1998-99	265,000	148,428		
	1999-00	265,000	131,202		
	2000-01	265,000	113,977		
	2001-02	265,000	96,752		
	2002-03	260,000	79,560		
	2003-04	260,000	62,270		
	2004-05	260,000	44,720		
	2005-06	260,000	26,910		
	2006-07	260,000	8,970		

## BRENT W. WASHBURN, CPA Route 9 Box 228 Concord, New Hampshire 03301 Telephone 603-224-6133

The School Board Pembroke School District Pembroke, New Hampshire

Members of the Board:

I have audited the general purpose financial statements of the Pembroke School District as of and for the year ended June 30, 1992, and have issued my report thereon dated December 15, 1992.

I conducted my audit in accordance with generally accepted auditing standards and <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing my audit of the general purpose financial statements of the Pembroke School District for the year ended June 30, 1992, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Pembroke School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts
Cash Disbursements
General Ledger
Accounts Payable (Purchasing/Receiving)
Payroll

Pembroke School Board December 15, 1992 Page 2 of 4

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

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, 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.

#### Reportable conditions:

#### 1: Inventory of Fixed Assets

- Criteria: Inventory of fixed assets represents a significant control tool in monitoring the School District assets and is essential to prepare reliable financial statements.
- Condition: The School District does not have a schedule of assets controlled by the School District. Schedules of assets purchased by federal grants has been maintained.
- Cause: The normal practice of governmental units in New Hampshire has been to expense the fixed asset as purchase, and not to maintain any detail schedule of assets in use.
- Recommendation: The District cause an inventory of these assets as soon as practical. The existence of fixed asset records will not only aid district officials in their control of these assets, but should be an invaluable tool in long range planning. General accepted accounting principles require fixed asset reporting as part of the general purpose financial statements and the audit opinion is being qualified due to the omission of this schedule.
- Management Response: A study completed by Dick Goodman of the New Hampshire School Board Association confirmed the need for a new computer system for the School Administrative Unit office. Fixed asset reporting software will be a requirement of the system that is ultimately purchased.

#### 2: School Lunch Sales

- Criteria: The school lunch sale represents a significant portion of the food service revenue. Accurate revenue data is essential to prepare reliable financial statements.
- Condition: The food lunch director controls all aspects of the food service activities, including collection and depositing of money, issuing of lunch tickets, statics of meals served, reporting to State, etc.
- Cause: The separation of duties is not practicable in this area, and the district has not invested in control mechanisms at the point of sale.
- Recommendation: Midway through the school year the district has invested in control procedures that reconcile the revenue received with the lunch tickets issued. The new procedures appear to be sufficient, so no additional corrective actions needed.
- Management Response: We agree with the auditor's recommendation that corrective action has already been completed.

Pembroke School District December 15, 1992 Page 3 of 4

Reportable Conditions: (Continued)

#### 3: Unsecured Cash

Criteria: The internal control procedures are designed to safeguard the assets of the School District.

Condition: The bank balance as per the bank statements was consistently over the amount insured by federal bank deposit insurance. At one point during the year the balance reached \$744,295.

Cause: The need for manageable requests from the Town for money appropriated results in large deposits.

Recommendation: The cash flow be analyzed to insure that the cash balance is maintained at its lowest possible amount. The School Board should try to negotiate an arrangement with the banking institution, thereby the amount above the insurance would be collateralized with bank assets.

Management Response: Several collateralization agreements have been presented to the school district's attorneys, however we have not yet found one that they will approve to secure district funds. The treasurer is monitoring cash needs and moving funds between accounts to meet obligations, but still keep balances as low as possible.

#### 4: Prepaid Loans

Criteria: The internal control over the payment and time of general note obligations are designed to safeguard the assets of the School District.

Condition: The note principal and interest repayments due in July and August of 1993 were issued in June 1992. These payments resulted in a large cash over draft and a large prepayment of expenses.

Cause: The requirement that funds must clear the bond fiscal agent prior to the due date of the notes, induced staff to make sure the checks were ready in plenty of time.

Recommendation: The note repayments checks should not be issued until the fiscal year in which they are due. A mine manifest could be produces if the timing was such that the normal manifest procedures would not be timely.

Management Response: We will issue manual checks in July for July-August bond payments.

#### 5: Post Closing Adjustments

Criteria: The general ledge represents a significant control tool and is essential to preparing reliable financial statements.

Condition: After the general ledger was closed pencil adjustments were made prior to issuing financial information. The control procedures for adjusting the general ledger were not followed.

Cause: In material errors were found in the financial information and management wanted the State reports adjusted.

Recommendation: If errors are found after the general ledger is closed, the general ledger should be reopened to correct the errors for material items. Small items maybe adjusted in the next fiscal year.

Management Response: We agree with auditor's recommendations.

Pembroke School District December 15, 1992 Page 4 of 4

A material weakness is a reportable condition in which the design or operation of the specific 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.

My 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 weakness as defined above. However, I believe none of the reportable conditions described above is a material weakness.

I also have discussion about other matters involving procedures associated with internal control structure and its operation that have not been reported to management, but they were designed to assist management in making decisions on improvements to the system of internal control.

This report is intended for the information of management, the School Board, the cognizant audit agency, and other federal audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

I extend my thanks to the officials and employees of the Pembroke School District for their assistance during the course of my audit.

Brent W. Washburn December 15, 1992

#### REPORT OF THE SUPERINTENDENT OF SCHOOLS

It has been undoubtedly a most difficult year for the school and community of Pembroke. The past year may be best characterized as one dominated by poor labor relations, cut backs in programs and low morale. These issues have a had a serious and negative impact on the quality of education offered to the students of Pembroke.

I wish I could identify one responsible individual or group and hold that individual or group accountable for the issues of the past year. My view of the matter is that all of us share responsibility for the problems of the past year. To place blame on any one group: the school board, the teachers' association, the budget committee, the superintendent, the taxpayers, even the State of New Hampshire would be a misguided effort.

We now must stand ready and determined to work together and to make compromises for the sake of the school system and ultimately for the children who are the direct beneficiaries of the system. I believe, at this point in time, various school groups are ready for a much needed period of recovery.

The Pembroke School District has made an important difference in the lives of your children. This was not done by chance. It takes, first and foremost, a community committed to public education and a desire to be actively involved in the educational process of children. Dedicated teachers, suitable and sufficient instructional materials, instructional leadership, and varied programs are only a short list of criteria found in good schools.

Your support of the Pembroke School District today is absolutely essential if the children of Pembroke are to be the leaders of tomorrow. I have personally met many student leaders during my visits to the schools, and I ask for your much needed help in providing sound educational experiences for these future leaders.

"A child is a person who is going to carry on what you have started. He is going to sit where you are sitting, and when you are gone, attend to those things which you think are important. You may adopt all the policies you please, but how they are carried out depend on him. He will assume control of your cities, states, and nations. He is going to move in and take over your churches, schools, universities and corporations...The fate of humanity is in his hands." Abraham Lincoln

Let us all look toward a period of healing and work together toward a common goal. If Pembroke is to make an important difference in the educational lives of its children for the future we will need to work together toward accomplishing the school's mission. That recovery period will gain significant momentum with your unanimous approval in support of the teacher contract and of the school budget on March 6, 1993. I look forward to your much needed support of your schools.

Respectfully submitted, Paul DeMinico, Ed.D. Superintendent of Schools

## PEMBROKE ACADEMY HEADMASTER'S REPORT 1992

We all know the importance of a good education. We are constantly reminded of its importance by the media, business and political leaders, educational leaders and our family and friends.

We are constantly bombarded with information from around our community, around our state, around our country and around the world. How do we make sense of all of this information? How do we figure out what it means? Or more importantly, how do we figure out how it affects our lives? In order to do this effectively we must be well educated.

In an increasingly competitive world, we must recognize that if we are not well educated and ready to respond to the challenges of the day, our neighbors, either across the street, across the town, across the state, across the country or across the world, will be ready and will compete head to head with us to meet those challenges.

At a time when education can provide the difference for our children, we need your help and your support for Pembroke Academy and the Pembroke Schools. Pembroke Academy and the Pembroke School system is ready and able to provide your children with the education they need to compete, but we cannot do it alone. We must have your help and support.

We must, at the very least, keep pace with the world around us by continuing to offer the very basic academic and co-curricular offerings for the children served by Pembroke Academy. In order to do this, we must have sufficient money to provide our children with the supplies, books, audio visual materials, publications, equipment and furniture which are necessary to support their programs. We must be able to attract and maintain a quality certified and non-certified staff for them because it is these trained and dedicated professionals which make up the heart of our school programs. We must also give these people the time and working conditions to efficiently and effectively teach our children and carry out the other important duties we have entrusted to them.

Sadly, over the past several years, we have not been able to keep pace with the world around us. We have had to cut the staff serving our children. We have had staff resign to accept other positions. We have had difficulty hiring replacement staff. We have had to reduce the resources we give to our students. And, we have had to ask them to pay for some of our programs. All of this hurts our children. It hurts their ability to compete with other children and their preparation for the ever increasing challenges of the world.

We are faced with a budget which has not been allowed to keep up with inflation and the needs of our students. It has not been allowed to keep up with increases in the costs of the very basic programs we offer. It has not been allowed to keep up with increases such as insurance premiums, utility bills and debt payments. Our discretionary budget which pays for things such as substitute teachers, supplies, books, audio visual materials, publications, equipment, maintenance of equipment, furniture, tuition for vocational students, co-curricular activities and training for teachers decreased from over \$375,000 during the 1991-92 school year to \$255,000 during the current school year. That is a decrease of over 30% in one year. This means that during the current school year the Math department spends \$3.49, the Science department spends \$12.14, the Social Studies department spends \$4.59 and the English department spends \$3.00 per student for teaching supplies and materials.

Pembroke Academy continues to provide an extremely cost effective educational program for the students of SAU #53 and several other towns. Although our programs have suffered from budget cuts over the past several years, we are still proud of what we offer with the resources which we are given. Of the 73 high schools reporting to the State Department of Education, Pembroke Academy consistently ranks in the bottom 10% in per pupil expenditures. The average cost to educate a student at Pembroke Academy is \$4,741. This compares to a state low of just under \$4,300 and a state high of almost \$9,000.

At the same time, success indicators show our students performing at or above their potential and competitively with students in other schools. Despite the fact that our drop-out rate rose slightly during the 1991-92 school year, it remains low, by national standards, at 3.9%. Our four year drop-out rate for the graduating class of 1992 was 12.4% which translates to 3.1% per year over their four year career at Pembroke Academy. This statistic is even more impressive when viewed in light of the number of transient students at Pembroke Academy. During the 1991-92 school year 141 students either moved in or moved out of Pembroke Academy. This is a trend which seems to be increasing as 167 students have already either moved in or moved out of school during the current year.

SAT scores for Pembroke Academy students remain slightly below the state average and near the national average in both the math and verbal sections of the test. At the same time, the number of students who take the test is above average, at over 60% of the senior class. The average math score for a member of the graduating class of 1992 was 462 and an average verbal score was 422. This is up, in both tests, from the 1991 scores. Other indicators such as average daily attendance and percentage of students entering colleges are also up at Pembroke Academy.

One interesting indicator of a school's success is how well students do academically after they enter college. The University of New Hampshire reports the academic records of first semester freshmen to their respective high schools. Pembroke Academy students have done consistently better at the University when compared to both other New Hampshire students and all students over the past five years.

In addition to the University of New Hampshire, our graduating seniors are accepted at an impressive array of colleges and universities including: Bowdoin College, Brandeis University, Brigham Young University, Brown University, Cornell University, Harvard University, Hofstra University, Iowa State University, Jacksonville University, McGill University, Merrimack College, Michigan State University, Mount Holyoke College, Northeastern University, Providence College, Rensselaer Polytechnic Institute, Saint Michael's College, Skidmore College, Simmons College, Springfield College, Syracuse University, The United States Military Academy at West Point, University of Colorado, University of San Francisco, University of Southern California, University of Vermont, Wheaton College, Worcester Polytechnic Institute and Yale University. Recently, a Pembroke Academy graduate was accepted to the Dartmouth Medical School after completing undergraduate studies.

We are extremely proud of the cost cutting measures and revenue raising actions we have taken to lower the tax burden on the citizens of Pembroke without severely injuring our school programs and your children. We have reduced administrative costs at Pembroke Academy by over \$50,000 per year over the past several years. This adds up to an accumulated savings of over \$150,000 over the past 3 years. We have also aggressively sought additional tuitions students to attend Pembroke Academy. These students will allow us to operate at an efficient capacity and provide additional tuition revenue which will lower the tax burden. In the coming years we anticipate hundreds of thousands of dollars in tax savings as a result of these efforts.

Our efforts at maintaining Pembroke Academy's educational programs while reducing our budget can go no further. Recently, I held a meeting with parents, students, school personnel and school board members to find additional cuts in the budget. Our goal was to find an additional \$100,000 in cuts to the Pembroke Academy budget, just in case these cuts were necessary during the budget development process. After meeting for nearly three hours, this group could not recommend any additional cuts. They concluded that any additional cuts would mean a reduction in the already basic program we offer and would be detrimental to our students.

This is why it is so essential for us, for our students and for your children to have your help and your support. Pembroke Academy and the Pembroke School system is ready and able to provide your children with the education they need to compete in an ever more complex world. We desperately want to maintain the basic programs we provide for our students. We would love the opportunity to expand our programs and help our students even more to meet the challenges of tomorrow. We will continue to do everything in our power to make our school even more efficient and more effective. However, we must have your support. Please help us - help your children by supporting Pembroke Schools and Pembroke Academy.

In closing, I would like to thank the people of the Pembroke Academy community for the confidence they have shown in me and the encouragement they have given me during these difficult times. I would also like to thank the staff of Pembroke Academy and SAU #53 for all of their assistance and support. We are truly fortunate to have such a hard working and dedicated group of professional providing for the educational needs of our children. I am very appreciative to the Pembroke School Board for allowing me to serve Pembroke Academy as Headmaster for the past 5 years. Finally, I would like to thank my family for their love and support through the early morning phone calls and the late night meetings which define my position.

Respectfully submitted, George H. Edwards, Headmaster Pembroke Academy

### THREE RIVERS SCHOOL PRINCIPAL'S REPORT 1992

March 1992, Three Rivers School was completed and less than two months later 6th, 7th and 8th grade students started classes in the new facility. The move from High Street School to Three Rivers was accomplished on a Saturday morning through a very positive community effort. A spaghetti dinner a week later was held as a thank you for all volunteers. The entire experience, planning and moving, was very rewarding due to the involvement and cooperation of staff and many community members. This community effort continued in June when the 5th grade materials were moved from Hill School to Three Rivers. In the Fall of '92 we held our official dedication and the final ceremony involved securing a time capsule into a front pillar of the school. Students brought in a variety of items for the time capsule. Wonder what's in it? Come to the ceremony in 2042 to find out. I would like to again thank everyone who helped to make Three Rivers a reality.

The building has met our expectations. Students are able to work in appropriately sized classrooms and good core facilities such as the library, computer room, activity room, cafetorium, and gym. Staff at Three Rivers have noticed a positive change in students' behavior after the move to Three Rivers. They have treated the building with respect and have a pride in the building. It's been great for students to be able to participate in athletic activities on our own fields. Three Rivers has also been well used by community members in a variety of community activities.

Tough economic times have presented challenges to maintaining the same quality program that we have been offering. A reduced school budget for '92-'93 has forced us to drastically reduce our supply budget so that we are unable to update texts that are out of date. Supplies were drastically cut so that very few materials were purchased. A reduction in the athletic line has forced us to charge a fee to students who participate on teams and to charge admission to games. We had a large number of students indicate an interest in band but are unable to provide adequate instruction due to lack of instructor time. Art and health classes meet less frequently. Over time the budget reductions will have a larger impact since we will not be able to make up needs in a short period of time without a large outlay of money.

Our highest priority in considering budget reductions has been to maintain a good student/teacher ratio. Good ratios enable teachers to work closely with students and to provide them with assistance so that all students are challenged and/or receive extra help when needed. We have students with a wide range of needs. Special education students are also mainstreamed into regular classes. To meet these needs small classes are a necessity.

Teachers work hard to see that students receive good academic preparation. At Three Rivers students progress from the mainly self-contained 5th grade to the 7th and 8th grade where students have a different teacher for each subject. Teachers at each grade level meet weekly to discuss curriculum and ways to help meet student needs. We are working to integrate the subject areas so that students can see how the areas relate to each other. All grade levels have integrated units.

An example of one integrated unit that was done this year is a dinosaur unit in the 7th grade. Students studied the general topic of dinosaurs and all subject areas related their studies to dinosaurs for a period of time. In science students did a "dig" and learned how archeologists work with fossils. Fossils had been buried and student teams unearthed them. Students used computers to put their fossil finds onto a data base so different teams of students could share their

findings. In math students studied proportions so the fossils could be compared to their normal size. In social studies students studied the legal issues surrounding the study of evolution. In English students shared excerpts from Michael Chrichton's book <u>Jurassic Park</u>. They also worked in small groups to produce children's books on dinosaurs. These books then were shared with students in lower grades.

Our mainstreaming efforts for special education students have continued very successfully. Approximately 70 special education students receive extra help in the regular classrooms. Special education teachers work directly in the classrooms and provide assistance for regular classroom teachers. Our grade level team approach enables some common planning for students. We have found that providing assistance in the classroom helps special education students to improve their self-esteem and also prevents them from missing other classes to receive help. Mainstreaming is very important, but to be successful, class sizes must remain at a level that allows frequent teacher/student interaction.

Students at Three Rivers are challenged academically to do their best work. A great deal of the teaching approach at Three Rivers focuses on a hands-on, individualized approach. Through a hands-on approach students are actively involved in their learning. Individualization enables students of differing abilities to be successful. One approach being used to individualize curriculum is to use a common theme but have students use varying materials on that theme. For example, in 5th grade students study Indians (the common theme). Students may read different books on Indians, do different research projects on Indians, and create individual projects on Indians. Students come together to share their learning and have benefited by working at their own level and on books, projects, etc. that interest them.

Computers are another important way that students are challenged. Our part time enrichment teacher coordinates a computer program through which students are able to meet the State requirements by the time they leave Three Rivers in 8th grade. Students begin working with computers in 5th grade and each year build on their knowledge. Students work at an individual pace and many students become very proficient. Courses in French at the 7th/8th level and algebra at 8th grade are available for students ready for these challenges. A mock trial competition, directed by the enrichment teacher, is held each year for interested students. This is a statewide activity; "scrimmages" are held with other schools, and after much practice, a videotape is submitted to the NH State Bar Association.

The humanities are an equally important part of a good education and complement the other academic disciplines. At Three Rivers students are able to participate in art, music, and library courses. An art club, a band program, and a drama club provide opportunities for students who want more serious involvement. A 6th grade trip to a Boston Symphony Youth Concert provides a musical experience students might not otherwise have.

In addition, our physical education program allows students to see the benefits of physical activity and to appreciate various athletic events. An intramural and interscholastic athletic program meets the needs of students wanting serious involvement in athletics. Participation in the Pat's Peak Ski program also involves 25% of our students.

Students in the middle grades have many concerns related to the change from early childhood to adolescence. A health and guidance program is very important at this age. We offer a limited (due to staff limitations) health and classroom guidance program to students and attempt to cover some of the more important issues. It is

important to deal with students' concerns since very often the students' preoccupation with such matters hinders their ability to concentrate on academics. At the 7th and 8th grade levels, there is also an advisor system, in which each staff member works closely with 14 students in guidance activities.

Various other program offerings make opportunities available to students. A student council assists in providing input on school issues and planning social events. A Spring road race involves many students in a school-wide event. Our Outing Club provides opportunities for students over the summer and on weekends to participate in activities such as canoeing, whale watching, trips to water slides, the Chubb Life run, and others. Our school wide exploratory program encourages students to try out new activities. Staff offers a wide range of activities (photography, ceramics, cooking, baton twirling, etc.) that students can sign up to participate in. Sixth grade students travel to Maine each spring for a three day involvement in an outdoor environmental camp.

PALS (Pembroke Action League for Schools) has continued to be an important support group for education in Pembroke. Many people have enjoyed the Winter Fair and Spring Carnival. The volunteer coordinator has arranged for parent volunteers to assist at Three Rivers. Money raised through PALS goes directly back to the schools and has enabled us to participate in the New Hampshire Artists in Residence Program. Through a matching grant we had a musician at Three Rivers for a ten day residency. Many students benefited by working with him.

I continue to be impressed with the concern staff at Three Rivers has for the students. This caring translates into quality education for students. Many of the program offerings described above are due to extra effort given by staff. As I talk with teachers and visit classes, I am excited by the activities and teaching I see taking place. I see teachers who enjoy what they are doing and enthused about working with students. This quality effort helps students to enjoy learning.

I invite everyone to visit Three Rivers School to see the program in action. I also would like to thank Pembroke community members for their support of education in Pembroke.

Respectfully submitted, Allen Zipke, Principal Three Rivers School

## PEMBROKE HILL SCHOOL PRINCIPAL'S REPORT 1992

As the 1991 school year opened Pembroke Hill School was very crowded. Even with three modular classrooms, the music teacher had to go class to class carrying materials on a cart, two second grades shared one large room and the reading specialist worked out of a meeting room. Though these conditions were trying people viewed the year with mixed feelings. The opening of the Three Rivers School and the renovations of the Village School would relieve the overcrowding but it would mean breaking up the Hill School.

As the year progressed a great deal of time was spent to ensure a smooth transition to the new arrangements for both staff and students. The students from the fourth & fifth grade were shown plans and pictures of the new school. They also visited the building prior to the end of the school year.

The kindergarten and first grade staff who would be moving to the Village School were very involved in planning the renovations. They met regularly with Assistant Superintendent Tom Haley to discuss room arrangements, color schemes, playground designs and anything which needed to be addressed to make the building suitable for our youngest students.

Jennifer Power joined the staff as a first grade teacher and Colette Prud'homme, who had been a long term substitute the previous year, became one of our third grade teachers. During the course of the year two of our teachers, Ellen Hayes and Nancy Earley took leaves to have babies.

Work also continued on the reading curriculum and in spring two new reading series were adopted. Kindergarten, first and second grade selected the Houghton Mifflin series; Grades three, four and five chose the Heath series. Sylvia Hunter, our reading specialist devoted many hours to this selection process and we do appreciate her efforts.

The staff as a whole continued to develop and refine teaching techniques that foster the inclusion of all children in the regular classroom. The Collaborative Program continues to function successfully and teachers are openly welcoming special educators into their classrooms. This collaboration among teachers benefits all students.

During the 91-92 school year many of the staff at Hill School became very involved in strategic planning. Hill staff members had representation on all of the action teams. The action plans which these teams developed were greatly enriched by the contribution of the Hill teachers. Their educational expertise and strong principles were assets to this planning process.

During the holidays students performed a holiday concert under the direction of Mr. Ken Lang, the substitute music teacher. In the spring Grade 3 put on a production of Johnny Appleseed and the fourth and fifth grade gave a spring music concert. All three events were very well received and were testimonial to the importance of the arts in education.

In spring children took part in a Jump Rope for Heart event. This was a fund raising event for the Heart Association which was coordinated by Kristin Dougherty our Physical Education teacher.

This was the last year that the DARE program will be at Pembroke Hill School. The program will move to Three Rivers with the fifth grade next year. Officer Gary

Sibley directed the program again this year. Staff at other grade levels continued drug education through Here's Looking At You - 2000.

Volunteers again played a major role in the education of the children at Pembroke Hill this year. The number of volunteer hours again qualified Hill School for the Governor's Blue Ribbon Award.

With all these special activities taking place teachers and students still spend most of their time on the standard academics. Students are always involved in reading quality literature refining their writing skills and working on activities in the math and science areas. One of the goals of the staff at Hill is to foster a deep respect for learning as a lifelong process.

As the school year drew to a close all were involved in the packing and preparations for the impending moves and looking forward to the changes that the next school year will bring.

Respectfully submitted, Susanne Whitbeck, Principal Pembroke Hill School

## PEMBROKE ANNUAL REPORT OF SCHOOL HEALTH SERVICES FOR PEMBROKE ACADEMY

1991-92

Report of Local Medical Services Pupils Examined	NUMBER 98
Report of School Nurse-Teacher Vision Tests Hearing Tests Ishera's Color Test Heights Weights First Aid Illness Health Counseling Blood Pressure Medications	362 362 274 570 570 2046 2627 1386 256 984
VACCINATIONS & COMMUNICABLE DISEASES Communicable Diseases Chicken Pox Measles Whooping Cough Mumps Scarlet Fever Mononucleosis	3 0 0 0 0 5
DEFECTS FOUND BY SCHOOL NURSE-TEACHER  Number seen of Number by Family Phy	

12

0

10

Dr. Paul Shaw

Vision

Hearing

Dr. Robert Niegisch Examining Physicians

Shirley Mitchell, R.N. School Nurse-Teacher

#### PEMBROKE ANNUAL REPORT OF SCHOOL HEALTH SERVICES FOR PEMBROKE HIGH STREET 1991-92

NURSING ASSESSME	NT/ILLNESS			1608+
NURSING ASSESSME	NT/INJURY			576+
HEALTH CONFERENC				290
NURSING PROCEDUR				9
MEDICATIONS: DOS				732
STAFF ASSESSMENT				18
	NOTES, IN PERSON			1347
HOME VISITS	NOIES, IN LEASON			3
	HEALTH OPPICE			
TOTAL VISITS TO				3521
FREE/REDUCED MEA			V. T. O	60
	N: STUDENT ASST.	•	MTG.	80
	CONFERENCES: STU			111+
	/PROMOTION - GIVE			3
	MITTEE PARTICIPAT			
•	ST, SCHOOL NURSE			11
CLASSROOM TEACHI	NG/PRESENTATIONS	(SCIENCE/HE	ALTH)	60
STUDENT EVALUATI	ON/CONFERENCES AT	HOSPITALS	(BOSTON & CO	NCORD) 3
CONTINUING EDUCA	TION WORKSHOPS (S	EVERAL ON O	WN TIME)	7
INTER-AGENCY COL	LALBORATION			7
PARENT/COMMUNITY	EDUCATION (eveni	ngs)		4
	SCREENING	RECHECK	REFERRED	TREATED
Vision	265	22	1 3	9
Hearing	265	23	2	2
Height	265			
Weight	265	4	1	2
Scoliosis	260	73	26	1 2
Sports Physicals	88		7	4
Dental Cleaning/			7	1
Blood Pressure	7	7		
Pediculosis	262	4		
MMR Clinic	1 3			
	•			
	COMMUNICABLE DI	SEASES (Kno	wn)	
Pediculosis				0
Strep Throat				7
Conjunctivitis				2
Fifth's Disease				0
Scabies				0
Chicken Pox				2
Mononucleosis				3

Respectfully Submitted, Beth A. Corcoran, R.N. School Nurse

# PEMBROKE ANNUAL REPORT OF SCHOOL HEALTH SERVICES FOR PEMBROKE HILL 1991-92

Impedence Hearing Scoliosis Height	824 212 804 804 ure 81 1271	RECHECKED 66 49 49 20	REFERRED 25 26 15 7
Nursing Assertance Parent Contactions Medications Home Visits Nursing Products Workshops (Classroom Pataff Insertance Medications)	cedures Including Summer resentations vice	Counseling t home with ea /Saturday/Even	1116 12723 3 423
	ovided for stude uding preschoole		
Pediculosis Strep Throa Conjunctivi Mononucleos Meningitis. Respectfull	y Submitted, enthall, R.N.		15

#### GRADUATES OF PEMBROKE ACADEMY 1992

#### Allenstown

Kirsten Leigh Allgeyer

Jolene Grace Bailey Jeffery Allen Bokum Raymond A. Boucher, Jr. Christopher P. Bousquet Ryan Ray Breton John K. Doyle Ernie H. Dwyer Samantha Jeanne Fogg Keith Allen Forcier Marcha Lynn Fournier Seth C. Gill Simonne Jeannette Guest Scott D. Hamel Kelly Ann Harrington Scott A. Hayes Keith R. Hemeon David M. Hoeft Kary Ann Horne Kathrine Yvonne Jope Carrie Lyn Keeley Michael Lavoie Keturah Marie Lawrence Shelby N. McDonald Timothy R. Martel Jeremy R. McCormack Rebecca Lynn Meyer Tammy Lynn Nichols Kendra Jean Perron Todd Michael Phelps Sheryl-Lynn Ann Pinkos Kelly Anne Poitras Christine Denise Rauseo Melissa Love Rivet Khamsouk Sengphachanh Drew Alan Steelman Bangone Syha Melinda Szumiesz Kristine M. Timmins Nicole Marie Vezina Michael J. Wells

#### Chichester

Sherry Marie Aceto
Peter Samuel Arnold
Jessica Jane Beaulieu
Melissa Jane Boyden
Charline Patricia Call
Keith J. Davison
Shannon Lee Donovan
Corey Patrick Egan

Joanna Marie Hedstrom
Paul Jason Korpi
Kami Lee Locke
Moriah K. Marsh
Kenneth Thomas Michael
Emily J. Miller
Jennifer Lynn Palmer
Kristen Dawn Richardson
Matthew Edward Ricker
Ingrid Kirsten Solberg
Christopher J. Thomas
Jason T. Weir

#### Deerfield

Carissa M. Chandler
Tia Marie Cole
Joanna J. Fithian
Erin Teresa Hayes
Michael Wayne Hurlbutt
Shelley Ann O'Connell
Janna E. Robinson
Beth A. Thompson
Jeremy C. Weemhoff

#### Epson

Stacy Lee Adams Edward C. Andrews Sarah Emily Bachelder Shamshi David Beaulieu Scott Steven Bickford Michael Paul Carroll Carla Mae Colby Laurie Ann Cross Mark C. Cutting Ross A. Dail Jeffery Michael DeRoche Shayne J. Duncklee Rebecca C. Edmonds Rebecca Leigh Ellsworth Emily L. Fabbo Jennifer E. Farrah Michael Gerald Finan Brenda Lee Florence Kellye Ann Fontaine Holly Jeanne Foster Christine Rebecca Gagne Jamie R. Gayer Corey William Hahn Sharri Lynn Harpool Eric Ray Henderson, II Kristine Lynn Hoadley Herbert J. Hodgdon, III

Christie L. Hubbard Rebecca Erin Justin Kimberly Mae Krause Shawn Lambert Robert Darren Lucas Wayne McIntyre, Jr. Michael Moore Nevena Nikolic Carey E. Plummer Pamela Jean Purtell Ryan Michael Purtell Jarod Michael Reinhard Gerard William Rousseau Rodney Lee Streeter Michael J. Tully Erin Elizabeth Walsh Nancy Elizabeth Ward Heather Lee Wood Amanda Yeaton Keith Laurence Yeaton

#### Pembroke

Joshua Richard Annis Paula Jean Beauchain Matheu R.Bernard Tina Yvette Bouffard Kris Elise Brown Robert K. Burns Michael Buzzell Kimberly Anne Cain Tanja Carlsson Ryan Walter Cassavaugh Paul Jamie Chadbourne Christina Marie Chase Patrick M. Clarke Ann Marie Connor Wade Russell Courtemanche Daniel Charles Currier Brandy Lynn Daviault Darci Rae Ford Timothy Patrick Ford Elaine Garon Amy Elizabeth Gignac Matthew P. Greco Michelle Lee Hagemeyer Timothy John Hickey Sean M. Howard Nathan A. Jacobs Philip A. Jackson Jeffrey F. Juneau Lynn R. Kelble Jason A. Labrie

Andrew David Lakowicz Jeffrey P. Lamy Richard R. LeBlanc, Jr. Stacey Ellen Lombard Christopher Blais Larson Kandi J. Mudge Corrina May Latham Jessica Lyn Lefebvre Suzanne M. Letendre Thomas R. Martel Sarah Elizabeth McFall

Robert C. Miller Debra Jean Miner Brian Robert Montmarquet John P. Regan David Anthony Morvan Aaron Christopher Nolin Mary Theresa Parent Katherine Laura Paulsen Jodie K. Pepin Daniel Paul Plante Suzanne Marie Poggi

Gregory Scott Prestage Kristie Ann Preve Cassandra R. Rochon Chris Michael Rodgers Tory Lyn Serafin Jennifer Leigh Severance Melissa C. Stelmach Debra Ann Theroux Kiley Scott Thompson

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#### PEMBROKE HIGH STREET SCHOOL 1992 GRADUATES

Micah Adams Benjamyn-Jon Barnes Danielle Barnes Shawn Bauman Amanda Beaudoin J. R. Belanger Duane Benton Anita Blais April Boehrns Scott Boyd Stacey Buder Jamie Button Michael Catudel Elisa Cooper Matthew Daviault Eric Drewry Jeremy Dupuis Alex Estabrook Jesse Fenn Christine Gialousis Molly Gignac Jennifer Ginn Corey Giroux Bridget Goodnow Frank Gordon Jonathon Green Antoine Hajjar Meredith Hanson

Christopher Henderson Allison Herrington Crystal Howe Veronica Indyk Misti Johns Matthew Juneau John Labbe Mark Ladd Brian Lamy Shawn LaRoche Nancy Lavoie Brian Locke Keith Lowney Peter Lutz Melissa Manning James Ryan Martin Richard Mayo Brian McClintock William McCullough Susanne McDonnell Nathan McGulgan Erick Millette Dean Montana Jennifer Monmarquet Melissa Moran David Munn Jody Nedeau

Kyle Noel Jessica Ouellette Christian Paquette Michael Perez Roxana Peters Christopher Phillips Douglas Pitman Jonathan Poggi Michael Potter Amy Preve Melissa Rams Kevin Rourke Bryan Russell Lynn Sargent Katrin Scott Hanna St. Cyr Eric Stanley Elizabeth Stewart Allyson Tardiff Tiffany Terrill Jessica Thibault Susan Thompson Kiersten Tibbetts Matthew Tomas Michael Ware Michael Westgate Cara Zielinski

Damon Newman

### TEACHER'S SALARY SCHEDULE 1992-93

STEP	ВА	BA+15	MA	MA+16
1 2	19,804	20,617	22,949	23,614
3	20,788	21,605	23,933	23,599
4 5	21,500 22,216	22,316 23,033	24,645 25,361	25,311 26,027
6	23,003	23,817	26,147	26,813
7 8	23,787 24,574	24,604 25,390	26,932 27,718	27,599 28,356
9 1 0	25,369 26,306	26,185 27,121	28,514 29,450	29,181 30,116
1 1	27,240	28,057	30,385	31,052
1 2 1 3	28,177 29,224	28,993 30,045	31,322 32,386	31,989
				20,000

### SCHOOL EMPLOYEE SALARY RANGES 1992-93

Secretaries Teacher Aides Bus Drivers Custodians Lunch Program	\$
SCHOOL OFFICER'S	SALARIES
SCHOOL BOARD MEMBERS Clint Hanson, Chairman June Cote Charles Mitchell Ryland Weisiger Susan Richard	\$
DISTRICT CLERK Roberta Doore	\$/Meeting
MODERATOR Tom Petit	\$/Meeting
DISTRICT TREASURER Nancy Musil	\$
DIRECTOR OF MAINTENANCE	\$
LUNCH DIRECTOR	\$

### TEACHER'S SALARY SCHEDULE 1992-93

STEP	ВА	BA+15	MA	MA+16
1	19,804	20,617	22,949	23,614
2	20,289	21,105	23,434	24,100
3	20,788	21,605	23,933	23,599
4	21,500	22,316	24,645	25,311
5	22,216	23,033	25,361	26,027
6	23,003	23,817	26,147	26,813
7	23,787	24,604	26,932	27,599
8	24,574	25,390	27,718	28,356
9	25,369	26,185	28,514	29,181
10	26,306	27,121	29,450	30,116
11	27,240	28,057	30,385	31,052
1 2	28,177	28,993	31,322	31,989
1 3	29,224	30,045	32,386	33,058

### SCHOOL EMPLOYEE SALARY RANGES 1992-93

Secretaries	\$8,237	-	\$15,206
Teacher Aides	5,049	-	12,456
Bus Drivers	6,737	-	14,774
Custodians	6,682	-	23,496
Lunch Program	2,970	-	12,025

#### SCHOOL OFFICER'S SALARIES

SCHOOL BOARD MEMBERS		
Clint Hanson, Chairman	\$	819.00
June Cote		770.25
Gerard Fleury		770.25
Ryland Weisiger		770.25
Ingrid Lemaire		770.25
DISTRICT CLERK		
Roberta Doore	\$65	/Meeting
MODERATOR		
Tom Petit	\$25	/Meeting
DISTRICT TREASURER		
Nancy Musil	\$	2,600.00
DIRECTOR OF MAINTENANCE	\$ 3	30,401.28
LUNCH DIRECTOR	\$ 2	8,196.00





This year, to save money on the Town Report, we had it "Camera-ready" for the printer. It is a much bigger job than I had first anticipated and I would like to thank the following for their much needed help.

Elaine, Iz & Dave - Data Input

Mike & Dave - Set-up
Elaine - Proofreading

Thank you,

-General Nuisance Jim

