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1990

ANNUAL REPORT

Of the Town Officers


of the town of

ERROL, N.H.

For the year ending

DECEMBER 31, 1990

**INCLUDING REPORT OF THE
SCHOOL DIRECTORS**



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of the town of**

ERROL, N.H.

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**INCLUDING REPORT OF THE
SCHOOL DIRECTORS**

PRINTED BY:

Liebl

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TOWN OFFICERS

OFFICE	NAME	TERM EXPIRES
Selectmen	Michael Kennard	1991
	Jesse Eames	1992
	Sharon Miller	1993
Town Clerk	Cheryl Lord	1991
Tax Collector	Terri Ruel	1991
Treasurer	Carolyn Labrecque	1991
Trustees of the Trust Funds	Clifford Lane, Sr.	1991
	Norman Thurston	1992
	Everett Eames	1993
Librarian	Melinda Hawkins	
Health Officer	Larry S. Enman	
Surveyor of Wood & Timber	Thomas Bembridge	1991
Cemetery Commissioners	Jesse Eames	1991
	John Travers	1992
	Diane Linkenbach	1993
Director of Civil Defense	Michael Kennard	1991
Police Chief	Richard Boisvert	1991
Moderator	Mona Douglass	1992
Supervisors of the Checklist	Mary McLeod	1992
	Carol Norman	1994
	Virginia Lane	1996
Library Trustees	Carol Norman	1991
	Sharon Lane	1992
	Carolyn Labrecque	1993
Planning Board	Michael Kennard	1991
	Clifford Lane, Jr. alt.	1991
	Warren Jenkins	1991
	Clara Grover	1992
	Jesse Eames alt.	1992
	Gladys McEwan	1993
	Richard Nadig	1993

WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Errol, in the County of Coos, in the said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Errol on Tuesday, the twelfth day of March, next, at 7:30 PM of the clock in the evening to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

Town Officers' Salaries	\$ 5,800.00
Town Officers' Expenses	14,100.00
Administrative Assistant	5,000.00
Election and Registration	250.00
Town Hall Expenses	8,000.00
Reappraisal of Property	3,000.00
Planning Board	2,500.00
Legal Expenses	3,000.00
Police Department	9,600.00
Fire Department	8,000.00
Civil Defense	50.00
Rescue Squad	1,750.00
Cemetery	2,000.00
Street Lighting	2,100.00
Town Dump Maintenance	6,500.00
Health Department	300.00
Town Poor	3,000.00
Christmas Tree Lights	100.00
Sewerage Note and Interest	2,851.50
Interest - Tax Anticipation Note	1,700.00
Water Department	4,400.00
Municipal Sewer Department	2,500.00
Insurances	11,000.00
Unemployment	300.00
Library	8,058.50

TOTAL APPROPRIATIONS	105,860.00
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3. To see if the Town will vote to authorize the Selectmen to sell, rent, or lease any or all property acquired by Tax Collector's Deed, or any other source, and to administer said property as they deem in the best interest of the Town.
4. To see if the Town will vote to accept \$2,933.33 in State Aid Funds under RSA 241:14 and RSA 568:34 and appropriate same to the Akers Pond Road Association.

5. To see if the Town will vote to raise and appropriate \$3,450.00 for the support of the following:

Ambulance District A-1	\$ 300.00
Upper Connecticut Valley Hospital	800.00
U.C.V. and A.V. Mental Health Service	350.00
No. Coos Community Health Association	\$ 2,000.00

6. To see if the Town will vote to authorize the Selectmen to make application for and to accept, on behalf of th Town, any or all grants or other funds for community purpose which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.
7. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
8. To see if the Town will vote to raise and appropriate \$5,000.00 to be added to the Solid Waste Capital Reserve Fund which was previously established for the future closing of the Town Dump.
9. To see if the Town will vote to raise, appropriate and bond Eighty Thousand Dollars (\$80,000.00) to be used by the Selectmen for payment of construction work to be done for and in relation to the pursuance and completion costs to expand the existing Town Sewer System.
10. To see if the Town will vote to raise and appropriate \$10,000.00 to purchase a computer, printer, software, and related electrical work.
11. To see if the Town will vote to raise and appropriate \$1,200.00 to remove the sidewalks and grade and gravel the shoulders.
12. To see if the Town will vote to raise and appropriate \$1,500.00 to engage an independent appraiser to review the appraisal done on land at Umbagog Lake by the Trust for New Hampshire Lands for the purpose of revenue sharing.

13. To see if the Town will vote to join the Androscoggin Valley Regional Refuse Disposal District and shall the Town accept the provisions of RSA 53-B:1-11 inclusive providing for the establishment of a regional refuse disposal district, together with the (towns of Gorham, Milan, Dummer, Randolph, Stark, Jefferson, Northumberland, and eight unincorporated places in Coos County, including Success, Bean's Purchase, Green's Grant, Cutt's Grant, Martin's Location, Sargeant's Purchase, Pinkham's Grant, and Hadley's Purchase and the City of Berlin), and the construction, maintenance, and operation of a regional refuse disposal facility by said district in accordance with provisions of a proposed agreement filed with the selectmen or mayor and raise and appropriate \$5,928.00 to pay dues and fees to the District for 1989 and 1990.

14. To see if the Town will vote to build a Solid Waste Transfer Station and to raise and appropriate \$41,000.00 for applications, permits, site work and equipment.

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

Given under our hands and seal, this twenty-sixth day of February, in the year of Our Lord, nineteen hundred and ninety-one.

Selectmen of Errol

Michael Kennard
Jesse Eames
Sharon Miller

A true copy of Warrant -- Attest:

Michael Kennard

Jesse Eames

Sharon Miller

BUDGET OF THE TOWN OF ERROL NEW HAMPSHIRE

PURPOSE OF APPROPRIATION	APPROPRIATIONS 1990	ACTUAL EXPENDITURE 1990	APPROPRIATION ENSUING FISCAL YEAR 1991
GENERAL GOVERNMENT			
Town Officers' Salary	\$ 5,900.00	\$ 5,700.00	\$ 5,800.00
Town Officers' Expenses	9,500.00	12,606.17	14,100.00
Administrative Assistant	4,000.00	1,101.40	5,000.00
Election & Registration	1,000.00	641.73	250.00
Cemeteries	2,500.00	1,492.47	2,000.00
General Gov't. Buildings	7,550.00	7,732.33	8,000.00
Reappraisal of Property	3,000.00	1,120.00	3,000.00
Planning and Zoning	2,500.00	50.90	2,500.00
Legal Expense	3,000.00	175.79	3,000.00
PUBLIC SAFETY			
Police Department	8,500.00	8,277.65	9,600.00
Fire Department	7,500.00	6,928.62	8,000.00
Civil Defense	50.00	0.00	50.00
Rescue Squad	1,750.00	1,603.00	1,750.00
HIGHWAYS, STREETS & BRIDGES			
General Highway Department	2,873.53	2,782.50	2,933.33
Street Lighting	1,800.00	1,720.61	2,100.00
SANITATION			
Garbage Removal	6,500.00	4,269.25	6,500.00
HEALTH			
Health Department	300.00	306.65	300.00
Hospitals and Ambulances	3,400.00	3,400.00	3,450.00
WELFARE			
General Assistance	3,000.00	400.00	3,000.00

PURPOSE	APPROP. - 1990	ACTUAL EXP.	APPROP. - 1991
CULTURE & RECREATION			
Library	\$ 7,192.00	\$ 7,228.28	\$ 8058.50
Parks & Recreation	200.00	0.00	0.00
Christmas Tree Lights	100.00	100.00	100.00
DEBT SERVICE			
Principal of Long Term Bonds & Notes	2,401.00	2,401.50	2,401.50
Interest Expense -Long Term Bonds & Notes	450.00	398.34	450.00
Interest Expense - Tax Anticipation Notes	1,700.00	679.37	1,700.00
Tax Anticipation Notes	0.00	35,000.00	0.00
CAPITAL OUTLAY			
Solid Waste Fund	10,000.00	10,000.00	5,000.00
OPERATING TRANSFERS OUT			
Taxes Bought by Town	0.00	9,515.73	0.00
Tax Overpayments	0.00	3,893.79	0.00
MISCELLANEOUS			
Municipal Water Department	4,400.00	2,074.40	4,400.00
Municipal Sewer Department	2,000.00	3,835.95	2,500.00
Insurance	8,400.00	9,507.00	11,000.00
Unemployment Compensation	300.00	9.06	300.00
State of New Hampshire	0.00	137.50	0.00
Coos County Tax	0.00	92,853.00	0.00
School	0.00	212,281.00	0.00
<hr/>			
TOTAL APPROPRIATIONS	\$ 131,044.53	\$ 468,701.99	117,243.33
Less Amount of Estimated Revenue, Exclusive of Taxes			\$ 65,120.00
Amount of Taxes to be Raised, (Exclusive of School & County Taxes)			\$ 52,123.33

REVENUES

SOURCES OF REVENUE	ESTIMATED REVENUE 1990 (1990-91)	ACTUAL REVENUE 1990 (1990-91)	ESTIMATED REVENUE 1991 (1991-92)
TAXES			
Yield Taxes	\$ 4,000.00	\$18,020.68	\$ 4,000.00
Interest & Penalties on Taxes	2,000.00	5,939.66	2,000.00
Land Use Change Tax	0.00	1,050.00	0.00
INTERGOVERNMENTAL REVENUES - STATE			
Shared Revenue - Block			
Grant	14,037.00	14,037.96	14,037.00
Highway Block Grant	2,873.00	2,873.53	2,933.00
Reimbursement a c State- Federal Forest Land	0.00	148.84	0.00
Police Department- 50/50 Match	0.00	752.50	0.00
LICENSES & PERMITS			
Motor Vehicle Permit			
Fees	30,000.00	41,300.00	30,000.00
Dog Licenses	250.00	443.66	250.00
Business Licenses, Permits & Filing Fees	300.00	625.00	300.00
Gun Permits	0.00	68.00	0.00
CHARGES FOR SERVICES			
Income from Departments	2,500.00	2,924.68	2,500.00
Rent of Town Property	0.00	160.00	0.00
MISCELLANEOUS REVENUES			
Insurance Adjustments	0.00	1,695.21	0.00
Tax Anticipation Notes	0.00	0.00	0.00
OTHER FINANCING SOURCES			
Income from Water & Sewer Departments	9,000.00	7,317.23	9,000.00
TOTAL REVENUES & CREDITS	\$ 65,060.00	\$98,077.87	\$ 64,120.00

SUMMARY INVENTORY

Land, Current Use, and Other Land	\$ 4,528,532.00
Buildings	12,366,899.00
Electric Companies	182,400.00
Mobile Homes	265,089.00
Total Before Exemptions	17,342,920.00
Elderly Exemptions	- 10,000.00
	<hr/>
	\$ 17,332,920.00
Property Taxes Committed to Treasurer	\$ 354,861.00

TAX RATE

SCHOOL	\$ 13.06
TOWN	3.26
COUNTY	5.28
	<hr/>
	\$ 21.60

**COMPARATIVE STATEMENT
OF APPROPRIATIONS AND EXPENDITURES - 1990**

ACCOUNT	APPROP.	ACCOUNT EXP.	OVER	UNDER
Town Officers' Salaries	\$ 5,900.00	5,700.00		\$ 200.00
Town Officers' Expenses	9,500.00	12,606.17	3,106.17	
Election & Registration	1,000.00	641.73		358.27
Cemeteries	2,500.00	1,492.47		1,007.53
Town Hall	7,550.00	7,732.33	182.33	
Reappraisal of Property	3,000.00	1,120.00		1,180.00
Planning Board	2,500.00	50.90		2,449.10
Fire Station Addition	19,278.00	18,478.00		800.00
Police Dept.	8,500.00	8,277.65		222.35
Fire Dept.	7,500.00	6,928.62		571.38
Civil Defense	50.00	0.00		50.00
Errol Rescue Squad	1,750.00	1,603.00		147.00
Akers Pond Road	2,873.53	2,782.50		91.03
Street Lighting	1,800.00	1,720.61		79.39
Christmas Tree Lighting	100.00	100.00		
Town Dump	6,500.00	4,269.25		2,230.75
Health Dept.	300.00	306.65	6.65	
Town Poor	3,000.00	400.00		2,600.00
Library	7,192.00	7,228.28	36.28	
Legal Expense	3,000.00	175.79		2,824.21
Administrative Assistant	4,000.00	1,101.40		2,898.60
Hospitals & Ambulances	3,400.00	3,400.00		
Interest on Tax Anticipation Notes	1,700.00	679.37		1,020.63
Parks & Recreation	200.00	0.00		200.00
Sewerage Maintenance & Note	4,851.00	6,635.79	1,784.79	
Solid Waste Capital Reserve Fund	10,000.00	10,000.00		
Water Dept.	4,000.00	2,074.40		2,325.60
Insurance	8,400.00	9,507.00	1,107.00	
Unemployment	300.00	9.06		290.94

ACCOUNT	APPROP.	ACCOUNT EXP.	OVER	UNDER
County Tax	\$ 92,853.00	92,853.00		
State of NH	137.50	137.50		
School 1989-90	82,281.00	82,281.00		
School 1990-91	257,067.00	130,000.00		127,067.00
TOTALS	\$563,383.03	\$420,292.47	\$ 6,223.22	\$ 149,313.78

**OTHER PAYMENTS,
NO APPROPRIATIONS MADE**

Taxes Bought by Town	\$ 9,515.73	
Abatements- Refunds	3,893.79	3,893.79
Tax Anticipation Notes	35,000.00	35,000.00
TOTALS	48,409.52	38,893.79

TOTAL APPROPRIATIONS	\$ 563,383.03
PLUS RECEIPTS	38,893.79
	<hr/> 524,489.24
LESS PAYMENTS	468,701.99
	<hr/>
TOTAL	\$ 55,787.25

FINANCIAL REPORT

ASSETS

Cash in Custody of Treasurer	\$ 17,253.41
Capital Reserve Funds	12,813.08
Cash in Solid Waste Fund	19,559.83
TOTAL CASH	49,626.32
ACCOUNTS DUE TO TOWN:	
Water Rents	1,924.12
Unredeemed Taxes --1989	6,244.57
Unredeemed Taxes --1988	1,217.01
Uncollected Taxes --1990	171,789.80
Uncollected Sewer Rents	850.00
TOTAL ACCOUNTS RECEIVABLE	182,025.50
TOTAL ASSETS	231,651.82
FUND Balance -- DECEMBER 31, 1989	65,521.96
FUND Balance -- DECEMBER 31, 1990	53,691.29
CHANGE IN FINANCIAL CONDITION	- 11,830.67

LIABILITIES

ACCOUNTS OWED BY THE TOWN:

Sewer Funds	9,907.75
Water Department Funds	5,838.75
Uncollected Sewer Rents	850.00
Uncollected Water Rents	1,924.12
School District Tax Payable	127,067.00
Capital Reserve Funds	12,813.08
Solid Waste Funds	19,559.83
TOTAL ACCOUNTS OWED BY THE TOWN	177,960.53
TOTAL LIABILITIES	177,960.53
FUND BALANCE -- CURRENT SURPLUS	53,691.29

GRAND TOTAL \$ 231,651.82

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 1990

Long -Term Note Outstanding	\$ 2401.50
Total Long-Term Notes Outstanding	2401.50
Total Long-Term Indebtedness December 31, 1990	2401.50

RECONCILIATION OF OUTSTANDING LONG TERM INDEBTEDNESS

Outstanding Long-Term Debt January 1, 1990	\$ 4803.00
Total	4803.00
 Debt Retirement During Fiscal Year:	
Long-Term Notes Paid	2401.50
Total	2401.50
 Outstanding Long-Term Debt January 1, 1991	 2401.50

SCHEDULE OF TOWN PROPERTY

December 31, 1990

<u>DESCRIPTION</u>	<u>VALUE</u>
Town Hall, Lands and Building	\$ 75,000.00
Furniture and Equipment	4,500.00
Libraries, Lands and Buildings	11,000.00
Furniture and Equipment	5,000.00
Police Department, Lands and Building	
Equipment	4,000.00
Fire Department, Lands and Buildings	11,000.00
Equipment	12,000.00
Parks, Commons and Playgrounds	1,000.00
Water Supply Facilities	9,000.00
Sewer Plant	10,000.00
Schools, Lands, Buildings, Equipment	75,000.00
Scott Grover Estate	10,000.00
George Lizotte Lot	300.00
Leeman Lot	3,000.00
<hr/>	
TOTAL	\$ 230,800.00

TREASURER'S REPORT - 1990

CREDITS:

Cash on Hand 1-1-90	\$ 21,176.61
Receipts, 1990	464,778.79
Capital Reserve Fund	368.39
Interest on Capital Reserve Fund	20.03
School Building Fund	9,232.73
Interest on School Building Fund	1,281.70
Solid Waste Fund	18,997.06
Interest on Solid Waste Fund	562.77

TOTAL CREDITS	\$ 516,418.08
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DEBITS:

Payments	468,701.99
Capital Reserve Fund Balance	388.42
School Building Fund Balance	10,514.43
Solid Waste Fund Balance	19,559.83
Cash in Checking 12-31-90	17,253.41

TOTAL DEBITS	\$ 516,418.08
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TOWN CLERK'S ANNUAL REPORT

January 1,1990 -- December 31, 1990

Auto Registrations	\$ 41,300.00
Dog Licenses	443.66
Marriage Licenses	120.00
Other Permits & Fees Collected	505.00
Petty Cash Returned to Town	50.00

TOTAL	\$ 42,418.66
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Cheryl L. Lord,
Town Clerk

SUMMARY OR WARRANTS PROPERTY AND YIELD TAXES

LEVY OF 1990

FISCAL YEAR ENDED DECEMBER 31, 1990
TERRI RUEL, TAX COLLECTOR

	-DR- 1990	Levies of: PRIOR
UNCOLLECTED TAXES -- BEGINNING OF FISCAL YEAR:		
Property Taxes		\$ 176,365.50
Yield Taxes		92.27
Sewer Rents		467.50
 TAXES COMMITTED TO COLLECTOR:		
Property Taxes	354,861.13	
Land Use Change Tax	1,050.00	
Yield Taxes	18,027.68	
Sewer Rents	3,672.00	
 ADDED TAXES:		
Property Taxes	232.09	
Sewer Rents	42.50	
 OVERPAYMENTS:		
a/c Property Taxes	3,605.32	
 INTEREST COLLECTED:		
Delinquent Taxes	262.16	3,312.02
 TOTAL DEBITS	 381,752.88	 180,237.29
	-CR-	
REMITTANCE TO TREASURER:		
Property Taxes	186,593.35	176,313.66
Land Use Change Tax	1,050.00	
Yield Taxes	18,020.68	92.27
Sewer Rents	2,864.50	467.50
Interest on Taxes	262.16	3,312.02
 ABATEMENTS:		
Property Taxes	315.39	51.84
Yield Taxes	7.00	
 UNCOLLECTED TAXES;		
Property Taxes	171,789.80	
Sewer Rents	850.00	
 TOTAL CREDITS	 \$ 381,752.88	 \$ 180,237.29

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31,1990
TERRI RUEL, TAX COLLECTOR

-DR-

Tax Sales on Account of Levies of:

	1989	1988	PRIOR
Balance of Unredeemed Taxes Beginning of Fiscal Year		\$ 1,900.58	\$ 761.49
Taxes Sold/Executed to Town During Fiscal Year	9,515.73		
Interest Collected after Sale/Lien Execution	57.23	114.00	433.26
Redemption Cost	73.98	24.66	61.65
TOTAL DEBITS	9,646.94	2,039.24	1,256.40

-CR-

Remittance To Treasurer:

Redemptions	3,271.16	683.57	761.49
Interest & Cost After Sale	131.21	138.66	494.91
Unredeemed Taxes, End of Year	6,244.57	1,217.01	
TOTAL CREDITS	9,646.94	2,039.24	1,256.40

SUMMARY OF RECEIPTS

Current Year Taxes	\$ 183,046.86
Previous Year Taxes	174,163.53
Tax Sales Redeemed	5,832.72
Land Use Change Tax	1,050.00
Interest Received	5,939.66
Yield Taxes	18,020.68
Property Tax Overpayments	3,607.81
Boat Registrations	720.92
Auto Registrations	41,300.00
Dog Licenses	443.66
Town Clerk Fees Collected	625.00
State of New Hampshire	17,812.83
Miscellaneous	4,847.89
Water Rents	3,948.72
Sewerage Fees & Interest	3,368.51
Petty Cash	50.00
TOTAL	\$ 464,778.79

DETAILED STATEMENT OF RECEIPTS

TERRI RUEL, TAX COLLECTOR:

1990 Property Tax	\$ 183,046.86
1989 Property Tax	168,392.04
1990 Taxes Bought by Town	5,771.49
Land Use Change Tax	1,050.00
Taxes Redeemed	5,832.72
1990 Yield Taxes	18,020.68
1990 Sewerage Rents and Interest	3,368.51
Property Tax Overpayments Returned	3,607.81
Interest and Cost on All Taxes	5,939.66

395,029.77

DIANE LINKENBACK, BOAT FEE COLLECTOR:

Boat Registrations	720.92
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STATE OF NEW HAMPSHIRE:

Highway Block Funds	2,873.53
Forest Lands	148.84
State Revenue Sharing	14,037.96
State 50.50 Match - Police Dept.	752.50

17,812.83

CHERYL LORD, TOWN CLERK:

Dog Licenses	443.66
Permits and Filing Fees	625.00
Auto Registrations	41,300.00
Petty Cash	50.00

42,418.66

MISCELLANEOUS:

Gun Permits	68.00
Rent of Town Hall	160.00
Income from Departments	2,924.68
Insurance Adjustments	1,695.21

4,847.89

Water Rents	3,948.72
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TOTAL RECEIPTS

\$ 464,778.79

SUMMARY OF PAYMENTS - 1990

Town Officers' Salaries	\$ 5700.00
Town Officers' Expenses	12,606.17
Administrative Assistant	1,101.40
Election and Registration	641.73
Reappraisal of Property	1,120.00
Town Hall	7,732.33
Fire Department	6,928.62
Fire Department Building Addition	18,478.00
Planning Board	50.90
Police Department	8,277.65
Insurance	9,507.00
Health Department	3,706.65
Rescue Squad	1,603.00
Sewerage Department	6,635.79
Town Dump	4,269.25
Solid Waste Capital Reserve Fund	10,000.00
Akers Pond Road	2,782.50
Street Lighting	1,720.61
Christmas Tree Lighting	100.00
Library	7,228.28
Town Poor	400.00
Water Department	2,074.40
Cemeteries	1,492.47
Legal Expenses	175.79
Taxes Bought by Town	9,515.73
Refunds--Tax Overpayments	3,893.79
Unemployment	9.06
Tax Anticipation Note	35,679.37
County Tax	92,853.00
State of New Hampshire	137.50
School Expenses	212,281.00
TOTAL PAYMENTS	\$ 468,701.99

DETAILED STATEMENT OF PAYMENTS - 1990

TOWN OFFICERS' SALARIES

Selectmen	\$ 2,200.00
Town Clerk	1,000.00
Deputy Town Clerk	50.00
Tax Collector	2,000.00
Deputy Tax Collector	50.00
Treasurer	400.00

TOTAL OFFICERS' SALARIES 5,700.00

TOWN OFFICERS' EXPENSES

TAX COLLECTOR

Expense Reimbursement	944.00
Equipment & Supplies	62.87
Dues	15.00
Postage	362.20
Petty Cash	100.00

TOTAL TAX COLLECTOR'S EXPENSE 1,484.07

TOWN CLERK

Fees Collected & Returned	1,290.90
Dues	12.00
Manuals	423.15
Supplies	110.60
Petty Cash	50.00

TOTAL TOWN CLERK'S EXPENSE 1,886.65

TREASURER

Mileage	404.80
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TOTAL TREASURER'S EXPENSE 404.80

ADMINISTRATIVE ASSISTANT

Advertising	56.15
Salary	1,015.00
Mileage	30.25

TOTAL ADMIN. ASST. EXPENSE 1,101.40

SELECTMEN'S EXPENSE	
Supplies	\$ 1,020.09
Telephone	703.76
Dues	520.00
Town Reports	918.00
Tax Billing	2,255.09
Postage	404.95
Equipment & Maintenance	500.95
Expense Reimbursement	307.81
Auditors	2,200.00
TOTAL SELECTMEN'S EXPENSE	<u>8,830.65</u>
TOTAL TOWN OFFICERS' EXPENSE	\$ 19,407.57
ELECTION & REGISTRATION	
Moderator	69.30
Supervisors	540.93
Notices	28.50
Postage	3.00
TOTAL ELECTION & REGISTRATION	<u>641.73</u>
APPRAISAL OF PROPERTY	
John E. O'Donnell	1,000.00
Stephen Wooward	120.00
TOTAL APPRISAL OF PROPERTY	<u>1,120.00</u>
TOWN HALL EXPENSE	
Oil	3,648.82
Janitor	1,680.00
Maintenance	284.50
Electricity	623.63
Survey—Town Hall & Firehouse	1,254.80
Supplies	49.33
Sewerage Fees	191.25
TOTAL TOWN HALL EXPENSE	<u>7,732.33</u>
PLANNING BOARD EXPENSE	
Supplies	50.90
TOTAL PLANNING BOARD EXPENSE	<u>50.90</u>

FIRE DEPARTMENT EXPENSE

Oil	1,787.63
Janitor	60.00
Maintenance	657.50
Electricity	180.15
Supplies	65.04
Telephone	687.63
A T & T Rental	194.67
Equipment	1,222.00
Insurance	1,920.00
Firemen (21)	154.00

TOTAL FIRE DEPT. EXPENSE 6,928.62

POLICE DEPARTMENT EXPENSE

Chief's Salary	2,778.50
Special Officer's Salary (1)	389.25
Mileage & Expense Reimbursement	966.76
Equipment	1,083.64
Dues	20.00
Telephone	431.65
Equipment Repairs	759.60
Supplies	293.25
Range Instructor	50.00
Radar Unit	1,505.00
Less State 50/50 Match	(752.50)
Total after Match	(7,525.15)

TOTAL POLICE DEPT. EXPENSE 8,277.65

INSURANCE

Workmen's Compensation	2,208.00
Town Officers' Bond	325.00
Police Department	924.00
(Half Reimbursed)	(462.00)
Multi-Peril Building	2,638.00
Public Liability	3,412.00

TOTAL INSURANCE EXPENSE 9,507.00

HEALTH DEPARTMENT EXPENSE

State Lab, Water Tests	276.00
Postage	30.65
Ambulance District A-1	250.00
U. C. V. Hospital	800.00
U. C. V. & A. V. Mental Health	350.00
No. Coos Comm. Health Assoc.	2,000.00

TOTAL HEALTH DEPT. EXPENSE 3,706.65

RESCUE SQUAD EXPENSE	
Insurance	480.00
Equipment	282.80
Supplies	378.03
Training & Expenses	367.67
Equipment Repair	94.50
TOTAL RESCUE SQUAD EXPENSE	<u>1,603.00</u>
SEWER MAINTENANCE EXPENSE	
Electricity	458.85
Septic Tank Maintenance	3,17.90
Plan Review(Art York)	159.20
Bank Note Payment	2,401.50
Interest on Note	398.34
TOTAL SEWER EXPENSE	<u>6,635.79</u>
TOWN DUMP EXPENSE	
Salary	3,230.00
Maintenance	892.50
Mileage Reimbursement-Meetings	13.75
Supplies	133.00
TOTAL DUMP EXPENSE	<u>4,269.25</u>
WATER DEPARTMENT EXPENSE	
WELL III	
Electricity	325.00
WELL II	
Electricity	238.12
Maintenance	187.25
Lease	25.00
TOTAL Well II	<u>450.37</u>
WELL I	
Electricity	754.28
Janitor	60.00
Maintenance	284.75
Labor	200.00
TOTAL Well I	<u>1,299.03</u>
TOTAL WATER DEPT. EXPENSE	2,074.40
CEMETERY EXPENSE	
Labor	1,201.50
Map Copy	13.13
Equipment	106.72
Gas & Oil	131.52
Flags & Flowers	38.60
TOTAL CEMETERY EXPENSE	<u>1,492.47</u>

SOLID WASTE CAPITAL RESERVE FUND	10,000.00
AKERS POND ROAD EXPENSE	
Akers pond Road Association	2,782.50
STREET LIGHTING EXPENSE	
Electricity	1,720.61
CHRISTMAS TREE LIGHTING	100.00
LIBRARY EXPENSE	
Library Trustees	7,228.28
TOWN POOR EXPENSE	
Community Action Agency	400.00
LEGAL EXPENSE	
Law Offices of Thomas J. Cote	175.79
TAXES BOUGHT BY TOWN	9,515.73
PROPERTY TAX OVERPAYMENTS	3,893.79
UNEMPLOYMENT COMPENSATION	9.06
TAX ANTICIPATION NOTES	
First Colebrook Bank	35,000.00
Interest on Notes	679.37
TOTAL NOTE EXPENSE	<u>35,679.37</u>
1990 COOS COUNTY TAX	92,853.00
STATE OF NEW HAMPSHIRE	
Dog Licenses	38.50
Marriage Licenses	99.00
TOTAL STATE EXPENSE	<u>137.50</u>
SCHOOL EXPENSE	
1989-90	82,281.00
1990-91	130,000.00
TOTAL SCHOOL EXPENSE	<u>212,281.00</u>
TOTAL PAYMENTS — 1990	\$ 468,701.99

REPORT OF TRUST AND CAPITAL RESERVE FUNDS OF THE TOWN OF ERROL

December 31, 1990

LAWRENCE ZWICKER

Created 3-12-58

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year:	\$ 835.80	
Income During Year:	44.95	5%
Balance End of Year:	35.80	

IRA & ALICE HAWKINS

Created 12-12-65

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year:	563.51	
Income During Year:	31.82	5%
Balance End of Year:	595.32	

MADELINE M. HART

Created 11-11-84

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year:	655.50	
Income During Year:	35.70	
Balance End of Year:	691.20	5%

MERIT W. BEAN

Created 6-29-87

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year:	314.10	
Income During Year:	17.06	5%
Balance End of Year:	331.16	

ROBERT BEAN

Created 12-31-88

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year:	263.96	
Income During Year:	14.34	5%
Balance End of Year:	278.30	

CAPITAL RESERVE

Created 12-12-65

Purpose: Fire Truck

How Invested: Savings Bank

Balance Beginning of Year:	368.69	
Income During Year:	19.73	5%
Balance End of Year:	388.42	

SCHOOL BUILDING FUND
Created 10-16-87
Purpose: Building
How Invested: Savings Bank
Balance Beginning of Year:
Income During Year:
Balance End of Year:

\$ 9,647.93

TOTALS OF TRUST AND CAPITAL RESERVE
FUNDS OF THE TOWN OF ERROL

December 31, 1990

BALANCE BEGINNING OF YEAR:	12,649.19
INCOME DURING YEAR:	163.89
BALANCE END OF YEAR:	12,813.08

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

February 19, 1991

NORMAN O. THURSTON
EVERETT R. EAMES
CLIFFORD E. LANE, Sr.

REPORT OF THE ERROL MUNICIPAL SEWERAGE DEPARTMENT

Sewerage fees uncollected — January 1, 1990	\$ 467.50
Billed — 1990	3,714.50
TOTAL BILLED -- 1990	<u>4,182.00</u>
Sewerage fees collected — 1990	3,332.00
TOTAL SEWERAGE FEES OWED TO TOWN — 1/1/91	<u>850.00</u>

FINANCIAL REPORT

Cash in hands of Treasurer — January 1, 1990	13,211.54
Expenses	- 6,635.79
Fees collected — January 1, 1991	+ 3,332.00
TOTAL ASSETS — January 1, 1991	<u>9,907.75</u>

SEWERAGE BUDGET -- 1991

Note Payment	2,401.00
Interest	450.00
Maintenance	2,500.00
TOTAL Budget	<u>\$ 5,351.00</u>

REPORT OF THE WATER DEPARTMENT

1990

Water Rents Uncollected January 1, 1990	\$ 1,175.60
Billed 1990	+ 4,697.24
	<hr/>
Total	5,872.84
Rents Collected 1990	- 3,948.72
	<hr/>
Total Rents Owed to Town as of January 1, 1990	\$ 1,924.12

WATER RENTS OWED TO TOWN:

Collected After Closing Date	381.68
Rent Owed by 18 Buildings	1,542.44
	<hr/>
TOTAL	\$ 1,924.12

FINANCIAL REPORT

Assets -- January 1, 1990	\$ 3,964.43
Rents Collected --1990	+ 3,948.72
Expenses --1990	- 2,074.40
	<hr/>
TOTAL ASSETS -- 1990	\$ 5,838.75
Budget -- 1990	\$ 4,400.00

ERROL PUBLIC LIBRARY EXPENSE REPORT

ACCOUNT	1990 EXPEND.	1991 EXPECTED EXPEND.
Salary, Librarian	\$ 3,477.20	\$ 4,160.00
Fuel	371.77	500.00
Books	1,812.66	2,000.00
Periodicals	213.42	300.00
Telephone	332.78	360.00
Maintenance		
Plowing	55.00	100.00
Landscaping	95.00	0.00
Cellar Stairs	149.58	0.00
Chimney		300.00
Miscellaneous		
Dues	22.00	22.00
Postage	40.00	60.00
Supplies	277.99	200.00
Petty Cash	50.00	50.00
P.O. Box	6.50	6.50
Computer Supplies	330.07	0.00
TOTAL	\$ <u>7,233.97</u>	\$ <u>8,058.50</u>

INCOME

1989 Leftover Appropriation	\$ 717.73
1990 Appropriation	7,192.28
Book Reimbursement	548.30
TOTAL	<u>8,458.31</u>
MINUS 1990 Expenditures	7,233.97
PLUS 1991 Approp. Request	6,834.16
TOTAL	\$ <u>8,058.50</u>

ERROL PUBLIC LIBRARY

LIBRARIAN'S REPORT -- 1990

CIRCULATION:

Adult Fiction	1090
Adult Non-fiction	1026
Adult Periodicals	617
Adult Recordings (Videos, records, tapes)	190
TOTAL Adult	2923
Juvenile Fiction	2635
Juvenile Non-fiction	711
Juvenile Periodicals	130
Juvenile Recordings	415
Miscellaneous (Toys, games, puzzles)	6
TOTAL Juvenile	3897
TOTAL CIRCULATION	6820

INTER-LIBRARY LOANS:

Borrowed	541
Lent	5
Total	546

COLLECTION:

Books purchased	252
Books donated	303
Books discarded	386

TOTAL VOLUMES IN COLLECTION 7060

REGISTERED BORROWERS

Junior	60
Adult	84

TOTAL BORROWERS 144

RECEIPTS:

Fines	\$ 62.59
Gifts	5.00
Out-of-Town Registrations	10.00

TOTAL RECEIPTS \$ 77.59

Respectfully submitted,
Melinda Hawkins, Librarian
January 28, 1991

ERROL PUBLIC LIBRARY REPORT - 1990

Our thanks to everyone, patrons and volunteers, for their extra efforts and support of the library: to Etta and Hartley Sweatt for the flowers in the windowboxes and barrel; to Jane Sweatt and Carol West for another year of preschool story hours; and to everyone who donated books. We received eight books in memory of Lorence Sweatt and eight books from the Christmas Wish List.

1990 circulation was up slightly over 1989, particularly in children's books. This increase in children's circulation is probably due to the growing popularity of the preschool story hours and the summer reading programs. Story hours are held every other Friday from September to June, planned and presented by volunteers including Carol West, Jane Sweatt, Terri Ruel, Becky Bean, Lori Hall, Nancy Bourassa and Claudette Eames. Average attendance is 10-14 preschoolers. We also held two very successful story hours in August for children ages 5-8: "Dinosaur Dig" and "Be a Detective". Suzanne Brown, an "artist in residence" from the New Hampshire State Council on the Arts, presented a special story hour during Children's Book Week in November.

The library participated in the state-wide summer reading contest, "Get That Reading Rhythm", sponsored by CHILIS, the children's librarians division of the New Hampshire Library Association. Fourteen children participated and read a total of 208 books. Jennifer Thurston won first prize, a Get That Reading Rhythm T-shirt, for reading the most books. All the children (and some adults) joined in the annual balloon launch following the awarding of prizes.

The latest circulation statistics just out from the State Library show that the Errol Library has the highest per capita circulation of materials in the State. The average number of books (materials) borrowed per person is 6.1 in NH libraries, and in Errol, it is 25.4.

Our computer has served us well this year, especially in speeding up the inter-library loan process. Books can now be borrowed within one week, now that searching can be done at the library.

We expanded the parking lot to double its original capacity over the summer, and now have ample room for patron parking. The new basement stairs are in, a much needed improvement, as well as storage shelves in the basement.

We look forward to another year of serving the public, and hope to see more townspeople in the library this year, taking advantage of the videos, books, magazines, and taper—the resources your tax dollars have provided!

Respectfully submitted,
Melinda Hawkins, Librarian
January 28, 1991

REPORT OF THE AKERS POND ROAD ASSOCIATION

RECEIPTS 1990:

Town of Errol, Reimbursements for Roadwork	\$ 2,873.53
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EXPENSES 1990:

Road Maintenance, Summer & Winter	2,782.50
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BUDGET -- 1990

Highway Block Grant	\$ 2,933.33
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PAUL GAGNE, Secretary
Akers Pond Road Association

REPORT OF THE POLICE DEPARTMENT - 1990

TOWN OF ERROL -- 1990

Dear Citizens of Errol:

First of all, I would like to thank you, the citizens of Errol, for voting me in last March. I really enjoyed serving the Town of Errol and would be honored to serve you again in 1991.

I would like to thank Everett Eames, the State Police, Fish & Game The Errol Rescue Squad and special thanks go out to the people that have stopped to help our Department with directing traffic at accident scenes.

Once again we have been approved by Highway Safety for matching funds to upgrade our equipment. Also this year, we will be replacing one of our radios, for it is costing more to repair it than it is worth.

Respectfully submitted,
Chief Richard L. Boisvert

ACTIVITY FOR THE YEAR 1990

	<u>1989</u>	<u>1990</u>
Traffic Violations	185	190
Traffic Warnings	102	40
Traffic Accidents	35	37
D. W. I. 's		2
Vandalism	5	29
Domestics	7	3
Break-Ins	6	10
Dog Complaints		12
Incident Reports & Complaints	59	57
Court Cases	27	29

REPORT OF THE ERROL RESCUE SQUAD - 1990

1990

The Errol Rescue Squad responded to a total of 44 calls for aid during 1990. The breakdown is as follows:

- 11 Automobile Accidents
- 4 Motorcycle Accidents
- 2 Snowmachine Accidents
- 11 Miscellaneous Traumas
(includes falls, cuts, fractures, etc.)
- 16 Medical Complaints
(includes cardiac, respiratory and other illnesses)

This total is 10 more than last year.

Once again, our 3 EMT-As have completed their 24 hour State refresher course in October at Androscoggin Valley Hospital in Berlin. This includes both written and practical testing required for re-licensing every other year. All members of the Squad completed their yearly recertification in CPR during a course also held in October at the Errol Town Hall.

We would like to take this opportunity to thank the Umbagog Sports Association for their generous donation, and to thank everyone who has given us support in many other ways through the year.

The Errol Rescue Squad

TRANSMITTAL AND COMMENTARY

Board of Selectmen
Town of Errol
Errol, New Hampshire 03579

Members of the Board:

We have audited the financial statements of the various funds and account groups of the Town of Errol for the year ended December 31, 1989 and have issued our report thereon, dated September 12, 1990. As part of our audit, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that should be corrected in order to improve the Town's internal control system. Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

- 1) **Selectmen should prepare Formal Warrants for the commitment of taxes to be collected by the Tax Collector**

Presently there are no warrants being prepared to authorize the collection of taxes.

Recommendation

Once property taxes and other charges have been committed to the tax collector, a formal warrant should be prepared to authorize their collection by the Tax Collector. Any added taxes or abatements, approved by the Selectmen, should only be authorized by supplemental warrants or formal abatements. If the Selectmen follow these prescribed procedures, they will simplify the job of Tax Collector.

- 2) **Library Treasurer signs all checks and also maintains all Financial Records.**

The Library Treasurer, presently signs all checks and performs all bookkeeping functions.

There is lack of segregation of duties between the payment and recording function, leading to poor internal control.

Recommendation

The Library Trustee's should institute a program of dual signatures on all library checks.

- 3) **Trust funds should be separately stated as to the portion of the trust principal that may not be expended by the Town and as to the income portion that can be spent by the Town.**
- 4) **Capital Reserve Funds and Trust Funds should be in the custody of the Trustees of Trust Funds and individual records of all Funds should be maintained by the Trustees.**

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,

Francis J. Dineen, CPA

Message from the Board of Selectmen concerning the above recommendations:

Recommendation 1 was implemented by the Selectmen as of January 22, 1991.

Recommendations 2-4 have been taken under advisement by the respective boards.

Francis J. Dineen & Co.
Certified Public Accountants
5 Middle Street
Lancaster, NH 03584

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

To the Members of the Board of Selectmen

Town of Errol
Errol, NH 03579

We have audited the combined financial statements' and the combining individual fund and account group financial statements of the Town of Errol, New Hampshire as of, and for the year ended December 31, 1989, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the Town of Errol, New Hampshire at December 31, 1989, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information, listed as the supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Errol, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion is fairly stated in all material respects in relation to the combined financial statements as a whole.

Very truly yours,

Francis J. Dineen, CPA

September 12, 1990

1990 STATISTICS

MARRIAGES

Edward Damp and Giselle M.P. Demers on July 14, 1990

Ralph Caird Broad and Jamie Ellen Johnston on August 11,1990

Michael Dale Moody and Stacy Patricia Christensen on October 20,1990

BIRTHS

Jessica Lynn Bourassa, born July 10, 1990 to Ronald and Nancy Bourassa

DEATHS

Cecil A. Eastman on October 5, 1990

MESSAGE FROM YOUR SELECTMEN

Dear Townspeople of Errol,

We have had a very busy and challenging year in the Selectmen's Office. The State will make sure that this office becomes even more challenging as time goes by with more mandates and new paperwork.

As you may know, our Police Chief had problems with his Insurance Company last summer. His company no longer wished to carry the Police Cruiser on his personal policy. Chief Boisvert took a leave of absence while the Selectmen worked to resolve the problem. We are now leasing the cruiser by paying one half of the insurance cost of \$924.00 yearly. Chief Boisvert pays the other half. The \$924.00 shows up in "Insurances" and the Chief's reimbursement to the Town of \$462.00 shows up in "Revenues from Departments". Next year, we will show a separate entry of "Revenues from the Police Department".

The Police Department shows an expense of \$1,505.00 for a Radar Unit with a notation that the State reimbursed the Town \$752.50 as a 50/50 Match. So that Police Department Expenditures actually amounted to \$8,277.50, plus \$462.00 for Insurance, minus a \$752.50 reimbursement, for a real total of \$7,987.00 for 1990.

We have looked into a Computer Start-up Package which would greatly assist our Tax Collector. Once programmed, a computer would do our twice yearly Tax Billing, which is presently contracted out. This service cost the Town \$1,650.00 for Start-up fees in 1990 and will cost an additional \$600-800 for each billing thereafter. We are looking at \$10,000.00 to purchase the computer, printer, software, fixtures, and required electrical work. We feel that this purchase will greatly relieve the burden on our Tax Collector and Selectmen.

(Message Cont.)

"Town Officers' Expense" for 1991 includes money for a fireproof file cabinet for storage of irreplaceable documents. We have also included money to replace our Town Hall's front doors which have been abused beyond repair.

We have been approached by several Residents of our Main Street who have experienced problems with their present sewer disposal systems. They passed up their opportunity to hook into the Town Sewer System ten years ago. Now they are requesting to be hooked into it.

Our investigation into this possibility shows that the current Town Sewer System is at capacity. Therefore, their request would require the expansion of our existing Leach Fields at a cost of approximately \$80,000.00. This cost estimate reflects the changes in NH State laws and requirements over the ten-year period since the Town System was built.

We have investigated State Grants and Federal Monies and have found that there is no money available for existing systems due to present budget constraints on all government agencies. All we can do is present you with an article for your consideration.

We wish Sharon Miller a speedy recovery.

The Selectmen appreciate the Town's patience in bearing with us as we pursue goals with endless beaucratic roadblocks: Planning Board, Flood Plain Insurance, and Sewer Expansion.

Sincerely,
Your Board of Selectmen

ANNUAL REPORT

OF THE SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF

ERROL, NEW HAMPSHIRE

FOR THE FISCAL YEAR ENDING

JUNE 30, 1990



OFFICERS

1990 - 1991

MODERATOR

MONA DOUGLASS

CLERK

CHERYL LORD

TREASURER

STEPHANIE HAWKINS

CENSUS

MARY MCLEOD

AUDITORS

PLODZIK - SANDERSON

TRUANT OFFICER

SCHOOL BOARD

CAROLYN LABRECQUE	TERM EXPIRES	1991
SHARON LANE	TERM EXPIRES	1992
NORMAN EAMES, Chairman	TERM EXPIRES	1993

DIRECTOR OF SPECIAL SERVICES

BONNIE AGRODNIA

BUSINESS ADMINISTRATOR

PAUL V. PARTENOPE

SUPERINTENDENT OF SCHOOLS

ROBERT BELLAVANCE

School Warrant

The State of New Hampshire

To the inhabitants of the School District in the town of Errol, in the County of Coos, qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 14th of March, 1991, at 3:00 o'clock in the afternoon to act upon Articles 1-4 and 7:30 o'clock in the evening to act upon Articles 5-12.

Polls are open for election of officers from 3:00 P.M. to 8:00 P.M.

1. To choose a member of the school board for the ensuing three (3) years (By ballot).
2. To choose a school district treasurer for the ensuing three (3) years (By ballot).
3. To choose a school district clerk for the ensuing three (3) years (By ballot).
4. To choose a school district moderator for the ensuing three (3) years (By ballot).
5. To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.
6. To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.
7. To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency to expend the same for such projects as it may designate.

8. To see if the District will vote under the provisions of Chapter 195-A Section 3 to form an AREA School Planning Committee consisting of 3 qualified voters, of whom at least one shall be a member of the school board and one of whom shall be a selectman, the third to be appointed by the moderator.
9. To see if the District will vote under the provisions of RSA 195:18 to create a Cooperative School District Planning Committee consisting of 3 qualified voters of whom one shall be a member of the school board or its representative, one shall be a selectman or his representative, and one shall be appointed by the moderator.
10. To see if the District will vote to authorize the school board to enter into a three year transportation contract for the period 1991-1994.
11. To see if the District will vote to raise and appropriate the sum of \$369,538.00 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.
12. To transact any other business which may legally come before this meeting.

Given under our hands at said Errol this ____th day of February, 1991.

Errol School Board:

Norman Eames, Chairman
Sharon Lane
Carolyn Labrecque

ERROL SCHOOL DISTRICT

BUDGET

1991 - 1992

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1990-91 BUDGET</u>	<u>1991-92 PROPOSED BUDGET</u>
REGULAR EDUCATION PROGRAM			
1100 110 1	Salaries	\$ 89,057.00	\$ 99,804.00
1100 120 1	Salaries-Substitutes	750.00	750.00
1100 200 1	Insurance/Retirement	8,102.00	10,642.00*
1100 230 1	F.I.C.A.	6,813.00	7,635.00*
1100 260 1	Unemp. Comp.	215.00	158.00*
1100 290 1	Other Benefits	100.00	100.00
1100 440 1	Repairs	735.00	655.00
1100 550 1	Printing	80.00	80.00
1100 560 3	Tuition	40,720.00	50,488.00
1100 580 1	Travel	1,468.00	1,675.00
1100 610 1	Supplies	2,357.00	2,796.00
1100 630 1	Books	3,197.00	3,327.00
1100 640 1	Periodicals	93.00	93.00
1100 741 1	Equip. - Additional	525.00	.00
1100 751 1	Furn. - Additional	400.00	.00
1100 810 1	Dues & Fees	60.00	55.00
	Sub Total	<u>\$154,672.00</u>	<u>\$178,258.00</u>
SPECIAL EDUCATION PROGRAM			
1200 110 1	Salaries- Special Educ.	\$ 7,800.00	\$ 9,385.00
1200 200 1	Insurance/Retirement	811.00	57.00*
1200 230 1	F.I.C.A.	597.00	718.00*
1200 260 1	Unemp. Comp.	39.00	28.00*
1200 330 1	Pupil Services	2,205.00	3,345.00
1200 610 1	Supplies	100.00	100.00
1200 630 1	Books	200.00	250.00
	Sub Total	<u>\$ 11,752.00</u>	<u>\$ 13,883.00</u>
SUPPORT SERVICES			
2110 110 1	Truant Officer	\$ 15.00	\$ 15.00
2110 580 1	Travel	10.00	10.00
2120 110 1	Salaries - Guidance	2,119.00	2,225.00
2120 200 1	Insurance/Retirement	170.00	264.00*
2120 230 1	F.I.C.A.	162.00	170.00*
2120 260 1	Unemp. Comp.	12.00	9.00*
2120 580 1	Travel	228.00	281.00
2120 610 1	Supplies	300.00	300.00

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1990-91 BUDGET</u>	<u>1991-92 PROPOSED BUDGET</u>
2130 110 1	Salaries- Nurse	\$ 3,260.00	\$ 3,423.00
2130 200 1	Insurance/Retirement	35.00	139.00*
2130 230 1	F.I.C.A.	250.00	262.00*
2130 260 1	Unemp. Comp.	18.00	14.00*
2130 330 1	Pupil Services	150.00	.00
2130 531 1	Telephone	10.00	10.00
2130 580 1	Travel	330.00	359.00
2130 610 1	Supplies	134.00	106.00
2130 630 1	Books	72.00	50.00
2130 810 1	Dues & Fees	13.00	13.00
	Sub Total	<u>\$ 7,288.00</u>	<u>\$ 7,650.00</u>

INSTRUCTIONAL SERVICES

2210 270 1	Course Reimbursement	\$ 300.00	\$.00
2210 591 1	Student Assess. Program	50.00	50.00
2220 110 1	Salaries - Librarian	4,064.00	7,366.00
2220 200 1	Insurance/Retirement	405.00	1,253.00*
2220 230 1	F.I.C.A.	311.00	564.00*
2220 260 1	Unemp. Comp.	22.00	31.00*
2220 440 1	Repairs	169.00	300.00
2220 580 1	Travel	326.00	375.00
2220 610 1	Supplies	68.00	125.00
2220 630 1	Books	1,350.00	1,500.00
2220 631 1	Books - NFR	30.00	5,000.00
2220 640 1	Periodicals	198.00	198.00
2220 810 1	Dues & Fees	273.00	275.00
2290 390 1	Assemblies/Enrichment	400.00	400.00
	Sub Total	<u>\$ 7,966.00</u>	<u>\$ 17,437.00</u>

GENERAL ADMINISTRATION

2310 110 0	Salaries-School Officials	\$ 995.00	\$ 995.00
2310 200 0	Insurance/Retirement	6.00	6.00*
2310 230 0	F.I.C.A.	76.00	76.00*
2310 260 0	Unemp. Comp.	5.00	4.00*
2310 350 0	Audit	1,600.00	1,600.00
2310 370 0	Census Taker	50.00	75.00
2310 380 0	School Bd. Serv.	.00	156.00
2310 390 0	Legal Services	100.00	100.00
2310 450 0	Box Rental	20.00	20.00
2310 522 0	Liability Ins.	100.00	100.00
2310 523 0	Bond	50.00	50.00
2310 540 0	Advertising	100.00	100.00
2310 550 0	Annual Report	400.00	.00
2310 580 0	Travel-Treasurer	.00	100.00
2310 610 0	Supplies	250.00	300.00

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1990-91 BUDGET</u>	<u>1991-92 PROPOSED BUDGET</u>
2310 810 0	Dues & Fees	\$ 1,124.00	\$ 1,175.00
2320 351 0	S.A.U. No. 20	<u>21,256.00</u>	<u>23,494.00</u>
	Sub Total	\$ 26,132.00	\$ 28,351.00

OFFICE OF THE PRINCIPAL

2410 110 1	Salary of Principal	\$ 1,500.00	\$ 1,500.00
2410 200 1	Insurance/Retirement	25.00	61.00*
2410 230 1	F.I.C.A.	115.00	115.00*
2410 260 1	Unemp. Comp.	1.00	8.00*
2410 440 1	Repairs	575.00	325.00
2410 523 1	Bond	30.00	30.00
2410 531 1	Telephone	957.00	1,100.00
2410 321 1	Postage	100.00	353.00
2410 580 1	Travel	50.00	50.00
2410 610 1	Supplies	400.00	550.00
2410 741 1	Equip. - Additional	1,725.00	.00
2410 810 1	Dues & Fees	<u>400.00</u>	<u>400.00</u>
	Sub Total	\$ 5,878.00	\$ 4,492.00

OPERATION AND MAINTENANCE OF PLANT

2540 110 1	Salaries-Maintenance	\$ 6,704.00	\$ 7,112.00
2540 200 1	Insurance/Retirement	311.00	325.00*
2540 230 1	F.I.C.A.	521.00	544.00*
2540 260 1	Unemp. Comp.	37.00	28.00*
2540 290 1	Other Benefits	50.00	50.00
2540 420 1	Water & Sewage	610.00	500.00
2540 430 1	Cleaning Services	325.00	350.00
2540 440 1	Building Repairs	875.00	1,925.00
2540 520 1	Building Insurance	1,750.00	1,800.00
2540 610 1	Supplies	700.00	850.00
2540 650 1	Electricity	3,000.00	3,400.00
2540 653 1	Fuel Oil	2,200.00	3,300.00
2550 510 1	Transportation	<u>8,800.00</u>	<u>10,100.00</u>
	Sub Total	\$ 25,883.00	\$ 30,284.00

CAPITAL IMPROVEMENTS

4600 460 1	Capital Improvement	\$ 1,375.00	\$.00
	Sub Total	\$ 1,375.00	\$.00

DEBT SERVICES

5510 830 1	Principal on Debt	\$ 50,000.00	\$ 50,000.00
5510 840 1	Interest on Debt	<u>26,130.00</u>	<u>22,670.00</u>
	Sub Total	\$ 76,130.00	\$ 72,670.00

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1990-91 BUDGET</u>	<u>1991-92 PROPOSED BUDGET</u>
FOOD SERVICES			
2560 110 1	Salary - Lunch	\$ 4,810.00	\$ 4,972.00
2560 200 1	Insurance/Retirement	339.00	582.00*
2560 230 1	F.I.C.A.	368.00	534.00*
2560 260 1	Unemp. Comp.	26.00	28.00*
2560 290 1	Other Benefits	50.00	50.00
2560 440 1	Repairs	100.00	100.00
2560 523 1	Bond	50.00	50.00
2560 580 1	Travel	25.00	25.00
2560 610 1	Supplies	1,200.00	1,200.00
2560 620 1	Food	6,500.00	8,000.00
2560 740 1	Equipment	100.00	747.00
2560 750 1	Furniture	188.00	225.00
	Sub Total	<u>\$ 13,756.00</u>	<u>\$ 16,513.00</u>
	GRAND TOTAL	<u>\$330,832.00</u>	<u>\$369,538.00</u>

* All or part of the total amount under the starred items are required by law to be raised as determined by the proper authorities. The District determines the salaries of the District Officers. The School Administrative Unit No. 20 decides the Superintendent's salary for 1991-92 as follows: Dummer, \$1,922.22; Errol, \$5,101.52; Gorham, \$38,804.53; Milan, \$9,385.34; Randolph, \$2,794.85; Shelburne, \$3,014.54. The Teacher's Retirement and the State Employee's Retirement assess the amount of the Superintendent's retirement and other District employees that belong to the system. In those towns that are under Social Security, the amount to be paid by the District is established by law. All Districts are required by law to provide Unemployment Compensation and Workmen's Compensation.

ANTICIPATED REVENUES

	<u>1990-91</u>	<u>1991-92</u>
June 30 Surplus	\$ 29,991.45	\$ 1,500.00
Building Aid	14,453.97	15,000.00
Child Nutrition - State	500.00	500.00
Child Nutrition - Federal	4,000.00	4,000.00
Tuition	40,000.00	50,600.00
Child Nutrition - Local	6,000.00	6,000.00
Interest - NOW	<u>1,800.00</u>	1,800.00
	\$ 96,745.42	
National Forest Reserve	\$ 5,000.00	5,000.00
	<u>\$101,745.42</u>	<u>\$84,400.00</u>

BUDGET SUMMARY

	<u>1990-91</u>	<u>1991-92</u>
Budget	\$335,932.00*	\$369,538.00
Revenues	\$101,745.42*	84,400.00
District Assessment	\$234,186.58	\$285,138.00

Gross Increase

\$33,606.00

10.0%

Net Increase

\$50,952.00

21.8%

* Includes \$5,000 of National Forest Reserve money

TUITION STUDENTS

Gorham:

Douglas Baker (9) \$ 5,800.00

Berlin:

David Labrecque (10) \$ 4,648.00

Lisa Lariviere (10) \$ 4,648.00

Joshua Lord (10) \$ 4,648.00

Cara Lariviere (11) \$ 4,648.00

Leslie Bembridge (12) \$ 4,648.00

Frances Calder (12) \$ 4,648.00

Colebrook:

Kerry Cameron (9) \$ 5,600.00

Adam Jenkins (9) \$ 5,600.00

Jennifer Lane (11) \$ 5,600.00

\$ 50,488.00

Report of
Superintendent of Schools

To the Citizens of the Errol School District:

The many changes predicted a year ago for the decade of the 90's have begun. Adoption of national testing of our children and a national curriculum are well underway. School choice is beginning to surface in New Hampshire and is being pushed on the national agenda. New England wide licensing of our teachers is a reality and the trend away from local control of our schools has begun and most probably will accelerate as we move toward the second half of the decade. Some of the changes taking place should bring improvements to our educational systems. Others, in my judgment, do not bode well for communities like Errol.

Cooperative School District

Planning Committee

This year your school warrant will contain an article requesting the voters to create a Cooperative School District Planning Committee to study the feasibility of forming a cooperative school district. The study is projected to take 1 to 3 years to complete. When the committee has completed its work, public meetings will be held in each town. These public meetings will be followed by a ballot vote at one of your future Annual Meetings to accept or reject the recommendations of the Committee.

The formation of the Committee does not obligate the Errol School District to participate in a Cooperative School, only to study the feasibility of participating in one. When all the facts are known, those facts will be made known to the people and they will decide.

The cost of providing a quality education for our children is becoming increasingly prohibitive. As I see it, we have three alternatives: 1. continue to pay the ever-increasing costs regardless of those costs, 2. reduce the quality and quantity of our educational programs, or 3. look at alternatives to what we are doing now to see if we can maintain or improve what we have at a more acceptable cost to everyone. The decision is yours to make.

Retirement

Jean Ham, Principal of the Errol Consolidated School for a number of years, will be leaving us this June after 18 years of service. Jean worked her way up through the ranks as an aide, then as a classroom teacher, and finally as the principal of the school since 1981. During that time she has participated in many changes, many of which have changed the face of education in the community. Not the least of which has occurred during these years has been the construction of a new school, the tuitioning of grades 9 & 10 to Berlin and Colebrook, the upgrading of the curriculum, and the addition of an enrichment program. The school will not be the same without her. The best wishes of the community will go with her as she leaves to begin a life of retirement.

Budget

The proposed budget for 1991-92 is up 10% on the gross side and a projected 21.8% on the net side. The increases in the budget may be found in teacher salaries, tuition, special education, a part-time reading teacher, a part-time librarian, fuel and energy costs, retirement costs, transportation, and the operation of the school lunch program. These increases may be found throughout the budget. Most notably, however, they may be found in salaries, new positions, tuition, and energy costs.

Elementary schools throughout the state are required to meet the N.H. Minimum Standards by September 1 of this year. The budget we have proposed will do that and will place us in full compliance with those standards. The difficulty, however, will be to maintain those standards into the future.

School Warrant

Two articles in your school warrant this year are in need of some clarification. The first of these is Article 8 which would approve the formation of an AREA School Planning Committee with Coos County for the purpose of establishing the Errol School District as the receiving school district for all K-8 children in the unincorporated areas of Wentworth Location, Millsfield, and Wilson's Mills. The task of the committee would be to develop a plan which would be brought back to the people for approval in 1992 or 1993.

The second article worthy of your attention is Article 9. This article, if approved, would form a Cooperative School District Planning Committee to join with other area communities (Gorham, Berlin, Randolph, Shelburne, Milan, Dummer) to study the formation of a cooperative school district. The study will take 1-3 years. For further information make reference to an earlier section of my report.

New School

In June of this year we will have completed our second year in our new school. Overall everything has gone well. We have been plagued, however, with some freeze-up problems in the boiler room and some problems with the fire alarm system. For the most part these problems have been corrected.

Summary

This June will bring with it the end of an era. Jean Ham will be leaving us and someone will have stepped into her shoes when fall comes around. Change is inevitable and all of us, given time, find ourselves saying good-bye and moving on to other things. In this case, however, we wish a very special person a special good-bye.

Respectfully submitted:

ROBERT BELLAVANCE
Superintendent of Schools

Errol Consolidated School
Principal's Report - 1990

The student enrollment remained about fifty during the current year. We have provided a certified special education teacher two days each week. A speech specialist is coming several times during the year, but we lost a music teacher.

School Association Activities

The school association remained an important supporter of school functions. The association provided funds for ribbons and special programs. The school association activities included a carnival and hunters supper. The group served on a plaque committee to outline guidelines for honoring citizens that have dedicated their services to the school. They held a July and a Christmas bazaar for fund raising projects.

Student Council

The student council sponsored several selling projects for the purchase of ribbons and special programs. The council belongs to the National Student Council Association. Natalie Pothier is currently serving as president. The students compete for elected officers in the fall of each year. The group organized a Halloween party for the other students and pre-schoolers.

Mini-Courses

The mini-courses continued in '90 with Becky Bean and Mike Kennard instructing a course in first aid. Sue Buteau, a 4-H representative, offered a course in baby - sitting. Smoky, the bear, and Ringo, the drug dog, paid a visit to the school to teach fire protection and drug control. Captain Smyle, a robot from the state highway department, demonstrated highway safety.

Student Activities

- | | |
|---------------------|-------------------------------|
| 1. Science Fair | 8. Field Day |
| 2. Plays | 9. Field Trips |
| 3. Public Speaking | 10. The Artist-In-The-Schools |
| 4. Gym Activities | |
| 5. Carnival | |
| 6. Spelling Bee | |
| 7. Service Projects | |

The science fair, in the spring, is a favorite with the students. The students explain a science project to a group of judges. Ribbons and other awards are given to the best demonstration.

The students in grades 3-5 gave their time to service projects. They earned money to contribute to the Rain Forest, an orphan project, and World Hunger.

The students in grades 3-5 presented a couple of plays during the year. This group of students delivered a public speaking performance. The children were judged for prizes. Mrs. Davis, P.E. teacher, used the intermission to have the students perform gym routines.

The big event for the students in February includes the carnival. First, second, and third place winners of the many winter events are given ribbons. The student boy and girl, with the most points receives the grand prize.

Jennifer Hurlbert represented the school in Littleton for the county spelling bee.

The Music-In-The-Schools half - hour programs in March contributed to the enrichment programs for the year. Professional groups entertain and educate the students during the month.

The school had an Artist-In-The-School program for three days. Ms. Brown worked with all grades on creative writing, had a story hour at the public library, gave readings at the school open house, and had a teachers workshop.

The field day in June highlighted running and other physical activities. Mrs. Davis was available to assist in the events.

Several field trips were planned during the year.

Teacher Activities

Mr. Reese coached soccer and basketball once a week in the fall.

The teachers attended several workshops during the year, including Seatrek, Artist-In-The School, and language arts, all held in the school. There were also workshops in Whitefield, NCEF in Gorham, and Colebrook. Craig Reese and Jean Ham participated in the Share-A-Day program. Mr. Reese visited a school in Jackson and Jean Ham one in Monroe. The school offered two opportunities for parents to discuss curriculum programs, student progress, schedules, and student expectations with the teachers. The first one in September and another in November.

The school has a parent volunteer program. There have been several parents volunteering to assist teachers and to work in the library.

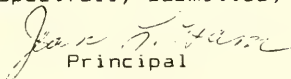
Gifts to the School

Fran and Gloria Coffin
Umbago Sports Association
Errol School Association
Louise and Luc Cote
Laura Boyle
Frank Perkins
4-H and Ladies Extension

Staff 1990

Craig Reese	K-2
Jean Ham	3-4
Joanne Hammond	6-8
JoAnn Davis	P.E.
Myrna Johnson	Nurse
Melissa Carr	Art
Jane Sweatt	Special Education
Janice Somers	Teacher's Aide
Hartley Sweatt	Custodian
Louise and Luc Cote	Transportation
Linda Jenkins	Lunchroom
Carol Kidder	Guidance
Cathy Nelson	Speech

Respectfully submitted,


Principal

SCHOOL ADMINISTRATIVE UNIT NO. 20

1991 - 1992 BUDGET

RECEIPTS:

Cash on Hand as of June 30, 1991.....	\$	3,000.00
Unemployemnt/Workmen's Compensation.....		50.00
Interest.....		600.00
Other - N.C.E.F.....		2,500.00
TOTAL RECEIPTS.....	\$	6,150.00

EXPENDITURES:

110 - Salaries.....	\$	185,316.00
200 - Insurance/Retirement.....		34,106.00
230 - F.I.C.A.....		14,177.00
260 - Unemployment Compensation.....		168.00
290 - Other Benefits.....		200.00
320 - Staff Development.....		13,300.00
330 - Administrative Services.....		100.00
350 - Legal Counsel.....		300.00
430 - Cleaning Services.....		1,400.00
440 - Repair Services.....		4,717.00
450 - Rent.....		9,500.00
520 - Bldg. & Contents Insurance.....		2,800.00
531 - Telephone.....		2,500.00
532 - Postage.....		2,200.00
540 - Advertising.....		325.00
550 - Printing.....		600.00
580 - Travel.....		4,850.00
610 - Supplies.....		4,000.00
630 - Books.....		250.00
640 - Periodicals.....		50.00
650 - Electricity.....		825.00
741 - Equip. - Additional.....		1,000.00
751 - Furniture - Additional.....		2,400.00
810 - Dues & Fees.....		1,335.00
890 - Miscellaneous.....		150.00
TOTAL EXPENDITURES.....	\$	286,569.00
Less Estimated Receipts (from above).....		6,150.00
AMOUNT TO BE SHARED BY DISTRICTS.....	\$	280,419.00

DISTRIBUTION OF \$280,419.00 TO BE RAISED BY DISTRICTS

	1989 EQUALIZED VALUATION		ADM 1989-90 PUPILS		PUPIL PERCENT	COMBINED PERCENT	DISTRICT SHARE	STAFF* DEV.	TOTAL DISTRICT SHARE
	VALUATION PERCENT	VALUATION	PUPILS	PERCENT					
DUMMER	6.30%	\$ 23,531,892.	0.0	0.00%	3.15%	\$ 8,414.25	\$ 0.00	\$ 8,414.25	
ERROL	11.09%	\$ 41,404,893.	45.4	5.64%	8.36%	22,331.15	1,162.42	23,493.57	
GORHAM	47.69%	\$178,030,722.	640.0	79.49%	63.59%	169,860.97	8,670.27	178,531.24	
MILAN	15.88%	\$ 59,270,819.	119.7	14.87%	15.38%	41,082.90	2,116.03	43,198.93	
RANDOLPH	9.17%	\$ 34,212,540.	0.0	0.00%	4.58%	12,234.05	650.37	12,884.42	
SHELBURNE	9.87%	\$ 36,849,858.	0.0	0.00%	4.94%	13,195.68	700.91	13,896.59	
	100.00%	\$373,300,724.	805.1	100.00%	100.00%	\$ 267,119.00	\$13,300.00	\$ 280,419.00	

* COMPUTATION OF STAFF DEVELOPMENT

ERROL	11.84%	45.4	5.64%	8.74%	\$ 1,162.42
GORHAM	50.90%	640.0	79.49%	65.19%	8,670.27
MILAN	16.95%	119.7	14.87%	15.91%	2,116.03
RANDOLPH	9.78%	0.0	0.00%	4.89%	650.37
SHELBURNE	10.53%	0.0	0.00%	5.27%	700.91
	100.00%	805.1	100.00%	100.00%	\$ 13,300.00

Jean Lary, Chairman
 School Administrative Unit No. 20

ERROL SCHOOL DISTRICT
ANNUAL SCHOOL MEETING

March 15, 1990

Moderator, Mona Douglass, opened the polls at 3:00 p.m. by reading Article 1 of the warrant as follows:

Article 1: To choose a member of the school board for the ensuing three (3) years (By ballot).

The polls were open until 8:10 p.m. at which time the business meeting and voting for school board were closed. Ballots were counted immediately following the adjournment of the meeting at 8:10 p.m. Those counting were Moderator, Mona Douglass, Supervisor's of the Checklist, Virginig Lane and Carol Norman.

Article 1: Norman Eames received 24 out of a total 24 votes cast and he was declared elected School Board Member for three years.

Article 2: To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.

A motion was made by Wayne Garrow and seconded by Sharon Lane that the District vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the article declared passed.

Article 3: To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.

A motion was made by Wanda Garrow and seconded by Stephanie Hawkins that the salaries of the School Board, Truant Officer and other District Officers and Agents be set as listed below.

School Board	1 @ \$200.00
	2 @ \$100.00 each
Treasurer	450.00
Moderator	30.00
Clerk	25.00
Truant Officer	15.00
Census Taker	50.00
Checklist Supervisors	3 @ \$ 15.00 each
Ballot Clerks	3 @ \$ 15.00 each

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the article declared passed.

Article 4: To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency to expend the same for such projects as it may designate.

A motion was made by Alex Grover and seconded by Raymond Labrecque that the District vote to authorize the school board to make application for and to accept, on behalf of the district, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations or any federal or state agency to expend the same for such projects as it may designate.

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the article declared passed.

Article 5: We the residents of the Errol School District find the State of New Hampshire to be unfair in the funding of public education, thus creating an undue burden on the local property taxpayers. We strongly request that the State of New Hampshire Legislature begin in earnest to study methods for substantially increasing state aid to education.

A motion was made by Clifford Lane, Jr., and seconded by Raymond Labrecque that the District strongly request that the State of New Hampshire Legislature begin in earnest to study methods for substantially increasing state aid to education.

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the article declared passed.

Article 6: To see if the District will vote to raise and appropriate the sum of \$18,200 to construct a combination tennis and outdoor basketball court. (By Petition)

After some discussion on this article regarding use, cost, etc., a motion was made by Robert Lord and seconded by Wayne Garrow that the District vote to raise and appropriate \$18,200 to construct a combination Tennis and outdoor basketball court.

There being no further discussion the Moderator called for a voice vote. Voice vote was unanimously No and the article was declared defeated.

Article 7: To see if the District will vote to raise and appropriate the sum of \$330,932 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.

A motion was made by Raymond Labrecque and seconded by Wayne Garrow that the District vote to raise and appropriate the sum of \$330,932 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the article was declared passed.

Article 8: To transact any other business which may legally come before this meeting.

A motion was made by Robert Lord and seconded by Wanda Garrow that the School Board appoint a committee of five people to study the feasibility of building a tennis and/or outdoor basketball court on school grounds and to bring back the study results to the next annual meeting.

There being no further discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and the motion was declared passed.

Mr. Belavance made a statement regarding the money spent on building the new school. With the help of Archie Peabody, the Couture Construction company and school board, we got our money's worth!

The Moderator asked if all had voted who wished for school district officers.

A motion was made by Clifford Lane, Sr., and seconded by Raymond Labrecque that the meeting be adjourned.

Voice vote was in the affirmative and the meeting was declared adjourned by Mona Douglass, Moderator, at 8:10 p.m.

Respectfully submitted,



Cheryl L. Lord
School Clerk

FINANCIAL REPORT
OF THE
ERROL SCHOOL DISTRICT
FOR THE YEAR ENDED
JUNE 30, 1990

CERTIFICATE

This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 21-J of the Revised Statutes Annotated and regulation Chapter Rev. 1100, Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.

Norman Eames
Sharon Lane
Carolyn Labrecque
School Board

ROBERT BELLAVANCE
Superintendent of Schools
September 5, 1990

BALANCE SHEET

June 30, 1990

ASSETS

Cash on Hand, June 30, 1990.....	\$30,452.33
Cash on Hand,Capital Projects.....	12,831.52
Cash on Hand, Food Service.....	1,500.00
Other Receivables - State of NH.....	162.00
Cash on Hand, Capital Reserve - Bldg.....	22,228.57
TOTAL ASSETS.....	\$67,174.42

LIABILITIES

Unreserved Fund Balance.....	\$29,991.45
Other Payables, Littleton Enterprise.....	110.88
Reserved for Encumbrances, N.E. Sch.Supply...	350.00
Unreserved Fund Balance - Capital Projects..	12,831.52
Unreserved Fund Balance - Lunch Program.....	1,662.00
Unreserved Fund Balance - Capital Reserve...	22,228.57
TOTAL LIABILITIES.....	\$67,174.42

GENERAL FUND: STATEMENT OF EXPENDITURES -- ELEMENTARY

For the Year Ended June 30, 1990

Function	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
<i>Instruction</i>							
Regular Education Programs	80,059	41	1,390	55	284	50	98,474
Special Education Programs	4,486	36	54	95			4,926
Vocational Education Programs							79
Other Instructional Programs							
<i>Supporting Services</i>							
<i>Pupils</i>							
Attendance and Social Work							
Guidance	1,991	85	187	20	253	88	2,625
Health	3,140	87	486	40	70	17	3,967
Psychological							
Speech Pathology & Audiology							
Other Pupils							
<i>Instructional</i>							
Improvement of Instruction							
Educational Media			340	90	1,319	96	1,660
Other Instructional Staff			400	00			400
<i>General Administration</i>							
School Board	852	60	8	87	1,586	50	404
Office of the Superintendent					12,251	97	
Special Area Administration							
Other General Administration							
School Administration	1,500	00	143	48	1,785	62	448
<i>Business</i>							
<i>Fiscal</i>							
Operation & Maint. of Plant	6,238	89	823	51	5,573	42	6,031
Pupil Transportation			8,800	00			8,800
Centralized Internal Servs.							
Other Business							
Managerial							
Other Supporting Services							
Total (Total of Lines 1 thru 25)	98,269	98	14,558	01	32,857	51	12,534
					284	50	1,308
							55
							159,812
							86

GENERAL FUND: STATEMENT OF EXPENDITURES — HIGH
For the Year Ended June 30, 1990

Function	Salaries	Employee Benefits	Purchased Services	Supplies	Other	Total
<i>Instruction</i>						
Regular Education Programs			34,395 28			34,395 28
Special Education Programs						
Vocational Education Program						
Other Instructional Programs						
<i>Supporting Services</i>						
<i>Pupils</i>						
Attendance and Social Work						
Guidance						
Health						
Psychological						
Speech Pathology & Audiolog						
Other Pupils						
<i>Instructional</i>						
Improvement of Instruction						
Educational Media						
Other Instructional Staff						
<i>General Administration</i>						
School Board	127 40	1 32	237 08	60 41	138 75	564 96
Office of the Superintendent			1,830 75			1,830 75
Special Area Administration						
Other General Administration						
<i>School Administration</i>						
<i>Business</i>						
Fiscal						
Operation & Maint. of Plant						
Pupil Transportation						
Centralized Internal Servs.						
Other Business						
Managerial						
Other Supporting Services						
Total (Total of Lines 1 thru 25)	127 40	1 32	36,463 11	60 41	138 75	36,790 99

FOOD SERVICE FUND
Statement of Expenditures for the Year Ended June 30, 1990

Function/Instructional Organization	Salaries		Employee Benefits		Purchased Services		Supplies		Property		Total	
Supporting Services												
Business												
Food Service												
Elementary	5,316	69	443	27	211	98	7,953	64	87	58	14,013	16
Middle/Jr. High												
High												
Total Food Service Fund (Lines 3 thru 5)	5,316	69	443	27	211	98	7,953	64	87	58	14,013	16

REPORT OF DISTRICT TREASURER
FOR THE

FISCAL YEAR JULY 1, 1989 TO JUNE 30, 1990

Cash on Hand, July 1, 1989.....	\$	46,285.65
Received from Selectmen:		
Current Appropriation.....		242,281.00
Revenue from State Sources.....		15,401.00
Revenue from Federal Sources.....		3,380.39
Revenue from Tuitions.....		46,683.00
Received from all Other Sources.....		25,394.99
TOTAL RECEIPTS.....	\$	333,140.38
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR.....	\$	379,426.03
LESS SCHOOL BOARD ORDERS PAID.....	\$	334,642.18
BALANCE ON HAND, JUNE 30, 1990.....	\$	44,783.85

Stephanie Hawkins
District Treasurer

October 1, 1990

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of ERROL, NEW HAMPSHIRE of which the above is a true summary for the fiscal year ending June 30, 1990, and find them correct in all respects.

Plodzik & Sanderson
Auditors

October 3, 1990

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Errol School District
Errol, New Hampshire

We have audited the accompanying general purpose financial statements of the Errol School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1990, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Errol School District at June 30, 1990, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1990, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

October 3, 1990

*Plodzick & Sanderson
Professional Association*

