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1991

# **ANNUAL REPORT**

**Of the Town Officers**

**of the town of**

## **ERROL, N.H.**

**For the year ending**

### **DECEMBER 31, 1991**

**INCLUDING REPORT OF THE  
SCHOOL DIRECTORS**



**BUDGET  
OF THE TOWN OF ERROL  
NEW HAMPSHIRE**

| PURPOSE OF<br>APPROPRIATION              | APPROPRIATIONS<br>1991 | ACTUAL<br>EXPENDITURE<br>1991 | APPROPRIATION<br>ENSUING FISCAL<br>YEAR 1992 |
|--|------------------------|-------------------------------|--|
| <b>GENERAL GOVERNMENT</b>                |                        |                               |  |
| Town Officers'<br>Salary                 | \$ 5800.00             | 5500.00                       | 6913.00                                      |
| Town Officers'<br>Expenses               | 14100.00               | 12926.59                      | 14000.00                                     |
| Administrative<br>Assistant              | 5000.00                | 4816.82                       | 7152.00                                      |
| Election &<br>Registration               | 250.00                 | 269.25                        | 500.00                                       |
| Cemeteries<br>General Gov't<br>Buildings | 2000.00                | 1022.87                       | 1500.00                                      |
| Reappraisal of<br>Property               | 8000.00                | 9156.36                       | 9900.00                                      |
| Planning and Zoning                      | 3000.00                | 1200.00                       | 1300.00                                      |
| Legal Expense                            | 2500.00                | 103.00                        | 2000.00                                      |
| Computer                                 | 3000.00                | 14142.19                      | 7000.00                                      |
| Regional Association                     | 10000.00               | 8404.45                       | 5000.00                                      |
|  | .00                    | 1488.57                       | 1500.00                                      |
| <b>PUBLIC SAFETY</b>                     |                        |                               |  |
| Police Department                        | 9600.00                | 8223.58                       | 10525.00                                     |
| Fire Department                          | 8000.00                | 3232.92                       | 8800.00                                      |
| Civil Defense                            | 50.00                  | .00                           | 50.00  |
| Rescue Squad                             | 1750.00                | 1720.60                       | 2000.00                                      |
| <b>HIGHWAYS, STREETS &amp; BRIDGES</b>   |                        |                               |  |
| General Highway<br>Department            | 2933.33                | 2892.50                       | 3090.43                                      |
| Street Lighting                          | 2100.00                | 1911.35                       | 2100.00                                      |
| <b>SANITATION</b>                        |                        |                               |  |
| Town Dump Maint-<br>enance/Transfer      | 6500.00                | 4726.31                       | 15378.00                                     |
| <b>HEALTH</b>                            |                        |                               |  |
| Health Department                        | 300.00                 | 211.58                        | 300.00                                       |
| Hospitals and<br>Ambulances              | 3450.00                | 3450.00                       | 3975.00                                      |
| <b>WELFARE</b>                           |                        |                               |  |
| General Assistance                       | 3000.00                | 420.00                        | 3500.00                                      |



| PURPOSE   | APPROP. - 1991 | ACTUAL EXP.  | APPROP. - 1992 |
|---|----------------|--------------|----------------|
| <b>CULTURE &amp; RECREATION</b>                                       |                |              |                |
| Library   | 8058.00        | 6834.16      | 7712.25        |
| Christmas Tree Lights   | 100.00         | .00          | 100.00         |
| <b>DEBT SERVICE</b>   |                |              |                |
| Principal of Long   |                |              |                |
| Term Bonds & Notes  | 2401.50        | .00          | .00            |
| Interest Expense - Long   |                |              |                |
| Term Bonds & Notes  | 450.00         | .00          | .00            |
| Interest Expense - Tax  |                |              |                |
| Anticipation Notes  | 1700.00        | 1711.66      | 1700.00        |
| Tax Anticipation Notes  | 0.00           | 80000.00     | .00            |
| <b>CAPITAL OUTLAY</b>   |                |              |                |
| Solid Waste Fund  | 5000.00        | 5000.00      | .00            |
| Transfer Station  | 41000.00       | 8004.75      | .00            |
| <b>OPERATING TRANSFERS OUT</b>  |                |              |                |
| Taxes Bought by Town  | 0.00           | 10778.33     | .00            |
| Tax Overpayments  | 0.00           | 11259.52     | .00            |
| <b>MISCELLANEOUS</b>  |                |              |                |
| Municipal Water   |                |              |                |
| Department  | 4400.00        | 3339.64      | 5000.00        |
| Municipal Sewer   |                |              |                |
| Department  | 2500.00        | 5171.99      | 4000.00        |
| Insurance   | 11000.00       | 12926.00     | 16000.00       |
| Unemployment  |                |              |                |
| Compensation  | 300.00         | 271.46       | 300.00         |
| State of New Hampshire  | 0.00           | 130.50       | .00            |
| Coos County Tax   | 0.00           | 117240.58    | .00            |
| School  | 0.00           | 272187.00    | .00            |
| <hr/>   |                |              |                |
| <b>TOTAL</b>  |                |              |                |
| <b>APPROPRIATIONS</b>   | \$168,242.83   | \$620,674.53 | \$ 141295.68   |
| Less Amount of Estimated Revenue,<br>Exclusive of Taxes               |                |              | \$ 65,177.43   |
| Amount of Taxes to be Raised,<br>(Exclusive of School & County Taxes) |                |              | \$ 76,118.25   |



OTHER PAYMENTS,  
NO APPROPRIATIONS MADE

Taxes Bought  
by Town

\$ 10778.33

Abate-ments-  
Refunds

11259.52

11259.52

Tax Anticipation  
Notes

80000.00

80000.00

TOTALS

\$ 102,037.85

\$ 91,259.52

TOTAL APPROPRIATIONS

\$ 660,649.20

PLUS RECEIPTS

91,259.52


\$ 751,908.72

LESS PAYMENTS

620,674.53

TOTAL

\$ 131,234.19



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# ANNUAL REPORT

Of the Town Officers

of the town of

**ERROL, N. H.**

For the year ending

**DECEMBER 31, 1991**

INCLUDING REPORT OF THE  
SCHOOL DIRECTORIES

PRINTED BY:

**liebl**

**LIEDL PRINTING COMPANY**

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(603) 237-8650

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## TOWN OFFICERS

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

**WARRANT**  
**THE STATE OF NEW HAMPSHIRE**

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

You are hereby notified to meet at the Town Hall in said Errol on Tuesday, the tenth 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        | \$ 6,913.00  |
| Town Officers' Expenses        | 14,000.00    |
| Administrative Assistant       | 7,152.00     |
| Election & Registration        | 500.00       |
| Computer                       | 5,000.00     |
| Regional Association           | 1,500.00     |
| Town Hall Expenses             | 9,900.00     |
| Reappraisal of Property        | 1,300.00     |
| Planning Board                 | 2,000.00     |
| Legal Expenses                 | 7,000.00     |
| Police Department              | 10,525.00    |
| Fire Department                | 8,800.00     |
| Civil Defense                  | 50.00        |
| Rescue Squad                   | 2,000.00     |
| Cemetery                       | 1,500.00     |
| Street Lighting                | 2,100.00     |
| Town Dump Maint/Transportation | 15,378.00    |
| Health Department              | 300.00       |
| Town Poor                      | 3,500.00     |
| Christmas Tree Lights          | 100.00       |
| Municipal Sewerage Department  | 4,000.00     |
| Interest Tax Anticipation Note | 1,700.00     |
| Water Department               | 5,000.00     |
| Insurances                     | 16,000.00    |
| Unemployment Comp.             | 300.00       |
| Library                        | 7,712.25     |
| <hr/>                          |              |
| TOTAL APPROPRIATIONS           | \$134,230.25 |

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, dispose of Tax-Deeded Property under RSA 80:80 or RSA 80:42 as justice may require, 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 \$3,090.43 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 \$ 3,975.00 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  |
| American Red Cross                    | 75.00     |
| Tri-County Community Action           | 450.00    |

6. To see if the Town will vote to authorize the Selectmen to make application for and to accept, on behalf of the 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 create a Capital Reserve Fund under RSA 35:1 to be known as Solid Waste Capital Reserve Fund, monies already raised and appropriated in the sum of \$19,559.83 and to authorize/transfer December 31, 1991 fund balance for this purpose and to authorize selectmen as agents to expend.

9. 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.

10. To see if the Town will vote to authorize Library Trustees under (new law) RSA 202-A:4-c to apply for, accept and expend such gifts or grants without appropriation of the money.

11. To see if the Town will vote to authorize Selectmen under RSA 31:05-b to apply for, accept and expend funds from federal, state or private source.

12. To see if the Town will vote to authorize Selectmen under (new law) RSA 31:95-e, to accept donations of personal property.

13. To see if the Town will vote to authorize and encourage to seek out donated land for wildlife.

14. To see if the Town of will vote to raise and appropriate \$20,000.00 for the purpose of purchasing a new or used police cruiser properly equipped for the intended purpose of use by the Town of Errol, N.H. Police Department.
15. To see if the Town will officially proclaim the 22nd day of April, 1992 as Earth Day, to encourage people to be aware that we do not inherit the Earth from our parents; we borrow it from our children.
16. To see if the Town will vote to appoint a study committee to explore additional handicap accessible office space in the Building.  
MODERATOR APPOINTED.
17. To see if the Town will vote to raise \$4,000.00 to hire a private forester to mark the trees and set up a forest management system on the two lots owned by the town. These lots need work, thinning and such.
18. To see if the Town will vote to establish a Capital Reserve Fund under provisions RSA 35:1 to construct a new sidewalk and to raise and appropriate the sum of \$10,000.00.
19. To see if the Town will vote to raise \$1,000.00 to repair sidewalks.
20. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 24th day of February in the year of Our Lord, nineteen hundred and ninety-two.

Selectmen of Errol

Jesse Eames  
Sharon Miller

A true copy of Warrant - Attest:

Jesse Eames

Sharon Miller

**BUDGET  
OF THE TOWN OF ERROL  
NEW HAMPSHIRE**

| PURPOSE OF<br>APPROPRIATION            | APPROPRIATIONS<br>1991 | ACTUAL<br>EXPENDITURE<br>1991 | APPROPRIATION<br>ENSUING FISCAL<br>YEAR 1992 |
|--|------------------------|-------------------------------|--|
| <b>GENERAL GOVERNMENT</b>              |                        |                               |  |
| Town Officers' Salary                  | \$ 5800.00             | 5500.00                       | 6813.00                                      |
| Town Officers' Expenses                | 14100.00               | 12926.59                      | 14000.00                                     |
| Administrative Assistant               | 5000.00                | 4816.82                       | 6902.00                                      |
| Election & Registration                | 250.00                 | 269.25                        | 500.00                                       |
| Cemeteries                             | 2000.00                | 1022.87                       | 1500.00                                      |
| General Gov't Buildings                | 8000.00                | 9156.36                       | 9900.00                                      |
| Reappraisal of Property                | 3000.00                | 1200.00                       | 1300.00                                      |
| Planning and Zoning                    | 2500.00                | 103.00                        | 2000.00                                      |
| Legal Expense                          | 3000.00                | 14142.19                      | 7000.00                                      |
| <b>PUBLIC SAFETY</b>                   |                        |                               |  |
| Police Department                      | 9600.00                | 8223.58                       | 10525.00                                     |
| Fire Department                        | 8000.00                | 3232.92                       | 8800.00                                      |
| Civil Defense                          | 50.00                  | .00                           | 50.00  |
| Rescue Squad                           | 1750.00                | 1720.60                       | 2000.00                                      |
| <b>HIGHWAYS, STREETS &amp; BRIDGES</b> |                        |                               |  |
| General Highway Department             | 2933.33                | 2892.50                       | 3090.43                                      |
| Street Lighting                        | 2100.00                | 1911.35                       | 2100.00                                      |
| <b>SANITATION</b>                      |                        |                               |  |
| Town Dump Maintenance/Transfer         | 6500.00                | 4726.31                       | 15378.00                                     |
| <b>HEALTH</b>                          |                        |                               |  |
| Health Department                      | 300.00                 | 211.58                        | 300.00                                       |
| Hospitals and Ambulances               | 3450.00                | 3633.18                       | 3975.00                                      |
| <b>WELFARE</b>                         |                        |                               |  |
| General Assistance                     | 3000.00                | 420.00                        | 3500.00                                      |

| PURPOSE   | APPROP. - 1991      | ACTUAL EXP.         | APPROP. - 1992      |
|---|---------------------|---------------------|---------------------|
| <b>CULTURE &amp; RECREATION</b>                                       |                     |                     |                     |
| Library   | 8058.00             | 6834.16             | 7712.25             |
| Christmas Tree Lights   | 100.00              | .00                 | 100.00              |
| <b>DEBT SERVICE</b>   |                     |                     |                     |
| Principal of Long   |                     |                     |                     |
| Term Bonds & Notes  | 2401.50             | .00                 | .00                 |
| Interest Expense - Long   |                     |                     |                     |
| Term Bonds & Notes  | 450.00              | .00                 | .00                 |
| Interest Expense - Tax  |                     |                     |                     |
| Anticipation Notes  | 1700.00             | 1711.66             | 1700.00             |
| Tax Anticipation Notes  | 0.00                | 80000.00            | .00                 |
| <b>CAPITAL OUTLAY</b>   |                     |                     |                     |
| Solid Waste Fund  | 5000.00             | 5000.00             | .00                 |
| Transfer Station  | 41000.00            | 8004.75             | .00                 |
| <b>OPERATING TRANSFERS OUT</b>  |                     |                     |                     |
| Taxes Bought by Town  | 0.00                | 10778.33            | .00                 |
| Tax Overpayments  | 0.00                | 11259.52            | .00                 |
| <b>MISCELLANEOUS</b>  |                     |                     |                     |
| Municipal Water   |                     |                     |                     |
| Department  | 4400.00             | 3339.64             | 5000.00             |
| Municipal Sewer   |                     |                     |                     |
| Department  | 2500.00             | 5171.99             | 4000.00             |
| Insurance   | 11000.00            | 12926.00            | 16000.00            |
| Unemployment  |                     |                     |                     |
| Compensation  | 300.00              | 271.46              | 300.00              |
| State of New Hampshire  | 0.00                | 130.50              | .00                 |
| Coos County Tax   | 0.00                | 117240.58           | .00                 |
| School  | 0.00                | 272187.00           | .00                 |
| <hr/>   |                     |                     |                     |
| <b>TOTAL</b>  |                     |                     |                     |
| <b>APPROPRIATIONS</b>   | <b>\$158,242.83</b> | <b>\$610,964.69</b> | <b>\$134,445.68</b> |
| Less Amount of Estimated Revenue,<br>Exclusive of Taxes               |                     |                     | \$ 65,177.43        |
| Amount of Taxes to be Raised,<br>(Exclusive of School & County Taxes) |                     |                     | \$ 69,268.25        |



## REVENUES

| SOURCES OF<br>REVENUE                     | ESTIMATED<br>REVENUE<br>1991<br>(1991-92) | ACTUAL<br>REVENUE<br>1991<br>(1991-92) | ESTIMATED<br>REVENUE<br>1992<br>(1992-93) |
|---|---|--|---|
| <b>TAXES</b>                              |   |  |   |
| Yield Taxes                               | 4000.00                                   | 6639.00                                | 4000.00                                   |
| Interest & Penalties<br>on Taxes          | 2000.00                                   | 2849.47                                | 2000.00                                   |
| Land Use Change Tax                       | .00                                       | 1933.10                                | .00                                       |
| <b>INTERGOVERNMENTAL REVENUES - STATE</b> |   |  |   |
| Shared revenue - Block Grant              |   |  |   |
| Grant                                     | 14037.00                                  | 14037.00                               | 14037.00                                  |
| Highway Block Grant                       | 2933.00                                   | 2923.84                                | 3090.43                                   |
| Reimbursement a c State-                  |   |  |   |
| Federal Forest Land                       | .00                                       | 111.89                                 | .00                                       |
| Police Department                         |   |  |   |
| 50/50 Match                               | .00                                       | 355.00                                 | .00                                       |
| <b>LICENSES &amp; PERMITS</b>             |   |  |   |
| Motor Vehicle Permit                      |   |  |   |
| Fees                                      | 30000.00                                  | 40486.00                               | 30000.00                                  |
| Dog Licenses                              | 250.00                                    | 481.52                                 | 250.00                                    |
| Business Licenses,                        |   |  |   |
| Permits & Filing Fees                     | 300.00                                    | 883.29                                 | 300.00                                    |
| Gun Permits                               | .00                                       | 59.00                                  | .00                                       |
| <b>CHARGES FOR SERVICES</b>               |   |  |   |
| Income from Departments                   | 2500.00                                   | 6.40                                   | 2500.00                                   |
| Rent of Town Property                     | .00                                       | 70.00                                  | .00                                       |
| <b>MISCELLANEOUS REVENUES</b>             |   |  |   |
| Insurance Adjustments                     | .00                                       | 620.00                                 | .00                                       |
| Tax Anticipation Notes                    | .00                                       | 80000.00                               | .00                                       |
| Errol Hydro                               | .00                                       | 112000.00                              | .00                                       |
| <b>OTHER FINANCING SOURCES</b>            |   |  |   |
| Income from Water &<br>Sewer Departments  |   |  |   |
|   | 9000.00                                   | 10250.02                               | 9000.00                                   |
| <hr/>                                     |   |  |   |
| <b>TOTAL REVENUES &amp;<br/>CREDITS</b>   | 65,020.00                                 | 273,705.53                             | 65,177.43                                 |

## SUMMARY INVENTORY

|                                       |                  |
|---------------------------------------|------------------|
| Land, Current Use, and Other Land     | \$ 19,198,356.00 |
| Buildings                             | 7,346,230.00     |
| Electric Companies                    | 182,400.00       |
| Mobile Homes                          | 380,320.00       |
| Total Before Exemptions               | \$ 27,107,306.00 |
| Elderly Exemption                     | 20,000.00        |
|                                       | <hr/>            |
|                                       | \$ 27,087,306.00 |
| Property Taxes Committed to Treasurer | 326,018.21       |

### TAX RATE

|        |         |
|--------|---------|
| SCHOOL | \$17.93 |
| TOWN   | 1.19    |
| COUNTY | 10.50   |
|        | <hr/>   |
|        | \$29.62 |

**COMPARATIVE STATEMENT  
OF APPROPRIATIONS AND EXPENDITURES - 1991**

| ACCOUNT            | APPROP.           | ACCOUNT EXP.      | OVER             | UNDER             |
|--------------------|-------------------|-------------------|------------------|-------------------|
| Town Officers'     |                   |                   |                  |                   |
| Salaries           | \$ 5800.00        | \$ 5500.00        | \$ 0.00          | \$ 300.00         |
| Town Officers'     |                   |                   |                  |                   |
| Expenses           | 14100.00          | 12926.59          |                  | 1174.00           |
| Election and       |                   |                   |                  |                   |
| Registration       | 250.00            | 259.25            | 19.25            | .00               |
| Cemeteries         | 2000.00           | 1022.87           | .00              | 977.13            |
| Town Hall          | 8000.00           | 9156.36           | 1156.36          | .00               |
| Reappraisal        |                   |                   |                  |                   |
| of Property        | 3000.00           | 1200.00           | .00              | 1800.00           |
| Planning Board     | 2500.00           | 103.00            | .00              | 2397.00           |
| Police Department  | 9600.00           | 8223.58           | .00              | 1376.42           |
| Fire Department    | 8000.00           | 3232.92           | .00              | 4767.08           |
| Civil Defense      | 50.00             | .00               | 50.00            | .00               |
| Errol Rescue Squad | 1750.00           | 1720.60           | 0.00             | 29.40             |
| Akers Pond Road    | 2933.33           | 2892.50           | 0.00             | 40.83             |
| Street Lighting    | 2100.00           | 1911.35           | 0.00             | 188.65            |
| Christmas Tree     |                   |                   |                  |                   |
| Lighting           | 100.00            | 0.00              | 100.00           | 0.00              |
| Town Dump          | 6500.00           | 4726.31           | 0.00             | 1962.34           |
| Health Dept        | 300.00            | 211.58            | 0.00             | 88.42             |
| Town Poor          | 3000.00           | 420.00            | 0.00             | 2580.00           |
| Library            | 8058.50           | 6834.16           | 0.00             | 1224.34           |
| Legal Expense      | 3000.00           | 14142.19          | 11142.19         | 0.00              |
| Administrative     |                   |                   |                  |                   |
| Assistant          | 5000.00           | 4816.82           | 0.00             | 183.18            |
| Hospitals and      |                   |                   |                  |                   |
| Ambulances         | 3450.00           | 3633.18           | 183.16           | 0.00              |
| Int. on Tax        |                   |                   |                  |                   |
| Anticipation Notes | 1700.00           | 1711.66           | 11.66            | 0.00              |
| Regional Assoc.    | .00               | 1488.57           | 1488.57          | 0.00              |
| Sewerage           |                   |                   |                  |                   |
| Maintenance        | 2500.00           | 5171.99           | 2671.99          | 0.00              |
| Computer           | 10000.00          | 8404.45           | 0.00             | 1595.55           |
| Solid Waste        |                   |                   |                  |                   |
| Capital            | 5000.00           | 5000.00           | 0.00             | 0.00              |
| Transfer Station   | 41000.00          | 8004.75           | 0.00             | 32995.25          |
| Reserve Fund       |                   |                   |                  |                   |
| Water Dept.        | 4400.00           | 3339.64           | 0.00             | 1060.36           |
| Insurance          | 11000.00          | 12926.00          | 1926.00          | 0.00              |
| Unemployment       | 300.00            | 271.46            | 0.00             | 28.54             |
| County Tax         | 117240.58         | 117240.58         | 0.00             | 0.00              |
| State of NH        | 130.50            | 130.50            | 0.00             | 0.00              |
| School 1990-91     | 104187.00         | 104187.00         | 0.00             | 0.00              |
| School 1991-92     | 273699.29         | 168000.00         | 0.00             | 105699.29         |
| <b>TOTALS</b>      | <u>660,649.20</u> | <u>518,819.86</u> | <u>18,749.18</u> | <u>160,467.78</u> |

**OTHER PAYMENTS,  
NO APPROPRIATIONS MADE**

|                           |               |              |
|---------------------------|---------------|--------------|
| Taxes Bought<br>by Town   | \$ 10778.33   |              |
| Abatements-<br>Refunds    | 11259.52      | 11259.52     |
| Tax Anticipation<br>Notes | 80000.00      | 80000.00     |
| TOTALS                    | \$ 102,037.85 | \$ 91,259.52 |

|                      |               |
|----------------------|---------------|
| TOTAL APPROPRIATIONS | \$ 660,649.20 |
| PLUS RECEIPTS        | 91,259.52     |
|                      | \$ 751,908.72 |
| LESS PAYMENTS        | 610,964.69    |
| TOTAL                | \$ 140,944.33 |

## FINANCIAL REPORT

### ASSETS

|                                      |           |                       |
|--------------------------------------|-----------|-----------------------|
| Cash in Custody of Treasurer         | \$        | 19,424.59             |
| Capital Reserve Funds                |           | 13,462.47             |
| Cash in Solid Waste Fund             |           | 25,897.50             |
| <b>TOTAL CASH</b>                    |           | <b>58,784.56</b>      |
| <br><b>ACCOUNTS DUE TO TOWN:</b>     |           |                       |
| Water Rents                          | \$        | 1,065.78              |
| Unredeemed Taxes - 1989              |           | 1,581.97              |
| Unredeemed Taxes - 1990              |           | 8,105.42              |
| Unredeemed Taxes - 1991              |           | 182,429.79            |
| Uncollected Sewer Rents              |           | 892.50                |
| <b>TOTAL ACCOUNTS RECEIVABLE</b>     |           | <b>193,875.46</b>     |
| <br><b>TOTAL ASSETS</b>              |           | <br><b>252,660.02</b> |
| <br>FUND Balance - DECEMBER 31, 1990 |           | <br>53,691.29         |
| FUND Balance - DECEMBER 31, 1991     |           | 87,966.09             |
| <b>CHANGE IN FINANCIAL CONDITION</b> | <b>\$</b> | <b>34,274.80</b>      |

### LIABILITIES

#### ACCOUNTS OWED BY THE TOWN:

|  |                       |
|--|-----------------------|
| Sewer Funds                            | 9,546.26              |
| Water Department Funds                 | 8,130.13              |
| Uncollected Sewer Rents                | 892.50                |
| Uncollected Water Rents                | 1,065.78              |
| School District Tax Payable            | 105,699.29            |
| Capital Reserve Funds                  | 13,462.47             |
| Solid Waste Funds                      | 25,897.50             |
| <b>TOTAL ACCOUNTS OWED BY THE TOWN</b> | <b>164,693.93</b>     |
| <br><b>TOTAL LIABILITIES</b>           | <br><b>164,693.93</b> |
| <br>FUND BALANCE - CURRENT SURPLUS     | <br>87,966.09         |
| <br><b>GRAND TOTAL</b>                 | <br><b>252,660.02</b> |

**SCHEDULE OF LONG-TERM  
INDEBTEDNESS**

As of December 31, 1991

|   |        |
|---|--------|
| Long-Term Note Outstanding                        | \$ .00 |
| Total Long-Term Notes Outstanding                 | .00    |
| Total Long-Term Indebtedness<br>December 31, 1991 | .00    |

**RECONCILIATION OF OUTSTANDING  
LONG TERM INDEBTEDNESS**

|   |           |
|---|-----------|
| Outstanding Long-Term Debt<br>January 1, 1991 | \$2401.50 |
|---|-----------|

|       |         |
|-------|---------|
| Total | 2401.50 |
|-------|---------|

Debt Retirement During Fiscal Year:

|                      |         |
|----------------------|---------|
| Long-Term Notes Paid | 2401.50 |
|----------------------|---------|

|       |         |
|-------|---------|
| Total | 2401.50 |
|-------|---------|

|   |     |
|---|-----|
| Outstanding Long-Term Debt<br>January 1, 1992 | .00 |
|---|-----|

## SCHEDULE OF TOWN PROPERTY

December 31, 1991

| <u>DESCRIPTION</u>                    | <u>VALUE</u>         |
|---------------------------------------|----------------------|
| Town Hall, Lands and Building         | 75,000.00            |
| Furniture and Equipment               | 16,500.00            |
| 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            |
| Rescue Squad, Equipment               | 15,000.00            |
| Parks, Commons and Playgrounds        | 1,000.00             |
| Water Supply Facilities               | 9,000.00             |
| Sewer Plant                           | 10,000.00            |
| Schools, Lands, Buildings, Equipment  | 400,000.00           |
| Scott Grover Estate                   | 10,000.00            |
| George Lizotte Lot                    | 300.00               |
| Leeman Lot                            | 3,000.00             |
| <b>TOTAL</b>                          | <b>\$ 582,800.00</b> |

## TREASURER'S REPORT - 1991

### CREDIT:

|                                  |                   |
|----------------------------------|-------------------|
| Cash on Hand 1-1-91              | 17253.41          |
| Receipts, 1991                   | 622845.71         |
| Capital Reserve Fund             | 388.42            |
| Interest on Capital Reserve Fund | 21.04             |
| School Building Fund             | 73.16             |
| Interest on School Building Fund | 3.93              |
| Solid Waste Fund                 | 9559.83           |
| Solid Waste Fund Deposits        | 15000.00          |
| Interest on Solid Waste Fund     | 1337.67           |
| TOTAL CREDITS                    | <u>666,483.17</u> |

### DEBITS:

|                              |                   |
|------------------------------|-------------------|
| Payments                     | 620674.53         |
| Capital Reserve Fund Balance | 409.46            |
| School Building Fund Balance | 77.09             |
| Solid Waste Fund Balance     | 25897.50          |
| Cash in Checking 12-31-91    | 19424.59          |
| TOTAL DEBITS                 | <u>666,483.17</u> |

## TOWN CLERK'S ANNUAL REPORT

January 1, 1991 - December 31, 1991

|                                |                  |
|--------------------------------|------------------|
| Auto Registrations             | \$ 40486.00      |
| Dog Licenses                   | 481.52           |
| Marriage Licenses              | 80.00            |
| Other Permits & Fees Collected | 803.29           |
| Petty Cash Returned to Town    | 50.00            |
| TOTAL                          | <u>41,900.81</u> |

Cheryl L. Lord,  
Town Clerk



**SUMMARY OR WARRANTS  
PROPERTY AND YIELD TAXES**

LEVY OF 1991

FISCAL YEAR ENDED DECEMBER 31, 1991  
TERRI RUEL, TAX COLLECTOR

| -DR-                          | Levies of:    | PRIOR         |
|-------------------------------|---------------|---------------|
| UNCOLLECTED TAXES--           | 1991          |               |
| BEGINNING OF FISCAL YEAR:     |               |               |
| Property Taxes                |               | \$ 171,432.40 |
| Yield Taxes                   |               | 0.00          |
| Sever Rents                   |               | 850.00        |
| TAXES COMMITTED TO COLLECTOR: |               |               |
| Property Taxes                | \$ 326,018.21 |               |
| Land Use Change Tax           | 1,933.10      |               |
| Yield Taxes                   | 11,787.93     |               |
| Sever Rents                   | 3,672.00      | 1,181.50      |
| Hydroelectric payments        | 112,000.00    |               |
| ADDED TAXES                   |               |               |
| Property Taxes                | 161.57        | 197.33        |
| OVERPAYMENTS:                 |               |               |
| a/c Property Taxes            | 3,228.89      | 7,950.82      |
| INTEREST COLLECTED:           |               |               |
| Delinquent Taxes              | 55.64         | 2,722.42      |
| TOTAL DEBITS                  | \$ 458,857.34 | \$ 184,334.47 |
| -CR-                          |               |               |
| REMITTANCE TO TREASURER:      |               |               |
| Property Taxes                | \$ 146,928.09 | \$ 179,170.83 |
| Land Use Change Tax           | 1,933.10      |               |
| Yield Taxes                   | 11,337.62     |               |
| Sever Rents                   | 2,779.00      | 2,031.50      |
| Hydroelectric payments        | 112,000.00    |               |
| Interest on Taxes             | 55.64         | 2,722.42      |
| ABATEMENTS:                   |               |               |
| Property Taxes                | 50.80         | 409.72        |
| Sever Rent                    | .50           |               |
| UNCOLLECTED TAXES:            |               |               |
| Property Taxes                | 182,429.78    |               |
| Yield Taxes                   | 450.31        |               |
| Sever Rents                   | 892.50        |               |
| TOTAL CREDITS                 | \$ 458,857.34 | \$ 184,334.47 |

**SUMMARY OF TAX SALES ACCOUNTS**

FISCAL YEAR ENDED DECEMBER 31, 1991  
TERRI RUEL, TAX COLLECTOR

-DR-

| Tax Sales on Account of Levies of:                         | 1990               | 1989               | PRIOR              |
|--|--------------------|--------------------|--------------------|
| Balance of Unredeemed<br>Taxes Beginning of<br>Fiscal Year |                    | \$ 6,244.57        | \$ 1,217.01        |
| Taxes Sold/Executed to<br>Town During Fiscal<br>Year       | \$10,778.33        |                    |                    |
| Interest Collected after<br>Sale/Lien Execution            | 39.95              | 887.06             | 681.45             |
| Redemption Cost  | 87.00              | 36.99              |                    |
| <b>TOTAL DEBITS</b>  | <u>\$10,905.28</u> | <u>\$ 7,168.62</u> | <u>\$ 1,898.46</u> |

-CR-

| Remittance to Treasurer:         |                    |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|
| Redemptions                      | \$ 2,672.91        | \$ 4,481.38        | \$ 1,142.67        |
| Interest & cost<br>After Sale    | 126.95             | 924.05             | 656.62             |
| Error from last year             |                    | 381.22             |                    |
| Deeded to Town During year       |                    |                    | 99.17              |
| Unredeemed Taxes,<br>End of Year | 8,105.42           | 1,381.97           |                    |
| <b>TOTAL CREDITS</b>             | <u>\$10,905.28</u> | <u>\$ 7,168.62</u> | <u>\$ 1,898.46</u> |

SUMMARY OF RECEIPTS

|                           |    |            |
|---------------------------|----|------------|
| Current Year Taxes        | \$ | 144,050.51 |
| Previous Year Taxes       |    | 172,004.07 |
| Tax Sales Redeemed        |    | 8,999.83   |
| Land Use Change Tax       |    | 1,933.10   |
| Interest Received         |    | 3,665.46   |
| Yield Taxes               |    | 14,875.58  |
| Property Tax Overpayments |    | 10,868.65  |
| Boat Registrations        |    | 795.99     |
| Auto Registrations        |    | 40,486.00  |
| Dog Licenses              |    | 481.52     |
| Town Clerk Fees Collected |    | 738.29     |
| State of New Hampshire    |    | 17,540.20  |
| Miscellaneous             |    | 115,885.49 |
| Water Rents               |    | 5,758.52   |
| Sewerage Fees & Interest  |    | 4,612.50   |
| Petty Cash                |    | 150.00     |
| <br>                      |    |            |
| TOTAL                     |    | 542,845.71 |

DETAILED STATEMENT OF RECEIPTS

TERRI RUEL, TAX COLLECTOR:

|                                    |    |            |
|------------------------------------|----|------------|
| 1991 Property Tax                  | \$ | 144,050.51 |
| 1990 Property Tax                  |    | 172,004.07 |
| Land Use Change Tax                |    | 1,933.10   |
| Taxes Redeemed                     |    | 8,999.83   |
| 1991 Yield Taxes                   |    | 14,875.58  |
| 1991 Sewerage Rents & Interest     |    | 4,612.50   |
| Property Tax Overpayments Returned |    | 10,868.65  |
| Interest and Cost on All Taxes     |    | 3,665.46   |
|                                    |    | 361,009.70 |

DIANE LINKENBACH, BOAT FEE COLLECTOR:

|                    |        |
|--------------------|--------|
| Boat Registrations | 795.99 |
|--------------------|--------|

STATE OF NEW HAMPSHIRE:

|                                  |           |
|----------------------------------|-----------|
| Highway Block Funds              | 2,923.84  |
| Forest Lands                     | 111.89    |
| State Revenue Sharing            | 14,037.96 |
| State 50-50 Match - Police Dept. | 355.00    |
| State Fire Pay                   | 111.51    |
|                                  | 17,540.20 |

CHERYL LORD, TOWN CLERK:

|                         |           |
|-------------------------|-----------|
| Dog Licenses            | 481.52    |
| Permits and Filing Fees | 738.29    |
| Auto Registrations      | 40,486.00 |
| Petty Cash              | 150.00    |
|                         | 41,855.81 |

MISCELLANEOUS:

|                         |            |
|-------------------------|------------|
| Gun Permits             | 59.00      |
| Fines and Forfeits      | 145.00     |
| Rent of Town Hall       | 80.00      |
| Sale of Town Property   | 2,276.00   |
| Income from Departments | 705.49     |
| Insurance Adjustments   | 620.00     |
| Hydro-electric          | 112,000.00 |
|                         | 115,885.49 |

|             |          |
|-------------|----------|
| Water Rents | 5,758.52 |
|-------------|----------|

|                |              |
|----------------|--------------|
| TOTAL RECEIPTS | \$542,845.71 |
|----------------|--------------|

**SUMMARY OF PAYMENTS - 1991**

|                                  |                      |
|----------------------------------|----------------------|
| Town Officers' Salaries          | \$ 5500.00           |
| Town Officers' Expenses          | 12926.59             |
| Administrative Assistant         | 4816.82              |
| Election and Registration        | 269.25               |
| Reappraisal of Property          | 1200.00              |
| Town Hall                        | 9156.36              |
| Fire Department                  | 3232.92              |
| Planning Board                   | 103.00               |
| Police Department                | 8223.58              |
| Computer                         | 8404.45              |
| Insurance                        | 12926.00             |
| Health Department                | 3661.58              |
| Rescue Squad                     | 1720.60              |
| Sewerage Department              | 5171.99              |
| Town Dump                        | 4726.31              |
| Solid Waste Capital Reserve Fund | 5000.00              |
| Transfer Station                 | 8004.75              |
| Akers Pond Road                  | 2892.50              |
| Street Lighting                  | 1911.35              |
| Christmas Tree Lighting          | .00                  |
| Library                          | 6834.16              |
| Town Poor                        | 420.00               |
| Water Department                 | 3339.64              |
| Cemeteries                       | 1022.87              |
| Legal Expenses                   | 14142.19             |
| Regional Association             | 1488.57              |
| Taxes Bought by Town             | 10778.33             |
| Refunds-Tax Overpayments         | 11259.52             |
| Unemployment                     | 271.46               |
| Tax Anticipation Note            | 81711.66             |
| County Tax                       | 117240.58            |
| State of New Hampshire           | 130.50               |
| School Expenses                  | 272187.00            |
| <b>TOTAL PAYMENTS</b>            | <b>\$ 620,674.53</b> |

**DETAILED STATEMENT OF PAYMENTS - 1991**

|                                      |                    |
|--------------------------------------|--------------------|
| <b>TOWN OFFICERS' SALARIES</b>       |                    |
| Selectmen                            | \$ 1650.00         |
| Town Clerk                           | 1000.00            |
| Deputy Town Clerk                    | 50.00              |
| Tax Collector                        | 2000.00            |
| Deputy Tax Collector                 | 50.00              |
| Treasurer                            | 750.00             |
| <b>TOTAL OFFICERS' SALARIES</b>      | <b>\$ 5,500.00</b> |
| <br>                                 |                    |
| <b>TOWN OFFICERS' EXPENSES</b>       |                    |
| <b>TAX COLLECTOR</b>                 |                    |
| Expenses                             | \$ 1554.76         |
| Equipment & Supplies                 | 1635.18            |
| Dues                                 | 15.00              |
| Petty Cash                           | 100.00             |
| Fees                                 | 60.00              |
| Postage                              | 418.74             |
| <b>TOTAL TAX COLLECTOR'S EXPENSE</b> | <b>3,783.68</b>    |
| <br>                                 |                    |
| <b>TOWN CLERK</b>                    |                    |
| Fees Collected & Returned            | 1465.00            |
| Dues                                 | 20.00              |
| Postage                              | 69.59              |
| Manuals                              | 168.00             |
| Conventions                          | 185.66             |
| Petty Cash                           | 50.00              |
| Supplies                             | 151.60             |
| <b>TOTAL TOWN CLERK'S EXPENSE</b>    | <b>\$ 2,109.85</b> |
| <br>                                 |                    |
| <b>TREASURER</b>                     |                    |
| Mileage                              | 377.20             |
| <b>TOTAL TREASURER'S EXPENSE</b>     | <b>\$ 377.20</b>   |
| <br>                                 |                    |
| <b>ADMINISTRATIVE ASSISTANT</b>      |                    |
| Salary                               | \$ 4816.82         |
| <b>TOTAL ADMIN. ASST. EXPENSE</b>    | <b>\$ 4,816.82</b> |

|                               |             |
|-------------------------------|-------------|
| SELECTMEN'S EXPENSE           |             |
| Workshops                     | \$ 120.10   |
| Supplies                      | 576.52      |
| Reference Materials           | 90.40       |
| Telephone                     | 915.88      |
| AT & T Rental                 | 86.52       |
| Town Reports                  | 815.00      |
| Postage                       | 316.25      |
| Surveys & Expense             | 276.00      |
| Expense Reimbursement         | 640.79      |
| Auditors                      | 2761.00     |
| Advertising                   | 57.40       |
| TOTAL SELECTMEN'S EXPENSE     | \$ 6,655.86 |
| TOTAL TOWN OFFICERS' EXPENSE  |             |
| ELECTION & REGISTRATION       |             |
| Supervisors                   | \$ 165.75   |
| Notices                       | 41.00       |
| Supplies                      | 62.50       |
| TOTAL ELECTION & REGISTRATION | \$ 269.25   |
| APPRAISAL OF PROPERTY         |             |
| John E. O'Donnell             | \$ 1200.00  |
| TOWN HALL EXPENSE             |             |
| Heating Oil                   | \$ 3051.44  |
| Electrical Work               | 218.50      |
| Janitor                       | 1502.50     |
| Maintenance                   | 3434.32     |
| Electricity                   | 657.04      |
| Supplies                      | 37.56       |
| Sewerage Fees                 | 255.00      |
| TOTAL TOWN HALL EXPENSE       | \$ 9,156.36 |
| PLANNING BOARD EXPENSE        |             |
| Typing                        | \$ 24.00    |
| Publications                  | 79.00       |
| TOTAL PLANNING BOARD EXPENSE  | \$ 103.00   |
| COMPUTER EXPENSE              |             |
| Equipment                     | \$ 7909.45  |
| Programs                      | 495.00      |
| TOTAL COMPUTER EXPENSE        | \$ 8,404.45 |

|                                    |                     |
|------------------------------------|---------------------|
| FIRE DEPARTMENT EXPENSE            |                     |
| Heating Oil                        | \$ 1384.90          |
| Janitor                            | 55.00               |
| Maintenance                        | 302.64              |
| Electricity                        | 196.50              |
| Supplies                           | 96.56               |
| Telephone                          | 613.95              |
| AT & T Rental                      | 259.56              |
| Fire Warden                        | 51.06               |
| Firemen (23)                       | 272.75              |
| TOTAL FIRE DEPARTMENT EXPENSE      | <u>\$ 3,232.92</u>  |
| POLICE DEPARTMENT EXPENSE          |                     |
| Chief's Salary                     | \$ 3876.92          |
| Special Officer                    | 399.90              |
| Mileage & Expense                  | 1125.95             |
| Equipment                          | 1640.29             |
| Dues                               | 25.00               |
| Telephone                          | 399.50              |
| Equipment Repairs                  | 706.02              |
| Outside Services                   | 50.00               |
| TOTAL POLICE DEPARTMENT EXPENSE    | <u>\$ 8,223.58</u>  |
| REGIONAL ASSOCIATION EXPENSE       |                     |
| Dues                               | \$ 1488.57          |
| TOTAL REGIONAL ASSOCIATION EXPENSE | <u>\$ 1,488.57</u>  |
| INSURANCE                          |                     |
| Workmen's Compensation             | \$ 2615.00          |
| Town Officers' Bond                | 392.00              |
| Multi-Peril Building               | 421.00              |
| Public Liability                   | 9498.00             |
| TOTAL INSURANCE EXPENSE            | <u>\$ 12,926.00</u> |
| HEALTH DEPARTMENT EXPENSE          |                     |
| State Lab, Water Test              | \$ 170.88           |
| Postage                            | 40.70               |
| Ambulance District A-1             | 300.00              |
| U.C.V. Hospital                    | 800.00              |
| U.C.V. & A.V. Mental Health        | 350.00              |
| No. Coos Comm. Health Assoc.       | 2000.00             |
| TOTAL HEALTH DEPARTMENT EXPENSE    | <u>\$ 3,661.58</u>  |



|                              |                    |
|------------------------------|--------------------|
| RESCUE SQUAD EXPENSE         |                    |
| Insurance                    | \$ 600.00          |
| Equipment                    | 408.99             |
| Supplies                     | 334.26             |
| Dues                         | 30.00              |
| Training & Expenses          | 71.43              |
| Equipment Repair             | 252.52             |
| Expense Reimbursement        | 23.40              |
| TOTAL RESCUE SQUAD EXPENSE   | <u>\$ 1,720.60</u> |
| SEWER MAINTENANCE EXPENSE    |                    |
| Electricity                  | \$ 457.71          |
| Septic Tank Maintenance      | 2312.78            |
| Bank Note Payment            | 2401.50            |
| TOTAL SEWER EXPENSE          | <u>\$ 5,171.99</u> |
| TOWN DUMP EXPENSE            |                    |
| Salary                       | \$ 3020.00         |
| Maintenance                  | 724.00             |
| Kero                         | 64.95              |
| Waste District Dues (1/2 yr) | 404.50             |
| Mileage Reimb. & Meetings    | 227.86             |
| Grant Application            | 285.00             |
| TOTAL TOWN DUMP EXPENSE      | <u>\$ 4,726.31</u> |
| WATER DEPARTMENT EXPENSE     |                    |
| WELL III                     |                    |
| Electricity                  | \$ 300.00          |
| WELL II                      |                    |
| Electricity                  | 219.15             |
| Maintenance                  | 45.00              |
| Lease                        | <u>25.00</u>       |
| TOTAL WELL II                | \$ 289.15          |
| WELL I                       |                    |
| Electricity                  | 1131.27            |
| Janitor                      | 55.00              |
| Equipment                    | 400.00             |
| Supplies                     | 349.22             |
| Labor                        | <u>815.00</u>      |
| TOTAL WELL I                 | \$ 2,750.49        |
| TOTAL WATER DEPT. EXPENSE    |                    |

|                                  |              |
|----------------------------------|--------------|
| CEMETERY EXPENSE                 |              |
| Labor                            | \$ 823.05    |
| Equipment                        | 103.80       |
| Gas & Oil                        | 38.60        |
| Memorial Markers & Supplies      | 57.42        |
| TOTAL CEMETERY EXPENSE           | \$ 1,022.87  |
| LEGAL EXPENSE                    |              |
| David D. McArthur                | \$ 375.00    |
| George E. Sansoucy               | 6962.32      |
| Thomas J. Cote                   | 35.41        |
| Bergeron, Hanson & Bornstein     | 836.01       |
| Upton, Sanders & Smith           | 5605.50      |
| Leeming & Leeming                | 327.95       |
| TOTAL LEGAL EXPENSE              | \$ 14,142.19 |
| SOLID WASTE CAPITAL RESERVE FUND | \$ 5000.00   |
| SOLID WASTE TRANSFER STATION     |              |
| Expense Reimbursement            | \$ 198.28    |
| Conference                       | 50.00        |
| Membership Fees                  | 3728.04      |
| Tipping Fees                     | 404.50       |
| York Land Services               | 3246.65      |
| Permits                          | 209.68       |
| Advertising                      | 167.60       |
| TOTAL TRANSFER STATION EXPENSES  | \$ 8,004.75  |
| AKERS POND ROAD EXPENSE          |              |
| Akers Pond Road Association      | \$ 2892.50   |
| STREET LIGHTING EXPENSE          | \$ 1911.35   |
| CHRISTMAS TREE LIGHTING          | 0.00         |
| LIBRARY EXPENSE                  |              |
| Library Trustees                 | \$ 6834.16   |
| TOWN POOR EXPENSE                |              |
| Community Action Agency          | \$ 420.00    |
| TAXES BOUGHT BY TOWN             | \$ 10778.33  |
| PROPERTY TAX OVERPAYMENTS        | \$ 11259.52  |
| UNEMPLOYMENT COMPENSATION        | \$ 271.46    |

|                        |               |
|------------------------|---------------|
| TAX ANTICIPATION NOTES |               |
| First Colebrook Bank   | \$ 80000.00   |
| Interest on Notes      | 1711.66       |
|                        | <hr/>         |
| TOTAL NOTE EXPENSE     | \$ 81,711.66  |
| 1991 COOS COUNTY TAX   | \$ 117240.58  |
| STATE OF NEW HAMPSHIRE |               |
| Dog Licenses           | \$ 54.00      |
| Marriage Licenses      | 66.00         |
| Estate Changes         | 1.50          |
| Vital Records          | 6.00          |
| Ambulance Registration | 3.00          |
|                        | <hr/>         |
| TOTAL STATE EXPENSE    | \$ 130.50     |
| SCHOOL EXPENSE         |               |
| 1990-91                | \$ 104187.00  |
| 1991-92                | 168000.00     |
|                        | <hr/>         |
| TOTAL SCHOOL EXPENSE   | \$272,187.00  |
| <br>                   |               |
| TOTAL PAYMENTS - 1991  | \$ 620,674.53 |

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

December 31, 1991

LAWRENCE ZWICKER

Created 3-12-58

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year: \$ 880.75

Income During Year: 46.90

Balance End of Year: 927.65

IRA & ALICE HAWKINS

Created 12-12-65

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year: \$ 595.32

Income During Year: 32.97

Balance End of Year: 628.29

MADLINE M. HART

Created 11-11-84

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year: \$ 691.20

Income During Year: 37.46

Balance End of Year: 728.66

MERIT W. BEAN

Created 06-29-87

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year: \$ 331.16

Income During Year: 17.91

Balance End of Year: 349.07

ROBERT BEAN

Created 12-31-88

Purpose: Cemetery

How Invested: Savings Bank

Balance Beginning of Year: \$ 278.30

Income During Year: 15.06

Balance End of Year: 293.36

CAPITAL RESERVE

Created 12-12-65

Purpose: Fire Truck

How Invested: Savings Bank

Balance Beginning of Year: \$ 388.42

Income During Year: 21.04

Balance End of Year: 409.46

SCHOOL BUILDING FUND (Town of Errol)

Created 11-16-89

Purpose: Building

How Invested: Time Certificate #2809

Balance Beginning of Year: \$ 10,514.43

Income During Year: 891.04

Balance End of Year: 11,405.47

Balance in Savings Account 77.09

SCHOOL BUILDING FUND CAPITAL RESERVE

Created 06-29-90

Purpose: Building

How Invested: Time Certificate #3170

Balance Beginning of Year: \$ 13,055.78

Income During Year: 406.69

Balance End of Year: 13,462.47

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

December 31, 1991

BALANCE BEGINNING OF YEAR: \$ 26,735.36

INCOME DURING YEAR \$ 1,469.07

BALANCE END OF YEAR \$ 28,204.43

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 10, 1992

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

REPORT OF THE ERROL MUNICIPAL  
SEWERAGE DEPARTMENT

|   |             |
|---|-------------|
| Sewerage fees uncollected - January 1, 1991 | \$ 850.00   |
| Billed - 1991                               | 4,853.50    |
| TOTAL BILLED - 1991                         | \$ 5,703.50 |
| Sewerage fees collected - 1991              | \$ 4,810.50 |
| Abatement - 1991                            | .50         |
| TOTAL SEWERAGE FEES OWED TO TOWN - 1/1/92   | \$ 892.50   |

FINANCIAL REPORT

|  |             |
|--|-------------|
| Cash in hands of Treasurer - January 1, 1991 | \$ 9,907.75 |
| Expenses                                     | - 5,171.99  |
| Fees collected - January 1, 1992             | + 4,810.50  |
| TOTAL ASSETS - January 1, 1992               | \$ 9,546.26 |

SEWERAGE BUDGET - 1991

|              |             |
|--------------|-------------|
| Note Payment | \$ 2,401.50 |
| Interest     | 72.48       |
| Maintenance  | 2,312.78    |
| TOTAL Budget | \$ 4,786.26 |

## REPORT OF THE WATER DEPARTMENT

1991

|   |                    |
|---|--------------------|
| Water Rents Uncollected January 1, 1991     | \$ 1924.74         |
| Billed 1991                                 | 4772.06            |
| Total                                       | <u>\$ 6,696.80</u> |
| Rents Collected 1991                        | 5,631.02           |
| Total Rents Owed to Town as of Jan. 1, 1991 | <u>\$ 1,065.78</u> |

### WATER RENTS OWED TO TOWN:

|                              |                    |
|------------------------------|--------------------|
| Collected after Closing Date | 296.06             |
| Rent Owed by 13 Buildings    | 769.72             |
| TOTAL                        | <u>\$ 1,065.78</u> |

### FINANCIAL REPORT

|                          |                    |
|--------------------------|--------------------|
| Assets - January 1, 1990 | \$ 5,838.75        |
| Rents Collected - 1991   | 5,631.02           |
| Expenses - 1990          | 3,339.64           |
| TOTAL ASSETS - 1991      | <u>\$ 8,130.13</u> |
| Budget - 1991            | \$ 4,400.00        |

ERROL PUBLIC LIBRARY EXPENSE REPORT

| ACCOUNT           | 1991 EXPEND.       | 1992 EXPECTED EXPEND. |
|-------------------|--------------------|-----------------------|
| Salary, Librarian | \$ 4035.40         | \$ 4160.00            |
| Fuel              | 364.55             | 500.00                |
| Books             | 2256.33            | 1200.00               |
| Periodicals       | 316.23             | 300.00                |
| Telephone         | 331.30             | 400.00                |
| Maintenance       |                    |                       |
| Plowing           | 50.00              | 100.00                |
| Furnace           | 50.45              | 100.00                |
| Chimney           | 300.00             | 0.00                  |
| Stairs            | 6.16               | 0.00                  |
| Miscellaneous     |                    |                       |
| Postage           | 39.00              | 60.00                 |
| Supplies          | 184.36             | 200.00                |
| Card Catalog      | 0.00               | 620.00                |
| Petty Cash        | 56.98              | 50.00                 |
| P.O. Box          | 7.25               | 7.25                  |
| Dues              | 45.00              | 15.00                 |
| TOTAL             | <u>\$ 8,043.01</u> | <u>\$ 7,712.25</u>    |

INCOME

|                             |                    |
|-----------------------------|--------------------|
| 1990 Leftover Appropriation | \$ 1224.34         |
| 1991 Appropriation          | 6834.16            |
| Reimbursements              | 318.77             |
| TOTAL                       | <u>\$ 8,377.27</u> |

|                                 |                    |
|---------------------------------|--------------------|
| MINUS 1991 Expenditures         | \$ 8,043.01        |
| PLUS 1992 Appropriation Request | \$ 7,377.99        |
| TOTAL                           | <u>\$ 7,712.25</u> |



**ERROL PUBLIC LIBRARY**  
**LIBRARIAN'S REPORT - 1991**

**CIRCULATION:**

|  |             |
|--|-------------|
| Adult Fiction                                | 1012        |
| Adult Non-fiction                            | 1195        |
| Adult Periodicals                            | 796         |
| Adult Recordings<br>(Videos, records, tapes) | 218         |
| <b>TOTAL Adult</b>                           | <b>3221</b> |

|   |             |
|---|-------------|
| Juvenile Fiction                        | 2994        |
| Juvenile Non-fiction                    | 1125        |
| Juvenile Periodicals                    | 196         |
| Juvenile Recordings                     | 535         |
| Miscellaneous<br>(Toys, games, puzzles) | 8           |
| <b>TOTAL Juvenile</b>                   | <b>4858</b> |

**TOTAL CIRCULATION** **8079**

**INTERLIBRARY LOANS:**

|              |            |
|--------------|------------|
| Borrowed     | 687        |
| Lent         | 14         |
| <b>Total</b> | <b>701</b> |

**COLLECTION:**

|                                    |             |
|------------------------------------|-------------|
| Books Purchased                    | 249         |
| Books Donated                      | 371         |
| Books Discarded                    | 54          |
| <b>TOTAL VOLUMES IN COLLECTION</b> | <b>7626</b> |

**REGISTERED BORROWERS**

|                        |            |
|------------------------|------------|
| Adult                  | 119        |
| Junior                 | 74         |
| <b>TOTAL BORROWERS</b> | <b>193</b> |

**RECEIPTS:**

|                           |                  |
|---------------------------|------------------|
| Fines and Book Sales      | \$ 79.87         |
| Gifts                     | 100.00           |
| Out-of-Town Registrations | 17.50            |
| <b>TOTAL RECEIPTS</b>     | <b>\$ 197.37</b> |

**Fund-Raising:**

|                  |                  |
|------------------|------------------|
| Tupperware Party | \$ 64.25         |
| Bake Sale        | 58.75            |
| <b>Total</b>     | <b>\$ 123.00</b> |

Respectfully submitted,  
Melinda Hawkins, Librarian  
February 3, 1992

## ERROL PUBLIC LIBRARY REPORT -- 1991

Our thanks to everyone who helped make 1991 another year of growth for the library, including the Wilderness Valley 4-H club and Shirley Decker for the flowers, and everyone who donated books, time and effort. We happily received a used copier from the school, a cassette player for story hours, and a \$100 gift from a relative of a patron, used for children's nonfiction. Also, the library has been "adopted" by the Kimball Public Library in Atkinson, NH. They now send us all their discarded books, which is of course a great boost.

Circulation is up once again over last year, this time 18.5%, showing continued growth in service. Included in this year's budget request is a card catalog, a necessary and long over due addition to the library.

An informational meeting was held March 26 to answer questions and concerns raised at the town meeting -- evidently to everyone attending's satisfaction.

The pre-school story hour continues to thrive, thanks to Carol West and Jane Sweatt, coordinators, and all the volunteers. Our other 1991 programs included: James Kelly, award-winning science fiction author, visited the school, as part of the Rural Arts Program, sponsored by the library and the North Country Library Coop. He conducted a "brainstorming" session with students in Gr. 3-8 about science fiction and fantasy writing. Nine children participated in our summer reading program "Some Enchanted Reading", reading

a total of 120 books. Other program offerings were Pirate Day story hours for all ages, a Design a Dragon contest, and a Treasure Hunt following the awarding of prizes for the reading contest. The highlight of the year was probably Papa Joe's Traveling Storytelling Show -- Papa Joes really packed the library with children and adults. We hope he will make a return visit this year.

1992 is the Library's 100th birthday, and a group of "Friends" are busy preparing for a year-long celebration. If interested in getting involved, please call or come to the library and join in the fun! We plan to make 1992 another year of growth and improvement.

Respectfully submitted,  
Melinda Hawkins, Librarian  
February 3, 1992

#### REPORT OF THE AKERS POND ROAD ASSOCIATION

##### RECEIPTS 1991:

|   |             |
|---|-------------|
| Town of Errol,<br>Reimbursements for Roadwork | \$ 2,933.33 |
|---|-------------|

##### EXPENSES 1991:

|                                   |             |
|-----------------------------------|-------------|
| Road Maintenance, Summer & Winter | \$ 2,892.50 |
|-----------------------------------|-------------|

##### BUDGET - 1991

|                     |             |
|---------------------|-------------|
| Highway Block Grant | \$ 3,090.43 |
|---------------------|-------------|

PAUL GAGNE, Secretary  
Akers Pond Road Association

# REPORT OF THE POLICE DEPARTMENT - 1991

TOWN OF ERROL -- 1991

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 1992.

I would like to thank Everett Eames for all his help this past year and I look forward to working with him this coming year. Thanks also goes out to the Errol Rescue, Fish and Game and State Police for helping our department.

Special thanks goes to my wife for answering the police phone and her dedication to stand by me while I serve this town. She received 71 telephone calls on the police phone that were complaints. This does not include all the informational calls. Thank's Gail!!

Finally, I would like to bring to your attention that our department has taken in approximately \$1,000.00 (see police department income in Town Report) this money helps to off set our budget.

I look forward to serving you in 1992.

Respectfully submitted,  
Chief Richard L. Boisvert

## ACTIVITY FOR THE YEAR 1991

|                                 | <u>1990</u> | <u>1991</u> |
|---------------------------------|-------------|-------------|
| Traffic Violations              | 190         | 179         |
| Traffic Warnings                | 40          | 60          |
| Traffic Accidents               | 37          | 22          |
| Snowmobile Accidents            |             | 2           |
| D.W.I.'s                        | 2           | 1           |
| Vandalism                       | 29          | 7           |
| Domestics                       | 3           | 3           |
| Thefts                          |             | 5           |
| Burglary's                      | 10          | 8           |
| Drowning's                      |             | 2           |
| Log Complaint's                 | 12          | 7           |
| Stolen Vehicle's                |             | 3           |
| Incident Reports and Complaints | 57          | 53          |
| Court Cases                     | 29          | 26          |

## REPORT OF THE ERROL RESCUE SQUAD - 1991

1991

In 1991 the Errol Rescue Squad answered 36 requests for aid. A breakdown of those calls follows:

- 1 Motorcycle accident
- 1 Fracture
- 1 Attempted Suicide
- 2 Drownings
- 3 Snowmachine Accidents
- 3 Chainsaw Accidents
- 4 Various trauma (cuts, bruises, etc)
- 5 Motor Vehicle Accidents
- 16 Medical Emergencies

Ages of these patients ranged from 4 to 79 years and they included both residents and non-residents.

In this past year we received the benefit of an overwhelming act of generosity when the Town of Pittsburg purchased a new ambulance and donated their used one to us. Although it is doubtful that the vehicle can be put into service as an actual ambulance in foreseeable future (the State of New Hampshire will not grant an ambulance license to a squad with only two licensed attendants) it will be invaluable as a response vehicle. We will no longer need to waste time loading our equipment for each call, and we will have lights and siren available to deal with traffic difficulties. The vehicle also contains a radio more powerful than our present portables. It is presently garaged in the Errol Fire Station awaiting minor repair in the spring.

In September we lost one of our three licensed ambulance attendants when Mike Kennard moved south. He was head of service of our squad since its beginning. We wish him well.

Last, but not least, we wish to thank everyone who has donated to our efforts your appreciation makes an often difficult job much easier.

The Errol Rescue Squad

FRANCIS J. DINEEN & CO.  
Certified Public Accountants

**TRANSMITTAL AND COMMENTARY LETTER**

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, 1990 and have issued our report thereon, dated July 19, 1991. 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. Under these 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) Necessity for Clear-Cut Invoice Cancellation**

During our examination, we noted that invoices submitted for payment were not stamped "paid", or otherwise effectively cancelled, at the time of payment.

**Recommendation**

Employees should be advised that all documents must be effectively cancelled to prevent their possible resubmission.

**2) Improve Control Over Miscellaneous Library Income**

Presently some miscellaneous income such as overdue book fines and fundraising are not included in the regular library financial report.

**Recommendation**

All sources of income should be recorded in the library financial report.

3) **Improve the Payroll Procedure**

Presently the Town does not prepare any payroll tax returns, W2 Forms or 1099 Forms.

**Recommendation**

The Town should follow government regulations regarding payroll transactions and prepare payroll tax returns and W2 Forms for Town employees and 1099 Forms for independent contractors. Failure to comply, could subject the Town to substantial I.R.S. penalties.

4) **Need Detail Recordkeeping for Water and Sewer Expenditures**

Presently the Town does not have any detailed expenditure summary for the water and sewer departments.

**Recommendation**

Water and sewer departments should prepare detailed recordkeeping for expenditure transactions.

5) **Improve Internal Control Over Petty Cash**

Presently the Town commingles miscellaneous cash receipts with the petty cash fund.

**Recommendation**

The Town should keep all miscellaneous cash receipts separate from petty cash funds.

6) **Selectmen Should Consider Adopting a Formal Policy on Competitive Bidding**

The Town presently seeks competitive bids on large contracts but has no formal policy as to what constitutes a large contract.

**Recommendation**

The Selectmen should consider adopting a formal bid policy that stipulates cut-off amounts for oral bid requests, written bid request, and advertised bids.

**7) Discrepancy Between Property Tax Committed by Town and the Amount Approved by State**

The property tax committed by the Town was lower by \$16,929.87 than the amount the State approved. This is because the Town used an incorrect inventory valuation in preparing Form MS-1, which is submitted to the State to calculate the tax rate.

**Recommendation**

The Town should be more careful about preparing Form MS1 in the future.

**8) Year End Tax Collector's Report Should be More Accurate and Reconciled with Selectmen's Book Before Closed**

**9) Some Taxpayers' Property Valuations were Incorrect on the Blotter Book**

**Recommendation**

The Town should review the valuation on the blotter book and compare it with the individual taxpayer's card.

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

Very truly yours,

Kyeong Whan Kim, C.P.A.



**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, 1990, 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 Account 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, 1990, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted 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 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 taken as a whole.

Very truly yours,  
Kyeong Whan Kim, C.P.A.

July 19, 1991

## VITAL STATISTICS

### MARRIAGES

Kirt Allen Kenney and Michelle Ann Symonds on February 2, 1991

Arthur Couture and Carol Ann Beaulieu on March 30, 1991

James Cameron Bennet and Linda Jean Grassetto on August 10,  
1991

### BIRTHS

April May Eastman, born April 29, 1991 to  
Barry and Kelly Eastman

Stephanie Mae Fortier, born May 6, 1991 to  
Rodney and Diane Fortier

Kylie Madison Close, born October 5, 1991 to  
Joseph and Lisa Close

Crystal Virginia Bennet, born October 6, 1991 to  
James and Linda Bennett

### DEATHS

Beryl T. West on April 5, 1991

Carl A. Lemay on August 1, 1991

Everett Dennis Janvrin on September 8, 1991

## MESSAGE FROM YOUR SELECTMEN AND WOMEN

Dear Townspeople of Errol,

This has been a year of changes, challenges and paper work for your Town Officials. First and foremost our senior selectmen, Michael Kennard and the Town's first Administrative Assistant resigned late this past summer. There were two replacements for Administrative Assistance position, until stability was found in hiring our own Diane Fortier. No one who was approached by the remaining selectpersons accepted the offer to fill the vacancy left by Mike. Also, no one volunteered to fill his unexpired term. This left your Town officials with much to do and too few minds and hands to meet the ever increasing demands of running the Town. We need people with time, ability and the best interests of the Town of Errol in mind, to come forward in March to run for the vacant selectmen positions.

Reporting on Town activities has intensified, Budget reporting forms changed, which made the life of our new Administrative Assistant very complex. She has done an excellent job of making the budget accessible to monitor.

The computer you authorized last year has made the life of our Tax Collector both complex and easier. There was an unanticipated increase in the time needed to convert to computer tax billing. Thus, late tax bills. The late tax bills carried a surprise increase in the tax rate. A major reason for the Tax increase is because Errol Hydro-Electric negotiated an agreement with the Town to pay to the Town a percentage of their profit. In essence this is a profit sharing agreement. The first year of the agreement is to be a flat rate and the following years will be as a percentage of their income. A good year for them may give the town substantially higher income than the Tax Rate would have brought in. Conversely a poor year will bring them more in line with what would be a normal tax income. Our former selectmen Larry Enman, Michael Kennard with our selectmen Jesse Eames and our Town lawyers negotiated this compromise when Swift River Hafslund Company contested the issue of their tax rate. These people felt it to be in the long-term best interest of the Town to accept the proposal after several years of discussion.

The Towns share of County tax increases significantly reduce the rate is based on the previous years evaluation. Next year, hopefully, it should return to a more normal level. The county also reported a budget increase in normal operating costs.

The largest Town expenditure is our school. Their tax rate also increased,, due to the above mentioned reasons, plus a normal increase in approved appropriations.

And, finally the Town has experienced an additional increase in demands and expenses. The anticipated closing of the dump, the development of the transfer station together with increased insurance costs, purchase of the computer and related equipment and legal fees. As you can see, we are no different from other parts of the country. With increased population come the demand for expanded sewer services and attendant increased costs.

In order to monitor the budget and tax collections more efficiently, software has been purchased and more will be needed. Even though we are a small Town we must report in the same detailed manner as large municipalities. To be able to do this with the limited time available, state of the art aids are necessary.

We continue to search for an answer for people who wish to hook onto the present sewer system. The Town's sewer system is at capacity. We have employed Mr. York to explore options in light of changes in NH laws with available Town land. No definite answers have been forthcoming.

At the special Town meeting on July 25, 1991 you approved the application for Flood Plain Insurance. The paper work has been submitted to the North County Council.

This year, it is anticipated that the Town landfill will be closed and a transfer station will be opened. Bids have been approved for a compactor, 2 recycling containers, and a contract let for transportation of our waste. A permit system will be implemented as time nears for the transfer station to go on line. Recycling will become a household word. The Town may be awarded a grant to assist with the transfer station if all the paper work can get completed.

In August the Town's auditor, Mr. Kim came and presented his report. He explained his recommendations. All appropriate officials were present and we are in the process of implementing the discussed changes. One of the things we discovered was that the Town must withhold taxes from all Town officials and employees. This kind of unanticipated expense and additional paper work makes running a Town a challenge for those who volunteer to work for the Town.

Mid-year a request came in to erect a private structure on Town property. In responding to the request; Town officials discovered people had already encroached on Town land. After much deliberation and following your authority to lease Town land if we saw fit, we decided to be in the best interests and protection of the Town to implement a lease system. A minimal

fee was established. Leases recently were sent out for execution by those individuals.

We are happy to report that the Town of Pittsburg donated an ambulance to Errol. This ambulance can only be used by our EMT's as a supply vehicle since we do not have enough EMT's to operate it according to standards. This presents a ready opportunity for volunteers who wish to help their town and neighbors. If you are interested in becoming a EMT see Elsie Hall or Terri Ruel.

Your Planning Board has been busy. After the Special Hearing in July to hear your comments on the proposed subdivision regulations they were finally approved. The Board continues to work on the Master Plan. Volunteers to help with the Master Plan would be welcomed and utilized.

We want to thank the Towns people who donated plants for the beautification of the Town this past summer. Your spontaneous generosity is appreciated.

It has been a busy year. We thank you for your support.

Sincerely,  
Your Board of Selectmen



ANNUAL REPORT  
OF THE  
SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF  
ERROL, NEW HAMPSHIRE  
FOR THE  
YEAR ENDING JUNE 30, 1991



OFFICERS

1991 - 1992

MODERATOR

Mona Douglass

CLERK

Cheryl Lord

TREASURER

Stephanie Hawkins

CENSUS

Mary McLeod

AUDITORS

Plodzik-Sanderson

TRUANT OFFICER

Richard Boisvert

SCHOOL BOARD

|                        |                   |
|------------------------|-------------------|
| Sharon Lane            | Term Expires 1992 |
| Norman Eames, Chairman | Term Expires 1993 |
| Christopher Bean       | Term Expires 1994 |

DIRECTOR OF SPECIAL SERVICES

Bonnie Agrodnia

BUSINESS ADMINISTRATOR

Paul V. Partenope

SUPERINTENDENT OF SCHOOLS

Robert Bellavance



ERROL SCHOOL DISTRICT

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 12th of March, 1992, at 3:00 o'clock in the afternoon to act upon Article 1 and 7:30 o'clock in the evening to act upon Articles 2-7.

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 see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.
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.
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 same for such projects as it may designate.

5. To see if the District will vote to transfer the sum of \$12,021.26 from the Building Capital Reserve Fund to the operational budget for the 1991-92 fiscal year, said sum to be paid over to the school district on or before June 30, 1992.
6. To see if the District will vote to raise and appropriate the sum of \$365,474.00 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.
7. To transact any other business which may legally come before this meeting.

Given under our hands at said Errol this \_\_\_\_th day of February, 1992.

Errol School Board:

Norman Eames, Chairman

Christopher Bean

Virginia Thibodeau

ERROL SCHOOL DISTRICT

BUDGET

1992 - 1993

| <u>ACCOUNT NUMBER</u>     | <u>ACCOUNT DESCRIPTION</u> | 1991-92<br><u>BUDGET</u> | 1992-93<br><u>PROPOSED<br/>BUDGET</u> |
|---------------------------|----------------------------|--------------------------|---------------------------------------|
| REGULAR EDUCATION PROGRAM |                            |                          |                                       |
| 1100 110 1                | Salaries                   | \$ 99,804.00             | \$ 95,390.00                          |
| 1100 120 1                | Substitute-Salaries        | 750.00                   | 750.00                                |
| 1100 200 1                | Retirement/Medicare        | 2,906.00                 | 4,583.00*                             |
| 1100 201 1                | Blue Cross/Blue Shield     | 4,977.00                 | 6,693.00*                             |
| 1100 202 1                | Workmen Compensation       | 572.00                   | 658.00*                               |
| 1100 204 1                | Boston Mutual              | 555.00                   | 667.00*                               |
| 1100 205 1                | Delta Dental               | 332.00                   | 480.00*                               |
| 1100 230 1                | FICA                       | 6,188.00                 | 5,914.00*                             |
| 1100 260 1                | Unemployment Comp.         | 153.00                   | 183.00*                               |
| 1100 290 1                | Other Benefits             | 100.00                   | 100.00                                |
| 1100 440 1                | Repairs                    | 655.00                   | 1,063.00                              |
| 1100 550 1                | Printing                   | 80.00                    | .00                                   |
| 1100 560 3                | Tuition-Senior High        | 50,488.00                | 64,620.00                             |
| 1100 580 1                | Travel                     | 1,675.00                 | 944.00                                |
| 1100 610 1                | Supplies                   | 2,796.00                 | 2,064.00                              |
| 1100 630 1                | Books                      | 3,327.00                 | 3,761.00                              |
| 1100 640 1                | Periodicals                | 93.00                    | 93.00                                 |
| 1100 810 1                | Dues & Fees                | 55.00                    | 55.00                                 |
|                           | Sub Total                  | <u>\$175,561.00</u>      | <u>\$188,018.00</u>                   |
| SPECIAL EDUCATION PROGRAM |                            |                          |                                       |
| 1200 110 1                | Salaries-Spec.Educ.        | \$ 9,385.00              | \$ 9,000.00                           |
| 1200 200 1                | Retirement/Medicare        | 136.00                   | 131.00*                               |
| 1200 202 1                | Workmen Compensation       | 57.00                    | 62.00*                                |
| 1200 230 1                | FICA                       | 532.00                   | 558.00*                               |
| 1200 260 1                | Unemployment Comp.         | 28.00                    | 28.00*                                |
| 1200 330 1                | Pupil Services             | 3,395.00                 | 1,005.00                              |
| 1200 610 1                | Supplies                   | 100.00                   | 100.00                                |
| 1200 630 1                | Books                      | 250.00                   | 464.00                                |
|                           | Sub Total                  | <u>\$ 13,933.00</u>      | <u>\$ 11,348.00</u>                   |
| SUPPORT SERVICES          |                            |                          |                                       |
| 2110 110 1                | Truant Officer             | \$ 15.00                 | \$ 15.00                              |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>1991-92<br/>BUDGET</u> | <u>1992-93<br/>PROPOSED<br/>BUDGET</u> |
|-----------------------|----------------------------|---------------------------|--|
| 2110 110 1            | Truant Officer             | \$ 15.00                  | \$ 15.00                               |
| 2110 580 1            | Travel                     | 10.00                     | 10.00                                  |
| 2120 110 1            | Salary - Guidance          | 2,225.00                  | 2,259.00                               |
| 2120 200 1            | Retirement/Medicare        | 32.00                     | 103.00*                                |
| 2120 201 1            | Blue Cross/Blue Shield     | 137.00                    | 183.00*                                |
| 2120 202 1            | Workmen Compensation       | 14.00                     | 16.00*                                 |
| 2120 204 1            | Boston Mutual              | 14.00                     | 15.00*                                 |
| 2120 205 1            | Delta Dental               | 9.00                      | 11.00*                                 |
| 2120 230 1            | FICA                       | 138.00                    | 140.00*                                |
| 2120 260 1            | Unemployment Comp.         | 9.00                      | 9.00*                                  |
| 2120 580 1            | Travel                     | 281.00                    | 262.00                                 |
| 2120 610 1            | Supplies                   | 300.00                    | .00                                    |
| 2130 110 1            | Salary - Health            | 3,423.00                  | 3,475.00                               |
| 2130 200 1            | Retirement/Medicare        | 189.00                    | 50.00*                                 |
| 2130 202 1            | Workmen Compensation       | .00                       | 24.00*                                 |
| 2130 230 1            | FICA                       | 212.00                    | 215.00*                                |
| 2130 260 1            | Unemployment Comp.         | 14.00                     | 14.00*                                 |
| 2130 531 1            | Telephone                  | 10.00                     | 10.00                                  |
| 2130 580 1            | Travel                     | 359.00                    | 359.00                                 |
| 2130 610 1            | Supplies                   | 106.00                    | 46.00                                  |
| 2130 630 1            | Books                      | 50.00                     | 50.00                                  |
| 2130 810 1            | Dues & Fees                | 13.00                     | 13.00                                  |
|                       | Sub Total                  | <u>\$ 7,560.00</u>        | <u>\$ 7,279.00</u>                     |

#### INSTRUCTIONAL SERVICES

|            |                         |                     |                     |
|------------|-------------------------|---------------------|---------------------|
| 2210 591 1 | Student Assess. Program | \$ 50.00            | \$ 50.00            |
| 2220 110 1 | Salary - Librarian      | 2,160.00            | 7,195.00            |
| 2220 200 1 | Retirement/Medicare     | 1,366.00            | 259.00*             |
| 2220 201 1 | Blue Cross/Blue Shield  | 920.00              | 446.00*             |
| 2220 202 1 | Workmen Compensation    | 31.00               | 50.00*              |
| 2220 204 1 | Boston Mutual           | 73.00               | 36.00*              |
| 2220 205 1 | Delta Dental            | 25.00               | 23.00*              |
| 2220 230 1 | FICA                    | 451.00              | 446.00*             |
| 2220 260 1 | Unemployment Comp.      | 31.00               | 29.00*              |
| 2220 440 1 | Repairs                 | 300.00              | 300.00              |
| 2220 580 1 | Travel                  | 375.00              | 364.00              |
| 2220 610 1 | Supplies                | 125.00              | 70.00               |
| 2220 630 1 | Books                   | 1,500.00            | 1,750.00            |
| 2220 632 1 | National Forest Reserve | 5,000.00            | 3,500.00            |
| 2220 640 1 | Periodicals             | 198.00              | 198.00              |
| 2220 810 1 | Dues & Fees             | 275.00              | 330.00              |
| 2290 390 1 | Assemblies              | 400.00              | 400.00              |
|            | Sub Total               | <u>\$ 18,486.00</u> | <u>\$ 15,446.00</u> |

| <u>ACCOUNT NUMBER</u>  | <u>ACCOUNT DESCRIPTION</u> | <u>1991-92<br/>BUDGET</u> | <u>1992-93<br/>PROPOSED<br/>BUDGET</u> |
|------------------------|----------------------------|---------------------------|--|
| GENERAL ADMINISTRATION |                            |                           |  |
| 2310 110 0             | Salaries-School Officials  | \$ 995.00                 | \$ 995.00                              |
| 2310 200 0             | Retirement/Medicare        | 6.00                      | 14.00*                                 |
| 2310 230 0             | FICA                       | 76.00                     | 62.00*                                 |
| 2310 260 0             | Unemployment Comp.         | 4.00                      | 4.00*                                  |
| 2310 350 0             | Audit                      | 1,600.00                  | 1,600.00                               |
| 2310 370 0             | Census Taker               | 75.00                     | 75.00                                  |
| 2310 380 0             | School Brd. Services       | 156.00                    | 156.00                                 |
| 2310 390 0             | Legal Services             | 100.00                    | 100.00                                 |
| 2310 450 0             | Box Rental                 | 20.00                     | 20.00                                  |
| 2310 220 0             | Liability Insurance        | 100.00                    | 100.00                                 |
| 2310 523 0             | Bond                       | 50.00                     | 66.00                                  |
| 2310 540 0             | Advertising                | 100.00                    | 100.00                                 |
| 2310 580 0             | Travel                     | 100.00                    | 50.00                                  |
| 2310 610 0             | Supplies                   | 300.00                    | 300.00                                 |
| 2310 810 0             | Dues & Fees                | 1,175.00                  | 1,269.00                               |
| 2320 351 0             | S.A.U. No. 20              | 23,494.00                 | 26,318.00                              |
|                        | Sub Total                  | <u>\$ 28,351.00</u>       | <u>\$ 31,229.00</u>                    |

OFFICE OF THE PRINCIPAL

|            |                       |                    |                    |
|------------|-----------------------|--------------------|--------------------|
| 2410 110 1 | Salary-Administration | \$ 1,500.00        | \$ 4,239.00        |
| 2410 200 1 | Retirement/Medicare   | 61.00              | 107.00*            |
| 2410 202 1 | Workmen Compensation  | .00                | 19.00*             |
| 2410 230 1 | FICA                  | 115.00             | 263.00*            |
| 2410 260 1 | Unemployment Comp.    | 8.00               | 11.00*             |
| 2410 440 1 | Repairs               | 325.00             | 300.00             |
| 2410 523 1 | Bond                  | 30.00              | 30.00              |
| 2410 531 1 | Telephone             | 1,100.00           | 1,050.00           |
| 2410 532 1 | Postage               | 353.00             | 375.00             |
| 2410 580 1 | Travel                | 50.00              | 150.00             |
| 2410 610 1 | Supplies              | 550.00             | 550.00             |
| 2410 810 1 | Dues & Fees           | 400.00             | 400.00             |
|            | Sub Total             | <u>\$ 4,492.00</u> | <u>\$ 7,494.00</u> |

OPERATION AND MAINTENANCE OF PLANT

|            |                      |             |             |
|------------|----------------------|-------------|-------------|
| 2540 110 1 | Salary- Maintenance  | \$ 7,112.00 | \$ 7,200.00 |
| 2540 200 1 | Retirement/Medicare  | 325.00      | 104.00*     |
| 2540 202 1 | Workmen Compensation | .00         | 360.00*     |
| 2540 230 1 | FICA                 | 544.00      | 446.00*     |
| 2540 260 1 | Unemployment Comp.   | 28.00       | 26.00*      |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | 1991-92<br><u>BUDGET</u> | 1992-93<br><u>PROPOSED<br/>BUDGET</u> |
|-----------------------|----------------------------|--------------------------|---------------------------------------|
| 2540 290 1            | Other Benefits             | \$ 50.00                 | \$ 50.00                              |
| 2540 420 1            | Water & Sewage             | 500.00                   | 500.00                                |
| 2540 430 1            | Cleaning Services          | 350.00                   | 350.00                                |
| 2540 440 1            | Repairs                    | 1,925.00                 | 1,925.00                              |
| 2540 520 1            | Building Insurance         | 1,800.00                 | 1,600.00                              |
| 2540 610 1            | Supplies                   | 850.00                   | 850.00                                |
| 2540 652 1            | Electricity                | 3,400.00                 | 3,200.00                              |
| 2540 653 1            | Fuel Oil                   | 3,300.00                 | 2,800.00                              |
| 2550 510 1            | Transportation Contract    | 9,300.00                 | 9,300.00                              |
|                       | Sub Total                  | <u>\$ 29,484.00</u>      | <u>\$ 28,711.00</u>                   |
| DEBT SERVICES         |                            |                          |                                       |
| 5100 830 1            | Principal                  | \$ 50,000.00             | \$ 45,000.00                          |
| 5100 840 1            | Interest                   | 22,670.00                | 19,384.00                             |
|                       | Sub Total                  | <u>\$ 72,670.00</u>      | <u>\$ 64,384.00</u>                   |
| FOOD SERVICES         |                            |                          |                                       |
| 2560 110 1            | Salary-Lunch               | \$ 4,972.00              | \$ 5,184.00                           |
| 2560 200 1            | Retirement/Medicare        | 582.00                   | 75.00*                                |
| 2560 202 0            | Workmen Compensation       | .00                      | 259.00*                               |
| 2560 230 1            | FICA                       | 534.00                   | 321.00*                               |
| 2560 260 1            | Unemployment Comp.         | 28.00                    | 21.00*                                |
| 2560 290 1            | Other Benefits             | 50.00                    | 50.00                                 |
| 2560 440 1            | Repairs                    | 100.00                   | 100.00                                |
| 2560 523 1            | Bond                       | 50.00                    | 25.00                                 |
| 2560 580 1            | Travel                     | 25.00                    | 25.00                                 |
| 2560 610 1            | Supplies                   | 1,200.00                 | 500.00                                |
| 2560 620 1            | Food                       | 8,000.00                 | 5,000.00                              |
| 2560 740 1            | Equip. -Additional         | 747.00                   | .00                                   |
| 2560 750 1            | Furn. -Additional          | 225.00                   | .00                                   |
| 2560 810 1            | Dues & Fees                | .00                      | 5.00                                  |
|                       | Sub Total                  | <u>\$ 16,513.00</u>      | <u>\$ 11,565.00</u>                   |
|                       | GRAND TOTAL                | <b>\$367,050.00</b>      | <b>\$365,474.00</b>                   |

\* 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 1992-93 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>1991-92</u> | <u>1992-93</u> |
|---------------------------|----------------|----------------|
| June 30 balance           | \$29,750.00    | \$45,000.00    |
| School Building Aid       | 15,000.00      | 13,500.00      |
| Child Nutrition - State   | 300.00         | 300.00         |
| Child Nutrition - Federal | 3,200.00       | 3,500.00       |
| National Forest Reserve   | 5,000.00       | 3,500.00       |
| Tuition                   | 45,000.00      | 45,000.00      |
| Interest - NOW            | 800.00         | 100.00         |
| Errol Hydro               | 56,000.00      | 56,000.00      |
| Nutrition - Local         | 5,000.00       | 5,000.00       |
|                           | <hr/>          | <hr/>          |
|                           | \$160,050.00   | \$171,900.00   |



BUDGET SUMMARY

|                     | <u>1991-92</u> | <u>1992-93</u> |
|---------------------|----------------|----------------|
| Budget              | \$ 366,041.00  | \$ 365,474.00  |
| Revenues            | 160,050.00     | 171,900.00     |
| District Assessment | \$ 205,991.00  | \$ 193,574.00  |

Net Decrease

\$12,417.00

6.0%

Tuition Students

1100-560-3

Berlin

|          |                    |             |
|----------|--------------------|-------------|
| Grade 9  | Hurlbert, Jennifer | \$ 4,688.00 |
|          | Labrecque, Amy     | \$ 4,688.00 |
|          | Lariviere, Tony    | \$ 4,688.00 |
| Grade 10 | NONE               |             |
| Grade 11 | Labrecque, David   | \$ 4,688.00 |
|          | Lord, Joshua       | \$ 4,688.00 |
| Grade 12 | NONE               |             |
|          |                    | <hr/>       |
|          |                    | \$23,440.00 |

Colebrook

|          |                  |             |
|----------|------------------|-------------|
| Grade 9  | Parker, Michelle | \$ 5,900.00 |
|          | Swan, Shannon    | \$ 5,900.00 |
| Grade 10 | Cameron, Kerry   | \$ 5,900.00 |
| Grade 11 | Lariviere, Cara  | \$ 5,900.00 |
|          | Lurvey, Glenn    | \$ 5,900.00 |
| Grade 12 | Lane, Jennifer   | \$ 5,900.00 |
|          |                  | <hr/>       |
|          |                  | \$35,400.00 |

Gorham

|         |                    |                    |
|---------|--------------------|--------------------|
| Grade 9 | Baker, Douglas     | \$ 5,780.00        |
|         |                    |                    |
|         | <b>GRAND TOTAL</b> | <b>\$64,620.00</b> |

Report  
of  
Superintendent of Schools

To the Citizens of the Errol School District:

This will be my final report as your superintendent of schools. After 34 years in public education, 21 of which have been in the North Country serving you and five (5) other communities, it is time to move on to other ventures in life. Though I will no longer be associated with your school system I shall always treasure the experience.

My experience as your superintendent has been an enjoyable one for me. I have met and worked with many wonderful and interesting people i.e. your teachers and support staff; the parents and students of Errol; the members of your school board, both present and past; your elected officials, and all those other unnamed individuals who have given so much to ensure a quality education and a bright future for the young men and women of your community. I wish you all well. I shall miss you.

Cooperative School District Study

The Cooperative School District Study has yet to get underway. All six (6) communities of S.A.U. No. 20 have long ago appointed their representatives. The Berlin City Council, on the other hand, has failed to appoint anyone and most probably will not appoint anyone. Unfortunately we will have lost a year waiting for the Mayor and Council to act.

Though what I will be proposing will be made public prior to the Annual Meeting in March it will be my recommendation that Errol join with the other communities of S.A.U. No. 20 and proceed to undertake the study without Berlin. The communities making up the S.A.U. have a sufficient number of middle school and senior high school students to create an educationally sound and cost effective 6-12 or 9-12 educational program in Gorham. Not only could Gorham provide a quality program but the numbers are also sufficient to lower Gorham's tuition rate to a level at or below that being charged by Berlin.

It will be my recommendation that the Gorham School Board send a letter to each S.A.U. No. 20 board member and each Committee member asking them to join it in the study exclusive of Berlin.

#### School Warrant

Your school warrant this year carries only one article which may raise some questions: Article 5. Approximately two (2) years ago all surplus funds above \$5,000 were placed in the Building Capital Reserve Fund in error. The Department of Revenue Administration picked up on the error, told us it planned to use the money to reduce taxes last December, and asked that we transfer the funds back to the operational budget for the current school year. Thus the reasons for placing the article in the warrant.

#### 1992-1993 Budget

The proposed budget for 1992-93 has a net decrease of \$12,417.00 compared to this year. That represents a decrease of 6% overall, most of which can be found in teacher salaries, pupil services for special education, National Forest Reserve, principal and interest on the debt, and the school lunch program. These reductions have led to a gross budget under this year with a net savings of \$12,000+ as indicated earlier in this part of my report.

### Summary

In closing what will be my final report I wish to thank all the people of Errol for their support over these many years, the members of your school board, both present and past, the members of the Errol Consolidated School faculty who have served with me, the tax payers of the Errol community, and the parents and students of the Errol School System. It has been a pleasure and a privilege to have worked with and for all of you. I wish all of you well.

Respectfully,

ROBERT BELLAVANCE  
Superintendent of Schools

Errol Consolidated School  
Principal's Report - 1991

The student enrollment increased to 59 students this year. A speech specialist comes for half a day each week. A Library Aide was added for 12 hours a week. A secretary was hired for 12 hours a week.

School Association Activities

The school association remained an important supporter of school functions. The association provided the Art room with a Loom for weaving. They helped to fund a magic show in September. They held a hunters supper and Christmas Bazaar in November. A Food sale/Car Wash helped to raise money in October. They also held a book Fair for one week in November.

Student Council

The student council sponsored several selling projects to raise funds for school events. Tony Lariviere is currently serving as president. They organized a Halloween Party for other students.

Mini-Courses

Bob Mench shared some Geology and map reading with students. Dana Hinckley discussed Fire prevention and demonstrated a fire dog. Captian Smyle, a robot from the State Highway Department demonstrated highway safety. Bruce Richardson presented a puppet show. Steve Ayotte gave lessons and shared magic tricks with all grade levels.

Student Activities

1. Science Fair
2. Puppet Show
3. Winter Carnival
4. Spelling Bee
5. Field Day
6. Field Trips
7. Christmas Program

A Science Fair, in April, is a favorite with the students. The students explain a science project to judges. Awards are given to the best demonstration.

Students in grade 8 presented a puppet show for the school. The theme was Health and Mrs. Johnson helped students to practice and present the show.

In February children enjoy competing in Winter Carnival events. First, Second, and Third place ribbons are given for each event. The student boy and girl with the most points receives a trophy.

The winner of the school Spelling Bee will represent the school in the County Spelling Bee. The Spelling Bee is held in February.

The students presented a Christmas Program called International Christmas at the Town Hall. Skits about other countries were presented and songs were enjoyed by all.

In June children will compete in a Field Day. Ribbons are given for First, Second and Third place.

#### Teacher Activities

Jane Sweatt participated in courses in Bethel. Workshops were attended at White Mountain Regional High School. Workshops held in Milan and N.C.E.F. were attended by Faculty members. An open house was held in October for parents and teachers to meet and discuss curriculum programs, student progress, schedules, and student expectations.

#### Gifts to the School

Errol School Association  
Luc and Louise Cote  
Frank Perkins  
Umbagog Sports Association  
Errol Oil

Staff 1991-92

|                   |                   |
|-------------------|-------------------|
| Craig Reese       | K-2               |
| Joanne Hammond    | 6-8               |
| John Kennedy      | 3-5               |
| JoAnn Davis       | P.E.              |
| Myrna Johnson     | Nurse             |
| Vicki Ayer        | Art               |
| Jane Sweatt       | Special Education |
| Janice Somers     | Teachers' Aide    |
| Carol West        | Teachers' Aide    |
| Hartley Sweatt    | Custodian         |
| Stephanie Hawkins | Bus               |
| Linda Jenkins     | Lunchroom         |
| Carol Kidder      | Guidance          |
| Cathy Nelson      | Speech            |
| Melinda Hawkins   | Library           |
| Diane Fortier     | Secretary         |



SCHOOL ADMINISTRATIVE UNIT NO. 20

1992 - 1993 BUDGET

RECEIPTS:

|                                       |           |                 |
|---------------------------------------|-----------|-----------------|
| Cash on Hand as of June 30, 1992..... | \$        | .00             |
| Unemployment/Workmen's Comp.....      |           | 40.00           |
| Interest.....                         |           | 400.00          |
| Other - NCEF.....                     |           | 5,600.00        |
| <b>TOTAL RECEIPTS.....</b>            | <b>\$</b> | <b>6,040.00</b> |

EXPENDITURES:

|  |           |                   |
|--|-----------|-------------------|
| 110 - Salaries.....                          | \$        | 187,732.00        |
| 200 - Retirement/Medicare.....               |           | 12,146.00         |
| 201 - Blue Cross/Blue Shield.....            |           | 22,242.00         |
| 202 - Workmen Compensation.....              |           | 1,258.00          |
| 204 - Boston Mutual.....                     |           | 1,034.00          |
| 205 - Delta Dental.....                      |           | 820.00            |
| 230 - F.I.C.A.....                           |           | 11,756.00         |
| 260 - Unemployment Compensation.....         |           | 164.00            |
| 320 - Staff Development.....                 |           | 12,223.00         |
| 330 - Administrative Services.....           |           | 100.00            |
| 350 - Legal Services.....                    |           | 300.00            |
| 351 - Superintendent Search.....             |           | 10,500.00         |
| 430 - Cleaning Services.....                 |           | 1,440.00          |
| 440 - Repair Services.....                   |           | 4,455.00          |
| 450 - Rent.....                              |           | 9,000.00          |
| 520 - Building Insurance.....                |           | 4,000.00          |
| 531 - Telephone.....                         |           | 2,500.00          |
| 532 - Postage.....                           |           | 2,200.00          |
| 540 - Advertising.....                       |           | 325.00            |
| 550 - Printing.....                          |           | 1,000.00          |
| 580 - Travel.....                            |           | 5,200.00          |
| 610 - Supplies.....                          |           | 5,000.00          |
| 611 - Software Program.....                  |           | 350.00            |
| 630 - Books.....                             |           | 250.00            |
| 640 - Periodicals.....                       |           | 75.00             |
| 650 - Electricity.....                       |           | 875.00            |
| 741 - Equipment.....                         |           | 500.00            |
| 751 - Furniture.....                         |           | 200.00            |
| 810 - Dues & Fees.....                       |           | 1,645.00          |
| 890 - Miscellaneous.....                     |           | 150.00            |
| <b>TOTAL EXPENDITURES.....</b>               | <b>\$</b> | <b>299,440.00</b> |
| Less Estimated Receipts (from above).....    |           | 6,040.00          |
| <b>AMOUNT TO BE SHARED BY DISTRICTS.....</b> | <b>\$</b> | <b>293,400.00</b> |

DISTRIBUTION OF \$293,400.00 TO BE RAISED BY DISTRICTS

|           | 1990                   |                      | ADM<br>1990-91<br>PUPILS | PUPIL<br>PERCENT | COMBINED<br>PERCENT | TOTAL<br>DISTRICT<br>SHARE |
|-----------|------------------------|----------------------|--------------------------|------------------|---------------------|----------------------------|
|           | EQUALIZED<br>VALUATION | VALUATION<br>PERCENT |                          |                  |                     |                            |
| DUMMER    | \$ 24,336,201.         | 6.47%                | 0.0                      | 0.00%            | 3.23%               | \$ 9,476.82                |
| ERROL     | \$ 48,154,016.         | 12.79%               | 41.6                     | 5.15%            | 8.97%               | \$ 26,317.98               |
| GORHAM    | \$ 177,922,274.        | 47.27%               | 638.5                    | 79.05%           | 63.16%              | \$185,311.44               |
| MILAN     | \$ 54,754,180.         | 14.55%               | 127.6                    | 15.80%           | 15.18%              | \$ 44,538.12               |
| RANDOLPH  | \$ 36,181,735.         | 9.61%                | 0.0                      | 0.00%            | 4.80%               | \$ 14,083.20               |
| SHELBURNE | \$ 35,036,093.         | 9.31%                | 0.0                      | 0.00%            | 4.66%               | \$ 13,672.44               |
|           | <u>\$ 376,384,499.</u> | <u>100.00%</u>       | <u>807.7</u>             | <u>100.00%</u>   | <u>100.00%</u>      | <u>\$293,400.00</u>        |

Jean Lary, Chairman  
School Administrative Unit No. 20

ERROL SCHOOL DISTRICT  
ANNUAL SCHOOL MEETING

March 14, 1991

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)
- Article 2: To choose a school district treasurer for the ensuing three (3) years (By ballot)
- Article 3: To choose a school district clerk for the ensuing three (3) years (By ballot)
- Article 4: To choose a school district moderator for the ensuing three (3) years (By ballot)

The polls were open until 8:08 p.m. at which time the business meeting and voting for school officers were adjourned. Ballots were counted immediately following the adjournment of the meeting at 8:08 p.m. Those counting were Moderator, Mona Douglass, Supervisors of the Checklist, Virginia Lane, Mary McLeod and Carol Norman. The business portion of the district school meeting began at 7:30 p.m. with the reading of Articles 5-12 of the school warrant.

- Article 1: School Board member for three years: Christopher Bean 17, Angie Peart 13, Gladys McEwar 5, Carolyn Labrecque 2, Terri Ruel 1, Carol Norman 1, Frank Perkins 1, Claudette Eames 1. Christopher Bean was declared elected School Board member for three years.
- Article 2: School District Treasurer for three years: Stephanie Hawkins 33, Angela Peart 2, Elizabeth Eames 2, Carolyn Labrecque 1. Stephanie Hawkins was declared elected School District Treasurer for three years.
- Article 3: School District Clerk for three years. Cheryl L. Lord 40. Cheryl Lord was declared elected School District Clerk for three years.
- Article 4: School District Moderator for three years. Mona Douglass 42. Mona Douglass was declared elected School District Moderator for three years.
- Article 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.

It was moved by Jean Bean and seconded by Ray Labrecque 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 Article 5 was declared passed.

Article 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.

A motion was made by Sharon Lane and seconded by Ray Labrecque the the salaries of the School Board, Truant Officer and other District Officers and Agents be set as listed below.

|                       |                     |      |
|-----------------------|---------------------|------|
| School Board          | 1 @ \$200.00        |      |
|                       | <u>2 @ \$100.00</u> | each |
| Treasurer             | \$450.00            |      |
| Moderator             | \$ 30.00            |      |
| Clerk                 | \$ 25.00            |      |
| Truant Officer        | \$ 15.00            |      |
| Census Taker          | \$ 75.00            |      |
| 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 Article 6 was declared passed.

Article 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.

A motion was made by Frank Perkins and seconded by Sharon Lane 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 and 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 Article 7 was declared passed.

Article 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.

Mr. Bellavance explained that this committee would look into the possibility of a long term agreement for unincorporated towns in the area to send their children to Errol School.

A motion was made by Clifford Lane, Sr and seconded by Ray Labrecque that the District 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.

There being no further discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and Article 8 was declared passed.

Article 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.

Mr. Bellavance explained that this is a three year plan and will cost \$156.00 to participate.

A motion was made by Ray Labrecque and seconded by Sharon Lane that the District 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, one shall be appointed by the moderator.

There being no further discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and Article 9 was declared passed.

Article 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.

A motion was made by Pete Eames and seconded by Ray Labrecque that the District vote to authorize the school board to enter into a three year transportation contract for the period 1991-1994.

There being no discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and Article 10 was declared passed.

Article 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.

A motion was made by Alex Grover and seconded by Jane Sweatt that the District vote to raise and appropriate the sum of \$366,041.00 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.

|              |                             |
|--------------|-----------------------------|
| \$369,538.00 | (listed on warrant)         |
| - 3,497.00   | Retirement & Transportation |
| <hr/>        |                             |
| \$366,041.00 |                             |

There being no further discussion, the Moderator called for a voice vote. Voice vote was in the affirmative and Article 11 was declared passed.

Article 12: To transact any other business which may legally come before this meeting.

Jane Sweatt reported the figures for replacing the tennis court at the school (\$14,929.00 and \$18,200.00). Due to the fact that money cannot be raised under this article, Mr. Bellavane suggested a petition article with 10 signatures (minimum) be submitted next March to be put onto the warrant.

Sharon Lane presented Mrs. Jean Ham with a Certificate of Merit in recognition of her many years at Errol School. Mrs. Ham will be retiring this year. Mr. Bellavance presented a plaque to be placed at the school in recognition of people nominated each year for service to the School. Mrs. Ham's name will be first.

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

Voice vote was in the affirmative and the meeting was declared adjourned by Mona Douglass, Moderator, at 8:08 p.m.

Respectfully submitted,

*Cheryl L. Lord*  
Cheryl L. Lord  
School Clerk

FINANCIAL REPORT  
OF THE  
ERROL SCHOOL DISTRICT  
FOR THE YEAR ENDED

JUNE 30, 1991

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  
Christopher Bean  
School Board

ROBERT BELLAVANCE  
Superintendent of Schools  
September 3, 1991

BALANCE SHEET

ASSETS

|   |              |
|---|--------------|
| Cash on Hand, June 30, 1991.....          | \$ 19,439.29 |
| Cash on Hand, Capital Projects.....       | 7,073.54     |
| Cash on Hand, Food Service.....           | 289.14       |
| Other Receivables - State of NH (June)... | 171.00       |
| Cash on Hand, Capital Reserve - Bldg..... | 24,154.35    |
| <br>                                      |              |
| TOTAL ASSETS.....                         | \$ 51,127.32 |

LIABILITIES

|  |              |
|--|--------------|
| Unreserved Fund Balance.....           | \$ 18,041.71 |
| Unreserved Fund Capital Projects.....  | 7,073.54     |
| Unreserved Fund Balance (Lunch).....   | 460.14       |
| Capital Reserve .....                  | 24,154.35    |
| Other Payables:                        |              |
| Errol School (Postage Reimb.).....     | 10.94        |
| Anne Bragg (Mileage Reimb.).....       | 212.00       |
| New England Telephone (June).....      | 71.00        |
| Gorham Sch.District (Ins. Reimb.)..... | 828.74       |
| Errol Water Works.....                 | 75.00        |
| Berlin School Dept. (Tuition).....     | 200.00       |
| <br>                                   |              |
| TOTAL LIABILITIES.....                 | \$ 51,127.32 |



GENERAL FUND: STATEMENT OF EXPENDITURES - ELEMENTARY  
 FOR THE YEAR ENDED JUNE 30, 1991

| GENERAL FUND EXPENDITURES |                             | SALARIES  | EMPLOYEE BENEFITS | PURCHASED SERVICES | SUPPLIES | PROPERTY | OTHER   | TOTAL     |
|---------------------------|-----------------------------|-----------|-------------------|--------------------|----------|----------|---------|-----------|
| ELEMENTARY                |                             |           |                   |                    |          |          |         |           |
| 7                         | Instruction                 | 85056.86  | 14462.07          | 1176.80            | 5909.30  | 94.33    |         | 106699.36 |
| 7                         | REGULAR ED PROG             | 8791.00   | 752.91            | 3029.36            | 208.95   |          |         | 12782.22  |
| 7                         | SPEC ED PROGRAMS            |           |                   |                    |          |          |         | 0.00      |
| 7                         | VOC ED PROGRAMS             |           |                   |                    |          |          |         | 0.00      |
| 7                         | OTHER INSTRUCT PROG         |           |                   |                    |          |          |         | 0.00      |
| 7                         | Pupil Support Services      |           |                   |                    |          |          |         | 0.00      |
| 7                         | ATTEND-SOCIAL WORK          |           |                   |                    |          |          |         | 0.00      |
| 7                         | GUIDANCE                    | 2119.00   | 200.03            | 222.00             | 100.00   |          |         | 2641.03   |
| 7                         | HEALTH                      | 2974.59   | 253.00            | 349.60             | 190.20   |          |         | 3767.39   |
| 7                         | PSYCHOLOGICAL               |           |                   |                    |          |          |         | 0.00      |
| 7                         | SPEECH-AUDIOLOGY            |           |                   |                    |          |          |         | 0.00      |
| 7                         | OTHER PUPILS                |           |                   |                    |          |          |         | 0.00      |
| 7                         | Instructional Support Servi |           |                   |                    |          |          |         | 0.00      |
| 7                         | IMPROVE OF INST             |           |                   |                    |          |          |         | 0.00      |
| 7                         | EDUCATIONAL MEDIA           |           |                   | 416.00             | 7066.61  |          |         | 7482.61   |
| 7                         | OTHER INST STAFF            |           |                   | 200.00             |          |          |         | 200.00    |
| 7                         | General Administration      |           |                   |                    |          |          | 966.83  |           |
| 7                         | SCHOOL BOARD                | 852.60    | 5.09              | 1726.47            | 454.25   |          |         | 4005.24   |
| 7                         | OFFICE OF SUPER             |           |                   | 18493.02           |          |          |         | 18493.02  |
| 7                         | SPEC AREA ADMIN             |           |                   |                    |          |          |         | 0.00      |
| 7                         | OTHER GEN ADMIN             |           |                   |                    |          |          |         | 0.00      |
| 7                         | SCHOOL ADMIN                | 1500.00   | 138.26            | 2057.43            | 85.00    | 364.88   |         | 4525.57   |
| 7                         | Business Services           |           |                   |                    |          |          |         | 0.00      |
| 7                         | FISCAL                      |           |                   |                    |          |          |         | 0.00      |
| 7                         | OP-MAINT OF PLANT           | 5699.40   | 695.28            | 6257.48            | 6643.00  |          |         | 19295.16  |
| 7                         | PUPIL TRANSPORTATION        |           |                   | 8800.00            |          |          |         | 8800.00   |
| 7                         | CENT INTERNAL SERVS         |           |                   |                    |          |          |         | 0.00      |
| 7                         | OTHER BUSINESS              |           |                   |                    |          |          |         | 0.00      |
| 7                         | MANAGERIAL                  |           |                   |                    |          |          |         | 0.00      |
| 7                         | OTHER SUPPORT SERV          |           |                   |                    |          |          |         | 0.00      |
| 7                         | TOTAL ELEMENTAR             | 106993.45 | 16506.64          | 42728.16           | 20657.31 | 459.21   | 1346.83 | 188691.60 |

GENERAL FUND: STATEMENT OF EXPENDITURES - HIGH  
FOR THE YEAR ENDED JUNE 30, 1991

|                             |   | SALARIES | EMPLOYEE<br>BENEFITS | SERVICES<br>PURCHASED | SUPPLIES | PROPERTY | OTHER  | TOTAL    |
|-----------------------------|---|----------|----------------------|-----------------------|----------|----------|--------|----------|
| HIGH SCHOOL                 |   |          |                      |                       |          |          |        |          |
| Instruction                 | 9 |          |                      | 40597.54              |          |          |        | 40597.54 |
| REGULAR ED PROG             | 9 |          |                      |                       |          |          |        | 0.00     |
| SPEC ED PROGRAMS            | 9 |          |                      |                       |          |          |        | 0.00     |
| VOC ED PROGRAMS             | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER INSTRUCT PROG         | 9 |          |                      |                       |          |          |        | 0.00     |
| Pupil Support Services      | 9 |          |                      |                       |          |          |        | 0.00     |
| ATTEND-SOCIAL WORK          | 9 |          |                      |                       |          |          |        | 0.00     |
| GUIDANCE                    | 9 |          |                      |                       |          |          |        | 0.00     |
| HEALTH                      | 9 |          |                      |                       |          |          |        | 0.00     |
| PSYCHOLOGICAL               | 9 |          |                      |                       |          |          |        | 0.00     |
| SPEECH-AUDIOLOGY            | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER PUPILS                | 9 |          |                      |                       |          |          |        | 0.00     |
| Instructional Support Serv. | 9 |          |                      |                       |          |          |        | 0.00     |
| IMPROVE OF INST             | 9 |          |                      |                       |          |          |        | 0.00     |
| EDUCATIONAL MEDIA           | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER INST STAFF            | 9 |          |                      |                       |          |          |        | 0.00     |
| General Administra          | 9 | 127.40   | 0.76                 | 257.98                | 67.88    |          | 144.47 | 598.49   |
| SCHOOL BOARD                | 9 |          |                      | 2763.32               |          |          |        | 2763.32  |
| OFFICE OF SUPER             | 9 |          |                      |                       |          |          |        | 0.00     |
| SPEC AREA ADMIN             | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER GEN ADMIN             | 9 |          |                      |                       |          |          |        | 0.00     |
| SCHOOL ADMIN                | 9 |          |                      |                       |          |          |        | 0.00     |
| Business Services           | 9 |          |                      |                       |          |          |        | 0.00     |
| FISCAL                      | 9 |          |                      |                       |          |          |        | 0.00     |
| OP-MAINT OF PLANT           | 9 |          |                      |                       |          |          |        | 0.00     |
| PUPIL TRANSPORTATION        | 9 |          |                      |                       |          |          |        | 0.00     |
| CENT INTERNAL SERVS         | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER BUSINESS              | 9 |          |                      |                       |          |          |        | 0.00     |
| MANAGERIAL                  | 9 |          |                      |                       |          |          |        | 0.00     |
| OTHER SUPPORT SERV          | 9 |          |                      |                       |          |          |        | 0.00     |

TOTAL HIGH SCH 9 26 127.40 0.76 43618.84 67.88 0.00 144.47 43959.35



REPORT OF DISTRICT TREASURER  
FOR THE  
FISCAL YEAR JULY 1, 1990 TO JUNE 30, 1991

|   |               |
|---|---------------|
| Cash on Hand, July 1, 1990.....             | \$ 30,452.33  |
| Received from Selectmen:                    |               |
| Current Appropriation.....                  | 234,187.00    |
| Received from State Sources.....            | 15,306.01     |
| Received from Federal Sources.....          | 8,494.00      |
| Received from Tuitions.....                 | 43,352.00     |
| Received from all Other Sources.....        | 6,364.53      |
| TOTAL RECEIPTS.....                         | \$ 307,703.54 |
| TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR..... | \$ 338,155.87 |
| LESS SCHOOL BOARD ORDERS PAID.....          | \$ 318,427.44 |
| BALANCE ON HAND, JUNE 30, 1991.....         | \$ 19,728.43  |

November 22, 1991

Stephanie L. Hawkins  
District Treasurer

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, 1991, and find them correct in all respects.

Plodzick & Sanderson  
Auditors

OCTOBER 31, 1991

*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, 1991, 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 Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In addition, the School District's Capital Reserve Funds were not included within the scope of our audit. Because the Town of Errol Trustees of Trust Funds were not willing to confirm the June 30, 1991 balances of the School District's Capital Reserve Funds or provide us with any other information relative to the activity reported for these funds, we were unable to satisfy ourselves as to the correctness of these balances.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, and except that the Capital Reserve Funds were not audited and no opinion could therefore be rendered, 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, 1991, 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, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

*Plodzik & Sanderson*  
*Professional Association*

September 25, 1991











