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ANNUAL REPORT
of the
TOWN OF
BARNSTEAD
NEW HAMPSHIRE

FOR THE YEAR ENDING DECEMBER 31, 1982

ANNUAL REPORT
of the
TOWN OF
BARNSTEAD
NEW HAMPSHIRE

Comprising those of the Selectmen,
Fire Wardens, Fire Companies,
Trustees of the Trust Funds,
Treasurer, Collector, Road Agent,
School Board, Town Clerk, and
Police Department

FOR THE YEAR ENDING DECEMBER 31, 1982

The Sant Bani Press, Tilton, N.H.

TABLE OF CONTENTS

Town Officers.....	3
Town Warrant	5
Town Budget	7
Comparative Statement	10
Town Inventory	12
Schedule of Town Property	12
Appropriations – 1983	13
Revenue Sharing Account	14
Town Clerk's Report	15
Treasurer's Report	16
Report of Tax Collector	17
Summary of Tax Sales	18
Summary of Receipts	19
Summary of Payments	21
Balance Sheet	23
Detailed Statement of Payments	24
Report of Road Agent	34
Oscar Foss Memorial Library	40
Report of Trust Funds	42
Auditor's Report	46
Barnstead Parade Fire Department.....	47
Center Barnstead Fire Department	48
Ambulance Budget.....	51
Pittsfield Solid Waste Facility	52
Police Report	54
Report of Forest Fire Warden.....	56
Report of Conservation Commission	57
Planning Board	59
State Representative's Report	60
School Report.....	61
Vital Statistics.....	122

**TOWN OFFICERS
1982**

Moderator

RICHARD L. GOLDEN

Selectmen

LEONARD G. TASKER

JOHN E. ABBOTT

PAUL A. GOLDEN

Town Clerk

CONSTANCE M. ZACHMAN

Treasurer

MARGARET C. FOSS*

MARION J. MEUSE**

Highway Agent

RAYMOND W. WELCH

Library Trustees

RICHARD L. GOLDEN

DOROTHY MULCAHY

CONSTANCE ZACHMAN

Supervisors of the Checklist

JOYCE ROLLINS

N. JEAN LOCKE

MARJORIE J. TERRY

Trustees of the Trust Fund

STUART MERRILL

HELEN MERRILL

VERNA K. JAMES, Treasurer

Police Chief

JAMES A. BARNARD

Health Officer

PAUL A. GOLDEN

Overseer of Public Welfare

PAUL A. GOLDEN

Fire Warden
ROSCOE TASKER

Budget Committee

JOHN H. PINKHAM	Term Expires 1983
LEIGHTON E. TASKER	Term Expires 1983
JOY HAZELTINE	Term Expires 1983
PAUL TASKER	Term Expires 1984
RODNEY T. BOYD	Term Expires 1984
WILLIAM A. GOSSE	Term Expires 1985

Representative to General Court
PAUL A. GOLDEN

*Deceased October 8, 1982

**Appointed to complete term as Treasurer

THE STATE OF NEW HAMPSHIRE
The Polls Will Be Open From 10:00 a.m. to 6:30 p.m.

To the inhabitants of the Town of Barnstead in the County of Belknap in said State, qualified to vote in Town Affairs: You are hereby notified to meet at Barnstead Town Hall in said Barnstead on Tuesday, the Eighth day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

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

The second session for purpose of discussion and voting upon the Articles of the Town Warrant shall be held on Saturday, March 12th, 1983 at 1:00 p.m. at the Barnstead Elementary School, and for all other business to come before the Meeting.

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.

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

4. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

5. To see if the Town will appropriate the sum of Two Thousand Five Hundred and No/100 Dollars, (\$2,500.00), for the purpose of further developing the Town recreational area, White Oaks Road, Upper Suncook Lake, and to authorize the Conservation Commission to oversee the improvement. These funds to be reimbursed to the Town through the proceeds of a selective cut timber sale and supervised by the Office of the State Forester.

6. To see if the Town will vote to accept the sum of Four Hundred and No/100 Dollars, (\$400.00), from Mrs. Eda St. John for the perpetual care of the Simeon Lougee cemetery on Beauty Hill.

7. To see if the Town will vote to accept the sum of One Hundred Fifty and No/100 Dollars, (\$150.00), from Ruth E. Cotton to be added to the existing Joseph Cotton, Sr., fund for perpetual care of lot #103 in Riverview Cemetery, Barnstead, N.H.

8. To see if the Town will vote to raise and appropriate the sum of Sixty Thousand and No/100 Dollars, (\$60,000.00), for the purpose of building a new bridge, to replace the existing structure, on the White Oaks Road, and to further authorize the Selectmen to borrow in accordance with Chapter 33.

9. To see if the Town will vote to go on record of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Barnstead and to the health and welfare of the people of Barnstead.

10. To see if the Town will vote to authorize the Selectmen to sell the former Smith & Crowe property located on the Holmes Road to William Smith, one of the former owners, for all encumbrances due.

Given under our hands and seal, this eleventh day of February, in the year of our Lord nineteen hundred and eighty-three.

A true copy of Warrant Attest:
Leonard G. Tasker, Chairman
John E. Abbott
Paul A. Golden
Selectmen of Barnstead

1983 — PROPOSED BUDGET

	Act. Approp. for 1982	Act. Expend. for 1982	Select. Budget for 1983	Recomm. for 1983
General Government				
Town Officers Salary	16,950.00	13,534.84	13,500.00	13,500.00
Town Officers Expenses	20,000.00	23,395.65	20,500.00	20,500.00
Election and Registration	2,000.00	1,534.85	800.00	800.00
Cemeteries	300.00	279.00	400.00	400.00
General Government Buildings	11,000.00	8,638.45	9,000.00	9,000.00
Planning and Zoning	2,000.00	3,784.53	3,500.00	3,500.00
Legal Expenses	5,000.00	3,934.85	3,000.00	3,000.00
Advertising & Regional Assoc.	28.85	28.85	28.85	28.85
Public Safety				
Police Dept.	35,524.00	29,107.34	35,500.00	35,500.00
Fire Dept.	25,400.00	24,736.47	28,000.00	28,000.00
Civil Defense	200.00	—0—	200.00	200.00
Highways, Streets & Bridges				
Town Maintenance	78,000.00	61,410.48	78,000.00	78,000.00
Gen'l Highway Dept. Expenses	26,000.00	26,763.76	28,000.00	28,000.00
Town Road Aid	1,830.49	1,830.49	1,821.67	1,821.67
Highway Subsidy & Supplement	29,652.25	21,265.33	37,199.27	37,199.27
Street Lighting	3,800.00	3,664.00	3,800.00	3,800.00
Tarring	17,000.00	16,027.35	17,000.00	17,000.00
Duncan Fund	3,394.83	3,066.42	—0—	—0—
Sanitation				
Solid Waste Disposal	20,942.75	20,942.00	23,640.00	23,640.00
Health				
Health Department	4,567.50	4,568.00	5,588.00	5,588.00
Hospitals and Ambulances	6,592.00	6,592.00	7,441.00	7,441.00
Animal Control	250.00	250.00	500.00	500.00
Vital Statistics	150.00	208.00	—0—	—0—
Community Action	899.73	899.73	1,313.63	1,313.63
Welfare				
General Assistance	6,500.00	3,062.22	4,000.00	4,000.00
Old Age Assistance	4,000.00	1,766.66	3,000.00	3,000.00

	Act. Approp. for 1982	Act. Expend. for 1982	Select. Budget for 1983	Recomm. for 1983
Culture and Recreation				
Library	9,000.00	9,000.00	9,000.00	9,000.00
Parks and Recreation	1,000.00	1,000.00	—0—	—0—
Patriotic Purposes	1,000.00	1,000.00	1,000.00	1,000.00
Conservation Comm.	—0—	—0—	2,500.00	2,500.00
Debt Service				
Principal of Long-Term Bonds & Notes	2,400.00	2,400.00	2,400.00	2,400.00
Int. Expense—Long-Term Bonds & Notes	350.00	594.00	6,000.00	6,000.00
Int. Expense—Tax Anticipation Notes	20,000.00	38,512.50	35,000.00	35,000.00
Capital Outlay				
Revenue Sharing	25,150.00	25,150.00	—0—	—0—
Tax Map (Capital Reserve)	5,000.00	270.82		
Tax Map			4,086.25	4,086.25
White Oak Bridge			60,000.00	60,000.00
Operating Transfers Out				
Payments to Cap. Res. Funds (Hqway. Equip. Fund)		55,251.18	10,000.00	10,000.00
Miscellaneous				
FICA, Retirement & Pension Contributions	20,000.00	22,253.52	22,500.00	22,500.00
Insurance	20,000.00	24,246.32	25,000.00	25,000.00
Unemployment Comp.	—0—	732.66	750.00	750.00
Total Appropriations	425,882.40	461,703.17	503,968.67	503,968.67

Less: Amount of Estimated Revenues, Exclusive of Taxes —296,040.14

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 207,928.53

SOURCES OF REVENUE

	Estimated Revenues for 1982	Actual Revenues for 1982	Estimated Revenues for 1983
Taxes			
Resident Taxes	13,000.00	15,066.00	15,000.00
National Bank Stock Taxes	50.00	84.70	50.00
Yield Taxes	5,000.00	11,043.53	5,000.00
Interest and Penalties on Taxes	7,150.00	11,502.24	10,250.00
Inventory Penalties	800.00	- 0 -	- 0 -
Intergovernmental Revenues			
Meals and Rooms Tax	14,100.00	15,353.55	15,000.00
Interest and Dividends Tax	4,846.52	4,846.51	4,500.00
Savings Bank Tax	8,000.00	9,409.78	9,000.00
Highway Subsidy & Supplement	29,652.25	30,620.53	37,199.47
Town Road Aid	1,830.49	1,830.49	1,821.67
Class V Highway Maint. (Duncan)	3,394.83	3,394.83	- 0 -
Reimb. a/c State—Fed. Forest Land	- 0 -	25.03	- 0 -
Motor Vehicle Fees	- 0 -	4,178.95	- 0 -
Business Profits Tax	39,800.00	22,817.30	20,000.00
Conservation Commission			2,500.00
Licenses and Permits			
Motor Vehicle Permit Fees	58,000.00	73,246.50	70,000.00
Dog Licenses	1,000.00	1,159.30	1,000.00
Business Licenses, Permits and Filing Fees	1,517.50	2,722.25	2,500.00
Charges for Services			
Income from Departments (Police Dept.)	- 0 -	717.00	- 0 -
Rent of Town Property	150.00	200.00	200.00
Tarring and Roadwork	- 0 -	87.20	- 0 -
Reimb. Fire Dept. Loan	2,700.00	2,724.00	2,700.00
Income from Library—SS	400.00	628.78	600.00
Miscellaneous Revenues			
Interest on Tax Anticipation Notes	1,000.00	21,915.62	15,000.00
Sale of Town Property	- 0 -	55,370.68	- 0 -
Income from Trust Funds	700.00	899.80	900.00
Income from Insurance Adj.	- 0 -	472.00	- 0 -
Other Financing Sources			
Proceeds of Bonds and Long-Term Notes	33,026.00	- 0 -	60,000.00
Withdrawal from Capital Resv.	14,000.00	18,567.45	
Revenue Sharing Fund	35,410.32	35,150.00	22,819.00
Total Revenues and Credits	275,527.91	344,034.02	296,040.14

COMPARATIVE STATEMENT

Fiscal Year Ending December 31, 1982

	1982 Appropriations	Receipts & Reimb.	Total Amt. Available	Actual Expend.	Unexpnd. Balance	Overdraft
Town Officer's Salaries	\$16,950.00		\$16,950.00	\$15,792.12	\$1,157.88	
Town Officer's Expenses	20,000.00	702.69	20,702.69	24,694.28		3,991.59
Election & Registration	2,000.00	15.50	2,015.50	1,534.85	480.65	
Exp. Town Hall & Other Buildings	11,000.00	287.20	11,287.20	8,638.45	2,648.75	
Community Action Program	899.73		899.73	899.73		
Police Department	35,524.00	886.00	36,410.00	34,822.11	1,587.89	
Fire Dept., incl. Forest Fires	25,400.00	95.83	25,495.83	24,736.47	759.36	
Insurance	20,000.00	472.00	20,472.00	24,246.32		3,774.32
Planning & Zoning	2,000.00	2,422.25	4,422.25	3,912.20	510.05	
Animal Control	250.00		250.00	250.00		
Damages & Legal Expense	5,000.00		5,000.00	3,934.85	1,065.15	
Civil Defense	200.00		200.00		200.00	
Health Dept., incl. Hosp. & Ambulance	11,159.50		11,159.50	11,160.00		.50
Vital Statistics		320.00	320.00	208.00	112.00	
Town Dump & Garbage Removal	20,942.75		20,942.75	20,942.00	.75	
Town Highway Maintenance	78,000.00		78,000.00	72,952.09	5,047.91	
Street Lighting	3,800.00		3,800.00	3,664.00	136.00	

General Exp. of Highway Dept.	26,000.00	26,000.00	26,763.76	763.76
Highway Subsidy	14,248.00	15,030.09	15,030.20	.11
Highway Subsidy Supplement	15,404.25	15,590.44	9,842.40	5,748.04
Duncan Fund	3,394.83	3,394.83	3,394.39	.44
Town Road Aid	1,830.49	1,830.49	1,830.49	
Libraries	9,000.00	9,000.00	9,000.00	
Town Poor	6,500.00	7,454.80	3,062.22	4,392.58
Old Age Assistance	4,000.00	4,000.00	1,766.66	2,233.34
Patriotic Purposes	1,000.00	1,000.00	1,000.00	
Parks & Recreation	1,000.00	1,000.00	1,000.00	
Cemeteries	300.00	300.00	300.00	
Advertising & Regional Assoc.	28.85	28.85	28.85	
Emp. Ret. & Social Security	20,000.00	24,239.95	22,253.52	1,986.43
Principal on Long Term Notes	2,400.00	2,400.00	2,400.00	
Interest on Long Term Notes	350.00	350.00	594.00	244.00
Interest on Temporary Loans	20,000.00	41,915.62	38,512.50	3,403.12
Tarring & Blacktop	17,000.00	17,000.00	16,305.63	694.37
Tax Map (Rev. Sharing)	16,000.00	16,000.00	16,000.00	
New Police Cruiser (Rev. Sharing)	9,150.00	9,150.00	9,150.00	
Tax Map (Cap. Reserve)	5,000.00	5,000.00	270.82	4,729.18
Total Appropriation	\$425,882.40	\$459,012.52	\$430,892.91	\$36,893.89
School District	956,784.00			\$8,774.28

INVENTORY OF TOWN – 1982

Land		\$17,202,344.00
Buildings		33,123,230.00
Electric Plants		640,000.00
Water Company		<u>60,000.00</u>
Total Inventory		\$51,025,574.00
Veteran's Exemptions	\$14,050.00	
Blind Exemptions	22,500.00	
Elderly Exemptions	982,250.00	
		<u>1,018,800.00</u>
Total Inventory Less All Exemptions		\$50,006,774.00

SCHEDULE OF TOWN PROPERTY

Town Hall & Other Buildings	\$180,000.00
Library Land & Buildings	81,000.00
Furniture & Equipment	35,000.00
Highway Department	200,000.00
School Land & Buildings	1,100,000.00
Town Land & Garage	34,000.00
Town Land Acquired by Tax Deeds	<u>200,000.00</u>
Total	\$1,830,000.00

APPROPRIATIONS – 1982

Town Officer's Salaries	\$16,950.00
Town Officer's Expenses	20,000.00
Election & Registration Expenses	2,000.00
Town Hall & Other Buildings	11,000.00
Employees Ret. & Soc. Sec.	20,000.00
Community Action Program	899.73
Police Department	35,524.00
Fire Dept. & Forest Fires	25,400.00
Insurance	20,000.00
Planning & Zoning	2,000.00
Animal Control	250.00
Damages & Legal Expense	5,000.00
Civil Defense	200.00
Health Dept. incl. Hospitals, Ambulance	11,159.50
Vital Statistics	150.00
Town Dump & Garbage Removal	20,942.75
Town Maintenance—Summer & Winter	78,000.00
Street Lighting	3,800.00
General Expense of Highway Department	26,000.00
Highway Subsidy	14,248.00
Highway Subsidy Supplement	15,404.25
Duncan Fund	3,394.83
Town Road Aid	1,830.49
Libraries	9,000.00
Town Poor	6,500.00
Old Age Assistance	4,000.00
Patriotic Purposes	1,000.00
Parks and Recreation	1,000.00
Cemeteries	300.00
Advertising & Regional Associations	28.85
Principal on Long Term Notes and Bonds	2,400.00
Interest on Long Term Notes & Bonds	350.00
Interest on Temporary Loans	20,000.00
Tarring & Black Top	17,000.00
Tax Map (Revenue Sharing)	16,000.00
New Police Cruiser (Revenue Sharing)	9,150.00
Tax Map (Capital Reserve)	5,000.00
	<u>\$425,882.40</u>
School	956,784.00

REVENUE SHARING ACCOUNT

Balance on Hand January 1, 1982		\$35,410.32
Funds Received:		
February 1982	\$7,134.14	
April 1982	6,929.00	
July 1982	6,929.00	
October 1982	<u>6,929.00</u>	
		27,921.14
Interest Received 1982		<u>1,329.10</u>
Total		\$64,660.56
Paid by Order of Selectmen:		
Tax Map	16,000.00	
Cruiser	9,150.00	
Barnstead Fire Department	5,000.00	
Center Barnstead Fire Department	<u>5,000.00</u>	
		<u>35,150.00</u>
Balance December 31, 1982		\$29,510.56

TOWN CLERK'S REPORT
January 1, 1982 – December 31, 1982

Receipts:

Motor Vehicle Permits	73,246.50	
Motor Vehicle Titles	464.00	
	<u> </u>	73,710.50
Dog Licenses	1,159.30	
Dog License Penalties	79.00	
Dog Fines	70.00	
	<u> </u>	1,308.30
Filing Fees	160.00	
Misc. Fees	35.88	
Vital Statistics Fees	291.00	
	<u> </u>	486.88
		<u>75,505.68</u>

Payments to Treasurer

Motor Vehicle Permits	73,246.50	
Motor Vehicle Titles	464.00	
	<u> </u>	73,710.50
Dog Licenses	1,159.30	
Dog License Penalties	79.00	
Dog Fines	70.00	
	<u> </u>	1,308.30
Filing Fees	160.00	
Misc. Fees	35.88	
Vital Statistics Fees	291.00	
	<u> </u>	486.88
		<u>75,505.68</u>

TREASURER'S REPORT

Balance on Hand January 1, 1982		\$106,913.88
Received from Constance Zachmann, Town Clerk:		
Auto Permits	\$73,710.50	
Dogs	1,199.20	
Penalties	109.00	
Fees	<u>486.88</u>	
		\$75,505.68
Received from Constance Zachmann, Tax Collector:	1,294,962.09	
Received from Selectmen:	177,336.13	
Received from Concord National Bank:		
Tax Anticipation Loan	600,000.00	
Interest	21,915.62	
Received from Revenue Sharing Account:	<u>35,150.00</u>	
Total		\$2,204,869.52
Paid on Order of Selectmen:	<u>2,107,437.64</u>	
		<u>\$97,431.88</u>
Balance on Hand Dec. 31, 1982		\$204,345.76

Respectfully submitted,
Marion J. Meuse, Treasurer

TAX COLLECTOR'S REPORT (Form MS-61)
Fiscal Year Ended December 31, 1982 (June 30, 1983)

- DR -

Uncollected Taxes - ²	-----Levies Of-----		
Beginning of Fiscal Year	1982	1981	Prior
Property Taxes		\$304,011.04	
Resident Taxes		2,690.00	580.00
Yield Taxes		3,308.71	6,133.41
Taxes Committed to Collector:			
Property Taxes	\$1,206,800.63		
Resident Taxes	14,220.00		
National Bank Stock Taxes	84.70		
Land Use Change Taxes	705.00		
Yield Taxes	6,971.85		
Added Taxes:			
Property Taxes	4,218.38	122.72	
Resident Taxes	1,090.00	420.00	
Costs		2,569.05	
Interest Collected on Delinquent			
Property Taxes:	645.25	10,473.07	195.31
Penalties Collected on Resident Taxes	92.00	226.00	16.00
TOTAL DEBITS	\$1,234,827.81	\$323,820.59	6,924.72

- CR -

Remittances to Treasurer¹			
During Fiscal Year			
Property Taxes	\$894,256.84	\$298,306.84	
Resident Taxes	12,710.00	2,210.00	160.00
Yield Taxes	6,825.41	1,337.35	2,880.77
National Bank Stock Tax	84.70		
Land Use Change Tax	705.00		
Interest Collected During Year	645.25	10,473.07	195.31
Penalties on Resident Taxes	92.00	226.00	16.00
Costs		2,569.05	
Abatements Made During Year:			
Property Taxes	6,795.69	5,826.92	
Resident Taxes	570.00	660.00	310.00
Yield Taxes	13.79	797.56	1,396.65
Uncollected Taxes - End of Fiscal Year (as per Collector's list)			
Property Taxes	309,966.48		
Resident Taxes	2,030.00	240.00	110.00
Yield Taxes	132.65	1,173.80	1,855.99
TOTAL CREDITS	\$1,234,827.81	\$323,820.59	\$6,924.72

1. Overpayments are to be included as part of the regular remittance items.

2. These amounts should be the same as last year's ending balances.

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1982 (June 30, 1983)

— DR —

	-----Tax Sales on Account of Levies Of-----			
	1981	1980	1979	Previous Years
Balance of Unredeemed Taxes				
Beginning Fiscal Year*		\$35,627.15	\$13,480.00	\$240.47
Taxes Sold to Town				
During Current Fiscal Year**	68,617.91			
Interest Collected After Sale	1,096.46	2,426.41	3,640.36	
Redemption Costs	374.20	357.56	118.00	
1981 Unremitted Cash			287.60	
TOTAL DEBITS	\$70,088.57	\$38,411.12	\$17,525.96	\$240.47

— CR —

Remittances to Treasurer During Year				
Redemptions	\$23,987.10	\$16,909.99	\$12,358.42	
Interest & Costs After Sale	1,470.66	2,783.97	3,758.36	
Abatements During Year	953.31	285.61		
Deeded to Town During Year	1,070.89	1,063.16	1,264.01	78.98
Unredeemed Taxes—				
End of Fiscal Year	42,606.61	17,368.39	145.17	161.49
TOTAL CREDITS	\$70,088.57	\$38,411.12	\$17,525.96	\$240.47

*These sums represent the total of Unredeemed Taxes, as of January 1, 19__ (July 1, 19__) from Tax Sales held in **Previous** Fiscal Years

**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

SUMMARY OF RECEIPTS – 1982**Sources of Revenue**

From Local Taxes	\$37,696.47
From State	92,476.97
From Local Sources, Except Taxes	160,142.96
Receipts Other Than Current Revenue	53,717.45
	<u>\$344,033.85</u>

RECEIPTS AT SELECTMEN'S OFFICE

January 1, 1982 thru December 31, 1982

From State

Highway Subsidy	\$30,620.53
Bank Tax	9,409.78
Business Profits Tax	22,817.30
Rooms & Meals Tax	15,353.55
Reimbursement for Forest Fires	25.03
Maintenance Class V Highways (Duncan Fund)	3,394.83
Interest & Dividends Tax	4,846.51
Motor Vehicle Fees	4,178.95
	<u>\$90,646.48</u>

From Local Taxes – Yield Tax

3,411.00

Local Income

Income from Oscar Foss Library	
Social Security	628.78
Income from Police Department	
Police Reports	717.00
Center Barnstead Fire Department	
Long term note – Rochester Bank	2,724.00
Sale of Town Property	
Town maps, sub-division regulations, copying	84.00
Typewriter for parts	20.00
Lots at Locke Lake & Birchwood Hideaway	31,444.18
Labrecque Property	5,240.00
Pitman Heirs Lot	18,567.00
Income from Trust Funds	
George Bunker Trust	600.27
Ada Downing Trust	299.53

Rent of Town Property	
Town Hall	200.00
Tarring & Road Work	87.20
Permits & Filing Fees	
Gun Permits	164.00
Building Permits & Inspection Fees	2,021.00
Filing Fees	13.00
CLU Filing Fees	144.00
Sub-division Fees	275.00
Reimb. for Insurance Premium on Labrecque Property	472.00
Reimb. for 1 set mailing labels	44.75
Refund on overpayment to Wheeler & Clark	3.85
Refund on overpayment to Registry of Deeds	7.00
Reimb. for damages – Town Hall Tables	175.00
Reimb. for damages – Town Hall	25.00
Planning Board Public Hearing Notices	105.25
Reimb. for H.K. Webster bill	3.09
Reimb. – Town of Gilmanton – Forest Fire expenses	70.80
Reimb. for gas	5.00
Reimb. – Town of Barnstead – change for Land Auction	500.00
Public Welfare reimb.	55.00
Checklists	15.50
Capital Reserve Funds	
Reimb. for Narrows Road Bridge	9,619.94
Reimb. for Tax Map	<u>8,947.51</u>
	\$177,336.13

SUMMARY OF PAYMENTS

General Government

Town Officers Salaries	\$13,534.84
Town Officers Expenses	23,395.65
Election & Registration	1,534.85
Town Hall & Other Buildings	8,638.45

Protection of Persons & Property

Police	29,107.34
Planning & Zoning, including Building Inspector	3,784.53
Fire Department, including Forest Fire	14,736.47
Insurance	24,246.32

Health & Sanitation

Center Barnstead Fire Department Ambulance	6,592.00
N.H. Humane Society	250.00
Lakes Region Community Health	4,568.00
Community Action Program	899.73
Vital Statistics	208.00
Town Dump & Garbage Removal	20,892.00
John Maxfield, stump dump	50.00

Highways & Bridges

Town Maintenance	
Winter Account	45,815.01
Summer Account	15,595.47
Town Road Aid	1,830.49
Street Lighting	3,664.00
General Expense of Highway Department	26,763.76
Duncan Fund	3,066.42

Libraries

1982 Appropriation	9,000.00
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Patriotic Purposes

Memorial Day & Other Celebrations	1,000.00
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Public Welfare

Old Age Assistance	1,766.66
Town Poor	3,062.22

Public Service Enterprises

Recreation, Parks & Playgrounds	1,000.00
Cemeteries	279.00

Unclassified

Lakes Region Association, Advertising	28.85
Legal	3,934.85
Taxes Bought by Town	69,521.91
Discounts, Abatements, Refunds	6,835.48
Retirement, Social Security & Unemployment Tax	18,648.16
Police Retirement	4,338.02
Withholding Tax	15,185.16
Sale of Town Property	55,251.18
Yield Tax	6,704.54

Interest

Concord National Bank	38,512.50
Rochester National Bank	594.00

New Construction Improvements

Tarring	16,027.35
Narrows Road Bridge	16,975.22
Highway Subsidy	12,944.29
Highway Subsidy Supplement	8,321.04
Tax Map (Capital Reserve)	270.82
Tax Map (Revenue Sharing)	16,000.00
New Police Cruiser (Revenue Sharing)	9,150.00
Barnstead Fire Dept. Fire Protection (Rev. Sharing)	5,000.00
Ctr. Barnstead Fire Dept. Fire Protection (Rev. Shar.)	5,000.00

Indebtedness Payments

Concord National Bank	600,000.00
Center Barnstead Fire Dept. note	2,400.00
Belknap County Tax	146,143.00
Bond & Debt Tax	163.73
School District	783,916.00

Total Expenditures

\$2,107,148.21

BALANCE SHEET**Assets**

Cash in Hand of Treasurer		\$204,345.76
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Unredeemed Taxes:

Levy—previous years	\$161.49	
Levy—1979	145.17	
Levy—1980	17,368.39	
Levy—1981	<u>42,606.61</u>	60,281.66

Uncollected Taxes:

Levy—previous years Yield Tax	1,855.99	
Levy—1981 Yield Tax	1,173.80	
Levy—1982 Yield Tax	132.65	
Levy—previous years Resident Tax	110.00	
Levy—1981 Resident Tax	240.00	
Levy—1982 Resident Tax	2,020.00	
Levy—1982 Property Tax	<u>309,966.48</u>	315,498.92

Liabilities

Barnstead School District— Balance of Appropriation		561,784.00
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Total Assets		580,126.34
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Excess of Assets over Liabilities		18,342.34
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DETAILED STATEMENT OF PAYMENTS

Detail No. 1

Town Officer's Salaries	Gross	W.H.	F.I.C.A.	Net
Selectmen:				
Leonard G. Tasker	\$1,500.00		\$100.50	\$1,399.50
John E. Abbott	1,500.00		100.51	1,399.49
Paul A. Golden	1,500.00		100.50	1,399.50
Town Clerk:				
Constance M. Zachmann	4,548.66	459.92	304.90	3,783.84
Tax Collector:				
Constance M. Zachmann	4,688.46	523.67	314.08	3,850.71
Treasurer:				
Lindy Foss for Margaret Foss	800.00	144.00	53.60	602.40
Marion J. Meuse	652.00	71.85	43.68	536.47
Auditors:				
Lorraine Jones	198.00		13.27	184.73
Harwood Jones	100.00		6.70	93.30
Trustee of Trust Funds:				
Verna K. James	100.00		6.70	93.30
Health Officer:				
Paul A. Golden	55.00		3.35	51.65
Public Welfare Officer:				
Paul A. Golden	150.00		10.05	139.95
	\$15,792.12	\$1,199.44	\$1,057.84	\$13,534.84

Detail No. 2

Town Officer's Expenses:				
Eleanor B. Drew, Secretary	9,444.60	638.24	626.16	8,180.20
Eleanor B. Drew, Copying				
Blotter Book	511.00		34.23	476.77
Everett Wheeler, Register of Deeds				914.71
Postage				2,389.97
Wheeler & Clark, supplies				94.69
Branham Publishing Co., auto books				28.85
Brown & Saltmarsh, supplies				142.72
The Chas. C. Rogers Co., Inc., supplies				393.58
Homestead Press, supplies				259.90
Equity Publishing Corp., RSA supplements				131.00
The Sant Bani Press, town reports				2,615.75
Suncook Valley Sun, advertising				396.20
Monitor Publishing Co., advertising				11.88
Union Leader Corp.				336.90
3-M Company, copier machine payments & supplies				863.44
Vercom, Inc., copier machine supplies				155.13
Service Merchandise Co., Inc., calculators for office				185.75
Union Telephone Co.				1,563.42

Detailed Statement of Payments—continued

N.H. Association of Assessing Officials, dues	20.00
N.H. Tax Collector's Association, dues & supplies	23.00
N.H. City & Town Clerk's Association, dues	12.00
N.H. Municipal Association, dues	614.55
CTS, Incorporated, typewriter and maintenance contract	935.00
Sharon Haley, Town Meeting	200.00
Otan Rubber Stamp, Selectmen's Stamp	6.45
Municipal Computer Service, set of mailing labels	42.75
Verna K. James, reimb. for ledger sheets & rubber stamp	18.10
Microfilm Services, Inc., microfilming of old town records	252.15
George Walsh, typewriter repairs	62.50
Constance Zachmann, reimb. for cert. mail, town clerk's & tax collector's meetings	186.35
Treasurer, State of N.H., dog licenses, admin. costs—SS program	126.12
Dorothea R. Conley, Reg. of Probate, fee	3.50
H.K. Webster Co., supplies	3.09
Maxfield's, supplies	1.35
Sandy's Flower Box, expression of sympathy—Margaret Foss	20.00
Hyde Associates, assessment of Timco Property	900.00
Cash, petty cash for property land auction	500.00
Leonard G. Tasker, Selectmen's expenses	177.88
John E. Abbott, Selectmen's expenses	150.00
Total	<u>\$23,395.65</u>

Detail No. 3**Election & Registration:**

Suncook Valley Sun, notices	\$82.65
Thomas Printing & Copying, registration cards	30.50
Pittsfield Printing, ballots	141.00
Edward R. Kelley & Son, setting up & taking down booths	170.00
Earl B. Clark Unit #42, election meals	329.00
Mountain's General Store, supplies	5.70
Richard Golden, reimb. for election supplies	23.00
Marjorie J. Terry, supervisor of checklist	90.00
Joyce Rollins, supervisor of checklist	113.00
Natalie J. Locke, supervisor of checklist	90.00
Patricia R. Cotton, deputy town clerk & counted ballots	25.00
Debra Maxfield, ballot clerk	40.00
Loretta Emerson, ballot clerk	60.00
Phyllis Thoroughgood, ballot clerk	60.00
D. Ann Carr, ballot clerk	60.00
Dorothy Mulcahy, ballot clerk	20.00
Sarah Herndon, ballot clerk	5.00
John L. Cotton, gatekeeper	30.00
Maurice Riel, gatekeeper	20.00
Warren Fraser, gatekeeper	10.00
Richard Golden, moderator	105.00
William Gosse, acting moderator & counted ballots	25.00
Total	<u>\$1,534.85</u>

Detailed Statement of Payments—continued

Detail No. 4

Town Hall and Other Buildings:

Fern's Oil Company:

Town Shed	146.34	
Town Hall	2,928.80	
Library	1,535.31	
Cleaning 3 burners & repairs	<u>178.90</u>	\$4,789.35

Public Service Company:

Parade	106.12	
Town Hall	1,515.95	
Library	603.25	
Town Shed	<u>458.05</u>	2,683.37

Maxfield's, supplies		81.97
Suncook Valley Disposal, rubbish		96.00
John Abbott, reimb. for replacement spotlight bulbs		27.10
Flora Collins, cleaning town hall, kitchen, bathrooms & office		428.00
Keith McMahan, snow shoveling & mowing		94.31
Central Paper Products, supplies		120.84
Simplex Time Recorder, service agreement		280.00
Mountain's General Store, insect spray		4.15
Laconia Electric Supply, replacement bulbs for all exit signs		<u>33.36</u>
Total		\$8,638.45

Detail No. 5

Police Department

	Gross	W.H.	F.I.C.A.	Ret.	Net
James A. Barnard	17,326.92	2,234.70		1,611.25	13,480.97
Gene Omundson	5,385.50	942.20	356.75		4,086.55
David M. Perkins, II	1,846.00	231.02	123.20		1,491.78
Virginia M. Sullivan	665.00	171.10	44.55		449.35
Kenneth McLean, reimb. for dog food					9.88
Gene Omundson, reimb. for gas for cruiser					5.00
Mountain's General Store, slugs					5.39
N.H. Humane Society, adoption fees, room & board					26.00
Brown & Saltmarsh, supplies					17.00
Bosco Bell Store, gas for cruiser on loan to town					70.20
State of New Hampshire, radar & radio repairs					127.40
Union Telephone Co.					2,270.15
Huckins Oil Co., gas for cruiser					3,606.53
Sargent's Garage, repairs & new tires					1,487.81
Kidder's Repair Service, wiper blades & gas for new cruiser					62.00
Riley's Sports Shop, ammunition					25.75
Richard A. Sherburne, Inc., shotgun					208.88
Alphacolor, Inc., supplies					168.55
James A. Barnard, reimb. for perm. plates for cruiser, shoe repairs					<u>32.93</u>

Detailed Statement of Payments—continued**Detail No. 5 (continued)**

Ben's Uniforms, uniforms	179.47
Monitor Publishing, notice on diverter	9.25
Union Leader Corp., notice on diverter	53.66
Laconia Police Dept., motor vehicle law books	22.10
Hamilton Stock, keys	4.20
Strafford Communications	25.50
Sanel's Auto Parts	16.49
Ossipee Mountain Electronics, install new equip. in new cruiser & repairs	414.45
J. & J. Printing, forms	90.90
Sirchie Fingerprint Lab.	25.00
Irwin Motors, Inc., extended service plan & repairs	614.20
Keith Bousquet, helping with Parade 7/4/82 celebration	10.00
Peter Webber, helping with Parade 7/4/82 celebration	10.00
Total	<u>\$29,107.34</u>

Detail No. 6**Planning & Zoning:**

	Gross	F.I.C.A.	Net
Eldon Heath, Building Inspector	1,677.45	112.42	\$1,565.03
Jean Keefe, Secretary	227.50	15.25	212.25
Lakes Region Planning Commission, annual appropriation & 10 master plans			1,634.00
Suncook Valley Sun, notices			24.40
Pittsfield Printing, forms			250.00
Postmaster, certified abutters notices			60.60
Eleanor Drew, reimb. for abutters notices			12.15
Constance Zachmann, reimb. for abutters notices			6.75
Pittsfield Box & Lumber (Timco), reimb. on abutters notices			1.55
Eldon Heath, reimb. for inspection book			17.80
Total			<u>\$3,784.53</u>

Detail No. 7**Fire Departments, including Forest Fires:**

Roscoe Tasker, fire permits & forest fires	286.47
Lakes Region Mutual Fire Aid Association, dues	50.00
Barnstead Parade Fire Dept., 1982 appropriation	7,200.00
Center Barnstead Fire Dept., 1982 appropriation	7,200.00
Total	<u>\$14,736.47</u>

Detail No. 8**Insurance:**

Blue Cross-Blue Shield	\$5,552.83
Davis & Towle Agency, municipal insurance	2,680.05
Maine Bonding & Casualty Co., Workmen's Compensation	7,152.00

Detailed Statement of Payments—continued

L.P. Hodgman:

Adj. Workmen's Compensation Audit	1,635.00	
Add'l Workmen's Compensation	35.00	
Town Officials Bonds	419.00	
Public Officials Liability	1,144.44	
Town Vehicles	1,479.00	
Multi-Peril Town Property	2,092.00	
Add'l Town Officials Bond	97.00	
Ambulance	336.00	
Coverage for new cruiser & increase on Multi-Peril	865.00	
Liability coverage for LaBrecque Property	20.00	
Fire coverage LaBrecque Property	242.00	
Adj. Multi-Peril policy 81-82	497.00	
	8,861.44	
Total		\$24,246.32

Detail No. 9
Health Department, including Hospitals:

Lakes Region Community Health	\$4,568.00
N.H. Humane Society	250.00
Center Barnstead Ambulance	6,592.00
Community Action Program	899.73
Total	\$12,309.73

Detail No. 10
Vital Statistics:

Treasurer, State of N.H., marriage license fees	\$208.00
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Detail No. 11
Town Dump & Garbage Removal:

Pittsfield Incinerator	20,892.00	
John Maxfield, stump dump	50.00	
Total	\$20,942.00	

Detail No. 12
Highway Subsidy:

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	2,257.86	142.79	274.70	134.61	2,973.20	\$4,678.96
Howard Welch	1,897.71	136.70	332.40	153.84	1,824.00	3,098.77
George L. Smith	1,914.00	143.71	324.90			1,445.39
Arnold Hayes	1,790.25	128.97	308.60			1,352.68
Anna J. Welch, Bookkeeping	70.00	4.69				65.31
Rena Welch, Radio Operator						44.18
Paul H. Davis, equipment						1,227.00
Floyd Carson, Jr., equipment						1,032.00
Total						\$12,944.29

Detailed Statement of Payments—continued**Highway Subsidy Supplement:**

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	1,753.29	121.36	253.50	96.15	2,155.00	\$3,437.28
Howard Welch	1,338.11	92.77	236.40	96.15	408.00	1,320.79
George L. Smith	1,270.50	89.18	216.60			964.72
Arnold Hayes	1,113.75	78.68	182.00			853.07
Warren Riel	348.75	23.37	35.20			290.18
Floyd Carson, Jr., gravel						435.00
William Stevens, equipment						840.00
Paul Davis, equipment						180.00
Total						\$8,321.04

Detail No. 13**Town Road Maintenance:**

Summer Account:	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	4,145.46	294.09	545.90	288.45	3,337.00	6,354.02
Howard Welch	3,454.33	241.34	563.40	288.45	898.00	3,259.14
George L. Smith	3,179.00	227.73	509.70			2,441.57
Arnold Hayes	3,179.00	225.35	514.40			2,439.25
Lloyd G. Hanson	36.00	2.41				33.59
Paul Smith	36.00	2.41				33.59
Anna Welch, Bookkeeping	70.00	4.69				65.31
Floyd Carson, Jr., equipment						704.50
Paul Davis, equipment						89.50
Panbro Sales of N.H. Corp., rent of sweeper						175.00
Total						\$15,595.47

Winter Account:

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	8,589.90	578.83	1349.10	423.06	8,714.00	14,952.91
Howard Welch	6,665.98	434.88	1223.60	403.83	6,332.15	10,935.82
George L. Smith	6,886.50	439.62	929.90			5,516.98
Arnold Hayes	6,786.25	441.74	1273.30			5,071.21
Russell Whitcomb	1,440.00	96.35	216.30			1,127.35
Rena Welch, radio operator	155.82	13.40				142.42
Anna J. Welch	140.00	9.38				130.62
Paul Davis, equipment						5,392.20
Michael Ferreira, plowing						460.00
Floyd Carson, Jr., sand & equipment						969.60
International Salt Co.						970.90
York Equipment Co., tractor parts						145.00
Total						\$45,815.01

Detail No. 14**Town Road Aid**

\$1,830.49

Detailed Statement of Payments—continued

Detail No. 15

Street Lighting	\$3,664.00
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Detail No. 16**General Expenses Highway Department:**

E.W. Sleeper Co., repairs		\$5,100.49
Share Corp., supplies		968.43
Chadwick Ba-Ross, repairs & parts		1,004.78
Jordan Milton Machinery, repairs & parts		1,625.47
International Salt Co.		4,671.39
Treasurer, State of N.H., road & parking signs		69.20
South End Iron Works, parts		15.00
Max Cohen & Sons, parts		182.04
Merriam-Graves Corp., oxygen		348.03
Sanel Auto Parts		1,789.39
Agway Petroleum:		
Diesel	6,118.28	
Regular Gas	<u>1,828.97</u>	7,947.25
Maxfield's Hardware		52.00
Huckins Oil Co.		345.66
Clark's Grain Store, supplies		307.50
Radio Service Lab.		73.30
Center Barnstead Fire Dept., refill of fire extinguisher		10.00
Panbro Sales, parts		180.79
Penn-Hampshire Lubricants, Inc.		47.16
Sullivan Tire, tire		106.38
Northeast Tire Service, tires		749.81
R.C. Hazelton Co.		659.38
Rochester Auto-Truck Radiator, repairs		28.00
Central N.H. Tractor, parts		126.69
B-B Chain Co.		269.00
Sargent's Garage, tube & repairs		24.80
Raymond W. Welch, reimb. for cord for steam cleaner		61.82
Total		<u>\$26,763.76</u>

Detail No. 17**Libraries**

1982 Appropriation	\$9,000.00
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Detail No. 18

Old Age Assistance	\$1,766.66
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Detail No. 19

Town Poor	\$3,062.22
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Detailed Statement of Payments—continued**Detail No. 20**

Memorial Day & Other Celebrations	\$1,000.00
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Detail No. 21**Revenue Sharing:**

James W. Sewall Co., tax map	\$16,000.00
Nault's Ford-Truck World, Inc., new police cruiser	8,386.40
Whelen Engineering Co., lights for new police cruiser	603.00
Ossipee Mountain Electronics, installation of equipment in new police cruiser	160.60
Barnstead Parade Fire Dept., annual appropriation	5,000.00
Center Barnstead Fire Dept., annual appropriation	5,000.00
Total	<u>\$35,150.00</u>

Detail No. 22**Recreation, Parks & Playgrounds:**

Tiede's Service Station, reg. gas for equipment for recreation dept.	\$127.45
Steven's Construction, Inc., diesel gas for equip. for recreation dept.	33.15
Town of Barnstead Park & Recreation Development Fund, balance of appropriation to open savings account	839.40
Total	<u>\$1,000.00</u>

Detail No. 23

Cemeteries	\$279.90
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Detail No. 24**Sale of Town Property:**

Capital Reserve, new equipment fund	\$55,251.18
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Detail No. 25**Damages & Legal Expense, including Dog Damage:**

McManus & Johnson	\$3,902.35
William R. Drescher	32.50
Total	<u>\$3,934.85</u>

Detail No. 26

Advertising & Regional Associations	\$28.85
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Detail No. 27

Taxes Bought by Town	\$69,521.91
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Detailed Statement of Payments—continued

Detail No. 28
Discounts, Abatements, Refunds

1981 Property Tax Abatement	4,081.19	
1982 Property Tax Abatement	359.90	
Reimbursement	2,394.39	\$6,835.48

Detail No. 29
Retirement, Social Security & Unemp. Tax

Town Employees		\$18,648.16
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Detail No. 30
Police Retirement

\$4,338.02

Detail No. 31
Withholding Tax—Town Employees

\$15,185.16

Detail No. 32
Interest

Center Barnstead Fire Department	594.00	
Concord National Bank: Tax Anticipation loans	38,512.50	\$39,106.50

Detail No. 33
Narrows Road Bridge

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	508.20	22.38	46.30	19.23	480.00	\$900.29
Howard Welch	408.12	17.97	46.20	19.23	576.00	900.72
George L. Smith	349.25	16.40	41.40			291.45
Arnold Hayes	401.50	16.95	43.80			340.75
Paul Davis, equipment						640.00
Floyd Carson, Jr., equipment						2,200.00
Treasurer, State of N.H.						11,702.01
Total						\$16,975.22

Detail No. 34
Tarring

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	381.15	21.65	41.00	19.23	464.00	\$763.27
Howard Welch	268.20	17.97	41.40	19.23	372.00	561.60
George L. Smith	349.25	17.50	41.40			290.35
Arnold Hayes	305.25	17.50	41.40			246.35
Paul Davis, equipment						465.40
E.W. Sleeper Co., hot top rental						150.00
Gordon Foss, equipment						237.50
Floyd Carson, Jr., equipment						1,040.00

REPORT OF THE ROAD AGENT – 1982
Winter Account

George L. Smith, Labor	\$5,516.98
Arnold Hayes, Labor	5,071.21
Raymond Welch, Labor	6,238.91
Raymond Welch, Equipment	8,714.00
Howard Welch, Labor	4,632.82
Howard Welch, Equipment	6,303.00
Russell Whitcomb, Labor	1,127.35
Paul H. Davis, Equipment	5,392.20
Michael Ferreira, Equipment	460.00
Floyd Carson, Jr., Equipment	369.60
Floyd Carson, Jr., Sand	600.00
Rena Welch, Radio Operator	142.42
Anna Welch, Bookkeeping	130.62
International Salt Co., Salt	970.90
York Equipment Co., Transmission parts for tractor	145.00
	45,815.01
Withholding Tax	4,992.20
Social Security Tax	2,014.20
Retirement Plan	826.89
Total	\$53,648.30

Summer Account

Arnold Hayes, Labor	\$2,439.25
George L. Smith, Labor	2,441.57
Raymond Welch, Labor	3,017.02
Raymond Welch, Equipment	3,337.00
Howard Welch, Labor	2,361.14
Howard Welch, Equipment	898.00
Paul H. Davis, Equipment	89.50
Lloyd Hanson, Labor	33.59
Paul Eastman, Labor	33.59
Floyd Carson, Jr., Equipment	519.00
Floyd Carson, Jr., Gravel	185.50
Anna Welch, Bookkeeping	65.31
Panbro Sales of N.H., Rent of sweeper	175.00
	15,595.47
Withholding Tax	2,133.40
Social Security Tax	998.02
Retirement Plan	576.90
Total	\$19,303.79

Highway Subsidy

George L. Smith, Labor	\$1,445.39
Arnold Hayes, Labor	1,352.68
Raymond Welch, Labor	1,705.76
Raymond Welch, Equipment	2,973.00
Raymond Welch, U.S. Postage	.20
Howard Welch, Labor	1,274.77
Howard Welch, Equipment	1,824.00
Paul H. Davis, Equipment	1,227.00
Floyd Carson, Jr., Equipment	1,032.00
Anna Welch, Bookkeeping	65.31
Rena Welch, Radio Operator	44.18
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	12,944.29
Withholding Tax	1,240.60
Social Security Tax	556.86
Retirement Plan	288.45
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Total	\$15,030.20

Highway Subsidy Supplement

George L. Smith, Labor	\$964.72
Arnold Hayes, Labor	853.07
Warren Riel, Labor	290.18
Raymond Welch, Labor	1,282.28
Raymond Welch, Equipment	2,155.00
Howard Welch, Labor	912.79
Howard Welch, Equipment	408.00
Floyd Carson, Jr., Gravel	435.00
William Stevens, Equipment	840.00
Paul H. Davis, Equipment	180.00
	<hr/>
	\$8,321.04
Withholding Tax	923.70
Social Security Tax	405.36
Retirement Plan	192.30
	<hr/>
Total	\$9,842.40

Tarring Account

George L. Smith, Labor	\$290.35
Arnold Hayes, Labor	246.35
Raymond Welch, Labor	299.27
Raymond Welch, Equipment	464.00
Howard Welch, Labor	189.60
Howard Welch, Equipment	372.00
Paul H. Davis, Equipment	465.40
Floyd Carson, Jr., Equipment	540.00
Floyd Carson, Jr., Sand	500.00
Gordon Foss, Equipment	237.50
Tilton Sand & Gravel Co., Cold Patch	1,433.96
Hudson Sand & Gravel Co., Hot Top Paving	7,280.18
N.H. Bituminous Co., Tar	3,558.74
E.W. Sleeper Co., Rent of Roller	150.00
	16,027.35
Withholding Tax	165.20
Social Security Tax	74.62
Retirement Plan	38.46
Total	\$16,305.63

Narrows Bridge Account

George L. Smith, Labor	\$291.45
Arnold Hayes, Labor	340.75
Raymond Welch, Labor	420.29
Raymond Welch, Equipment	480.00
Howard Welch, Labor	324.72
Howard Welch, Equipment	576.00
Paul H. Davis, Equipment	640.00
Floyd Carson, Jr., Hot Top Equipment	2,200.00
	5,273.21
Withholding Tax	177.70
Social Security Tax	73.70
Retirement Plan	38.46
Total	\$5,563.07

Duncan Fund

George L. Smith, Labor	\$220.64
Arnold Hayes, Labor	220.64
Raymond Welch, Labor	303.48
Raymond Welch, Equipment	648.00
Howard Welch, Labor	212.66
Howard Welch, Equipment	336.00
Paul H. Davis, Equipment	1,125.00
	<hr/>
	3,066.42
Withholding Tax	203.40
Social Security Tax	86.11
Retirement Plan	38.46
	<hr/>
Total	\$3,394.39

Winter Account—1982

The Highway Crew plowed and sanded roads during and after snow storms. They winged back the snow from the roads. They also cut trees on the Frank Gray Road and Paul Tasker's Road and cut bushes on the John Emerson Road.

Labor	\$30,693.60
Equipment	21,238.80
Salt	970.90
Sand	600.00
Transmission Parts	145.00
	<hr/>
Total	\$53,648.30

Summer Account—1982

The Highway Crew graded roads, hauled gravel on roads, chipped and cut brush on various roads. They moved bushes along side of roads.

Labor	\$14,099.79
Equipment	5,018.50
Sand	185.50
	<hr/>
Total	\$19,303.79

Highway Subsidy

The Highway Crew graded roads, ditched the tar roads, stock piled winter sand and put culverts in on roads.

Labor	\$7,974.00
Equipment	7,056.00
Postage Stamp	.20
Total	<u>\$15,030.20</u>

Highway Subsidy Supplement

The Highway Crew hauled gravel on and graded the Peacham Road. They also cut trees and put in culverts on the Peacham Road—working on TRA on the Peacham Road.

Labor	\$5,842.40
Equipment	3,583.00
Gravel	<u>435.00</u>
Total	<u>\$9,842.40</u>

Tarring Account

Tarred and sealed:

- School St.
- Part of Parade Road
- Part of Barn Door Gap Road

The Highway Crew worked on the White Oak's Road—shimming up with Hot Top, and they also cold patched the tar roads.

Labor	\$1,303.85
Equipment	2,228.90
Sand	500.00
Tilton Sand & Gravel, Cold Patch	1,433.96
N.H. Bituminous Co., Tar	3,558.74
Hudson Sand & Gravel, Hot Top Paving	<u>7,280.18</u>
Total	<u>\$16,305.63</u>

Duncan Fund

The Highway Crew worked on the John Emerson Road, widening the road and putting in culverts.

Labor	\$1,285.39
Equipment	<u>2,109.00</u>
Total	<u>3,394.39</u>

Narrows Bridge Account

The Highway Crew worked on the Narrows Bridge and Hot Top the bridge.

Labor	\$1,667.07
Equipment	1,696.00
Hot Top Equipment & Labor	<u>2,200.00</u>
Total	\$5,563.07

Respectfully submitted,
Raymond W. Welch, Road Agent

REPORT OF OSCAR FOSS MEMORIAL LIBRARY

The Barnstead Library enjoyed another year of growth in 1982. 591 residents are registered borrowers. These patrons checked out 9,590 books and other materials, setting our circulation total at the highest ever, nearly 20% higher than in 1981. Four hundred books were added—the majority by purchase with library funds, but many by generous donation and Memorial gift. Our total holdings now are 8,334.

Last Summer we were able to provide a temporary position and worthwhile training to Kim Smith, a local high school student at no cost to the town under the Comprehensive Employment and Training Act. Her primary duty was to inventory the library collection, while carrying out routine desk duties and helping with the Story Hour program.

In April, an assistant was added to the library “staff.” Mrs. Loraine Tobey of Barnstead is on duty six hours a week providing help to patrons while learning library procedures.

A small rear entry was constructed during '81 and '82 making a safe exit with a fire door and also allowing entry to the Community Room directly without the need to pass through the library proper. This addition cuts down on heat loss from the building and provides a small storage space. A granite door step was donated by Ken Hazeltine and put in position by Bill Stevens. The wiring work for the entry was donated by Douglas Tedcastle. We are grateful to these men.

To continue our plan to preserve and restore parts of the building, we had all window sills refinished and the frames of the windows repainted. This work was done by Robert Goode of R & G Painting. We plan to carry this plan further by having preservation work done on all the woodwork in the building.

The audio-visual equipment which we own in cooperation with Rochester Area Libraries (RALI) is being used to record various phases of Barnstead history through the Historical Society.

The Trustees sponsored Meet the Candidates Night prior to town elections in 1982. This affair was enthusiastically supported by candidate and voter alike, so we anticipate having such a meeting yearly.

The Summer Children's programs were well attended showing that many parents realize the importance of books and reading to youngsters. We hope to have an expanded program in 1983.

Many of our adult books, fiction and non-fiction, are acquired through a rental program called the McNaughton Plan. We pay a small (in comparison to the list price) fee for a book which is kept as long as there is a demand. New titles of our choosing are added each month. For any title we wish to purchase, we pay only 25% of the publisher's price. The Plan has worked well here.

Two families made significant gifts of children's books. The Gene Langleys and the Sal Polios donated very generously. We are grateful to them.

The Friends of the Barnstead Library, following their custom of providing help for the library, voted to expend nearly all of their treasury and give a custom-built charging desk and a special typewriter unit. These pieces, which are being constructed by Fife Woodworking of Northwood, will be a wonderful addition, enhancing our appearance and improving our efficiency.

The library trustees deserve a word of public thanks. Each one of the three is employed in demanding work, yet each is always available to the librarian and faithful to his commitment. I personally am most grateful to them.

Respectfully submitted,
Carolyn Johnson, Librarian

Treasurer's Report — Year Ending December 31, 1982

Receipts:

Balance brought forward Jan. 1, 1982	4,376.30	
Town of Barnstead, Appropriation	9,000.00	
Trust Fund	287.18	
Gifts, Fines, Sales	363.90	
	<u> </u>	
Total Receipts		\$14,027.38

Expenditures:

Salaries & F.I.C.A.	5,041.89	
Books	2,021.07	
Periodicals	261.47	
Professional Development	30.88	
Outreach	96.79	
Administrative Expenses	416.19	
Telephone	378.06	
Maintenance	1,234.14	
Librarian's Materials	159.00	
Major Equipment & Furnishings	89.84	
	<u> </u>	
Total	9,729.33	
Renovation	1,422.50	
	<u> </u>	
Total Expenditures		11,151.83
Total Balance on Hand, December 31, 1982		\$2,875.55

Respectfully submitted,
Richard Golden
Chairman, Board of Trustees

Dorothy Mulcahy, Trustee
Constance Zachmann, Trustee

Report of the Trust Funds of the Town of Barnstead on December 31, 1982

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	-----PRINCIPAL-----			-----INCOME-----			
					Balance Beginning Year	Balance End Year	Balance Year	Income During Year	Expended During Year	Balance End Year	
1856	School Fund	Support of Schools	*Common	Fund #1	7.39	2,365.97	2,365.97	236.14	236.14	236.14	
1891	Parsonage Fund	Support of Churches	"	"	1.35	432.00	432.00	43.13	43.13	43.13	
1904	Dr. George Emerson	Cemetery Care	"	"	1.79	572.29	572.29	537.57	61.84	36.00	563.41
1914	Oscar Foss	"	"	"	.59	187.69	187.69	22.96	19.22	20.00	22.18
1915	Joseph Proctor	"	"	"	1.41	450.00	450.00	27.92	45.56	34.00	39.48
1919	Barnst. Parade Cem. Fund	"	"	"	.94	300.00	300.00			30.02	
1923	Kaime & Place	"	"	"	2.5	800.00	800.00	67.00	81.03	32.00	116.03
1923	Dr. John Wheeler	"	"	"	.55	177.15	177.15		17.59	17.59	
1924	Library Fund	Support of Library	"	"	15.625	5000.00	5000.00		500.47	500.47	
1927	Charles Hodgdon	Cemetery Care	"	"	.62	200.00	200.00	14.94	20.21	12.00	23.15
1927	Asa Clark	"	"	"	.47	150.00	150.00	17.77	15.33		33.10
1927	John Rand	"	"	"	.94	300.00	300.00		30.02	30.02	
1933	Julius Gardner	"	"	"	.47	150.00	150.00		15.01	15.01	
1936	Henry Savage	"	"	"	3.125	1000.00	1000.00		99.85	99.85	
1936	Herbert Glidden	"	"	"	.62	200.00	200.00		19.95	19.95	
1937	Mrs. P.P. Babcock	"	"	"	.676	216.53	216.53		21.51	21.51	
1942	Ada Downing	Town Poor	"	"	9.375	3000.00	3000.00		299.53	299.53	
1944	G. Fred Jenkins	Cemetery Care	"	"	1.25	400.00	400.00	543.80	50.05	33.10	560.75
1944	Timothy Emerson	"	"	"	.31	100.00	100.00	11.83	10.11	16.00	5.94
1944	George F. Clark	"	"	"	.31	100.00	100.00		9.91	9.91	
1944	Clarence Emerson	"	"	"	.62	200.00	200.00		19.95	10.00	9.95
1944	Eda Lang	"	"	"	1.25	400.00	400.00	23.65	40.35	19.95	44.05
1944	Annabelle Hayes	"	"	"	.31	100.00	100.00		9.91	9.91	
1945	Annie Perry	"	"	"	.62	200.00	200.00		19.95	19.95	
1946	Henry Zecha	"	"	"	.62	200.00	200.00		19.95	19.95	
1946	Frank Eaton	"	"	"	.31	100.00	100.00	22.16	10.31	16.00	16.47

1946	Webster & Tuttle	"	"	.62	200.00	200.00	200.00	19.95	19.95	
1948	Colbath & Morrison	"	"	.62	200.00	200.00	33.46	20.58	54.04	
1948	George Hillsgrove	"	"	2.5	800.00	800.00		79.87	79.87	
1948	Charles Parsons	"	"	.31	100.00	100.00		9.91	9.91	
1949	Drew & Hall	"	"	.31	100.00	100.00		10.11	10.00	.11
1951	Lewellyn Ham	"	"	.62	200.00	200.00		19.95	19.95	
1953	Ida Pitman	"	"	6.25	2000.00	2000.00	90.55	201.43	160.72	131.26
1954	Leighton Tasker	"	"	.62	200.00	200.00		19.95	19.95	
1954	Harry Jenkins	"	"	1.09	350.00	350.00		34.84	34.84	
1954	Pitman & Clark	"	"	.77	248.10	248.10	15.51	24.89	24.00	16.40
1954	Mabel Perry	"	"	1.25	400.00	400.00		39.94	39.94	
1955	Cir.Barns.Imp.Assoc.	"	"	1.87	600.00	600.00	35.67	60.38	32.00	64.05
1961	Frank Palmer	"	"	.62	200.00	200.00		19.95	19.95	
1964	Rose Thomas	"	"	.94	300.00	300.00		30.02	30.02	
1965	Herbert Clark	"	"	.62	200.00	200.00		19.95	19.95	
1965	Inga Faller	"	"	.62	200.00	200.00		19.95	19.95	
1965	Frank Foss	"	"	.94	300.00	300.00		30.02	30.02	
1969	Wayland Locke	"	"	.94	300.00	300.00		30.02	30.02	
1966	Cecil Downes	"	"	.62	200.00	200.00		19.95	19.95	
1967	Joseph Cotton, Sr.	"	"	.31	100.00	100.00		9.91	9.91	
1967	George G. Foss	"	"	.62	200.00	200.00		19.95	19.95	
1967	John H. Varney	"	"	1.25	400.00	400.00		39.94	39.94	
1968	Fred Littlefield	"	"	.31	100.00	100.00		9.91	9.91	
1968	Alfred Whitehouse	"	"	.47	150.00	150.00		15.01	15.01	
1968	Ezekiel Babb	"	"	.31	100.00	100.00		9.91	9.91	
1969	John O. Emerson	"	"	.62	200.00	200.00		19.95	19.95	
1970	Frank Wheeler	"	"	1.09	350.00	350.00		34.78	27.95	6.83
1971	Percy Davis	"	"	.62	200.00	200.00		19.95	19.95	
1972	Rexford Wheel	"	"	.62	200.00	200.00		19.95	19.95	
1973	Frances Dodge	"	"	.62	200.00	200.00	12.01	20.16	12.00	20.17
1974	Tuttle-Bly	"	"	1.25	400.00	400.00		39.94	39.94	
1974	Alois Jenisch, Sr.	"	"	.62	200.00	200.00		19.95	19.95	
1974	Arthur McAllister	"	"	.62	200.00	200.00		19.95	19.95	

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	PRINCIPAL		INCOME		End Year	Balance	End Year
					Beginning Year	End Year	Beginning Year	During Year			
1974	Maitland Knowles	Cemetery Care	Common Fund #1	.62	200.00	200.00	19.95	19.95	19.95		19.95
1975	Sayward-Varney	"	"	.31	100.00	100.00	9.91	9.91	9.91		9.91
1975	Edmund Desmullier	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1975	Smith & Holmes	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1976	Lettie Jacobs	"	"	.31	100.00	100.00	9.91	9.91	9.91		9.91
1976	Fred Hathaway	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1976	Charles Merrill	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1976	Walter Hillsgrove	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1977	Brown & Welch	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1977	Ray Goodwin	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1977	Albert F. Emerson	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1977	Old Dennett Cemetery	"	"	.94	300.00	300.00	30.02	30.02	24.00		6.02
1977	Getser-Otis	"	"	1.25	400.00	400.00	39.94	39.94	39.94		39.94
1978	Harvey Merrill	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1978	William Higgins	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1978	Alois Jemisch, Jr.	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1978	Henry Weeks	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1978	Clyde Corson	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1978	Old Dow Cemetery	"	"	.62	200.00	200.00	12.14	20.16	12.00		20.30
1979	Chesley-Winkley	"	"	.94	300.00	300.00	28.55	30.56	12.00		47.11
1979	Arthur Otis	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
1980	Robert Stock	"	"	.62	200.00	200.00	19.95	19.95	19.95		19.95
Totals of Common Trust Fund					31,999.73	31,999.73	1517.49	3217.52	2934.21		1800.00
1977	Harold Kidder	Cemetery Care	NH Public Service Stock		200.00	200.00	1.80	21.20	23.00		23.00
1981	George Foss	"	NH Savings Bank Pittsfield, NH		300.00	300.00		7.13	7.13		7.13
Total of all Trust Funds					32,499.73	32,499.73	1519.29	3245.85	2964.34		1800.80

*NOTE: All Trust Funds were invested in individual savings accounts in the N.H. Savings Bank, Pittsfield, N.H., until April 21, 1982, at which time they were transferred to a Common Trust Fund in the Concord National Bank. Income for this year was at the rate of 13.8%.

Name	Description of Investment	-----PRINCIPAL-----		-----INCOME-----			
		Balance Beginning Year	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
Common Trust #1	Concord Nat'l Bank CD #010-946-0-25 (2½ yr.)	31,999.73	31,999.73		2,589.08	*2,589.08	
Common Trust #2	Concord Nat'l Bank CD #010-946-0-27 (2½ yr.)	22,703.25	22,703.25		1,872.07		1,872.07
Common Trust #3	Concord Nat'l Bank CD #010-946-0-26 (6 mo.)	12,445.40	** -0 -		816.97	816.97	
Common Trust #4	Concord Nat'l Bank CD #010-946-0-70 (6 mo.)	12,445.40	15,309.10				
TOTALS		79,593.78	70,012.08		5,278.12	3,406.05	1,872.07

NOTES: *Amount credited to individual Trust Funds.
 **Common Trust #3 & #4 are the same, #3 was rolled over into #4 with interest of 816.97, and 2,046.73 added from other sources.

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	-----PRINCIPAL-----		-----INCOME-----				
				Balance Beginning Year	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	
1946	†Veterans' Memorial	Welcome home of Soldiers	NH Savings Bank Pittsfield, NH	176.54	176.54	174.79	20.15			194.94
1970	Grader Fund	New Grader	Common Trust #2	3000.00	3000.00	4170.90	732.84			4903.74
1974	Town Hall Restoration	Town Hall	Common Trust #2,3,4	15,000.00	15,000.00	6006.62	2057.11			8063.73
1975	Tax Map	Tax Map	NH Savings Bank Pittsfield, NH	6,250.00	*-0 -	2212.22	485.29	2,697.51		-0 -
1976	Bridge Account	Repair Bridges	"	9,133.45	*-0 -		486.49	486.49		-0 -
1977	†Morrison Fund	Town Use	"	1000.00	1000.00	285.09	73.69			358.78
1981	New Equipment	New Equipment	Common Trust #3&4	8,000.00	8,000.00	290.71	626.24			916.95
	TOTALS			42,559.99	*27,176.54	13,140.33	4,481.81	3,184.00		14,438.14

NOTE: \$55,251.18 received from Town, January 1983, to be added to New Equipment Fund.

†The Veterans' Memorial Fund and the Morrison Fund were formerly listed as Trust Funds, but because both principal and interest are available for use, they have been moved to the Capital Reserve list.

*Principal withdrawn: \$6,250 from Tax Map fund, \$9,133.45 from Bridge Account fund.

AUDITOR'S REPORT

We, the undersigned, Auditors for the Town of Barnstead, N.H., certify that we have examined and audited the accounts of the Selectmen, Treasurer, Tax Collector, Road Agent, Town Clerk and Trustees of the Trust Fund for the year ended December 31, 1982 and find them correct, properly cast, balanced and vouched.

Respectfully submitted,
Lorraine F. Jones
Harwood D. Jones
Auditors

BARNSTEAD PARADE FIRE COMPANY No. 1 INC.
Financial Report For The Year Ended 1982

Revenue:

Earned Income		6,584.25
Town Appropriations		12,200.00
Contributions		340.00
Miscellaneous Income		125.00
		<u>125.00</u>
Total Revenues		19,249.25

Expenditures:**Utilities:**

Electricity	705.44	
Fuel Oil	1,073.31	
Telephone	<u>223.61</u>	2,002.36
Apparatus Maintenance		258.51
Equipment Maintenance		777.06
Building Maintenance		577.18
Motor Fuels and Oil		513.47
Fire Fighting Equipment		2,306.26
Other Equipment		120.74
Insurance		3,399.30
Debt Service—Principal		4,295.00
Debt Service—Interest		2,051.00
Miscellaneous		<u>370.01</u>
Total Expenditures		16,670.89

Capital Outlay:

Property Purchase—Deposit		1,000.00
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CENTER BARNSTEAD FIRE DEPARTMENT
Fire Department Financial Report – 1982

Balance Carried Forward		\$17,656.36
Town Appropriation		12,500.00
Raised Income & Donation		<u>19,773.51</u>
Total Income		49,929.87
Less:		
Operating Expenses	\$32,853.05	
Unencumbered Balance		\$14,076.82
Expenses Anticipated Jan—March 1983		
Fire Truck Payment	\$5,828.00	
Building Interest Payment	270.00	
Operating Expenses	<u>5,500.00</u>	
Total Expenses	11,598.00	
Anticipated Balance		\$2,478.82

1982 Fire Department Disbursements

Bingo Supplies		\$2,462.77
Postage		691.00
Diesel Fuel		185.55
Electricity		1,669.86
Supplies		3,116.49
Building Payments		3,048.00
Misc.		578.70
Training		367.50
Roof Repairs		1,315.00
Raffle Expenses		350.00
Fund Drive Expenses		281.25
Maintenance Contract		174.00
Annual Dues		125.00
Donations		25.00
Truck Payment		5,828.00
Dances		690.00
Fair Expenses		874.43
Equipment		505.77
Fuel (Heating)		4,295.26
Services		448.63
Repairs		1,270.39
Advertising		780.45
Insurance		<u>3,770.00</u>
		\$32,853.05

CENTER BARNSTEAD FIRE DEPARTMENT
Ambulance Budget For Area Towns

	Appropriated 1982-83	Requested 1983-84
Salaries (including night coverage)	\$27,768.00	\$29,718.00
Hospitalization Insurance	2,300.00	3,900.00
Social Security	2,225.00	2,216.00
Workman's Compensation	1,366.00	1,713.00
Unemployment Compensation	610.00	650.00
Vacation	1,210.00	1,210.00
Sick Leave	968.00	1,000.00
Holiday Pay	871.00	1,000.00
Uniforms	-0-	200.00
Total	\$37,318.00	\$41,607.00

Appropriations By Towns

	Appropriated 1982-83	Requested 1983-84
Barnstead	\$6,592.00	\$7,441.00
Chichester	4,266.00	4,814.00
Epsom	7,881.00	8,787.00
Gilmanton	5,578.00	6,354.00
Pittsfield	8,230.00	8,670.00
Strafford	4,771.00	5,541.00
Total	\$37,318.00	\$41,607.00

Increases Over Last Year By Towns

Barnstead	\$849.00
Chichester	548.00
Epsom	906.00
Gilmanton	776.00
Pittsfield	440.00
Strafford	770.00

Population By Towns	1981	1982	Increase
Barnstead	2,321	2416	95
Chichester	1,502	1,563	61
Epsom	2,775	2,853	78
Gilmanton	1,964	2,063	99
Pittsfield	2,898	2,815	(-83)
Strafford	1,690	1,799	119
	13,150	13,509	

Information supplied by:
 Office of State Planning
 Concord, N.H.

1983-84 Rate Schedule:
 \$3.08 per Person

Ambulance Calls By Town	1981	1982
Barnstead	109	138
Chichester	52	51
Epsom	213	205
Gilmanton	43	58
Pittsfield	148	184
Strafford	34	50

Breakdown of Calls	1981	1982
Total Number of Calls	603	692
Total Number of Patients	635	653
Mutual Aid to other Towns	4	6
Emergency Calls	452	530
Non-Emergency Calls	87	77
Highway Related Calls	64	86
consisting of:		
Auto Accidents	46	74
Motorcycle	11	2
Snow Machines	1	2
Auto-Pedestrian	4	7
Moped	2	1

CENTER BARNSTEAD FIRE DEPARTMENT
Ambulance Financial Report

Balance Carried Forward	\$24,792.36
Appropriations Received from 6 Towns	37,318.00
Raised Income & Donations	<u>17,962.03</u>
	\$80,072.39

Less:

Operating Expenses	\$26,335.24
Salary Expense	<u>32,897.66</u>
	59,232.90

Unencumbered Balace	\$20,839.47
Expenses anticipated Jan—March 1983	
Salary Expense	\$7,150.00
Operating Expense	<u>8,000.00</u>

Anticipated Balance March 1983	\$4,689.47
--------------------------------	------------

1982 Ambulance Disbursements

Payroll	\$25,097.86
Payroll Taxes	7,799.80
Hospitalization Insurance	2,651.97
Insurance	3,859.96
Uniforms	284.05
Fuel (Gasoline)	6,130.75
Postage	105.03
Telephone	952.69
Repairs	2,943.41
Purchase of Equipment	5,557.37
Service	18.63
Supplies	2,443.72
Expenditures for Fund Raisers	548.10
License Fees	60.00
Return of Payment	76.80
Training	615.00
Misc.	<u>87.76</u>
	\$59,232.90

PITTSFIELD SOLID WASTE FACILITY

CONSTRUCTION ACCOUNT BALANCE 12/31/81	25,920.31
Withdrawn for Dozer in 1982	<u>4,000.00</u>
	21,920.31
Interest Earned in 1982	<u>3,040.74</u>
Balance in Construction Account 12/31/82	24,961.05
New Hampshire Savings Bank Savings Account	3,100.76
New Hampshire Savings Bank C.D. Certificate #56353404	21,186.82
Maturity 02/03/83 11.614% interest	
Concord National Bank Savings Account	29.64
Concord National Bank Checking Account	<u>643.83</u>
TOTAL IN CONSTRUCTION ACCOUNT	24,961.05
OPERATION ACCOUNT BALANCE 12/31/81	10,323.69
RECEIPTS	
Barnstead	20,892.00
Chichester	13,371.36
Epsom	22,564.00
Pittsfield	26,743.00
OTHER INCOME	
Sale of Scrap	265.00
Cardboard	629.95
Refunds	1,847.91
	<u>85,644.96</u>
	96,636.91

	Budget 1982	Actual 1982	Budget 1983
Wages	28,924.00	31,589.57	32,000.00
F.I.C.A. Exp.	1,392.00	1,214.33	1,200.00
Repairs	4,000.00	1,257.87	3,000.00
Propane	1,200.00	104.66	1,500.00
Gasoline & Oil	4,555.00	3,243.22	2,000.00
Electricity	5,000.00	3,815.99	4,000.00
Telephone	300.00	237.19	300.00
Parts & Supplies	2,500.00	2,075.56	2,500.00
Land Fill & Hauling	28,000.00	31,753.44	28,000.00
Misc. & Mileage	200.00	108.12	200.00
Bookkeeping & Audit	1,200.00	960.00	1,200.00
Tires	600.00	649.85	600.00
Insurance	8,000.00	9,211.89	9,500.00

	Budget 1982	Actual 1982	Budget 1983
Dozer Work	800.00	1,387.09	5,000.00
Snow Plowing	400.00	455.00	500.00
U.C. Fund	1,000.00	4,812.62	1,000.00
Contingency Fund	10,323.00	-0-	5,800.00
Trucking		235.06	-0-
Postage		60.00	60.00
Recycling Exp.		163.00	-0-
Penalties		65.95	-0-
Association Dues			2,000.00
	98,394.00	93,400.41	100,160.00

ANTICIPATED RECEIPTS FOR 1983:

			Population
Barnstead	\$23,590.00	25%	2,416
Chichester	15,097.60	16%	1,563
Epsom	28,308.00	30%	2,853
Pittsfield	27,364.40	29%	2,815
Sale of Scrap	265.00		
Sale of Cardboard	630.00		
Balance in Operation 12/31/82	3,236.50		
Insurance Refunds	1,668.50		
	\$100,160.00	100%	9,647

	% of Budget	Appropriations	Appropriations	Increase
	1983	1982	1983	1983
Barnstead	25%	20,892.75	23,590.00	2,697.25
Chichester	16%	13,371.36	15,097.60	1,726.24
Epsom	30%	22,564.17	28,308.00	5,743.83
Pittsfield	29%	26,742.72	27,364.40	621.68
	100%	83,571.00	94,360.00	10,789.00

BARNSTEAD POLICE DEPARTMENT

The Barnstead Police Department had another busy year answering a wide range of complaints. I believe that our clearance rate in reference to solving some of the crimes that took place in our community this year was much better than last year's due to the cooperation of the residents and property owners.

I would like to thank all the Departments in Town, also the Alton and Gilmanton Police Departments for their cooperation and assistance which they extended to me this past year.

A word of thanks to the officers in this Department for their dedicated service and assistance.

Respectfully submitted
James A. Barnard
Chief of Police

**1982 BARNSTEAD POLICE DEPARTMENT
Annual Report**

58	Accidents	40	DE Tag
184	Animals	24	Juvenile Laws
1	Arson	60	Larceny
6	Assaults	2	Liquor Laws
5	Attempt to Locate	16	Lost and Found
2	Auto Theft	0	Mental Persons
57	Ambulance Calls	57	Miscellaneous
2	Boat Complaints	9	Missing Persons
0	Bomb	3	Narcotics
51	Burglary	1	Offenses Against Family
10	Check File	0	Possession Stolen Property
0	Criminal Homicide	2	Rape
31	Criminal Mischief	17	Recovered Property
4	Criminal Threatening	17	Referred to Other Dept.
25	Criminal Trespass	36	Relays
5	Disorderly Conduct	4	Runaways
29	Domestic	1	Sex Offenses
4	False Fire Alarms	4	Suicide Attempts
40	Fire Alarms	24	Suspicion
3	Forgery	0	Town Ordinances
0	Fraud	111	Traffic Violations (Motor Vehicle Complaints)
0	Gambling		
16	Harassing Phone Calls	3	Unattended Death
8	Hit and Run	4	Wanted Person
4	Intelligence	9	Weapons
2	Intoxication	40	Civil Problems
0	Embezzlement	139	Court Cases
160	Aid to Other Departments	272	Warnings
655	Aid to Persons	42	Check Ups
6	Investigations Other Departments	695	Property Checks

REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Forest fire prevention, our business, your business, good business! This slogan has been the motto of the N.H. Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the cooperative efforts of our state/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, low cost forest fire suppression equipment to local fire departments, and technical advice at the fire ground. Local governments provide the volunteer fire fighters who are appointed as wardens and deputy wardens and who respond quickly to suppress reported forest fires.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the State/towns and our entire citizenry can this record be maintained.

1982 Statistics

	State	District	City/Town
No. of Fires	391	24	1
No. of Acres	161 ³ / ₄	10 ¹ / ₂	1 ¹ / ₂

Richard Chase
Forest Ranger

Roscoe W. Tasker
Fire Warden

REPORT OF THE CONSERVATION COMMISSION

The Barnstead Conservation Commission was saddened this past year by the passing of Ralph Eastman.

It was also with deep regret that we accepted the resignation of Sheila Walsh.

Because of the vacant positions, two new members, Betsy Emerson and Dwight Robie were appointed to fill the vacancies.

In the late summer it was learned that many people in town were unhappy with certain conditions at the town Beach and Recreation area. The concern was based mainly on the fact that the foot path from the parking area to the beach was too far for many people to walk, especially mothers with small children, senior citizens and disabled persons.

Since August several meetings have ensued between the Conservation Commission and representatives from the senior citizens with the intent of financing and improving the access and parking at the beach and recreation area.

Many times members of the Conservation Commission are asked just how many acres of land the Conservation Commission has jurisdiction over and where it is located. The following is a list of those parcels where a deed is in existence and the actual location is certain. When the tax map is complete there may very well be other parcels of land which should be under Conservation Commission control.

Frank S. Nutter lot — 20 acres located on Brindle Pond. Acquired by Tax Collector's deed.

Bunker lot — 9 acres located in Cilley Meadow. Acquired by Tax Collector's deed.

Prime lot — 10 acres located in Cilley Meadow. Acquired by Tax Collector's deed.

Frank Holliday lot — 5 acres located in Cilley Meadow. Acquired by Tax Collector's deed.

Ralph Eastman property — 85 acres located on Upper Suncook Pond. Purchased by the Town.

Ellen Grau — Meadow 85 acres located on the Pitman Brook. Given to the Conservation Commission in memory of Henry Grau.

Charles Woollette property — 18 acres located in Cilley Meadow purchased by the Conservation Commission with moneys from the sale of other Town property.

Respectfully submitted,
Edward A. Tasker, Chairman
William Jenisch, Secretary
Alton J. Herndon, Treasurer

Holly Bickford
William Graves
Betsy Emerson
Dwight Robie

BARNSTEAD CONSERVATION COMMISSION

Balance, January 1, 1982	\$741.98
N.H. Savings Bank – Interest	<u>40.57</u>
Balance, December 31, 1982	\$782.55

Savings Book Balance, January 1, 1982	\$7,282.52
Interest to April 19, 1982	100.83

Purchase of Charles Woollett Land	\$7,383.35	<u> </u>
Balance, December 31, 1982		– 0 –

Alton J. Herndon
Treasurer

REPORT OF THE PLANNING BOARD

Applications for land sub-divisions, home business, business, etc., fluctuates from one year to another. The following are the figures from 1978 to date:

1978 there were 20 applications.

1979 there were 10 applications.

1980 there were 4 applications.

1981 there were 24 applications.

1982 there were 18 applications.

The Master Plan is in its final stages of completion. The master plan is not a set of rules to determine your life style and to be imposed upon you without your consent. The master plan is a guide line that was carefully and thoughtfully planned to help the town retain its natural beauty and rural charm and to promote the health, safety and general welfare of the community. None of the suggestions in the master plan can be put into effect until they are voted for by the people at a town meeting. Copies of the master plan will be available to the public in the near future.

The Planning Board meets every 3rd Thursday of the month at the Town Hall, if there is business before the Board. The public is welcome and encouraged to sit in at the meetings.

Respectfully submitted,

Helen McLaughlin, Secretary

Roland Bunker, Chairman

James Locke

Sandy Tothill

Edward Tasker

Fred Goodrich

Selectman:

Leonard Tasker

Alternatives:

Ed Neister

Richard Walsh

Recorder:

Jean Keefe

STATE REPRESENTATIVE'S REPORT

**Paul A. Golden, State Representative
Belknap County, District #7: Town of Barnstead**

At this particular point and time the report from this Freshman Legislator bears little consequence of completed action.

The numerous committees have been in session, hearing the many bills presented for analysis from each respective committee.

The House convenes February 3, 1983 with the agenda carrying various bills to be acted on for final approval, or disapproval by the majority body in session.

Having been assigned to the Committee on Municipal and County Government, I find the work very interesting, and most rewarding from the exploitation of statutory study from all committee members.

One cannot be present at all committee hearings, however I will attempt to voice the input of interested Residents of Barnstead, and the State of New Hampshire, as their desires relate to issues affecting our society and democratic process in life, liberty and happiness.

Your suggestions, comments, complaints, and best wishes are welcomed.

Respectfully submitted,
Rep. Paul A. Golden
Tel. 269-5511

ANNUAL REPORT

OF THE

SCHOOL DISTRICT

OF

BARNSTEAD, NEW HAMPSHIRE

FOR THE FISCAL YEAR

FROM JULY 1, 1981 – JUNE 30, 1982

INDEX**I. ADMINISTRATION AND REPORTS**

- A. Officers of the District
- B. Report of 1982 Annual District Meeting
- C. Report of the School Board
- D. Report of the Superintendent of Schools
- E. Report of the Principal
- F. Report on Special Education
- G. Report of the School Nurse and Health Services
- H. Report of the S.A.U. Staff Development Committee

II. INSTRUCTION-FACULTY ROSTER**III. FINANCE**

- A. Report of the Treasurer
- B. Report of the Treasurer-Building Fund
- C. Barnstead School District Audit & Management Letter
- D. Salary of S.A.U. Personnel

IV. PUPIL STATISTICS

- A. Enrollment
- B. Census

V. 1983 ANNUAL MEETING

- A. Warrant for Election of District Officers
- B. Warrant for Annual District Meeting
- C. 1983-84 Budget
- D. 1983-84 School Calendar

SCHOOL ADMINISTRATIVE UNIT #51
BARNSTEAD SCHOOL DISTRICT

ADMINISTRATION AND ORGANIZATION

Moderator

RICHARD GOLDEN

Clerk

ROBIN RIEL

School Board

SANDRA L. TOTHILL, Chairman

Term Expires 1983

PATRICIA RIEL COTTON

Term Expires 1984

LLOYD G. HANSON

Term Expires 1985

Treasurer

WARREN FRASER

Auditor

LORRAINE JONES

Census Taker

LOIS LICHTY

* * * * *

Superintendent of Schools

F. ANDRE' PAQUETTE

Business Administrator

WAYNE W. EMERSON

Executive Secretary

HELEN L. ROBINSON

Accounting Clerk

SUSAN R. CROUSE

Accounts Bookkeeper

HELEN M. SULLIVAN

Title I Coordinator

CATHERINE M. HAMBLETT

Title I Administrative Assistant

LINDA S. TROENDLE

ANNUAL SCHOOL DISTRICT MEETING

The annual meeting of the School District of the Town of Barnstead was held on Friday, March 12, 1982 in the Barnstead Elementary School auditorium to vote on District affairs.

The meeting was called to order by the Moderator, Richard Golden at 7:30 p.m. There were approximately one hundred fifteen (115) people present. The meeting opened with the pledge of allegiance to the flag.

Results of the March 9, 1982 election were read:

Richard Golden, Moderator
Warren G. Fraser, Treasurer
Lloyd G. Hanson, School Board member, three years
Lorraine Jones, Auditor
Robin Riel, Clerk

The people present on stage were:

Peter Yelle, School Board chairman
Patricia Riel Cotton, School Board member
Sandra Tothill, School Board member
F. Andre Paquette, Superintendent of Schools, S.A.U. #51
Wayne W. Emerson, Business Administrator, S.A.U. #51
Richard Tuohy, Principal
Helen Robinson, Executive Secretary, S.A.U. #51
Robin Riel, Clerk

It was pointed out by the Moderator that due to the fact that Paul Golden was elected to the Budget Committee and to the Board of Selectman at the March 9, 1982 elections, the latter of which he accepted, the position on the Budget Committee was vacant. Therefore, Joy Hazeltine was appointed to fill that position; the appointment was accepted.

The following persons were sworn in by the Moderator:

Lloyd G. Hanson, School Board member
Joy Hazeltine, Budget Committee

The Moderator, Richard Golden, was sworn in by the Clerk, Robin Riel.

The Moderator read the following procedure to be followed: We will have a motion and a second prior to the debate. There may be an amendment to the motion and an amendment to the amendment. The motion "a call for the question" requires a two-thirds vote to pass and only when the speaker is recognized. A two-thirds vote ends the debate. If you have a motion which differs from the articles in the Warrant, please put it in writing. When you stand to make a motion, state your name.

Articles of the Warrant were read. A copy of the Warrant had been posted as required.

Mr. Gregoire stated that Articles IV and V were missing in his copy of the Town Annual Report. The Moderator pointed out that the Warrant printed in the Town Annual Report was, as stated a "Tentative Warrant."

ARTICLE I: To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the District. Motion by Peter Yelle; seconded by Patricia Riel Cotton: "I move the salaries of School District officers be approved as follows: Moderator, \$20.00; Clerk, \$35.00; Chairman of the School Board, \$300.00; School Board Members, \$200.00 each; Auditors, \$35.00; Treasurer, \$200.00 and Truant Officer, \$20.00." Motion passed, voice vote.

ARTICLE II: To hear the reports of Agents, Auditors, Committees, or Officers chosen and to pass any vote relating thereto. Motion by Patricia Riel Cotton; seconded by Sandra Tothill: "I move that the reports of Agents, Auditors and Committees of the School District be accepted as printed in the Annual Report." Motion passed, voice vote.

ARTICLE III: To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of School District officers and agents and for the payment of statutory obligations of the District. Motion by Sandra Tothill; seconded by Patricia Riel Cotton: "I move that the proposed Operating Budget be taken up line by line item." Motion passed, voice vote.

Motion by Sandra Tothill; seconded by Peter Yelle: "That the sum of \$520,281 be accepted for line item 1100-Regular Programs as shown under the School Board's Budget, 1982-83.

There was a motion by Vernon Hipkiss; seconded by Bill Gosse to change the figure on Line 1100-Regular Programs from \$520,281 to \$497,701 as recommended by the Budget Committee.

Sandra Tothill explained that the additional \$22,580 represented the funds needed to establish two new positions in the elementary school; 1 physical education teacher and 1 reading coordinator. She stated that the School Board saw physical education as having a great effect in terms of improving the education curriculum. She also stated that Title 1 programs for special education students may take a 20% cut therefore constituting the need for a reading coordinator for these children.

John Abbott asked that School Board members, Patricia Riel Cotton and Lloyd G. Hanson, give their views on the two positions. Both responded that they were not in favor of either position.

During the lengthy discussion that followed, it was pointed out that in past years the subject of a physical education teacher had been brought before the town but was voted down, however a part-time physical education teacher was hired with remaining funds. Vernon Hipkiss suggested that the Board carry out the wishes of the townspeople. Mr. Yelle explained that in past years the monetary appropriation for a physical education teacher was voted down and not the position itself.

Mr. Steve Fortado asked if it was possible for the principal to coordinate the reading program. Mr. Tuohy, principal, stated that on the job description of the reading coordinator, item number 17 stated that each student would be tested as he was registered and this would be beyond his capabilities. Bill Gosse asked how many children would be anticipated to participate in this reading program and Mr. Tuohy stated that 25 students would be participating.

When Bill Gosse asked what the original requests of the teachers were to the School Board regarding negotiations for teacher's salaries he was informed by Mr. Paquette that the Board is still presently under discussion in this matter.

Motion by Vernon Hipkiss; duly seconded: "to close debate." The motion was carried and debate was closed. Proceeded to vote on the amendment to change Line 1100-Regular Programs from the \$520,281 figure to \$497,701. The voice vote was indecisive and the Moderator called for a standing vote. He asked that the Supervisors of the Checklist (Jean Terry, Joyce Rollins and Jean Locke) come forward. THE VOTE: 63 IN FAVOR; 52 OPPOSED. The amendment carried. It was then required to take a vote on the #1100 line item of \$497,701. There was no further discussion and the Moderator called for a voice vote. A standing vote was required and again the count was taken of those standing. THE VOTE: 64 IN FAVOR; 52 OPPOSED. The line item #1100-Regular Programs passed at the figure of \$497,701 as amended.

Motion by Bill Gosse; duly seconded: ". . . that line 1200-Special Programs be accepted as read at \$125,212 as recommended by the Budget Committee." Motion by Sandra Tohill; seconded by Patricia Riel Cotton to amend line 1200 from \$125,212 to \$131,841 as the School Board recommended.

Ed Tasker asked how many special education students there were in the Barnstead school and Patricia Riel Cotton stated that there were 45 coded in Barnstead. Mr. Tasker also asked what constituted a special education student. In response to this Mr. Paquette stated that students with physical handicaps or those with psychological or learning disabilities were considered to be special education students. When asked how many students were special education students because of disciplinary problems, Mr. Tasker was informed by Mr. Paquette that there were none.

The Moderator called for a vote on the amendment to change Line 1200-Special Programs to read \$131,841 and not \$125,212. The voice vote was indecisive and again a standing vote was called for. THE VOTE: 61 IN FAVOR; 51 OPPOSED. The motion to amend was carried. Then it was required to take a vote on Line item #1200 of \$131,841. Line #1200 passed, voice vote.

Motion by Peter Yelle; seconded by Sandra Tothill: “. . . that line #1400-Student Activities be passed as submitted at \$1,425.00” Motion carried, voice vote.

Motion by Bill Gosse; seconded by Ernst Tiede: “that the following be accepted as read:”

2100 SUPPORT SERVICES:

2110 Attendance	\$20.00
2120 Guidance	250,00
2130 Health	6,539.00
2140 Psychological	2,000.00
2150 Speech	176.00

2210 Improvement of Instruction	4,467.00
2200 Library and Media	14,179.00

2300 GENERAL ADMINISTRATION

2310 School Board	6,705.00
2320 S.A.U. Management	28,027.00
2400 Principal's Office	37,996.00

Motion passed, voice vote.

#2500—Business Services; 2540 Operation & Maint. of Plant: \$85,617.00. Motion by Sandra Tothill; seconded by Patricia Riel Cotton: “to accept line 2540 as recommended at \$85,617.00.” Motion carried by voice vote.

#2550—Pupil Transportation: \$81,250.00. Motion by Peter Yelle; seconded by Sandra Tothill: “that the figure of \$81,250.00 for pupil transportation be accepted as read.” Motion carried by voice vote.

#2570—Food Services: \$44,885.00 or \$40,000.00. Motion by Bill Gosse; duly seconded: “that the figure be \$40,000.00 for Food Services as recommended by Budget Committee.” The Moderator then called for a vote on the motion “that the figure on Line #2570-Food Services be accepted as \$40,000.00.” Motion carried, voice vote.

#2620—Prog. Develop; \$1,600.00. Motion by Mr. David Gregoire; seconded by Howard Rath: “to act on lines #2620, Prog. Develop; #4000, Facilities & Construction; #5100 (830) Principal and #5100 (840) Interest (all remaining items) as read.”

Mr. Emerson asked what Prog. Develop. was and was informed by Mr. Paquette that it is a state accountability program. Motion by Mr. Emerson; seconded by Sandra Tohill: "to raise Line #2620-Prog. Develop. from \$1,600.00 to \$5,000.00." Mr. Emerson felt that this would help to alleviate the reading problems of the children. It may not be enough to hire a reading coordinator but the children could benefit from staff development. There was a vote on the amendment to change Line #2620 from \$1,600 to \$5,000. The voice vote was believed to be affirmative by the Moderator but there was an objection by Mr. Tasker. The Moderator then called for a standing vote. Bill Gosse asked if everyone knew what they were voting on. The Moderator explained that the vote was on the amendment not on the main question of blocking the remaining items on the budget. A standing vote was taken on the amendment to change Line #2620-Prog. Develop. from \$1,600 to \$5,000. THE VOTE: 55 IN FAVOR; 53 OPPOSED. The amendment carried. Then proceeded to the main question to accept #2620-Prog. Develop. at \$5,000; #4000-Facilities & Construction at \$2,913, #5100 (830) Principal at \$59,500 and #5100 (840) Interest at \$26,673. Motion carried, voice vote.

ARTICLE III: Motion by Sandra Tohill; seconded by Peter Yelle: "I move that the District raise and appropriate \$1,032,279.00 for the support of the schools, for the salaries of School District Officers and Agents, and for the payment of a statutory obligations of the District." Paul Golden asked how this figure was arrived at. Bill Gosse explained how he arrived at the figures and that he had come up with this same figure twice. Motion carried, voice vote.

Bill Gosse, Chairman of the Budget Committee, commended the School Board for their cooperation with the Budget Committee. He went on to say that this was the first year that the School Board had been truly prepared to present the budget to the Budget Committee.

John Abbott praised the discipline in the school and commended Mr. Tuohy for a job well done.

ARTICLE IV: To see what sum of money the District will vote to raise and appropriate to implement the cost for salaries and benefits, resulting from good faith negotiations with teachers. The Moderator explained that the negotiations with regard to this Article were not complete therefore it was not necessary to entertain any motion.

ARTICLE V: To see if the District will vote to authorize the Barnstead School Board to sell gravel from land of the school district, adjacent to and southeast of the Barnstead Elementary School, upon such price and terms and in such manner as the necessary and attendant thereto. (The purpose of the sale of gravel is to level the southeast corner of the Barnstead Elementary School property to be used for a utility field.) Motion by Peter Yelle; seconded by Sandra Tohill: "to accept this Article as read." Peter Yelle explained that the

town has been removing gravel from this gravel bank by agreement but that they would like to get rid of it faster so that the area can be utilized. John Abbott stated that if there was a problem with the Town using the gravel bank that the School Board should discuss it with the selectmen directly. Mr. Yelle stated that there was no problem with the Town using the gravel bank and if Mr. Abbott could give him a definite time for the gravel to be removed, then he would withdraw his motion. Due to the fact that Mr. Abbott was only speaking for himself and not for the entire Board of Selectmen Mr. Yelle left his motion in. Article V was passed, voice vote.

ARTICLE VI: To see if the District will authorize the School Board to make application for and receive in the name of the District such advances, grants-in-aid, or other funds for educational purposes as may now or hereinafter be forthcoming from the United States Government, the State of New Hampshire, or any federal or state agency. Motion by Sandra Tothill; seconded by Peter Yelle: "to accept Article VI as read." Motion passed unanimously, voice vote.

ARTICLE VII: To see if the District will vote to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year. Motion by Patricia Riel Cotton; seconded by Sandra Tothill: "that the District establish a contingency fund of \$2,000.00 to meet the cost of unanticipated expenses that may arise during the year." Motion passed, voice vote.

ARTICLE VIII: To transact any other business which may legally come before this meeting. Motion by Sandra Tothill, duly seconded: "to transact any other business." Sandra Tothill wished to thank everyone for their support on behalf of the entire Board and also said that they would answer any questions there may be. William Gosse recognized the fine efforts and outstanding coordination of work by the new S.A.U. office staff. Sandra Tothill then presented Peter Yelle with a gift and he was given a round of applause in gratitude for his dedicated work.

Meeting adjourned at 10:15 p.m.

Respectfully Submitted,
Robin L. Riel,
Clerk

A True Copy—Attest
Robin L. Riel

REPORT OF THE SCHOOL BOARD

To paraphrase a rather famous writer, Charles Dickens, in *Tale of Two Cities*, "It is the best of times and the worst of times."

It would seem important to begin with the former, the best and end with the latter, the worst.

The Board firmly feels that there is much to point at with pride:

1. We now have a well-established SAU office, situated here in Barnstead, and under the capable and proven administration of Mr. F. Andre' Paquette as superintendent and Mr. Wayne W. Emerson as business administrator.

2. We have an administrator at Barnstead Elementary School, Mr. Richard Tuohy, who has proven that effective and strong administration is a major key to the successful running of a school system.

3. We have a custodial staff that is ready, willing and able to maintain the school buildings at a high standard of effectiveness.

4. We have a lunch room staff that has efficiently handled the complicated processes of the lunch program and, at the same time emphasize, on a daily basis, nutrition and taste.

5. We have approved "Project SCRIMP" for implementation in 1983. This program allows for inter-school and town library loans within the SAU, as well as sharing of materials and better financial management.

6. We have formed a consortium of Alton, Barnstead and Pittsfield to better handle the requirements of special education. "Education 51" has realized savings in all three towns amounting to tens of thousands of dollars, and now serves as a model to other SAU's in the state.

7. We have, with the dedicated direction of Sarah Herndon and Sandy Burt, a volunteer program that is the envy of many other towns. We also have a dedicated group known as the "Friends of the School" whose many and varied projects have contributed to many facets of the school's programs. Who said volunteerism is dead?

8. We have a teaching staff this year which in many ways is of the highest professional talent; teachers who dedicate more time to their profession and their professional growth than in most any other district.

Which brings attention to the latter half of the opening quotation.

We are involved in a lengthy and complicated collective bargaining procedure, one which is costly, time consuming and tension-building. It is not uncommon for the first master contract to involve these pressures. However, it is the first time that Barnstead has had to experience such a difficult procedure, and hopefully will be the last.

When a contract is eventually signed, we will breathe a collective sigh of relief and have in place a document which should prove quite important to effective school management and recognition of teachers' rights.

The Board recognizes that the citizens of Barnstead and of this nation face very difficult times. Our every effort is geared toward a higher quality of education and with the least possible financial output.

The Board is proud to serve you, and wishes for your input today and in the year to come.

Sandra L. Tothill, Chairperson

Patricia Riel Cotton

Lloyd G. Hanson

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and citizens of the Barnstead School District, I respectfully submit my 1982 report as your Superintendent of Schools.

The reports of the School Board and the Principal review many of the specific activities which I have addressed with them; I will not duplicate their reports. Instead, I would like to help citizens understand some of the basic structure of school management in New Hampshire.

During the first year of School Administrative Unit #51 (1981-1982), the S.A.U. staff devoted much of its time and energy to

- 1) putting in place the basic administrative structure,
- 2) reorganizing portions of special education programs, and
- 3) identifying management and educational issues facing each school district and the S.A.U.

As we began the second year of School Administrative Unit #51 (1981-1982) each school board and the superintendent initiated a long-term process to improve the management and quality of education in each district. Part of this process has been the systematic and comprehensive review of the school board policies. This is a crucial and time consuming task; for, development of policies is one of the two most important tasks of the school board. The other is the financial management of the district.

Another part of the process is the defining of the roles assigned to the school board, the superintendent and the principal. Understanding these roles is crucial to understanding and participating in the life of your school. Therefore, to help all citizens understand these roles, I am providing here those portions of the *Rules and Regulations of the New Hampshire State Board of Education* which set forth their powers and duties:

REGULATIONS OF THE STATE BOARD OF EDUCATION

Powers and Duties of School Boards

1. The school boards shall adopt such policies as are necessary and desirable to control and effectuate the recruitment, employment, evaluation, and dismissal of teachers and other employees and may delegate authority to the superintendent of schools to carry out the provisions of such policies excepting that no teacher shall be employed who has not been nominated by the superintendent and elected by the school board.

2. The school board shall adopt such policies as are necessary and desirable to control and effectuate the purchase of equipment, supplies, or services and may delegate to the superintendent of schools the authority to make commitments in accordance with such policy.

3. The school board shall, through appropriate planning and required ac-

tion, make suitable provision for the physical accommodation of all students in approved schoolhouses or other suitable facilities; shall provide required transportation of students; and shall provide that all school buildings and other learning environments be maintained in a manner consistent with acceptable standards of health and safety.

4. The school boards shall seasonably prepare a budget of school expenditures and make suitable and timely assignment of the school money to the various needs of the schools. In state-aided districts, accounts shall be kept as the State Board shall require and shall be open at all times to the inspection of the superintendent, and any other officer of the State Board and to the public in accordance with the Laws of the State of New Hampshire.

5. They shall hold meetings for the transaction of business at least once in two months and shall require the attendance of the superintendent or his designee. The board shall cause a written record to be kept of each meeting.

6. School boards shall, in consultation with the Superintendent and in accordance with the statutes and regulations of the State Board of Education, determine the educational goals of the district, develop long-range plans and identify measurable and attainable short-term objectives. The school board shall require the implementation of educational programs designed to reflect the goals and objectives and further, the school board shall require the appropriate review of such programs and make public the results of such investigation.

7. The school board shall exercise all powers and perform all duties vested in and imposed upon the school board by law or regulations of the State Board which are not committed to the superintendent or by them expressly delegated to him.

POWER AND DUTIES OF SUPERINTENDENTS

The Superintendent shall serve as the executive head of the public schools. He shall be responsible for planning and administering their affairs subject to statutory requirements, the regulations of the State Board of Education, and the policies of the local districts. The position shall develop and maintain a system of public schools, capably staffed to provide quality education and supportive services. The Superintendent shall provide, develop and implement the procedures to achieve educational objectives within his administrative unit.

In performance of those duties, he shall be directly responsible to the State Board of Education through its Commissioner, and the Board or Boards of the Supervisory Union.

The Superintendent may be supported by one or more assistants such as assistant superintendents, business administrators and teacher consultants. He shall delegate such of his duties as is necessary and desirable for the effi-

cient completion of the requirements of the position.

1. The Superintendent shall nominate all professional central office personnel.

2. The Superintendent shall direct and supervise the work of all employees of the district and shall have all powers necessary to make such direction effective. While the Superintendent has ultimate responsibility, he may delegate powers and duties to other personnel.

3. He shall nominate all certified staff and appoint other employees in accordance with the laws, regulations of the State Board of Education, and school board policies.

4. He shall be responsible for the selection and purchase of textbooks and all other scholastic apparatus and supplies in accordance with the regulations of the school board and the State Board and see that the same are suitably distributed to the school, accurately accounted for and economically used.

5. He shall be responsible for developing and recommending to the school board the annual budget for the support of the educational program and for the operation and maintenance of schools in accordance with School Board policy.

6. He shall be responsible for an accounting system and financial reporting procedure in order that all funds will be accounted for in accordance with local school board policy, and local and state law.

7. He shall be responsible for the development of an educational plan for the district or districts and for recommending a program of studies suitable to the needs of the pupils and the community in accordance with local school board policies, state statutes and State Board regulations.

8. The Superintendent may, for cause, remove a teacher or other employee of the District in accordance with state statutes.

9. He shall recommend the dismissal of certified staff to the Board, recognizing its authority to dismiss according to the statutes.

10. He shall provide for temporary vacancies and shall have the authority to secure supplies immediately needed for the operation of the schools.

11. He shall be responsible for maintaining records and making reports as required by the State Board of Education and the local school boards.

12. He shall admit pupils to school attendance in accordance with the laws of the state and the regulations of the State Board and policies of the local board. He shall assign them to such classes and grades as he finds their needs warrant.

13. He shall provide for the alleviation of hazardous conditions of an emergency nature that affect the health and welfare of pupils.

14. He shall be responsible for the evaluation of personnel and programs in accordance with local school board policies.

15. He shall be responsible, after notice, for the implementation of the

policies and regulations of the State Board of Education. He is expected to participate in the development and evaluation of said policies and regulations as requested by the Commissioner of Education.

POWERS AND DUTIES OF PRINCIPALS

1. The school principal shall be responsible for the internal organizational structure of the school, the programs of the school, the governance of the student body, the utilization of technology and the utilization of the plant in accordance with local school board policy and/or as directed by the superintendent of schools.

2. The school principal shall evaluate and make recommendations to the superintendent concerning candidates for professional and non-professional positions within the school administrative unit in accordance with local school board policy and/or as directed by the superintendent of schools.

3. The school principal shall assign, direct and evaluate all personnel employed within the school administrative unit in accordance with local school board policy, administrative regulations, and as directed by the superintendent of schools.

4. The school principal shall perform any other duties assigned by the superintendent of schools in accordance with local school board policy, state statutes and regulations of the State Board of Education.

As the board and administration completes the revision of school policies and carries out all of their responsibilities, I will devote more time to improving the quality of education in the district. Simultaneously, I will continue my efforts to manage the community's resources prudently. In my effort to achieve both of these goals, I will propose administrative and educational changes which, in my judgement, will deliver the most education in the most economical way.

As we proceed into 1983, I will be asking members of the community to comment on "the role of the school" and how we should "measure the success of the school." I count upon the support of all citizens.

I wish to take this opportunity to thank all members of the school community and the community at large for their support of your children's education.

Respectfully submitted,
F. André Paquette
Superintendent of Schools

REPORT OF THE PRINCIPAL

To the School Board, the Superintendent of Schools, and the Citizens of Barnstead, I submit my second annual report.

This report deals with the following areas: Faculty, Reading Program, Computer Education, and Community Involvement.

Faculty

New Staff members for academic year 1982-1983 are as follows: Miss Carolyn Tucker, grade 3; Mr. Frederick Serley, grade 5; Mrs. Joan Tucker-Melvin, grade 5; and Mr. Charles Curtis, grade 7 and 8 Social Studies. Mrs. Patricia Rogers has returned from a year's leave and is now teaching grade 2. Mrs. Margo Johnson has been assigned to teach grade 7 and 8 Mathematics.

Reading Program

The Scott, Foresman Reading Series has been implemented under the direction of our Reading Consultant, Mrs. Catherine Hamblett. Students have been placed in reading groups according to their reading ability and there is a constant monitoring of the students' progress. As a student's skill increases, his reading placement is modified. The response from those involved with the series has been enthusiastic and the staff feels it is a positive change in the curriculum of the school.

Computer Education

Through a Title IVB grant, the school was able to purchase two computers, an Apple II and a TRS 80. Under the direction of Mrs. Patricia Glasson, students in the Junior High are learning basic computer skills and are acquiring hands-on computer experience. This program will allow the students to develop the skills which are necessary to become successful contributors to our modern, technological society.

Community Involvement

In 1981-1982 the Friends of Barnstead, a citizen support group, became a reality. Through the hard work of individual members of the community, this group has had a positive affect on the school. An outgrowth of this program has been the Volunteer Program which has seen many members of the community devoting their time and energies to enrich the academic program of the school.

REPORT ON SPECIAL EDUCATION

As a result of Inter-district cooperative and joint program development, the school districts of Alton, Barnstead, and Pittsfield saved \$185,000.00 in projected Special Education costs for the 1981-82 school year. In addition to allowing us to serve handicapped children in local programs, cooperative efforts have allowed for the development of unified policies and procedures, special education handbooks for parents and teachers, a clinic to identify handicapped children ages 0-5, and a series of in-service workshops for all professional staff.

Education 51 consortium underwent a state on-site evaluation for private program approval. Our programs received much commendation and were approved for two years. Representatives from three New Hampshire School Districts have spent time observing our programs as a successful model of local program development.

In accordance with Federal and State laws, the Barnstead School District is providing services for those students identified as needing Special Education Programs. There are thirty-one students at Barnstead Elementary School; five students at Pittsfield High School; eight students within the Inter-district Programs; two students in an Out-of-District Placement; and nine students in the referral process.

The Special Education Department of the Barnstead School District also underwent a state on-site evaluation and the local program was approved for two years.

The Special Education services include a resource room for students grades 1-8, speech and language therapy, occupational therapy, counseling and psycho-educational evaluations. These services will continue to meet the needs of individual students.

The Special Education services include a resource room for students grades 1-8, speech and language therapy, occupational therapy, counseling and psycho-educational evaluations. These services will continue to meet the needs of individual students.

REPORT OF THE SCHOOL NURSE

The Pittsfield Medical Association will be doing class physicals again this year. Grades three, five, and seven will be included in class physicals. These physicals have proved beneficial to the students, as several medical problems have been found, evaluated, and followed-up, that might have otherwise gone undetected.

Over 150 students in grades one through four continue to participate in the dental program which includes daily toothbrushing and weekly flouride rinsing. Children need parental consent to participate in this program, which has been very effective in promoting better dental health and fewer cavities. The state dental department provides the toothbrushes and flouride rinses for the students at no cost. They also send a dental hygienist to examine the children's teeth and provide dental instruction.

The dental hygienist was in our school again this year. She cleaned and applied topical flouride to student's teeth, who participated in this dental program. It is open to all students in our school for a modest fee.

Health classes are taught by myself in grades one through four. The classes cover safety, nutrition, body systems, and good health habits. We have expanded our curriculum to include several audio-visual materials for each grade.

Respectfully submitted,
Barbara A. Roberts, R.N.
School Nurse

HEALTH SERVICE REPORT 1981-1982

Class Physicals	126 pupils examined
Report of School Nurse	
Vision Tests	360
Hearing Tests	360
Blood Pressures	126
Heights and Weights	360
First Aid	457
Communicable Diseases	
Chicken Pox	4
Impetigo	1
Scarlet Fever/Strep Throat	5

REPORT OF THE S.A.U. STAFF DEVELOPMENT COMMITTEE

To the members of the Barnstead School Board, the Superintendent of Schools, and the citizens of Barnstead, I respectfully submit my first Annual Report as Chairperson of the SAU 51 Staff Development Committee.

This report will include the activities of the Staff Development Committee from March, 1982 through March, 1983.

Following an SAU In-Service workshop to present and explain the newly approved Staff Development Plan, which was highly praised by the State Department of Education, teachers on the committee met with staff members to help with individual Professional Growth Plans.

At the end of March, 1982, an election of officers was held with the following results: Chairperson—Donna Downie, Pittsfield Elementary; Vice-Chairperson—Susan Fraser, Barnstead Elementary; Secretary—Maureen Smith, Alton Elementary.

A survey was developed to ascertain the needs of the teachers in SAU 51. Among the top choices were Writing, Gifted, Working With Adolescents, Teacher Motivation, Discipline. Committee members set about arranging to meet these needs.

On May 13, 1982, the Committee sponsored a workshop on "Substance Abuse." This general information workshop was well received by a majority of the teachers. On June 3, 1982, two separate workshops were held on "How Teachers Can Make a Difference Concerning Substance Abuse" for elementary teachers and for high school teachers. These workshops failed to meet the needs of the majority of teachers, and were not as well received as the first workshop.

In order to inform teachers of workshops being offered within driving distance of the schools, the committee decided to distribute a workshop listing every two months, with pertinent information. Cathy Hamblett, Title I Coordinator for SAU 51, was in charge of publishing this list, which has been beneficial to the staffs of SAU 51.

A review of the Staff Development files indicated that administrators were better able to keep files up-to-date and organized under the new system.

In June, 1982, members of the committee reported to local School Boards on Staff Development activities throughout the year (Maureen Smith at Alton, Susan Fraser at Barnstead, Donna Downie at Pittsfield).

At the beginning of the 1982-83 school year Staff Development Committee members once again made themselves available to staff members to help develop Professional Growth Plans.

Two one-credit graduate courses were arranged to be taught at Barnstead Elementary School, through Keene State College on the weekends of October 1 and 2, 1982 and November 19 and 20, 1982. The first was "Working with Adolescents" and was well received with 17 people attending. The se-

cond, entitled "Motivation at Work for Teachers" was cancelled when too few people registered for it.

Following another survey of staff to find teachers' needs, Computers and the Learning Disabled were added to our list of projected workshops.

Several workshops were arranged on the Writing Process by Barbara Halla, Mary Batchelder, Nancy Zapone, and Jane Carville, all of the Alton Schools. Teachers interested were encouraged to attend the "Left to Write" workshop at the Teachers' Convention on October 22, 1982. After that, on November 9, 1982, Susan Bridge of the University of New Hampshire ran another writing workshop at the Barnstead Elementary School, after school hours. This was well attended and beneficial to the staff who chose to attend. A series of help sessions followed this, run by the Alton teachers familiar with the writing process, after school hours. We hope to follow these with a workshop by Tom Newkirk of UNH on the writing process, next year.

In December, 1982 and January, 1983, several workshops were arranged by Barbara Halla of Alton and Kathy Latchaw of Barnstead and Mark Jarvis of Ed. 51 on the Special Needs Student in the Classroom. These were presented on In-Service days with all staff of SAU 51 attending. Teachers were given choices as to specific topics to be covered at several workshops. These were well received and were funded by grant money.

Workshops on Working with Computers are being planned for the spring of 1983 by the Staff Development Committee. We are attempting to meet the needs of teachers with varying knowledge of computers.

I would like to express my appreciation for the support of the School Board Members, Superintendent Andre Paquette, and the staff members of the Alton, Barnstead, and Pittsfield schools. I would especially like to thank the administrators on the Staff Development Committee, Steve Fortado and Brian Buckley of Pittsfield, Sherwood Fluery of Alton, Richard Tuohy of Barnstead, Cathy Hamblett, Title I Director, SAU 51, Doreen Worthly, formerly of Alton, for their invaluable input and true concern regarding Staff Development. My deep appreciation also goes to Susan Fraser of Barnstead, Maureen Smith of Alton, Linda Nelson of Barnstead, Mary Christy of Alton, Mike Trojano and Kurt Boehm of Pittsfield, for their persistent hard work and unending attempts to better implement the Staff Development Plan. We are all indebted to the work of the 1981-82 Staff Development Committee for developing such a worthwhile plan.

I would also like to thank the SAU School Board representative, Stanley Moulton and the community representative, Jon Emerson of Barnstead, for their interest in and work on the Staff Development Committee.

Respectfully submitted,
Donna S. Downie
Chairperson, Staff Development Committee

FACULTY ROSTER – 1982-1983

Name	Assignment	Years of		Salary
		Experience	Degree	
Richard F. Tuohy	Principal	11	M.Ed.	20,000.00
Virginia C. Adams	Grade 3	14	M.Ed.	12,000.00
Lynne B. Alden/ Amy L. Mires	Grade 2	5	B.S.	5,731.77
	Grade 2	0	B.S.	5,731.77
Carolyn J. Buber	Grade 1	9	B.A.	11,400.00
Charles W. Curtis	Grade 8, Soc. Studies	2	B.A.	9,800.00
Betsy B. Emerson	Grade 6	8	B.S.	11,200.00
Susan Fraser	Librarian	9	B.A.	11,500.00
Patricia W. Glasson	Grade 8, Science	6	B.A.	10,600.00
Teresa M. Heppe	Grade 7, Language Arts	1	B.S.	9,000.00
S. Margo Johnson	Grade 7, Mathematics	12	M.Ed.	11,989.00
Katherine G. Latchaw	Special Education Director	8	B.S.	14,364.00
Susan J. Lore/ Nancy M. Metras	Grade 6	2	B.A.	5,731.77
	Grade 6	0	B.S.	5,731.77
Linda Nelson	Grade 4	11	B.A.	11,400.00
Barbara A. Roberts	School Nurse	20	R.N.	4,077.00
Patricia A. Rogers	Grade 2	6	B.A.	10,800.00
Frederick R. Serley	Grade 5	12	M.Ed.	14,400.00
Lynn M. Stockman	Grade 4	3	B.S.	9,400.00
Sharon B. Strickland	Special Education	8	M.A.	12,000.00
Carolyn L. Tucker	Grade 3	0	B.S.	9,000.00
Joan L. Tucker-Melvin	Grade 5	5	B.S.	10,800.00
Ellen G. Watts	Grade 1	5	B.S.	9,800.00

REPORT OF THE SCHOOL DISTRICT TREASURER**For the Fiscal Year July 1, 1981 to June 30, 1982**

Cash on Hand—July 1, 1981		\$52,470.94
Revenue From:		
Current Appropriation	\$804,916.00	
State Sources	68,807.53	
Trust Funds	135.89	
All Other Sources	<u>14,821.38</u>	
Total Revenue		\$888,680.80
Total Amount Available for Fiscal Year		941,151.74
Less School Board Orders Paid		861,502.05
Balance on Hand—June 30, 1982		\$ 79,649.69
August 2, 1982	Warren G. Fraser	District Treasurer

AUDITOR'S 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 Barnstead of which the above is a true summary for the fiscal year ending June 30, 1982, and find them correct in all respects.

August 18, 1982

Auditors: Lorraine Jones

**BUILDING FUND REPORT
OF THE SCHOOL DISTRICT TREASURER
For the Fiscal Year July 1, 1981 to June 30, 1982**

Cash on Hand—July 1, 1981		\$4,929.34
Revenue From:		
All Other Sources	<u>70.35</u>	
Total Receipts		4,999.69
Total Amount Available for Fiscal Year		4,999.69
Less School Board Orders Paid		1,164.00
Balance on Hand—June 30, 1982		3,835.69
August 2, 1982	Warren G. Fraser	District Treasurer

BARNSTEAD SCHOOL DISTRICT
GENERAL PURPOSE FINANCIAL STATEMENTS,
SUPPORTING SCHEDULES AND
MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED JUNE 30, 1982

Prepared by: **MASON & RICH PROFESSIONAL ASSOCIATION**
Accountants & Auditors
Concord, New Hampshire

**BARNSTEAD SCHOOL DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 1982
INDEX**

	Exhibit	Page No.
Auditor's Report		87

**COMBINED STATEMENTS
General Purpose Financial Statements**

Combined Balance Sheet—All Fund Types and Account Groups	A	88
Combined Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Fund Types	B	89
Combined Statement of Revenue, Expenditures and Changes in Fund Balance—Budget and Actual—General and Special Revenue Fund Types	C	90
Notes to Financial Statements		92

SUPPORTING SCHEDULES

General Fund:	Schedule	Page No.
Statement of Revenues Compared to Budget	1	99
Statement of Expenditures Compared to Budget	2	100
Special Revenue Funds:		
Combining Balance Sheet	3	101
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	4	102
Statement of Revenues, Expenditures and Changes in Fund Balance—Food Service Fund	5	103

Continued next page

Agency Funds:	Schedule	Page No.
Statement of Changes in Assets and Liabilities	6	104

MANAGEMENT LETTER

Auditor's Internal Control Letter	105
Findings, Recommendations and Management Comments	107

October 29, 1982

Members of the School Board
Barnstead School District

We have examined the combined financial statements of the funds and account group as indexed, of the Barnstead School District as of and for the fiscal year ended June 30, 1982. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As is the general practice with many New Hampshire municipalities, the Barnstead School District has not maintained a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

In our opinion, except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Barnstead School District as at June 30, 1982 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

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

Respectfully submitted,

Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Exhibit A

**BARNSTEAD SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1982**

	Governmental Fund Types		Fiduciary Fund Types		Account Group General Long-Term Debt	Totals (Memorandum Only) June 30, 1982
	General	Special Revenue	Capital Project	Agency		
ASSETS						
Cash	\$ 79,650	\$ 8,359	\$ 3,836	\$ 1,241		\$ 93,086
Accounts Receivable		107				107
Due from Other Funds (Note 4)	9,225			325		9,550
Due from Other Governments	4,575	5,657				10,232
Inventory (Note 1)		352				352
Amount to be Provided for Retirement of Long Term Debt					510,500	510,500
TOTAL ASSETS	<u>\$ 93,450</u>	<u>\$ 14,475</u>	<u>\$ 3,836</u>	<u>\$ 1,566</u>	<u>\$510,500</u>	<u>\$623,827</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts Payable	15,423	2,431				17,854
Due to Other Funds (Note 4)	119	9,225		206		9,550
Due to Other Governments	19,405					19,405
Due to Student Groups				1,360		1,360
General Obligation Debt Payable (Note 2)					510,500	510,500
Total Liabilities	<u>34,947</u>	<u>11,656</u>		<u>1,566</u>	<u>510,500</u>	<u>558,669</u>
Fund Balance						
Reserved for Inventory (Note 1)		352				352
Unreserved	<u>58,503</u>	<u>2,467</u>	<u>3,836</u>			<u>64,806</u>
Total Fund Equity	<u>58,503</u>	<u>2,819</u>	<u>3,836</u>			<u>65,158</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 93,450</u>	<u>\$ 14,475</u>	<u>\$ 3,836</u>	<u>\$ 1,566</u>	<u>\$510,500</u>	<u>\$623,827</u>

The Accompanying Notes are an Integral Part of this Financial Statement.

BARNSTEAD SCHOOL DISTRICT **Exhibit B**
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
Revenues				
District Taxes	\$804,916			\$804,916
Intergovernmental Revenues	40,467	20,234		60,701
Charges for Services		19,056		19,056
Miscellaneous Revenues	5,141			5,141
Total Revenues	<u>850,524</u>	<u>39,290</u>		<u>889,814</u>
Expenditures				
Instruction:				
Regular programs	468,576	2,560		471,136
Special Programs	81,544			81,544
Other Programs	1,003			1,003
Support Services:				
Pupil Services	5,646			5,646
Instructional Staff Services	12,409			12,409
General Administration	11,752			11,752
School Administrative Unit Expenses	25,201			25,201
School Administration Expenses	32,792			32,792
Business Services	133,980			133,980
Managerial Services	1,710			1,710
Food Service		36,223		36,223
Debt Service:				
Principal Retirement	37,250			37,250
Interest	28,039			28,039
Total Expenditures	<u>839,902</u>	<u>38,783</u>		<u>878,685</u>
Excess of Revenues Over (Under) Expenditures	10,622	507		11,129
Other Financing Sources				
Operating Transfers In		700		700
Operating Transfers Out	(700)			(700)
Total Other Financing Sources	<u>(700)</u>	<u>700</u>		
Excess of Revenues Over (Under) Expenditures and Operating Transfers	9,922	1,207		11,129
Fund Balance As Restated, July 1, 1981 (Note 6)	48,581	3,149	3,836	55,566
(Decrease) in Reserve for Inventory		(1,537)		(1,537)
Fund Balance, June 30, 1982	<u>\$ 58,503</u>	<u>\$ 2,819</u>	<u>\$ 3,836</u>	<u>\$ 65,158</u>

The Accompanying Notes are an Integral Part of this Financial Statement.

BARNSTEAD SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL—GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended June 30, 1982

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
Revenues									
District Taxes	\$804,916	\$804,916					\$804,916	\$804,916	
Intergovmntl. Revenues	82,789	40,467	(42,322)	25,000	20,234	(4,766)	107,789	60,701	(47,088)
Charges for Services	—	—	—	—	19,056	19,056	—	19,056	19,056
Miscellaneous Revenues	—	5,141	5,141	—	—	—	—	5,141	5,141
Total Revenues	887,705	850,524	(37,181)	25,000	39,290	14,290	912,705	889,814	(22,891)
Expenditures									
Instruction:									
Regular Programs	502,544	468,576	(33,968)	—	2,560	2,560	502,544	471,136	(31,408)
Special Programs	115,282	81,544	(33,738)	—	—	—	115,282	81,544	(33,738)
Other Programs	680	1,003	323	—	—	—	680	1,003	323
Support Services:									
Pupil Services	9,381	5,646	(3,735)	—	—	—	9,381	5,646	(3,735)
Instructnl. Staff Servs.	19,000	12,409	(6,591)	—	—	—	19,000	12,409	(6,591)
General Administration	3,335	11,752	8,417	—	—	—	3,335	11,752	8,417
School Admin. Unit									
Expenses	25,201	25,201	—	—	—	—	25,201	2,201	—

School Admin. Expenses	30,000	32,792	2,792	—	—	30,000	32,792	2,792
Business Services	154,073	133,980	(20,093)	—	—	154,073	133,980	(20,093)
Managerial Services	1,600	1,710	110	—	—	1,600	1,710	110
Food Service	—	—	—	36,223	10,523	25,700	36,223	10,523
Capital Outlay	2,500	—	(2,500)	—	—	2,500	—	(2,500)
Debt Service:								
Principal Retirement	37,250	37,250	—	—	—	37,250	37,250	—
Interest	27,483	28,039	556	—	—	27,483	28,039	556
Total Expenditures	928,329	839,902	(88,427)	38,783	13,083	954,029	878,685	(75,344)
Excess of Revs. Over (Under) Expenditures (Note 5)	(40,624)	10,622	51,246	(700)	507	(41,324)	11,129	52,453
Other Financing Sources								
Operating Transfers In	—	—	—	700	700	700	700	—
Operating Transfers Out	(700)	(700)	—	—	—	(700)	(700)	—
Total Other Financing Sources	(700)	(700)	—	700	700	—	—	—
Excess of Revs. Over (Under) Expenditures and Operating Transfers July 1, 1981 (Note 6)	(41,324)	9,922	51,246	—	1,207	(41,324)	11,129	52,453
(Decrease) in Reserve for Inventory	41,324	48,581	7,257	3,149	3,149	44,473	51,730	7,257
Fund Balance, 6/30/82	\$ —	\$58,503	\$58,503	\$3,149	2,819	\$3,149	\$61,322	\$58,173

The Accompanying Notes are an Integral Part of this Financial Statement.

**BARNSTEAD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

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

(2) **Special Revenue Funds**—Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Food Service and Federal Projects Funds.

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

FIDUCIARY FUNDS

(4) **Agency Funds**—Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governmental units and/or other funds. The School Activity Fund is reported as an Agency Fund.

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

ACCOUNT GROUPS

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

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

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

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

B. Basis of Accounting

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

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

C. Inventories/Reserve for Inventories

Only the food service program (Special Revenue) records inventories. The food service program records inventories of food supplies at cost on a first-in, first-out basis. The cost is reported as an expenditure at the time of purchase. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources.

D. Accumulated Unpaid Employee Benefits

Teachers and principals may accumulate up to 60 days of sick leave, all others may accumulate up to 30 days, but are not entitled to lump sum cash payment.

The School District does not accrue accumulated unpaid vacation or sick leave in the General Fund, but rather records these costs at the time the payments are made. Accumulated unpaid sick leave at June 30, 1982 was approximately \$17,980.

E. Budgetary Accounting, Encumbrances and Reserve for Encumbrance

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they **do not** yet constitute expenditures or liabilities.

F. Appropriations from Town

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

G. Total Columns (Memorandum Only) on Combined Statements

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

H. General Fixed Assets

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

NOTE 2—CHANGES IN LONG-TERM DEBT

All bonded debt is recorded in the general long-term debt accounts. As the School District is an agency of the Town of Barnstead, the bonds bear the full faith and credit of the town. As the debt comes due the School District remits the payments to the appropriate depository.

The following is a summary of bond and note transactions during the year ended June 30, 1982:

Bonds and Notes Payable at July 1, 1981	\$547,750
Bonds/Notes Retired	<u>37,250</u>
Bonds and Notes Payable at June 30, 1982	\$510,500

Bonds payable at June 30, 1982 of \$510,500 are comprised of the following individual issues:

Bonds Payable:

\$260,000 School serial bonds due in annual installments of \$15,000 through 1989; interest at 5.40%	\$110,000
\$445,000 School addition serial bonds due Farmers Home Administration in annual installments of \$22,250 through 2000; interest at 5.00%	<u>400,500</u>
Total Bonds Payable	\$510,500

The annual requirements to amortize all debt outstanding as of June 30, 1982 including interest payments of \$733,446, are as follows:

Year Ended June 30	Principal	Interest	Total
1983	\$ 37,250	\$ 26,116	\$ 63,366
1984	37,250	24,194	61,444
1985	37,250	22,271	59,521
1986	37,250	20,349	57,599
1987	<u>37,250</u>	<u>18,426</u>	<u>55,676</u>
Subtotal	186,250	111,356	297,606
1988-1992	<u>324,250</u>	<u>111,590</u>	<u>435,840</u>
Totals	\$510,500	\$222,946	\$733,446

NOTE 3—RETIREMENT SYSTEM

Only teachers and principals are members of the New Hampshire Retirement System. Under this plan, participants contribute annually a percentage of compensation which is fixed by law. The District's contribution rate for normal cost of the plan is based upon an actuarial valuation of the entire State plan. The amount, if any, of the excess of vested benefits over pension fund assets for the Barnstead School District is not available. The District has no past service cost obligation. The total pension cost to the District for the year was \$3,338.

NOTE 4—INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1982 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ 9,225	\$ 325
Special Revenue:		
Food Service		8,165
Federal Projects		1,060
Agency Fund	325	
Totals	<u>\$ 9,550</u>	<u>\$ 9,550</u>

NOTE 5—BUDGETED FUND BALANCE

The \$41,324 excess of budgeted expenditures over revenues on Exhibit C represents the amount of beginning fund balance voted to reduce taxes.

NOTE 6—FUND BALANCE (GENERAL FUND) - JUNE 30, 1981

As the funds of the District had not been audited by us for prior years, it was necessary to verify balances as of July 1, 1981. As a result, the following adjustments were made affecting the general fund balance July 1, 1981:

Unreserved Fund Balance Previously Reported	\$ 41,324
Increase in Accounts Receivable as of July 1, 1981	7,959
Increase in Accounts Payable as of July 1, 1981	(2,492)
Balance of payroll Checking Account not Recorded July 1, 1981	2,060
Correction of July 1, 1981 Regular Checking Account	<u>(270)</u>
General Fund Unreserved Fund Balance as Restated	\$ 48,581

NOTE 7—AGENCY FUNDS

Agency funds (the student activity funds) were previously in the hands of the Treasurer and were transferred to the Principal's custody in March, 1982. The activity reported in Schedule 6 is for the period the funds were in the custody of the Principal.

Schedule 1

**BARNSTEAD SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1982**

	Budget	Actual	Actual Over (Under)
District Taxes	\$804,916	\$804,916	
Intergovernmental Revenues			
Sweepstakes	8,249	8,249	
Foster Children Aid	600		(600)
Building Aid	11,175	11,175	
Special Education	<u>62,765</u>	<u>21,043</u>	<u>(41,722)</u>
Total Intergovernmental	82,789	40,467	(42,322)
Miscellaneous Revenues			
Interest		2,931	2,931
Other	<u> </u>	<u>2,210</u>	<u>2,210</u>
Total Miscellaneous		5,141	5,141
 Total Revenues	 <u>887,705</u>	 <u>\$850,524</u>	 <u>\$(37,181)</u>
 Fund Balance Used to Reduce Taxes	 <u>41,324</u>		
 Total Budget	 <u><u>\$929,029</u></u>		

BARNSTEAD SCHOOL DISTRICT **Schedule 2**
GENERAL FUND
Statement of Expenditures Compared to Budget
For the Fiscal Year Ended June 30, 1982

	Budget	Actual	Actual Over (Under)
Instruction			
Regular Programs	\$502,544	\$468,576	\$(33,968)
Special Education Programs	115,282	81,544	(33,738)
Other Programs	680	1,003	323
Total Instruction	<u>618,506</u>	<u>551,123</u>	<u>(67,383)</u>
Pupil Services			
Attendance and Social Work	20	21	1
Guidance	1,050	184	(866)
Health	6,111	4,951	(1,160)
Psychological	2,000	285	(1,715)
Speech Pathology and Audiology	200	205	5
Total Pupil Services	<u>9,381</u>	<u>5,646</u>	<u>(3,735)</u>
Instructional Staff Services			
Improvement of Instruction	4,000	1,015	(2,985)
Educational Media	15,000	11,394	(3,606)
Total Instructional Staff Services	<u>19,000</u>	<u>12,409</u>	<u>(6,591)</u>
General Administration			
Other	3,335	11,752	8,417
School Administrative Unit	<u>25,201</u>	<u>25,201</u>	<u>—</u>
School Administration Expenses	<u>30,000</u>	<u>32,792</u>	<u>2,792</u>
Business Services			
Operation and Maintenance of Plant	83,463	66,540	(16,923)
Pupil Transportation	70,610	67,440	(3,170)
Total Business Service	<u>154,073</u>	<u>133,980</u>	<u>(20,093)</u>
Managerial Services	<u>1,600</u>	<u>1,710</u>	<u>110</u>
Facilities Acquisition	<u>2,500</u>	<u>—</u>	<u>(2,500)</u>
Debt Service			
Principal	37,250	37,250	—
Interest	27,483	28,039	556
Total Debt Service	<u>64,733</u>	<u>65,289</u>	<u>556</u>
Total Expenditures	<u>928,329</u>	<u>839,902</u>	<u>(88,427)</u>
Operating Transfers			
Transfer to Food Service Fund	700	700	—
Total Expenditures and Operating Transfers	<u>\$929,029</u>	<u>\$840,602</u>	<u>\$(88,427)</u>

**BARNSTEAD SCHOOL DISTRICT
COMBINING BALANCE SHEET**

Schedule 3

All Special Revenue Funds

June 30, 1982

	Food Service Fund	Federal Projects Fund	Total
Assets			
Cash	\$8,359	—	\$8,359
Accounts Receivable	107	—	107
Due from other Governments	4,597	1,060	5,657
Inventory	<u>352</u>	<u>—</u>	<u>352</u>
TOTAL ASSETS	<u><u>\$13,415</u></u>	<u><u>\$1,060</u></u>	<u><u>\$14,475</u></u>
 Liabilities and Fund Balances			
Accounts Payable	\$2,431	—	\$2,431
Due to Other Funds:			
To General Fund	<u>8,165</u>	<u>1,060</u>	<u>9,225</u>
Total Liabilities	<u><u>10,596</u></u>	<u><u>1,060</u></u>	<u><u>11,656</u></u>
 Fund Balances			
Reserved for Inventory	352	—	352
Unreserved	<u>2,467</u>	<u>—</u>	<u>2,467</u>
Total Fund Balances	<u><u>2,819</u></u>	<u><u>—</u></u>	<u><u>2,819</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$13,415</u></u>	<u><u>\$1,060</u></u>	<u><u>\$14,475</u></u>

BARNSTEAD SCHOOL DISTRICT **Schedule 4**
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1982

	Food Service Fund	Federal Projects Fund	Total
Revenues			
Intergovernmental Revenues	\$17,674	\$2,560	\$20,234
Charges for Services	19,056	—	19,056
Total Revenues	<u>36,730</u>	<u>2,560</u>	<u>39,290</u>
Expenditures			
Instruction:			
Regular Programs	—	2,560	2,560
Food Services	36,223	—	36,223
Total Expenditures	<u>36,223</u>	<u>2,560</u>	<u>38,783</u>
Excess of Revenues Over (Under) Expenditures	507	—	507
Other Financing Sources			
Transfer from General Fund	<u>700</u>	<u>—</u>	<u>700</u>
Excess of Revenues Over (Under) Expenditures	1,207	—	1,207
Fund Balance, July 1, 1981	3,149	—	3,149
(Decrease) in Revenue for Inventory	<u>(1,537)</u>	<u>—</u>	<u>(1,537)</u>
Fund Balance, June 30, 1982	<u><u>\$2,819</u></u>	<u><u>—</u></u>	<u><u>\$2,819</u></u>

**BARNSTEAD SCHOOL DISTRICT
FOOD SERVICE FUND**

Schedule 5

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1982****Revenues****Intergovernmental**

Federal and State Reimbursement \$17,674

Charges for ServicesLunches and Milk 19,056

Total Revenues 36,730

Expenditures

Food Services:

Food \$18,457

Supplies 998

Labor 16,608

Other 160Total Expenditures 36,223

Excess of Revenues over Expenditures 507

Transfer from General Fund 700Excess of Revenues and Transfers over
Expenditures 1,207

Fund Balance, July 1 3,149

(Decrease) in Reserve for Inventory (1,537)Fund Balance, June 30 \$2,819

BARNSTEAD SCHOOL DISTRICT **Schedule 6**
ALL AGENCY FUNDS
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1982

	Balance July 1, 1981	Additions	Deductions	Balance June 30, 1982
Assets				
Cash	\$—	\$2,380	\$1,139	\$1,241
Due from General Fund	<u>—</u>	<u>325</u>	<u>—</u>	<u>325</u>
Total Assets	<u>\$—</u>	<u>\$2,705</u>	<u>\$1,139</u>	<u>\$1,566</u>
 Liabilities				
Due to Student Groups	\$—	\$2,705	\$1,345	\$1,360
Due to General Fund	<u>—</u>	<u>206</u>	<u>—</u>	<u>206</u>
Total Liabilities	<u>\$—</u>	<u>\$2,911</u>	<u>\$1,345</u>	<u>\$1,566</u>

October 29, 1982

Members of the School Board
Barnstead School District

As part of our examination of the financial statements of the Barnstead School District for the year ended June 30, 1982, we made a study and evaluation of the District'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 an evaluation is to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

The establishment and maintenance of a system of internal accounting control is an important responsibility of District officials. The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the evaluation of these factors necessarily requires estimates and judgements by District officials.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of the financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

The study and evaluation previously described was made primarily for the purpose of performing an audit in accordance with generally accepted auditing standards. It would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data.

We wish to express our appreciation for the cooperation we are receiving from District officials at all levels and commend officials in providing a full general ledger system of the accounting records, a system not common in local school districts in New Hampshire.

We would be pleased to discuss our comments further with you should you so desire. According to management all of these recommendations have been subsequently, or are in the process of, being implemented or being given required further study, and we have included management's comments in this report. This report is intended solely for the use of management and should not be used for any other purpose.

Respectfully submitted,

Jon R. Lang

Certified Public Accountant

MASON & RICH PROFESSIONAL ASSOCIATION

Accountants and Auditors

BARNSTEAD SCHOOL DISTRICT**I. GENERAL****A. Vendor Invoices**

Finding— Vendor invoices are filed with a copy of the check and related documents. However, there is no effective cancellation of the invoice to prevent the possibility of its being inserted into the system again for a duplicate payment.

Recommendation— The invoices should bear evidence of processing and payment. This could be accomplished by stamping the face of the invoice with a block that provides for initialing by individuals responsible for various functions, i.e. comparison with the purchase order and receiving report, checking for mathematical accuracy and approval for payment, and entering the check number.

Management's Comments— Duplicate payments have not been a significant problem. The system of recording the evidence of payment directly onto the purchase order has been an effective control for the prevention of duplicate payments. If duplicate payments become a significant problem, management will change the system of cancellation of purchase orders.

B. Pupil Transportation

Finding— The budget for pupil transportation for the 1981-82 school year was \$70,610. There is no formal contract with the operator of the buses.

Recommendation— It is recommended that there be a written contract for pupil transportation.

Management's Comments— Management will obtain a written agreement with the District Transporter.

C. Fidelity Bonds

Finding— The Principal and the Food Service Director are not covered by a fidelity bond.

Recommendation— Since the Principal and the Food Service Director handle a considerable amount of money, we recommend that they be covered under fidelity bonds.

Management's Comments— Management will obtain a Fidelity Bond that will cover the Principal and the Food Service Director.

D. Building Fund Cash

Finding— There is a balance of \$3,835.69 in building fund cash. The project for which the funds were obtained is complete.

Recommendation— We recommend that action be taken as prescribed in R.S.A. 33:3-a to either use the funds for debt retirement or to apply to a

like project. The latter would require District Meeting action.

Management's Comments—Management will ask the District for permission to use the remaining funds for debt retirement. A specific Warrant Article will be presented at the 1983 Annual District Meeting for action.

E. Checking Accounts

Finding—None of the District's checking accounts were interest bearing.

Recommendation—Even though there are savings accounts for some of the funds, the average daily balance in checking accounts is considerable. While a savings account will yield a higher rate of interest, we recommend that the District consider the use of interest-bearing checking accounts.

Management's Comments—The District will investigate the costs and potential earned interest from using an interest-bearing checking account. If it is advantageous, the District will not oppose the use of such checking accounts.

F. Insurance Coverage

Finding—The district has a \$922,000, 90% co-insurance policy on its buildings, and there is no indication of a current appraisal of the fair market value of its buildings. Since co-insurance is determined on the fair market value the District has a potential contingent liability as illustrated in the example below.

Assumptions

Fair Market Value of Buildings	\$1,000,000
90% Co-Insurance Policy Required Coverage	900,000
Policy Taken Out	600,000

A) If the District has a fire and the damage is \$100,000 the amount of insurance coverage would be \$66,000 and the District would be required to use \$34,000 of its own funds to cover the loss. The \$66,000 is calculated as follows:

$$\frac{\text{Policy}}{\text{Co-Insurance Requirement}} \times \text{Loss} = \text{Coverage}$$

$$\frac{\$600,000}{\$900,000} \times 100,000 = \$66,000$$

Recommendation—Annual review of insurance coverage should be undertaken. Particular care should be taken so that the District is not exposed under co-insurance provisions because of under-insuring.

Management's Comments—Administration will meet annually to review the coverages with the District's insurance agent. Any recommendations from

the insurance agent or company will be given to the School Board for board action.

G. Approval of Payroll Manifests

Finding—Signatures are being obtained from a majority of the board members for approval of payroll manifests prior to disbursement of the payroll. This usually requires the time of someone to take the manifest around for signatures.

Recommendation—We recommend that the Board pass a resolution authorizing the Superintendent to approve payroll manifests for payment. The Board could ratify the expenditure at its regular meeting.

Management's Comments—Management prefers to obtain signatures from a majority of the School Board members. With the School Administrative Unit office located in Barnstead, signatures for manifests are easily obtained.

H. Federal Information Return

Findings—Federal information returns (Form 1099 Misc.) were not filed as required by Sec. 6041(a) of the Internal Revenue Code.

Recommendation—The District should file information returns (Form 1099 Misc.) and furnish them to any individual, partnership or unincorporated business to whom over \$600 is paid for services to the District.

Management's Comments—Federal information returns will be filed for 1982 and all subsequent years.

II. FOOD SERVICE FUNDS

A. Cash Receipts

Finding—There is little internal accounting control over food service fund cash receipts in that there is no independent verification of the amount collected with sales and the amount deposited.

Recommendation—We recommend that steps be taken to provide a means of independently comparing the collections with the amounts deposited and the number of lunches served.

Management's Comments—Management has already taken steps to separate the Accounting and Receipts Verification from the daily Food Program Staff.

B. Budgeting

Finding—The budget for the Food Service Fund was only for the amount of government reimbursement anticipated. As a result, the budget did not include food sales revenues and expenditures in excess of the budgeted reimbursements. Consequently, the total food service fund is under budgeted making it impossible to monitor budget versus actual expenditures and revenue.

Recommendation—The budget should include total revenues and expenditures for the entire food service program as is required by the Municipal Budget Act.

Management's Comments—Management will budget the Food Service Program on a "gross" basis in all future School District budgets.

III. TREASURER

A. Cash Book—Food Service

Finding—The Treasurer does not keep a cash book for the Food Service checking account.

Recommendation—The Treasurer should keep a cash book for the Food Service Account and furnish the School Board with reports from this book. The Treasurer is required by R.S.A. 197:23a to keep suitable books for all district monies, and give an account of all financial transactions.

Management's Comments—The checking account and the cash book will be presented to the District Treasurer. The report will be in the same format as is currently used to report on the General Checking Account.

B. Bond, Note and Coupon Register

Finding—The Bond, Note and Coupon Register was not kept.

Recommendation—The Treasurer is required by R.S.A. 33:12 to keep a register of all bonds, redemptions and interest payments for each issue.

Management's Comments—The Bond, Note and Coupon Register will be established as required by law.

IV. STUDENT ACTIVITY FUNDS

A. Records

Finding—The School Activity Fund records were not readily auditable. An attempt had been made to keep records, but they were inadequate and there appeared to be no structured system of controls and procedures to account for the funds. We discovered numerous errors in addition and posting. In some cases it was impossible to match bank deposits with book records.

Recommendation—We recommend that adequate records be kept so as to be able to account for the activity and balances of each activity and that personnel be instructed in their maintenance. It is suggested that periodic reports be submitted to the Superintendent showing the fund activity, balances and reconciliations to cash on hand.

Management's Comments—Management will establish a controlled system of recording receipts and expenditures by class, event and purpose. The records of Activity Accounts will be balanced monthly to the checking

account. Monthly reports to the Board will be used to balance the Activity Accounts with the District's Accounting Records.

B. Cash on Hand

Finding— It came to our attention that as much as \$800 was kept on hand. Monies should be deposited frequently so that large sums are not kept on the school premises.

Recommendation— Deposits must be made frequently so that large sums are not accumulated in the office.

Management's Comments— Deposits for the school will be made at the same time as the Food Service Program deposits. This will ensure that all cash in the building will be frequently deposited.

C. District Transfers

Finding— Checks received from the District were cashed rather than deposited.

Recommendation— Any receipts from the District should be deposited in the checking account promptly. The School Board should adopt a policy that prohibits cashing of any checks made payable to the order of the Barnstead School District.

Management's Comments— This practice occurred before the checking account was established. Since the establishment of a checking account, all reimbursements were deposited rather than cashed.

D. Bank Statements and Cancelled Checks

Finding— Bank statements were not reconciled monthly and statements and cancelled checks were either lost or destroyed.

Recommendation— Bank Statements should be reconciled monthly. Cancelled checks and bank statements should be kept and made available for audit. Voided checks should be kept and interfiled with cancelled checks so as to be able to account for all checks.

Management's Comments— Part of a total system of account control will be the monthly balancing of the checking account to the bank statements. All voided checks will be interfiled with cancelled checks to provide proper audit trail.

E. District Activities

Finding— Two types of financial activity were handled through the student activity funds; (1) student activities financed from funds raised by the students and (2) activities financed and budgeted by the District. As to the District financed activities, a review of the use of the fund disclosed that expenditures are being made by the Principal that should be made by the District Treasurer on authorization of the School Board.

Recommendation—There are certain situations that are inherent in the school's operation that require a payment to be made without having to go through the manifest procedure. (For example—payment of expenses for sporting events.) An advance to the Principal of a lump sum for such items to be paid from the Principal's checking account is permissible and common practice. There should, of course, be adequate documentation for such expenditures and on June 30, any balance remaining in the budgeted accounts should be returned to the School District to zero out accounts. During the year any money received for vending machines, refunds, gate receipts, rentals or reimbursement checks should be turned over to the District Treasurer.

Management's Comments—Any receipts from vending machines, refunds, rentals or gate receipts will be given to the District Treasurer for deposit into the General Fund Account. June 30, each year, the checking account will be reconciled with the district records and any balance remaining will be returned to the General Fund.

V. GENERAL FIXED ASSET ACCOUNTING

Finding—The District does not maintain a record of its general fixed assets as required by generally accepted accounting principles.

Recommendation—In order to conform with generally accepted accounting principles, a detailed record of general fixed assets should be maintained. Consideration should be given to valuing the inventory of the existing assets and setting policies for capitalization and elimination of items from the records.

Management's Comments—Inventories of school equipment are revised annually before the end of June. The time consuming process of valuing the inventory and the capitalization and depreciation of assets does not justify the time and effort required to maintain them. Management believes that this position is consistent with the position taken by other School Districts in New Hampshire.

SALARY OF THE SUPERINTENDENT OF SCHOOLS AND THE BUSINESS ADMINISTRATOR

S.A.U. No. 51

District	Percentage	Superintendent	Business		Total
			Administrator	Administrator	
Alton	44.5	10,458.00	7,652.00		18,110.00
Barnstead	23.0	5,405.00	3,955.00		9,360.00
Pittsfield	32.5	7,637.00	5,589.00		13,226.00
Total District Support	100.0%	23,500.00	17,196.00		40,696.00
State Support		2,500.00	1,804.00		4,304.00
Totals		26,000.00	19,000.00		45,000.00

PUPIL ENROLLMENT

Grade	Attending Within School District	Tuition Students	Total Enrollment
1	36		36
2	51		51
3	43		43
4	34		34
5	49		49
6	54		54
7	42		42
8	42		42
9		34	34
10		31	31
11		37	37
12		30	30
Special Education	36*	12*	48

* Some of the students are mainstreamed in grades 1-12.

CENSUS SUMMARY

September	Total 0-18	No. Attending Within District	No. Attending Outside District
1982	754	359	196
1981	741	353	215
1980	709	464	74
1979	745	390	147
1978	585	292	115
1977	585	292	125
1976	530	274	127
1975	588	294	110
1974	474	265	103
1973	503	262	116
1972	440	227	90
1971	382	165	85

THE STATE OF NEW HAMPSHIRE
Tentative Warrant

To the inhabitants of the School District in the Town of Barnstead qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the ninth day of March 1983, at 9:00 o'clock in the forenoon to act upon the following subjects:

1. To choose a Moderator for the coming year;
2. To choose a Clerk for the ensuing year;
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year; and
5. To choose an Auditor for the ensuing year.

The Barnstead School Board
Sandra L. Tothill, Chairperson
Patricia Riel Cotton
Lloyd G. Hanson

THE STATE OF NEW HAMPSHIRE**Tentative Warrant**

To the inhabitants of the School District in the Town of Barnstead qualified to vote in District affairs:

You are hereby notified to meet at the Barnstead Elementary School in said District on the 11th day of March, 1983 at 7:30 in the evening to act upon the following subjects:

1. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the district.

2. To hear the reports of Agents, Auditors, Committees, or Officers chosen and to pass any vote relating thereto.

3. To see if the District will vote to appropriate \$10,000.00 for a new instructor's salary and \$2,665 for related benefits and to authorize the School Board to use said funds for the purpose of hiring a Physical Education Teacher for the Barnstead Elementary School.

4. To see what sum of money the District will vote to raise and appropriate to implement the cost for salaries and benefits, resulting from good faith negotiations with teachers.

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

6. To see if the District will authorize the School Board to make application for and receive in the name of the District such advances, grants-in-aid, or other funds for the educational purposes as may now or hereinafter be forthcoming from the United States Government, the State of New Hampshire, or any Federal or State Agency, and to authorize the School Board to expend such funds as it may receive hereunder in accord with R.S.A. 198:20-b (Supp.).

7. To see if the District will vote to raise and appropriate a sum of money equal to the remaining principal, interest, and premiums thereon, in the Construction Account used for the construction of an addition to the Barnstead Elementary School in 1979, and to authorize the Barnstead School Board to expend said sum including any interest earned thereon until date of withdrawal and apply the same to payment against the principal of the promisory note due on the Bond Issue for said construction in accord with R.S.A. 33:3-a II and to authorize the Chairperson of the Barnstead School Board to execute all documents relevant thereto.

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

The Barnstead School Board
Sandra L. Tothill, Chairperson

Patricia Riel Cotton
Lloyd G. Hanson

SCHOOL BUDGET

Section I

Purpose of Appropriation	Approved Budget 1982-3	School Board's Budget 1983-4	Budget Comm. Recommended 1983-4
Instruction			
Regular Programs	\$497,701	\$520,632	\$520,632
Special Programs	131,841	164,661	164,661
Other Instructional Programs	1,425	1,610	1,610
New P.E. Instructor		12,665	12,665
Support Services			
Attendance	20	30	30
Guidance	250	250	250
Health	6,539	5,938	5,938
Speech	176	169	169
Improvement of Instruction	4,467	4,798	4,798
Library & Media	14,179	12,023	12,023
Psychological	2,000	1,000	1,000
General Administration			
All Other Objects	6,705	11,650	11,650
S.A.U. Management Serv.	28,027	38,800	38,800
School Admin. Serv.	37,996	43,422	43,422
Business Services			
Operation & Maint. of Plant	85,617	78,998	78,998
Pupil Transportation	81,250	81,450	81,450
Food Service	40,000	42,735	42,735
Project Scrimp		3,329	3,329
Managerial Services	5,000	5,800	5,800
Facilities Acquisitions & Const.	2,913		
Debt Service			
Principal	59,500	37,250	37,250
Interest	26,673	23,638	23,638
TOTAL APPROPRIATIONS	\$1,032,279	\$1,090,848	\$1,090,848

Section II

Unreserved Fund Balance	\$61,199		
Revenue From State Sources			
Sweepstakes	8,220	8,220	8,220
School Building Aid	9,826	9,826	9,826
Handicapped Aid	15,694	15,694	15,694
Child Nutrition	19,400	19,000	19,000
Block Grants—Chapter II		3,329	3,329
Earnings on Investments	1,500	2,500	2,500
Pupil Activities		2,000	2,000
Food Program Income	20,600	23,735	23,735
Transfer from Bldg. Fund		3,836	3,836
Total School Revenues & Credits	\$136,439	\$88,140	\$88,140
District Assessment	\$895,840	\$1,002,708	\$1,002,708
Total Revenues & District Assessment	\$1,032,279	\$1,090,848	\$1,090,848

State of New Hampshire
School Administrative Unit #51

Alton – Barnstead – Pittsfield

1983-84 Tentative School Calendar

	M	T	W	T	F		M	T	W	T	F
September (18)	X	X	7	8	9	February (18)			1	2	3
	12	13	14	15	16		6	7	8	9	10
	19	20	21	22	23		13	14	15	16	17
	26	27	28	29	30		20	21	22	23	24
							X	X	X		
October (19)	3	4	5	6	7	March (20)				X	X
	X	11	12	13	14		5	6	7	8	9
	17	18	19	20	X		12	13	14	15	16
	24	25	26	27	28		19	20	21	22	23
	31						26	27	28	29	30
November (19)		1	2	3	4	April (16)	2	3	4	5	6
	7	8	9	10	X		9	10	11	12	13
	14	15	16	17	18		16	17	18	19	20
	21	22	23	X	X		X	X	X	X	X
	28	29	30				30				
December (17)				1	2	May (22)		1	2	3	4
	5	6	7	8	9		7	8	9	10	11
	12	13	14	15	16		14	15	16	17	18
	19	20	21	22	23		21	22	23	24	25
	X	X	X	X	X		28	29	X	31	
January (21)	X	3	4	5	6	June (15)					1
	9	10	11	12	13		4	5	6	7	8
	16	17	18	19	20		11	12	13	14	15
	23	24	25	26	27		18	19	20	21	
	30	31									

Sept. through Jan.: 94 days

Feb. through June: 91 days

Total: 185 days – 180 days required for instructional purposes

Days Out

Sept. 15	Labor Day	November 25	Thanksgiving Day
October 10	Columbus Day	Dec. 26-Jan. 2	Xmas Vacation
October 21	Teacher's Convention	Feb. 27-March 2	Winter Vacation
November 11*	Veteran's Day	April 23-27	Spring Vacation
November 24-25	Thanksgiving Recess	May 30*	Memorial Day

*It should be noted that these two holidays are required to be days out of school by statute (RSA 288:4)

Other State Holidays are February 23, Washington's Birthday;
April 23, Fast Day

BIRTHS REGISTERED IN THE TOWN OF BARNSTEAD FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
1982				
1-5	Concord	Patrick McMahon Starkey	John McMahon Starkey	Susan Lynn Paige
1-12	Concord	Milisia Suzanne Gray	Robert Loring Gray	Carla Lee Burbank
1-21	Barnstead	Colter Jon Lodestein-Riel	Kevin Jon Riel	Andrea Kay Lodestein
2-15	Concord	Patrick Timothy Doherty	Michael Patrick Doherty	Susan Beth Chesler
4-16	Rochester	Richard Wayne Sargent Jr.	Richard Wayne Sargent	Roberta Pauline Keefe
4-23	Concord	Gayle Elisabeth Washington	Lamar Washington	Kin Ann Kehres
5-5	Concord	Emily Jane Smith	James Edward Smith	Leslie Claire Brown
5-6	Barnstead	Matthew David Buckman	George S. Buckman III	Kathleen L. Dunleavey
5-30	Concord	Corey Dale Hallgren	Dale Robert Hallgren	Lee Ellen Gillis
6-1	Concord	Tara Evangeline Nelson	Jerry Nelson	Linda MacKnight
6-2	Concord	Brian Joseph Huggins	Michael Huggins	Paula Marie Labrecque
6-9	Concord	William Ernest Coulter Jr.	William Ernest Coulter	Laurie Ellen Grass
7-2	Laconia	Lindsay Anne Ginter	Eric Ginter	Jeri Anne VanDoren
7-8	Concord	Kelly Ann O'Meara	Stephen Hugh O'Meara	Dary Ann Deinhardt

7-12	Derry	Elizabeth Gabrielle Proulx	Robert Peter Proulx	Mary Elizabeth Demers
7-23	Rochester	Amanda Jean Catron	Michael George Catron	Patricia Lee Ward
7-29	Concord	Timothy Edwin Saley	Edwin Norman Saley	Roseanna Eva Perkins
7-29	Concord	Angela Courtney Brown	Randolph Bradford Brown	Judy Alice Flanders
8-5	Concord	Robyn Lee Fraser	Mark Taylor Fraser	Linda Joyce Boisvert
8-27	Concord	Kelli Ann Robinson	Gregory Luther Robinson	Paula Ann Inman
9-17	Concord	Tyler Gordon Bailey	Gordon Allan Bailey	Debra Jane Scamman
9-18	Concord	Shelby Wellington Davis	Alan Kelley Davis	Linda A. Schwall
10-21	Wolfeboro	Robert Lawrence Daniels	Robert Wilbur Daniels	Mary Esther DeVore
11-1	Concord	Joshua Arthur Sweet	Mark Herbert Sweet	Pamela Diana Shepard
11-4	Barnstead	Kristin Marie Howard	Timothy Richard Howard	Susan Michelle Rath
11-11	Concord	Adam Charles Sainsbury	Charles F. Sainsbury	Sandra Jean Maddock
11-26	Barnstead	Autumn Starr Carson	Stephen Gary Carson	Sharron Ann Silver
12-19	Concord	Danielle Kristen Krause	George Russell Krause II	Roxann Mae Tasker

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Constance M. Sachmann

Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF BARNSTEAD
For the Year Ending December 31, 1982

Date of Marriage	Place of Marriage	Name & Surname of Groom & Bride	Residence of Each At Time Of Marriage
1-8	Ctr. Barnstead	Henry C. Lane Muriel A. Osgood	Barnstead Woodstock, VT
1-9	Exeter	Sheldon L. Gottlieb Jeanne M. Chatham	Strafford Ctr. Barnstead
2-9	Barnstead	Richard R. Beesmer Beverly F. Adams	Barnstead Barnstead
2-14	Barnstead	Allan R. Boyd Lauri A. Roberts	Ctr. Barnstead Ctr. Barnstead
2-19	Chichester	Kevin W. Wells Tina M. Locke	Barnstead Barnstead
2-20	Barnstead	Mark T. Fraser Linda J. Albrecht	Barnstead Barnstead
3-19	Ctr. Barnstead	Timmie Robert Fair Deborah Lynn Clement	Barnstead Barnstead
3-19	Ctr. Barnstead	Philip S. Darling Patricia M. Johnson	Exeter Barnstead
6-6	Gilmanton	James N. Locke II Tary L. Deinhardt	Barnstead Epsom
6-27	Pembroke	Paul Howard Davis Maryann M. Jessop	Barnstead Barnstead
7-22	Barnstead	James J. Zavidniak Barbara R. Brellis	Ctr. Barnstead Trumbull, CT
8-7	Barnstead	David H. Lancaster Margaret A. Johnson	Normal, IL Normal, IL
8-28	Alton	Earl D. Saley Jr. Ellen M. Giovannicci	Barnstead Alton
9-4	Ctr. Barnstead	Michael T. Ford Diane E. Engel	Ctr. Barnstead Ctr. Barnstead
9-25	Barnstead	Barry W. Shaw Willa Breslaw	Colrain, MA Colrain, MA
10-2	Concord	Richard A. Johnson Rebecca J. Elkins	Barnstead Barnstead
10-2	Ctr. Barnstead	Paul E. Rogers Sandra L. Brunk	Barnstead Barnstead
10-9	Alton	Billy A. Pruitt Teresa Anne Lawrence	Barnstead Barnstead
10-16	Boscawen	Richard D. Duane Jr. Carole J. Ham	Barnstead Barnstead
10-23	Barnstead	Brian L. Partridge Roberta E. Lee	Barnstead Barnstead
11-6	Chichester	Keith L. Smith Carol J. Sillars	Barnstead Pittsfield

DEATHS REGISTERED IN THE TOWN OF BARNSTEAD, NEW HAMPSHIRE
for the year ending December 31, 1982

Date of Death	Place of Death	Name and Surname of Deceased	Years	Name of Father	Name of Mother
1-25	Concord	Maureen Rogers	47	John McCarthy	Nellie McDuff
1-31	Concord	Edna P. Young	75	Carl Lakeman	Lottie MacFadden
2-5	Concord	Georgianna G. Duhaime	73	Napoleon Duhaime	Delias Brochu
2-22	Concord	John Bettencourt	72	John Bettencourt	Emily Cortez
3-16	Concord	John A. Perry	84	Alfred Perry	Mary Packard
3-29	Concord	Beverly F. Beesmer	57	James H. Adams	Bessie Wilson
4-18	Barnstead	George R. Cotton	73	Joseph Cotton	May Peavey
5-20	Concord	Blanche P. Hogencamp	88	Charles Parsons	Electa Ricker
7-5	Concord	Ralph H. Keyser	65	Budd Keyser	Mabel Keniston
7-18	Barnstead	Dorothy E. Nolin	66	Harley Goss	Ella (unknown)
7-20	Concord	Nilda A. Goodwin	82	William E. Anderson	Nellie Carpenter
7-30	Barnstead	Edward A. Gray	80	Albert B. Gray	Bessie J. Brown
5-2	Manchester	Albert M. Porter	82	Edward Porter	Esther Embree
8-22	Barnstead	Michael Kuhar	65	John C. Kuhar Sr.	Mary Hanuscsak
9-17	Concord	Mark P. Munroe	21	Donald S. Munroe	Patricia Brown
11-2	Barnstead	Elizabeth Golden	80	Guilford Gray	Minnie Shaw
11-26	Keene	Angelina Mae Lionstone	79	Thomas Coderre	Roseanne Record

Out of State Deaths Reported for 1981:

Bowman C. Wingard
Massachusetts

