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ANNUAL REPORT
of the
TOWN OF
BARNSTEAD
NEW HAMPSHIRE

FOR THE YEAR ENDING DECEMBER 31, 1983

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, 1983

Allen Printing

LILY POND RD
ALTON, NH 03809

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TOWN OFFICERS
1983

Moderator
RICHARD L. GOLDEN

Selectmen

JOHN E. ABBOTT

PAUL A. GOLDEN

LEONARD G. TASKER

Town Clerk
CONSTANCE R. MITCHELL f/k/a ZACHMANN

Treasurer
Marion J. Meuse

Highway Agent
RAYMOND W. WELCH

Library Trustees
RICHARD L. GOLDEN
CONSTANCE R. MITCHELL f/k/a ZACHMANN
DOROTHY MULCAHY

Supervisors of the Checklist
JOYCE ROLLINS
MARJORIE J. TERRY
N. JEAN LOCKE

Trustees of the Trust Fund
STUART MERRILL
VERNA K. JAMES, Treasurer
HELEN MERRILL

Police Chief
JAMES A. BARNARD

Health Officer
PAUL A. GOLDEN

Overseer of Public Welfare
PAUL A. GOLDEN

Fire Warden
ROSCOE TASKER

Budget Committee

PAUL TASKER	Term Expires 1984
RODNEY T. BOYD	Term Expires 1984
JOHN BLAIR resigned December, 1983	Term Expires 1985
WILLIAM A. GOSSE	Term Expires 1985
JOY HAZELTINE	Term Expires 1986
VERNON HIPKISS	Term Expires 1986

Representative to General Court
PAUL A. GOLDEN

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 Thirteenth 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 discussing and voting upon the Articles of the Town Warrant shall be held on Saturday, March 17th, 1984 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 vote to appropriate and authorize the withdrawal of Thirty Thousand and No/100 Dollars, (\$30,000.00), from the Federal Revenue Sharing Funds, for the specific purpose of establishing a Capital Reserve Fund for the construction of the White Oak Road Bridge.

6. To see if the Town will vote to appropriate and authorize the withdrawal of Thirteen Thousand Five Hundred and No/100 Dollars, (\$13,500.00), from Federal Revenue Sharing Funds, for the specific purpose of depositing said sum in the existing Capital Reserve Grader Fund.

7. To see if the Town will vote to appropriate and authorize the withdrawal of Six Thousand Five Hundred and No/100 Dollars, (\$6,500.00), from the Federal Revenue Sharing Funds for the specific purpose of purchasing a new Highway Sander for the Highway Department.

8. To see if the Town will vote to appropriate and authorize the withdrawal of Nine Thousand One Hundred and No/100 Dollars, (\$9,100.00), from the Town Hall Restoration Capital Reserve Fund for the specific purpose of installing a new floor in the Town Hall. (By Petition)

9. To see if the Town will vote to appropriate and raise the sum of Twenty Thousand and No/100 Dollars, (\$20,000.00), for New Highway Equipment, and said sum deposited into the Capital Reserve Fund established in 1981 for purchase of Highway Equipment.

10. To see if the Town will vote to appropriate and raise the sum of Ten Thousand and No/100 Dollars, (\$10,000.00) for the specific purpose of adding to the Capital Reserve Grader Fund established in 1970.

11. To see if the Town will vote to appropriate and raise the sum of One Thousand and No/100 Dollars, (\$1,000.00), to establish a Capital Reserve Fund for future Library Construction.

12. To see if the Town will vote to accept the sum of One Thousand and No/100 Dollars, (\$1,000.00), from Elliott and Marion M. Henderson for the perpetual care of the Avery cemetery and its approach, in North Barnstead. Remaining funds to be used for the Henry Chesley, Joseph Tuttle, William Walker and Nicholas Dudley cemeteries.

13. To see if the Town will vote to accept the sum of Two Hundred and No/100 Dollars, (\$200.00), from Mrs. Cecilia R. Comeau for the perpetual care of the Joseph R. Comeau lot in Riverview Cemetery, Barnstead, N.H.

14. To see if the Town will vote to sell any and all property acquired by the Town, by Tax Collector's Deed. All proceeds to be put into Capital Reserve Fund, established in 1981, for new Highway Equipment in the future.

15. To see if the Voters of the Town of Barnstead will vote to raise and appropriate and/or withdraw from the Revenue Sharing Funds established under the State and Local Assistance Act of 1972, the sum of \$175,000.00 (One Hundred Seventy-Five

Thousand Dollars), for the purpose of paving to eliminate the unsafe traveling conditions and the hazardous health conditions of the Varney Road (so-called) from a point beginning at the Peachum Road and coursing in a northeasterly direction on said road to a point connecting the North Barnstead Road. (By Petition)

16. To see if the Town of Barnstead shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Barnstead, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. (By Petition)

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

A true copy of Warrant Attest:

John E. Abbott, Chairman

Paul A. Golden

Leonard G. Tasker

Selectmen of Barnstead

We hereby certify that we gave notice to the inhabitants within named, to meet at time and place and for the purpose within mentioned, by posting up an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at Town Hall, Barnstead Parade and Center Barnstead Post Offices being public places in said Town, on the twenty-first day of February, 1984.

John E. Abbott, Chairman

Paul A. Golden

Leonard G. Tasker

Selectmen of Barnstead

1984 - PROPOSED BUDGET

	Actual Approp. 1983	Actual Expend 1983	Selectmen's Budget 1984	Recommended 1984	Not Recommended
General Government					
Town Officers Salary	13,500.00	13,246.69	16,000.00	16,000.00	
Town Officers Expenses	20,500.00	26,917.31	24,500.00	24,500.00	
Election and Registration	800.00	871.45	3,000.00	3,000.00	
Cemeteries	400.00	414.59	300.00	300.00	
General Government Buildings	9,000.00	9,399.94	9,000.00	9,000.00	
Planning and Zoning	3,500.00	3,557.32	3,500.00	3,500.00	
Legal Expenses	3,000.00	1,331.70	3,500.00	3,500.00	
Advertising and Regional Association	28.85	28.85	30.29	30.29	
Public Safety					
Police Department	35,500.00	37,195.21	44,823.28	38,500.00	
Fire Department	28,000.00	27,511.61	31,600.00	31,600.00	
Civil Defense	200.00		200.00	200.00	
Dry Hydrants				2,000.00	
Highways, Streets & Bridges					
Town Maintenance	78,000.00	66,217.67	85,000.00	85,000.00	
General Highway Department Expenses	28,000.00	24,441.27	25,000.00	25,000.00	
*Town Road Aid	1,821.67	120.82			
*Highway Subsidy & Supplement	37,199.27	22,193.18			
Street Lighting	3,800.00	3,662.28	3,800.00	3,800.00	
Tarring	17,000.00	16,729.00	17,000.00	17,000.00	
Highway Block Grant		31,925.51	57,930.41	57,930.41	
Sanitation					
Solid Waste Disposal	23,640.00	23,652.50	23,481.00	23,481.00	
Health					
Health Department	5,588.00	5,338.00	5,500.00	5,500.00	
Hospitals and Ambulances	7,441.00	7,441.00	8,501.00	8,501.00	
Animal Control	500.00	500.00	500.00	500.00	
Community Action	1,313.63	1,313.63	1,314.00	1,314.00	
Welfare					
General Assistance	4,000.00	781.27	4,000.00	4,000.00	
Old Age Assistance	3,000.00	6,832.94	7,000.00	7,000.00	

* Town Road Aid - Now Highway Block Grant
 * Highway Subsidy & Supplement - Now Highway Block Grant

1984 - PROPOSED BUDGET

	Actual Approp. 1983	Actual Expend. 1983	Selectmen's Budget 1984	Recommended 1984	Not Recommended
Culture and Recreation					
Library	9,000.00	9,000.00	11,000.00	11,000.00	
Parks and Recreation					
Patriotic Purposes	1,000.00	1,000.00	1,000.00	1,000.00	
Conservation Commission	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	
Interest Expense-Long-Term Bonds & Notes	6,000.00	778.50	775.00	775.00	
Interest Expense-Tax Anticipation Notes	35,000.00	20,120.83	20,000.00	20,000.00	
Capital Outlay					
Tax Map	4,086.25	4,086.25	2,000.00	2,000.00	
Revenue Sharing					
White Oak Rd. Bridge (Capital Reserve)			30,000.00	30,000.00	
Grader Fund (Capital Reserve)			20,000.00	13,500.00	
Highway Sander (Rev. Sharing)				6,500.00	
New Town Floor (Capital Reserve)			9,100.00	9,100.00	
White Oak Bridge	60,000.00				
Operating Transfers Out					
Payments to Cap. Res. Funds (Hwy. Equip.)	10,000.00	10,000.00	20,000.00	20,000.00	
Payments to Cap. Res. Funds (Grader Fund)			10,000.00	10,000.00	
Payments to Cap. Res. Funds (Library Construction)			1,000.00	1,000.00	
Rebuilding Varney Road (By Petition)			175,000.00		175,000.00
Miscellaneous					
FICA, Retirement & Pension Contrib.	22,500.00	22,221.75	26,000.00	26,000.00	
Insurance	25,000.00	26,245.38	27,000.00	27,000.00	
Unemployment Compensation	750.00	1,698.26	2,000.00	2,000.00	
Total Appropriations	503,968.67	431,674.71	732,754.98	553,431.70	175,000.00

Less: Amount of Estimated Revenues, Exclusive of Taxes - 310,330.41

Amount of Taxes to be Raised (Exclusive of School and County Taxes) - 243,101.29

SOURCES OF REVENUE

	Estimated Revenues 1983	Actual Revenues 1983	Estimated Revenues 1984
Taxes			
Resident Taxes	15,000.00	14,980.00	15,000.00
National Bank Stock Taxes	50.00	84.70	50.00
Yield Taxes	5,000.00	7,701.50	5,000.00
Interest and Penalties on Taxes	10,250.00	13,491.25	10,250.00
Intergovernmental Revenues			
**Meals and Rooms Tax	15,000.00	-0-	-0-
**Interest and Dividends Tax	4,500.00	-0-	-0-
**Savings Bank Tax	9,000.00	-0-	-0-
*Highway Subsidy & Supplement	37,199.47	19,608.31	-0-
Town Road Aid	1,821.67	120.82	-0-
Reimb. a/c State-Federal Forest Land	-0-	55.80	-0-
Motor Vehicle Fees	-0-	4,970.83	-0-
**Business Profits Tax	20,000.00	7,605.76	-0-
Conservation Commission	2,500.00	-0-	-0-
Town/City Rev. Dist. Block Grant	-0-	70,046.58	71,600.00
Highway Block Grant	-0-	32,688.72	57,930.41
Licenses and Permits			
Motor Vehicle Permit Fees	70,000.00	87,450.50	75,000.00
Dog Licenses	1,000.00	1,169.30	1,000.00
Business Licenses, Permits and Filing Fees	2,500.00	2,564.00	2,500.00
Charges for Services			
Income from Departments (Police Dept.)	-0-	1,109.00	-0-
Rent of Town Property	200.00	724.00	500.00
Tarring & Roadwork	-0-	349.56	-0-
Reimb. Fire Dept. Loan	2,700.00	3,156.00	2,700.00
Income from Library - SS	600.00	713.06	700.00
Miscellaneous Revenues			
Tax Anticipation Notes	15,000.00	9,321.18	-0-
Sale of Town Property	-0-	3,554.70	-0-
Income from Trust Funds	900.00	1,018.55	1,000.00
Income from Insurance Adj.	-0-	7,196.37	-0-
Other Financing Sources			
Proceeds of Bonds and Long-Term Notes	60,000.00	-0-	-0-
Withdrawal from Capital Reserve	-0-	-0-	9,100.00
Revenue Sharing Fund	22,819.00	-0-	50,000.00
Interest on NOW Checking Account	-0-	6,256.86	8,000.00
TOTAL REVENUES AND CREDITS	296,040.14	295,937.35	310,330.41

* Now Highway Block Grant

** Now Town/City Revenue Distribution Block Grant

COMPARATIVE STATEMENT

	1983	Receipts & Reimb.	Total Amt. Available	Actual Expend.	Unexpnd. Balance	Overdraft
	Appropriations	\$	\$	\$	\$	\$
Town Officer's Salaries	\$13,500.00	335.52	\$13,500.00	\$13,246.69	253.31	
Town Officer's Expenses	20,500.00		20,835.52	26,917.31		6,081.79
Election & Registration	800.00		800.00	871.45		71.45
Town Hall & Other Buildings	9,000.00	724.00	9,724.00	9,399.94	324.06	
Community Action Program	1,313.63		1,313.63	1,313.63		
Police Department	35,500.00	7,813.47	43,313.47	37,195.21	6,118.26	
Fire Dept., incl. Forest Fires	28,000.00	55.80	28,055.80	27,511.61	544.19	
Insurance	25,000.00	743.90	25,743.90	26,245.38		
Planning & Zoning	3,500.00	2,246.30	5,746.30	3,557.32	2,188.98	
Animal Control	500.00		500.00	500.00		
Damages & Legal Expenses	3,000.00	332.50	3,332.50	1,331.70	2,000.80	
Civil Defense	200.00		200.00			
Health Dept., inc. Hospital & Ambulance	13,029.00		13,029.00	12,779.00	250.00	
Vital Statistics	-0-		-0-	-0-		
Town Dump & Garbage Removal	23,640.00		23,640.00	23,652.50		12.50
Town Maintenance	78,000.00		78,000.00	77,635.12	364.88	
Street Lighting	3,800.00		3,800.00	3,662.28	137.72	
General Exp. of Highway Dept.	28,000.00	806.48	28,806.48	24,441.27	4,365.21	
*Highway Subsidy	22,616.88		10,954.36	10,949.65	4.71	
*Highway Subsidy Supplement	14,582.39		8,653.95	14,402.19		5,748.24
Duncan Fund	-0-		-0-	-0-		
*Town Road Aid	1,821.67		1,821.67	120.82	1,700.85	
Libraries	9,000.00		9,000.00	9,000.00		
Town Poor	4,000.00	1,075.55	5,075.55	781.27	4,294.28	
Old Age Assistance	3,000.00		3,000.00	6,832.94		3,832.94
Patriotic Purposes	1,000.00		1,000.00	1,000.00		
Parks & Recreation	-0-		-0-	-0-		
Cemeteries	400.00		400.00	414.59		14.59

INVENTORY OF TOWN

Land		\$16,824,376.00
Buildings		33,608,230.00
Electric Plants		642,500.00
Water Company		60,000.00
		\$51,135,106.00
Total Inventory		\$51,135,106.00
Veteran's Exemptions	\$ 14,450.00	
Blind Exemptions	22,500.00	
Elderly Exemptions	1,012,250.00	1,049,200.00
		\$50,085,906.00

SCHEDULE OF TOWN PROPERTY

Town Hall & Other Buildings		\$180,000.00
Library Land & Buildings		81,000.00
Furniture & Equipment		35,000.00
Highway Department		250,000.00
School Land & Buildings		2,000,000.00
Town Land & Garage		50,000.00
Town Land Acquired by Tax Deeds		50,000.00
		\$2,646,000.00
Total		\$2,646,000.00

APPROPRIATIONS

1983

Town Officer's Salaries	\$ 13,500.00
Town Officer's Expenses	20,500.00
Election & Registration Expenses	800.00
Town Hall & Other Buildings	9,000.00
Employees Ret. & Soc. Sec.	22,500.00
Community Action Program	1,313.63
Police Department	35,500.00
Fire Dept. & Forest Fires	28,000.00
Insurance	25,000.00
Planning & Zoning	3,500.00
Animal Control	500.00
Damages & Legal Expenses	3,000.00
Civil Defense	200.00
Health Dept. incl. Hospitals, Ambulance	13,029.00
Vital Statistics	- 0 -
Town Dump & Garbage Removal	23,640.00
Town Maintenance - Summer & Winter	78,000.00
Street Lighting	3,800.00
General Expense of Highway Department	28,000.00
Highway Subsidy	22,616.88
Highway Subsidy Supplement	14,582.39
Town Road Aid	1,821.67
Libraries	9,000.00
Town Poor	4,000.00
Old Age Assistance	3,000.00
Patriotic Purposes	1,000.00
Cemeteries	400.00
Advertising & Regional Associations	28.85
Principal on Long Term Notes and Bonds	2,400.00
Interest on Long Term Notes & Bonds	6,000.00
Interest on Temporary Loans	35,000.00
Tarring & Black Top	17,000.00
Conservation Commission	2,500.00
Tax Map	4,086.25
White Oak Bridge	60,000.00
Capital Reserve Funds-Highway Equipment Fund	10,000.00
Unemployment Compensation	750.00
	\$503,968.67
School	\$1,047,975.00

REVENUE SHARING ACCOUNT

Balance on hand Janaury 1, 1983	\$29,510.56
Funds Received:	
Jan. 1983	\$6,000.00
Apr. 1983	6,056.00
July 1983	6,056.00
Oct. 1983	<u>6,058.00</u>
Total Funds Received 1983	\$24,170.00
Total Interest Received 1983	<u>2,604.76</u>
Total Revenue Sharing Balance as of Dec. 31, 1983	\$56,285.32

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, 1983 and find them correct, properly cast, balanced and vouched.

Respectfully submitted,

Lorraine F. Jones
Harwood D. Jones
Auditors

TOWN CLERK'S REPORT

January 1, 1983 - December 31, 1983

Receipts:

Motor Vehicle Permits (2650)	87,310.50	
Motor Vehicle Titles	553.00	
	<hr/>	87,863.50
Dog Licenses (359)	1,169.30	
Dog License Penalties	65.00	
Dog Fines	150.00	
	<hr/>	1,384.30
Filing Fees	429.00	
Miscellaneous Fees	126.80	
Vital Statistics Fees	528.00	
	<hr/>	1,083.80
		90,331.60
Payments to Treasurer		
Motor Vehicles		87,863.50
Dog		1,384.30
Fees		1,083.80
		<hr/>
		90,331.60

TREASURER'S REPORT

Balance on Hand January 1, 1983	\$ 204,345.76
Received from Constance Mitchell, Town Clerk:	
Auto Permits	\$87,863.50
Dogs	1,169.30
Penalties and Fines	215.00
Fees	<u>1,083.80</u>
	90,331.60
Received from Constance Mitchell, Tax Collector:	1,485,929.96
Received from Selectmen:	162,448.91
Received from Farmington National & Savings Bank	
Tax Anticipation Loan	600,000.00
Interest	9,321.18
Received from Farmington National & Savings Bank	
Interest from checking account	6,256.86
Received from fees collected on insufficient fund checks:	74.60
	<hr/>
	\$2,558,708.87
Paid on order of Selectmen:	<u>2,249,190.23</u>
Balance on hand Dec. 31, 1983	\$ 309,518.64

Respectfully submitted,
Marion J. Meuse, Treasurer

TAX COLLECTOR'S REPORT (Form MS-61)

Fiscal Year Ended December 31, 1983 (June 30, 1984)

-DR-

	-----Levies Of-----		
Uncollected Taxes - Beginning of Fiscal Year	1982	1981	Prior
Property Taxes		\$309,966.48	
Resident Taxes		2,030.00	350.00
Yield Taxes		132.65	3,029.79

Taxes Committed to Collector:

Property Taxes	\$1,371,573.00
Resident Taxes	14,570.00
Yield Taxes	6,877.70

Added Taxes:

Property Taxes	27,831.00	
Resident Taxes	1,340.00	130.00
Costs & Fees	7.55	2,327.55

Interest Collected on Delinquent

Property Taxes:	573.51	11,810.32	855.42
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Penalties Collected on

Resident Taxes:	81.00	157.00	17.00
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TOTAL DEBITS	\$1,422,853.76	\$326,554.00	\$4,252.21
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Remittances to Treasurer

During Fiscal Year

Property Taxes	\$1,064,848.28	\$307,613.12	
Resident Taxes	13,240.00	1,570.00	170.00
Yield Taxes	5,866.18	20.00	1,815.32
Interest Collected			
During Year	573.51	11,810.32	855.42
Penalties on Resident Taxes	81.00	157.00	17.00
Costs & Fees	7.55	2,327.55	

Abatements Made During Year:

Property Taxes	21,933.58	2,353.36	
Resident Taxes	440.00	440.00	160.00
Yield Taxes	45.00		100.00
Deeded	1,024.00		

Uncollected Taxes -End of Fiscal Year (as per Collector's List)

Property Taxes	311,598.14		
Resident Taxes	2,230.00	150.00	20.00
Yield Taxes	966.52	112.65	1,114.47
TOTAL CREDITS	\$1,422,853.76	326,554.00	4,252.21

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1983 (June 30, 1984)

-DR-

	-----Tax Sales on Account of Levies of-----			
	1982	1981	1980	Previous Years
Balance of Unredeemed Taxes -				
Beginning Fiscal Year*		\$42,606.61	\$17,368.39	\$ 306.66
Taxes Sold to Town During				
Current Fiscal Year**	77,814.43			
Interest Collected After Sale	1,237.54	3,884.35	4,930.68	260.51
Redemption Costs	456.95	513.75	231.60	7.55
TOTAL DEBITS	\$79,508.92	\$47,004.71	\$22,530.67	\$ 574.72

-CR-

Remittances to Treasurer During Year				
Redemptions	26,303.92	22,167.79	14,656.41	\$ 306.66
Interest & Costs After Sale	1,694.49	4,398.10	5,162.28	268.06
Abatements During Year	328.29	442.00	992.26	
Decded to Town During Year	1,029.43	770.57	993.80	
Unredeemed Taxes - End of Fiscal Year	50,152.79	19,226.25	725.92	
TOTAL CREDITS	\$79,508.92	\$47,004.71	\$22,530.67	\$ 574.72

*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-1983

Sources of Revenue	
From Local Taxes	\$ 36,257.45
From State	135,096.82
From Local Sources, Except Taxes	118,326.22
Receipts Other Than Current Revenue	6,256.86
	<hr/>
	\$295,937.35

RECEIPTS AT SELECTMEN'S OFFICE

January 1, 1983 thru December 31, 1983

From State	
Highway Subsidy	\$ 19,608.31
Highway Block Grant	32,688.72
Business Profits Tax	7,605.76
Town/City Revenue Distribution	70,046.58
Motor Vehicle Fee Distribution	4,970.83
Reimbursement for Forest Fires	55.80
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	\$134,976.00
From Local Taxes-Yield Tax	5,694.38
Local Income	
Income from Oscar Foss Library	
Social Security	713.06
Income from Police Department	
Police Reports	979.00
Sale of used radio, plectron & auction of recovered property	130.00
Center Barnstead Fire Department	
Long term note-Bank East Savings Bank & Trust	3,156.00
Sale of Town Property	
Town Maps, sub-division regulations, copying Smith/Crow property	154.70 3,400.00
Income from Trust Funds	
Ada Downing Trust	414.00
George Bunker Trust	604.55

Rent of Town Property	
Town Hall	674.00
Town Hall Chairs	50.00
Tarring & Road Work	349.56
Permits & Filing Fees	
Gun Permits	252.00
Building Permits & Inspection Fees	1,958.00
CLU Filing Fees	81.00
Sub-division Fees	250.00
Fines for NSF Checks	12.55
Reimb. for Insurance Adjustment	743.90
Reimb. from Maine Bonding, radio loss	750.00
Reimb. from Maine Bonding, cruiser damage	5,434.77
Reimb. from Granite State Ins., windshield	267.70
Reimb. for Abutter's notices	28.10
Reimb. for damages-Town Hall Tables	25.00
Reimb. from Library for office supplies	103.02
Refund from Bank East, Interest overpayment	292.50
Refund from Jordan Milton, Overpayment	456.92
Reimb. Laconia District Court, small claims filing fee & restitutions	77.50
Public Welfare Reimb.	57.00
Legal Case reimb.	275.00
National Bank Stock Tax	84.70
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	\$162,444.91

SUMMARY OF PAYMENTS

General Government	
Town Officers Salaries	\$13,246.69
Town Officers Expenses	26,917.31
Election & Registration	871.45
Town Hall & Other Buildings	9,399.94
Protection of Persons & Property	
Police	37,195.21
Planning & Zoning, including Building Inspector	3,557.32
Fire Department, including Forest Fire	27,511.61
Conservation Commission	2,500.00
Insurance	26,245.38
Health & Sanitation	
Center Barnstead Fire Department Ambulance	7,441.00
N.H. Humane Society	500.00
Lakes Region Community Health	5,338.00
Community Action Program	1,313.63
Town Dump & Garbage Removal	23,602.50
John Maxfield, stump dump	50.00
Highways & Bridges	
Town Maintenance	
Winter Account	48,126.25
Summer Account	18,091.42
Town Road Aid	120.82
Street Lighting	3,662.28
General Expense of Highway Department	24,441.27
Libraries	
1983 Appropriation	9,000.00
Patriotic Purposes	
Memorial Day & Other Celebrations	1,000.00
Public Welfare	
Old Age Assistance	6,832.94
Town Poor	781.27
Public Service Enterprises	
Cemeteries	414.59

Unclassified

Lakes Region Association, Advertising	28.85
Legal	1,331.70
Taxes Bought by Town	75,057.05
Discounts, Abatements, Refunds	5,381.82
Retirement, Social Security & Unemployment Tax	19,934.38
Police Retirement	3,985.63
Withholding Tax	14,709.27
Yield Tax	2,439.19

Interest

Bank East Savings Bank & Trust	778.50
Farmington National & Savings Bank	20,120.83

New Construction Improvements

Tarring	16,729.00
Highway Subsidy	9,516.09
Highway Subsidy Supplement	12,677.09
Highway Block Grant	31,925.51
Tax Map	4,086.25
New Highway Equipment Fund Capital Reserve	10,000.00

Indebtedness Payments

Farmington National & Savings Bank	600,000.00
Center Barnstead Fire Dept. Note	2,400.00
Belknap County Tax	139,706.08
Bond & Debt Tax	120.11
School District	980,102.00

Total Expenditures

\$2,249,190.23

BALANCE SHEET

Assets

Cash in Hand of Treasurer \$309,518.64

Unredeemed Taxes:

Levy - previous years	\$ -0-	
Levy - 1980	725.92	
Levy - 1981	19,226.25	
Levy - 1982	<u>50,152.79</u>	70,104.96

Uncollected Taxes:

Levy - previous years Yield Tax	1,114.47	
Levy - 1982 Yield Tax	112.65	
Levy - 1983 Yield Tax	966.52	

Levy - previous years Resident Tax	20.00	
Levy - 1982 Resident Tax	150.00	
Levy - 1983 Resident Tax	2,230.00	

Levy 1983 Property. Tax	<u>311,598.14</u>	316,191.78
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Liabilities

Barnstead School District -
Balance of Appropriation 629,657.00

Total Assets 695,815.38

Excess of Assets Over Liabilities 66,158.38

DETAILED STATEMENT OF PAYMENTS

Detail No. 1

Town Officer's Salaries

Selectmen:	Gross	W.H.	F.I.C.A.	Net
John E. Abbott	\$1,500.00		\$100.51	\$1,399.49
Paul A. Golden	1,500.00		100.50	1,399.50
Leonard G. Tasker	1,500.00		100.50	1,399.50
Town Clerk/Tax Collector:				
Constance R. Mitchell	9,199.84	1,066.40	616.30	7,517.14
Treasurer:				
Marion J. Meuse	1,200.00	153.00	80.40	966.60
Auditors:				
Lorraine Jones	200.00		13.40	186.60
Harwood Jones	200.00		13.40	186.60
Health Officer:				
Paul A. Golden	55.00		3.69	51.31
Public Welfare Officer:				
Paul A. Golden	150.00		10.05	139.95
	\$15,504.84	\$1,219.40	\$1,038.75	\$13,246.69

Detail No. 2

Town Officer's Expenses:

Eleanor B. Drew, Secretary	9,786.40	640.40	655.72	8,490.28
Eleanor B. Drew, Copying Blotter Book	456.25	62.70	30.57	362.98
Lorraine Jones, Training Town Treasurer	56.00		3.75	52.25
Verona Fraser, Deputy Town Clerk/Tax Collector				488.00
Paul A. Golden, Selectmen's Expenses 1982-83 reimbursement-security box				361.99
Leonard G. Tasker, Selectmen's Expenses				17.00
Paul A. Golden, Health Officer's Expenses 1980 thru 1982				310.00
Sharon Haley, Steno Town Meeting				200.00
Eleanor B. Drew, Reimb. certified postage				22.59
Constance R. Mitchell, Reimb. Town Clerk/Tax Collector conferences & workshops				169.07
Marion J. Meuse, reimb. calculator battery				1.69
Verna James, reimb. Trust Fund ledger fillers				15.50
Postage				2,745.47
Estelle Dearborn, Reg. of Probate, fee				6.00
3-M Company, copier machine payments				630.00
Ver Com, Inc., copier machine supplies				461.71
CTS, Incorporated, typewriter, maintenance contracts & supplies				1,073.62
Municipal Computer Services, Inc., 3 years computer service				3,128.48
Treasurer, State of N.H., dog licenses, marriage license fees, SS program				463.70
George Walsh, typewriter repairs				26.00
Belknap County Sheriff's Dept., serving papers on delinquent yield tax				82.00
Brown & Saltmarsh, supplies				88.59
The Chas. C. Rogers Co., supplies				328.72
Suncook Valley Sun, advertising				292.30
Everett D. Wheeler, Registrar of Deeds				813.81
Laconia District Court, small claims fee for delinquent yield taxes				90.00
Union Telephone Co.				1,521.41
Wheeler & Clark, Dog Tag's & Tally Sheets				52.53
James Sewall Co., reduction & producing town road maps				175.00
Maxfield's, new office mailbox				5.79
Pittsfield Printing, semi-annual tax billing notices				35.00
The Sant Bani Press, town reports				3,097.60
Otan Rubber Stamp, rubber stamps				16.50
Equity Publishing, RSA supplements				200.95

Eranham Publishing, auto reference books	31.10
Homestead Press, supplies	138.14
Hamilton H. Stock, replace locks on Smith/Crowe property	18.60
New Hampshire Tax Collector's Assoc., dues & registration	57.50
N.H. Municipal Association, dues	663.44
N.H. Municipal Secretaries Assoc., dues	10.00
N.H. Resource Recovery Assoc., dues	25.00
The Balsams, Town Clerk's meeting reservation	75.00
N.H. City & Town Clerks Association, dues	12.00
N.H. Association of Assessing Officials, dues	20.00
Ctr. Barnstead Ambulance, donation in memory of Fred Welch	25.00
Sandy's Flower Box, tribute to Alice Tasker's 100th Birthday	15.00
Total	\$26,917.31

Detail No. 3

Election & Registration

Suncook Valley Sun, notices	\$39.75
Pittsfield Printing, ballots	76.00
Edward R. Kelley & Son, setting up & taking down booths	161.82
Earl B. Clark Unit #42, election meals	111.50
Richard Golden, moderator	40.00
M. Jean Terry, supervisor of checklist	107.38
Joyce Rollins, supervisor of checklist	107.50
N. Jean Locke, supervisor of checklist	107.50
Patricia Riel Cotton, Deputy Town Clerk	15.00
Verona Fraser, Deputy Town Clerk	5.00
John L. Cotton, Gatekeeper	10.00
Maurice Riel, Gatekeeper	10.00
Phyllis Thoroughgood, Ballot Clerk	20.00
Dorothy Mulcahy, Ballot Clerk	20.00
Loretta Emerson, Ballot Clerk	20.00
D. Ann Carr, Ballot Clerk	20.00
Total	\$871.45

Detail No. 4

Town Hall and Other Buildings:

Fern's Oil Company:		
Town Hall	2,039.05	
Library	1,461.30	
Cleaning 3 burners and repairs	<u>594.20</u>	\$4,094.55
Public Service Company:		
Parade	130.05	
Town Hall	1,617.20	
Library	570.30	
Town Shed	<u>377.62</u>	2,695.17
Keith McMahon, shoveling		24.00
Paul Golden, reimb. for broom		7.99
John Abbott, emergency light batteries & repairs to furnace		415.00
Eleanor Drew, reimb. flag, vacuum cleaner bags		27.55
Flora Collins, cleaning town hall, kitchen, bathrooms & office		452.00
Hamilton Stock, replacing front door & new roof over front door & office door		664.94
Clifton Drew, replacing broken glass, front step & railing		331.00
Suncook Valley Disposal, rubbish removal		96.00
Central Paper Products, supplies		128.16
Joseph Collins, mowing lawns		85.87
Yankee Sweeper, repairs to Town Hall Chimney		55.00
Maxfield's, fan & supplies		64.36
Clark's Grain Store, insecticides for building		17.89
Laconia Electric, bulbs		4.60
Andre Boucher, repairs to walls & ceilings in police dept. office		125.00
Charles DiPrizio & Sons, new front door		110.86
Total		\$9,399.94

Detail No. 5

Police Department:

	Gross	W.H.	F.I.C.A.	Ret.	Net
James A. Barnard	16,999.84	2,118.50		1,580.80	13,300.54
Gene Omundson	4,780.50	851.67	317.85		3,610.98
Virginia Sullivan Chapman	1,950.00	232.90	130.59		1,586.51
Richard Kelley	1,787.00	157.60	119.13		1,510.27
David M. Perkins, II	1,407.00	124.00	94.27		1,188.73
James A. Barnard, reimb. uniform & shoe repairs					38.39
Kidder's Repair Service, windshield washer solvent, oil, & road service					43.20
The Village Press, forms					14.00
Mountain's General Store, disinfectant					4.63
Equity Publishing, criminal code pamphlets					82.00
Sargent's Garage, repairs & tires					1,126.25
Mrs. B's T's, Inc., screens, color logo, caps - summer & winter					132.00
Union Telephone					2,293.64
Huckins Oil Co., gas for cruiser					4,047.54
Abitronics, repairs to portable radio					48.75
Treasurer, State of N.H., radio repairs					126.16
Dick Daigle, installation of carpet in office					150.00
J & J Printing, forms					189.30
Alphacolor, Inc., supplies					284.99
Irwin Motors, Inc., repairs to cruiser					5,740.27
Irwin Rentals, gas for rental car					2.00
Ben's Uniforms, uniforms, badges, handcuffs					276.82
George Walsh, typewriter repairs					53.00
General Electric Co., Police Radio					983.00
Bosco Bell Store, gas					15.00
Riley's Sport Shop, ammunition					16.50
T.A.B. Police Distributors, 38 cal. reloads					67.80
Ossipee Mountain Electronics, scanner & antenna					211.00
Concord Hospital, Lab work					25.00
Sanel Auto Parts, Inc.					26.94
Total					\$37,195.21

(Damages To Cruiser Reimbursed by Insurance Company \$6,452.47)

Detail No. 6

Planning & Zoning:

	Gross	F.I.C.A.	Net
Eldon Heath, Building Inspector	1,622.75	108.72	\$1,514.03
Jean Keefe, Secretary	176.25	11.81	164.44
Lakes Region Planning Commission, annual appropriation			1,744.00
Suncook Valley Sun, notices			116.20
Postmaster, postage			18.65
Total			\$3,557.32

Detail No. 7

Fire Departments, including Forest Fires:

Roscoe Tasker, warden's training			\$111.61
Barnstead Parade Fire Dept., 1983 appropriation			13,700.00
Center Barnstead Fire Dept., 1983 appropriation			13,700.00
Total			\$27,511.61

Detail No.

Conservation Commission			\$2,500.00
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Detail No. 9

Insurance:

Blue Cross-Blue Shield		\$7,085.48
Northeast Delta Dental		1,819.80
Davis & Towle Agency, municipal insurance		2,673.10
Maine Bonding & Casualty Co., Workmen's Compensation		8,282.00
L.P. Hodgman, adj. multi-peril policy 82-83		361.00
Davis & Towle Agency:		
Law Enforcement Liability	700.00	
Public Officials Liability	700.00	
Public Officials Bond	567.00	
Fire Coverage Smith/Crowe property	102.00	
Town Vehicles	2,049.00	
Property Owners Package	<u>1,906.00</u>	6,024.00
Total		<u>\$26,245.38</u>

Detail No. 10

Health Department, including Hospitals:

Lakes Region Community Health	\$5,338.00
N.H. Humane Society	500.00
Center Barnstead Ambulance	7,441.00
Community Action Program	<u>1,313.63</u>
Total	<u>\$14,592.63</u>

Detail No. 11

Town Dump & Garbage Removal

Pittsfield Incinerator	23,602.50
John Maxfield, stump dump	<u>50.00</u>
Total	<u>\$23,652.50</u>

Detail No. 12

Highway Subsidy:

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	1,749.66	117.24	212.20	115.38	2,007.00	\$3,311.84
Howard Welch	1,399.20	93.72	207.00	115.38	1,632.00	2,615.10
George L. Smith	1,320.00	88.44	195.00			1,036.56
Arnold Hayes	1,344.75	90.10	199.10			1,055.55
Anna J. Welch	70.00	4.69				65.31
Paul Davis, equipment						425.00
Michael Ferreira, plowing						40.00
Frances Richey, gravel						67.00
Hudson Sand & Gravel, cold patch						875.34
Belmont Sand & Gravel						<u>24.39</u>
Total						<u>\$9,516.09</u>

Highway Subsidy Supplement:

Raymond W. Welch	2,239.71	140.82	253.70	115.38	2,275.00	4,004.81
Howard Welch	1,859.98	116.60	265.30	115.38	1,548.00	2,910.70
George L. Smith	1,518.00	101.71	215.90			1,200.39
Arnold Hayes	1,534.50	102.82	220.20			1,211.48
Kevin Labrecque	497.00	29.09	48.20			419.71
Frances Richey, sand						334.00
Floyd Carson, Jr., equipment						1,106.00
Gordon Ross, equipment						592.00
Paul A. Davis, equipment						<u>898.00</u>
Total						<u>\$12,677.09</u>

Detail No. 13

Town Road Maintenance:

Summer Account:

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	4,392.30	303.56	526.50	288.45	4,560.00	\$7,833.79
Howard Welch	3,404.72	236.06	493.30	288.45	1,188.00	3,574.91
George L. Smith	3,357.75	224.97	470.00			2,662.78
Arnold Hayes	3,333.00	223.31	464.60			2,645.09
Kevin Labrecque	196.00	17.35	27.80			150.85
Warren Riel	540.00	36.19	43.10			460.71
Anna J. Welch	70.00	4.69				65.31
Floyd Carson, Jr., equipment						420.00
Penn Culvert Co., culverts						277.98
Total						\$18,091.42

Winter Account:

Raymond W. Welch	8,465.16	567.17	1,204.20	403.83	11,613.00	17,902.96
Howard Welch	7,116.81	476.81	1,256.20	403.83	8,403.00	13,382.97
George L. Smith	6,924.50	463.97	1,204.00			5,256.53
Arnold Hayes	6,938.25	464.86	1,214.40			5,258.99
Russell Whitcomb	620.00	41.57	58.90			519.53
Warren Riel	95.00	6.37	1.80			86.83
Douglas Berubee	140.00	9.38	5.90			124.72
Anna J. Welch	140.00	9.38				130.62
Rena Welch, Radio Operator	200.00	13.40				186.60
Floyd Carson, Jr., sand						142.50
Michael Ferreira, plowing						160.00
Paul A. Davis, equipment						4,974.00
Total						\$48,126.25

Detail No. 14

Town Road Aid \$120.82

Detail No. 15

Street Lighting \$3,662.28

Detail No. 16

General Expenses Highway Department:

Radio Service Lab.		\$169.15
International Salt		5,644.89
Maxfield's Hardware		34.33
Agway Petroleum:		
Diesel	3,969.97	
Regular	<u>1,729.17</u>	5,699.14
Huckins Oil Co.		146.40
Sanel Auto Parts		1,219.19
Treasurer, State of N.H., road signs & traffic paint		158.20
Pittsfield Printing, 6 ton limit signs		50.00
Merriam-Graves Corp., oxygen		356.81
Jordan Milton Machinery, repairs & parts		1,339.70
E. W. Sleeper Co., repairs		1,400.66
B-B Chain Co.,		545.85
Central N.H. Tractor Co., Inc., parts		47.50
Chadwick-Rose repairs & parts		506.83

Clark's Grain Store, supplies	266.87
Panbro Sales, parts	200.28
Fillmore Industries, Inc.	22.28
Howard P. Fairfield, Inc., parts & repairs	2,968.61
Max Cohen & Sons, parts	193.67
N.H. Explosives & Machinery	131.34
R.C. Hazelton Co., Inc.	77.99
Northeast Battery Distributors, battery	45.82
CMC, repairs	102.90
Penn Hampshire Lubricants, Inc.	111.91
Penn Culvert Co.	2,147.31
Share Corporation, supplies	80.93
Northeast Tire Service, tires	316.71
Ernest Batchelor, supervision of Watson's new road	456.00
Total	<u>\$24,441.27</u>
Detail No. 17	
Libraries	
1983 Appropriation	\$9,000.00
Detail No. 18	
Old Age Assistance	\$6,832.94
Detail No. 19	
Town Poor	\$781.27
Detail No. 20	
Memorial Day & Other Celebrations	\$1,000.00
Detail No. 21	
Cemeteries	414.59
Detail No. 22	
Tax Map	\$4,086.25
Detail No. 23	
Capital Reserve New Highway Equipment Fund	\$10,000.00
Detail No. 24	
Damages & Legal Expense, including Dog Damage:	
Burns, Bryant, Hinchey, Cox & Shea (Atty. McManus)	\$1,321.70
Gregg M. Lewis	10.00
Total	<u>\$1,331.70</u>
Detail No. 25	
Advertising & Regional Associations	\$28.85

Detail No. 26

Taxes Bought by Town \$75,057.05

Detail No. 27

Discounts, Abatements, Refunds

1982 Property Tax Abatement	1,288.69	
1983 Property Tax Abatement	358.00	
Reimbursement	<u>3,735.13</u>	\$5,381.82

Detail No. 28

Retirement, Social Security & Unemp. Tax
Town Employees \$19,934.38

Detail No. 29

Police Retirement \$3,985.63

Detail No. 30

Withholding Tax-Town Employees \$14,709.27

Detail No. 31

Interest

Center Barnstead Fire Department	\$778.50
Farmington National & Savings Bank: Tax Anticipation Loans	20,120.83

Total \$20,899.33

Detail No. 32

Tarring

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	290.40	19.46	35.30	19.23	566.00	\$782.41
Howard Welch	186.56	12.50	24.50	19.23	228.00	358.33
George L. Smith	269.50	18.06	41.40			210.04
Arnold Hayes	170.50	11.42	22.50			136.58
Paul A. Davis, equipment						296.00
Gordon Foss, equipment						592.00
Floyd Carson, Jr., sand						1,062.50
Panbro Sales of N.H., broom rental						175.00
N.H. Bituminous Co., Inc., tar						11,230.18
Hudson Sand & Gravel, Inc., cold patch						1,885.96
Total						\$16,729.00

Detail No. 33

Highway Block Grant:

	Gross	F.I.C.A.	W.H.	Ret.	Equip.	Net
Raymond W. Welch	871.20	58.38	96.30	57.69	1,058.00	1,716.83
Howard Welch	725.85	48.62	98.90	57.69	684.00	1,204.64
George L. Smith	726.00	48.64	98.90			578.46
Arnold Hayes	709.50	47.53	97.00			564.97
Paul A. Davis, equipment						1,069.00
Floyd Carson, Jr., equipment						7,006.00
N.H. Bituminous Co., Inc.						17,629.75
Hudson Sand & Gravel, cold patch						529.60
Belmont Sand & Gravel						1,626.26
Total						\$31,925.51

Detail No. 34	
Yield Taxes	\$2,439.19
Detail No. 35	
Temporary Loans	\$600,000.00
Detail No. 36	
Bonds, Notes Capital Reserve: Center Barnstead Fire Dept. Loan	\$2,400.00
Detail No. 37	
County Tax	\$139,706.08
Detail No. 38	
Bond & Debt	120.11
Detail No. 39	
School District	\$980,102.00
TOTAL DISBURSEMENTS	<u>\$2,249,190.23</u>

REPORT OF THE ROAD AGENT-1983

Winter Account

Douglas Berubee, Labor	\$ 124.72
George L. Smith, Labor	5,156.53
Arnold Hayes, Labor	5,258.99
Raymond W. Welch, Labor	6,289.96
Raymond Welch, Equipment	11,713.00
Howard Welch, Labor	4,979.97
Howard Welch, Equipment	8,403.00
Russell Whitcomb, Labor	519.53
Warren Riel, Labor	86.83
Paul H. Davis, Equipment	4,974.00
Michael Ferreira, Equipment	160.00
Floyd Carson, Jr., Sand	142.50
Anna Welch, Bookkeeping	130.62
Rena Welch, Radio Operator	186.60
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	\$48,126.25
Withholding Tax	4,945.40
Social Security Tax	2,052.91
Retirement Plan	807.66
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Total	\$55,932.22

Summer Account

Kevin Labrecque, Labor	\$ 150.85
Warren Riel, Labor	460.71
George L. Smith, Labor	2,662.78
Arnold Hayes, Labor	2,645.09
Raymond Welch, Labor	3,273.79
Raymond Welch, Equipment	4,560.00
Howard Welch, Labor	2,386.91
Howard Welch, Equipment	1,188.00
Floyd Carson, Jr., Equipment	420.00
Anna Welch, Bookkeeping	65.31
Penn Culvert Co., Culvert	277.98
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	\$18,091.42
Withholding Tax	2,025.30
Social Security Tax	1,046.13
Retirement Plan	576.90
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Total	\$21,739.75

HIGHWAY SUBSIDY

George L. Smith, Labor	\$1,036.56
Arnold Hayes, Labor	1,055.55
Raymond Welch, Labor	1,304.84
Raymond Welch, Equipment	2,007.00
Howard Welch, Labor	983.10
Howard Welch, Equipment	1,632.00
Paul H. Davis, Equipment	425.00
Michael Ferreira, Equipment	40.00
Frances Richey, Gravel	67.00
Anna Welch, Bookkeeping	65.31
Hudson Sand & Gravel, Cold patch	875.34
Belmont Sand & Gravel, Gravel	24.39

\$9,516.09

Withholding Tax	813.30
Social Security Tax	394.19
Retirement Plan	230.76

Total

\$10,954.34

Highway Subsidy Supplement

Kevin Labrecque, Labor	\$ 419.71
George L. Smith, Labor	1,200.39
Arnold Hayes, Labor	1,211.48
Raymond Welch, Labor	1,729.81
Raymond Welch, Equipment	2,275.00
Howard Welch, Labor	1,362.70
Paul H. Davis, Equipment	898.00
Floyd Carson, Jr., Equipment	672.00
Floyd Carson, Jr., Sand	434.00
Gordon Foss, Equipment	592.00
Frances Richey, Sand	334.00
Howard Welch, Equipment	1,548.00

\$12,677.09

Withholding Tax	1,003.30
Social Security Tax	491.04
Retirement Plan	230.76

Total

\$14,402.19

Balance carried over from 1982 - \$5,748.04

Highway Block Grant Aid

George L. Smith, Labor	\$ 578.46
Arnold Hayes, Labor	564.97
Raymond Welch, Labor	658.83
Raymond Welch, Equipment	1,058.00
Howard Welch, Labor	520.64
Howard Welch, Equipment	684.00
Paul H. Davis, Equipment	1,069.00
Floyd Carson, Jr., Equipment	976.00
Floyd Carson, Jr., Sand	6,030.00
Belmond Sand & Gravel, Gravel	1,626.26
Hudson Sand & Gravel, Class I Top	262.23
Hudson Sand & Gravel, Cold patch	267.37
N.H. Bituminous, Tar	17,629.75
	<hr/>
	\$31,925.51
Withholding Tax	391.10
Social Security Tax	203.17
Retirement Plan	115.38
	<hr/>
Total	\$32,635.16

Tarring Account

Georg L. Smith, Labor	\$ 210.04
Arnold Hayes, Labor	136.58
Raymond Welch, Labor	216.41
Raymond Welch, Equipment	566.00
Howard Welch, Labor	130.33
Howard Welch, Equipment	228.00
Paul H. Davis, Equipment	296.00
Gordon Foss, Equipment	592.00
Floyd Carson, Jr., Sand	1,062.50
Panbro Sales, Rent of Broom	175.00
Hudson Sand & Gravel, Cold patch	1,885.96
N.H. Bituminous, Tar	11,230.18
	<hr/>
	\$16,729.00
Withholding Tax	123.70
Social Security Tax	61.44
Retirement Plan	38.46
	<hr/>
Total	\$16,952.60

Winter Account-1983

The Highway Crew plowed and sanded roads during and after snow storms. As 1983 was a mild winter, the Highway Crew hauled gravel on various roads and graded roads.

Labor	\$30,539.72
Equipment	25,250.00
Sand	142.50
	<hr/>
Total	\$55,932.22

Summer Account-1983

The Highway Crew graded roads and hauled gravel on various roads. They cleaned out culverts, cut trees on Province Road and Hannah Nutter Road and cut and mowed bushes along sides of roads.

Labor	\$15,293.77
Equipment	6,168.00
Culvert	277.98
	<hr/>
Total	\$21,739.75

Highway Subsidy

The Highway Crew hauled gravel on the dirt roads and graded roads. They made ditches along the tar roads and cold patched the tar roads. They stock piled Winter sand.

Labor	\$ 5,883.61
Equipment	4,104.00
Gravel	91.39
Cold Patch	875.34
	<hr/>
Total	\$10,954.34

Highway Subsidy Supplement

The Highway Crew did construction work on the Gray Road and cut trees. They did construction work on the John Emerson Road and put in culverts on this road. They also did construction work on the Peacham Road.

Labor	\$7,649.19
Equipment	5,985.00
Sand	768.00
	<hr/>
Total	\$14,402.19

Highway Block Grant Aid

The Highway Crew cold patched the tar roads. They put culverts in on various roads and they stock piled Winter sand. Tar was paid for in this account, to pave part of the Peacham Road.

Labor	\$ 3,032.55
Equipment	3,787.00
Cold Patch	267.37
Class I Top	262.23
Sand	7,656.26
Tar	17,629.75
	<hr/>
Total	\$32,635.16

Tarring Account

Tarred and sealed: part of Helen Merrill's Road., part of Earl Yeaton's Road., and part of the White Oaks Road.

Labor	\$ 916.96
Equipment	1,682.00
Sand	1,062.50
Cold Patch	1,885.96
Tar	11,230.18
Rent of broom	175.00
	<hr/>
Total	\$16,952.60

Respectfully submitted,
Raymond W. Welch, Road Agent

REPORT OF OSCAR FOSS MEMORIAL LIBRARY

The Oscar Foss Memorial Library has, in one sense, arrived. The renovations of the main floor of the Foss Memorial Building and consequent enlargement of the Library, begun in 1979, is now complete.

We've expanded the library into the entire building, painted walls and ceiling, improved lighting, added carpeting and insulated drapes. A card catalog section, charging desk, typewriter unit, a periodical storage and display rack, comfortable reading areas arm chairs and book shelving are all new. Several of these pieces were purchased by the Friends of the Library. Thanks to a generous gift from a local family, the final sections of wall shelving were constructed. Off-street parking areas and a new walk were added as well as completely new entrance steps. An energy-saving vestibule was built at the back door.

It was a forward-looking effort and one of which the town can be proud. The building built and given to the town in 1917 by Mrs. Oscar Foss is being made use of in a way that would thrill Mrs. Foss, I am sure.

The day-to-day activities of the library have included in 1983 the addition of 400 volumes and the circulation of 9000 items to our 600 registered borrowers. We continue to subscribe to the McNaughton Book Plan of renting new books.

Mrs. Loraine Tobey terminated her services last Spring after being on the staff for a year. Mrs. Carol Locke was hired as Assistant Librarian. Mrs. Locke is highly qualified for the position and is a cheerful and helpful asset. Lynn Donnelly was employed during the Summer under CETA. Maurice Feinn continues his faithful and capable way as custodian.

The Foss Library continues to interact with local organizations such as the Elementary School, Historical Society and School Volunteer program. Even though the Elementary School has an excellent library, we are constantly called upon to provide reference material for students.

The closing for financial reasons of the District Offices of the State Library was a severe blow to all small libraries in the area. The District Office, once known as the Bookmobile Office, was the source of supplemental collections of fiction and non-fiction books for adults and children. Without this State service, librarians will need to provide more material from Town funds. Borrowing among neighboring libraries is possible, but towns which have purchased library materials from their tax funding are understandably reluctant to loan to other towns. When the Southern District Office closed, the collection was divided amongst local libraries. We received over one hundred volumes, but in some cases the value is questionable because of the age of the books.

We would be improving service to this community if we could be open an additional afternoon each week. This we hope to do in 1984. Our Reference collection needs to be updated and enlarged. This, also, is in our working plan for 1984. The Community Room would be used more if a direct entrance to the basement were added, thus giving a safer emergency exit. Lighting and kitchen facilities need improving also.

It has been another satisfying year at the Library. We hope to see each Barnstead resident as a borrower in 1984.

Respectfully submitted,
 Carolyn D. Johnson
 Librarian

Treasurer's Report-Year Ending December 31, 1983

Receipts:

Balance brought forward Jan. 1, 1983	2,875.55
Town of Barnstead Appropriation	9,000.00
Trust Fund	500.47
Gifts, Fines, Sales, etc.	1,710.47

Total Receipts		\$14,086.49
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Expenditures:

Salaries & F.I.C.A.	5,911.36
Books	2,230.49
Periodicals	234.95
Professional Development	83.60
Outreach	30.00
Administrative Expenses	397.67
Telephone (13 months)	471.22
Maintenance	358.86
Librarian's Materials	100.00
Major Equipment and Furnishings	1,996.57

Total Expenditures		\$11,814.72
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Total Balance on Hand, December 31, 1983		\$2,271.77
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Respectfully submitted,
 Dorothea Mulcahy, Treasurer - Trustee
 Richard Golden, Chairman, Board of Trustees
 Constance Mitchell, Trustee

Report of the Trust Funds of the Town of Barnstead

-----Principal-----
-----Income-----

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created	Balance End Year	Balance Beginning Year	%	Income During Year	Expended During Year	Balance End Year
1856	School Fund	Support of School	Common Fund #1	7.39	2,365.97		2,365.97		13.8	326.34	326.34	
1891	Parsonage Fund	Support of Churches	"	1.35	432.00		432.00			59.61	59.61	
1904	Dr. George Emerson	Cemetery Care	"	1.79	572.29		572.29	563.41		79.05	37.98	604.48
1914	Oscar Foss	"	"	.59	187.69		187.69	22.18		26.05	25.00	
1915	Joseph Proctor	"	"	1.41	450.00		450.00	39.48		62.26	35.00	66.74
1919	Barnst. Parade Com. Fund	"	"	.94	300.00		300.00			41.50	41.50	
1923	Kaine & Place	"	"	2.5	800.00		800.00	116.03		110.39	73.95	152.47
1923	Dr. John Wheeler	"	"	.55	177.15		177.15			24.28	24.28	
1924	Library Fund	Support of Library	"	15.625	5,000.00		5,000.00	23.15		699.30	699.30	25.53
1927	Charles Hodgdon	Cemeter Care	"	.62	200.00		200.00	33.10		20.75	20.00	33.85
1927	Asa Clark	"	"	.47	150.00		150.00			20.75	20.75	
1927	John Rand	"	"	.94	300.00		300.00			27.38	27.38	
1933	Julius Gardner	"	"	4.7	150.00		150.00			138.00	138.00	
1936	Henry Savage	"	"	3.125	1,000.00		1,000.00			27.38	27.38	
1936	Herbert Glidden	"	"	.62	200.00		200.00			29.85	29.85	
1937	Mrs. P. P. Babcock	"	"	.676	216.53		216.53			414.00	414.00	
1942	Ada Downing	Town Poor	"	9.375	3,000.00		3,000.00	560.75		55.20	53.95	562.00
1944	G. Fred Jenkins	Cemetery Care	"	1.25	400.00		400.00	5.94		13.69	5.00	14.63
1944	Timothy Emerson	"	"	.31	100.00		100.00			13.69	13.69	
1944	George F. Clark	"	"	.31	100.00		100.00	9.95		27.38	10.00	27.33
1944	Clarence Emerson	"	"	.62	200.00		200.00	44.05		55.20	57.38	41.87
1944	Eda Lang	"	"	1.25	400.00		400.00			13.69	13.69	
1944	Annabelle Hayes	"	"	.31	100.00		100.00			27.38	27.38	
1945	Annie Perry	"	"	.62	200.00		200.00			13.69	13.69	
1946	Henry Zecha	"	"	.62	200.00		200.00	16.47		13.69	15.00	15.16
1946	Frank Eaton	"	"	.31	100.00		100.00			27.38	27.38	
1946	Webster & Tuttle	"	"	.62	200.00		200.00	54.04		27.38	27.38	81.42
1948	Colbath & Morrison	"	"	.62	200.00		200.00			110.39	110.39	
1948	George Hillsgrove	"	"	2.5	800.00		800.00			13.69	13.69	
1948	Charles Parsons	"	"	.31	100.00		100.00	.11		13.69	5.00	8.80
1949	Drew & Hall	"	"	.31	100.00		100.00			27.38	27.38	
1951	Lewellyn Ham	"	"	.62	200.00		200.00	131.26		275.99	230.50	176.75
1953	Ida Pitman	"	"	6.25	2,000.00		2,000.00			27.38	27.38	
1954	Leighton Tasker	"	"	.62	200.00		200.00			48.13	48.13	
1954	Harry Jenkins	"	"	1.09	350.00		350.00	16.40		34.00	30.00	20.40
1954	Pitman & Clark	"	"	.77	248.10		248.10			55.20	55.20	
1954	Mabel Perry	"	"	1.25	400.00		400.00	64.05		82.58	50.00	96.63
1955	Ctr. Barns. Improv. Assoc.	"	"	1.87	600.00		600.00			27.38	27.38	
1961	Frank Palmer	"	"	.62	200.00		200.00			41.50	41.50	
1964	Rose Thomas	"	"	.94	300.00		300.00					

1964	Wayland Locke	"	"	300.00	300.00	41.50	41.50
1965	Herbert Clark	"	"	200.00	200.00	27.38	27.38
1965	Inga Faller	"	"	200.00	200.00	27.38	27.38
1965	Frank Foss	"	"	300.00	300.00	41.50	41.50
1966	Cecil Downes	"	"	200.00	200.00	27.38	27.38
1967	Joseph Cotton, Sr.	"	"	100.00	100.00	13.69	13.69
1967	George G. Foss	"	"	200.00	200.00	27.38	27.38
1967	John H. Varney	"	"	400.00	400.00	55.20	55.20
1968	Fred Littlefield	"	"	100.00	100.00	13.69	13.69
1968	Alfred Whitehouse	"	"	150.00	150.00	20.75	20.75
1968	Ezekiel Babb	"	"	100.00	100.00	13.69	13.69
1969	John O. Emerson	"	"	200.00	200.00	27.38	27.38
1970	Frank Wheeler	"	"	350.00	350.00	48.13	41.13
1971	Percy Davis	"	"	200.00	200.00	27.38	27.38
1972	Rexford Wheat	"	"	200.00	200.00	27.38	27.38
1973	Frances Dodge	"	"	200.00	200.00	27.38	27.38
1974	Tuttle-Bly	"	"	400.00	400.00	55.20	55.20
1974	Alois Jemisch, Sr.	"	"	200.00	200.00	27.38	27.38
1974	Arthur McAllister	"	"	200.00	200.00	27.38	27.38
1974	Maitland Knowles	"	"	200.00	200.00	27.38	27.38
1975	Sayward - Varney	"	"	100.00	100.00	13.69	13.69
1975	Edmund Desmullier	"	"	200.00	200.00	27.38	27.38
1975	Smith & Holmes	"	"	100.00	100.00	13.69	13.69
1976	Lettie Jacobs	"	"	100.00	100.00	13.69	13.69
1976	Fred Hathaway	"	"	200.00	200.00	27.38	27.38
1976	Charles Merrill	"	"	200.00	200.00	27.38	27.38
1976	Walter Hillsgrove	"	"	200.00	200.00	27.38	27.38
1977	Brown & Welch	"	"	200.00	200.00	27.38	27.38
1977	Ray Goodwin	"	"	200.00	200.00	27.38	27.38
1977	Albert F. Emerson	"	"	200.00	200.00	27.38	27.38
1977	Old Dennett Cemetery	"	"	300.00	300.00	41.50	10.00
1977	Geisler - Otis	"	"	400.00	400.00	55.20	37.52
1978	Harvey Merrill	"	"	200.00	200.00	27.38	27.38
1978	William Higgins	"	"	200.00	200.00	27.38	27.38
1978	Alois Jenisch, Jr.	"	"	200.00	200.00	27.38	27.38
1978	Henry Weeks	"	"	200.00	200.00	27.38	27.38
1978	Clyde Corson	"	"	200.00	200.00	27.38	27.38
1978	Old Dow Cemetery	"	"	200.00	200.00	27.38	17.68
1979	Chesley - Winkley	"	"	300.00	300.00	41.50	30.00
1979	Arthur Otis	"	"	200.00	200.00	27.38	27.38
1980	Robert Stock	"	"	200.00	200.00	27.38	27.38
	Total of Common Fund #1			3,400.00	3,400.00	466.76	113.81
						73.43	426.38

Year	No. of Shares or Other Units	How Invested/Description	Balance Beginning Year	Additions/Purchases	Proceeds From Sales	Balance End Year	Income During Year	Expended During Year	Balance End Year	
										Balance Beginning Year
1981	George Foss	Cemetery Care	16.2	300.00		300.00	10.0	20.96	20.96	
1982	Joseph Cotton, Sr.	"	8.1		150.00	150.00		15.01	15.01	
1983	Simeon Lougee	"	21.6		440.00	400.00		25.26	25.00	
1983	Avery Cemetery	"	54.05		1,000.00	1,000.00		41.67	41.67	
	Total Common Fund #7			300.00	1,550.00	1,850.00		102.90	60.97	
1946	Veteran's Memorial	Wlcm. home of soldiers		176.54		176.54	194.94	23.13	218.07	
1977	Morrison Fund	Town Use		1,000.00		1,000.00	358.78	84.63	443.41	
1977	Harold Kidder	Cemetery Care		200.00		200.00		21.20	21.20	
	Total of all Trust Funds		33,676.27		35,226.27	2,354.52	4,647.81	4,197.44	2,804.89	
	Capital Reserve									
1970	Grader Fund	Grader		3,000.00		3,000.00	4,903.74	1,151.28	6,055.02	
1974	Town Hall Restoration	Town Hall		15,000.00		15,000.00	8,063.73	2,992.71	11,056.44	
1981	New Equipment	New Equipment		8,000.00		73,251.18	916.95	5,464.42	6,381.37	
	Totals-Capital Reserve		26,000.00		65,251.18	91,251.18	13,884.42	9,608.41	23,492.83	
	Common Fund #1	Concord Nat'l Bank CD #010-946-0-25 (2 1/2 yr.)	31,999.73			31,999.73	1,800.80	4,415.95	2,101.48	
	Common Fund #2	" #010-946-0-27 (" " ")	22,703.25			22,703.25	1,872.07	3,575.41	5,447.48	
	Common Fund #4	" #010-946-0-70 (6 mos.)	15,309.10			15,309.10	666.41	666.41		
	"	" #010-946-0-71 (" " ")		15,975.51		15,975.51	693.83	693.83		
	CD #5	" #010-946-0-72 (" " ")		16,669.34		16,669.34				
	CD #6	" #011-089-1-70 (3 years)		10,000.00		10,000.00		191.53	191.53	
	Common Fund #7	" #011-089-1-25 (2 1/2 yr.)		55,251.18		55,251.18	4,481.23	4,481.23	4,481.23	
		" #011-089-1-27 (" " ")		1,850.00		1,850.00	102.90	60.97	41.93	
	Totals		70,012.08	99,746.03	31,284.61	138,473.50	3,672.87	14,127.26	5,536.48	12,263.65

BARNSTEAD PARADE FIRE COMPANY No. 1 INC.

Financial Report - 1983

Revenues:

Earned Income (Raffles, Dances, Suppers, etc.)	\$ 4,388.83
Contributions	1,615.63
Miscellaneous	42.60
Town of Barnstead	<u>13,700.00</u>
Total Revenues	19,747.06

Expenditures:

Utilities:

Public Service Co.	632.71
Fuel Oil	915.75
Telephone	<u>251.92</u>
Apparatus Maintenance	344.89
Equipment Maintenance	255.42
Building Maintenance	520.46
Motor Fuels	431.05
Fire Fighting Equipment	58.57
Insurance	2,887.25
Debt Service-Interest	1,836.00
Miscellaneous	662.30
Debt Service-Principal	<u>4,510.00</u>
Total Operating Expenditures	13,276.32

Capital Outlay:

Land Purchase	<u>11,000.00</u>
Total Expenditures	24,276.32
Excess of Expenditures Over Revenues	4,529.26

CENTER BARNSTEAD FIRE DEPARTMENT
Fire Department Financial Report - 1983

Balance carried forward	\$20,205.55
Town Appropriation	20,900.00
Raised income and donations	<u>14,223.17</u>
Total Income	55,328.72

Less:

Operating expenses	\$37,367.73	
Unencumbered balance		\$17,960.99

Expenses anticipated Jan - Mar 1984

Fire Truck Payment	\$ 5,828.00	
New 4 Hose	4,550.00	
Operating Expenses	<u>2,400.00</u>	
Total anticipated expenses	\$12,778.00	

Anticipated balance	\$ 5,182.99
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1983 Fire Department Disbursements

Bingo Expenses	\$ 3,316.21
Bingo Hall Rental	500.00
Postage	368.86
Diesel Fuel	333.65
Electricity	2,031.52
Supplies	3,639.17
Building Payment	3,156.00
Miscellaneous	1,091.87
Training	545.00
Fund Raiser Expenses	3,833.25
Equipment	2,692.62
Services	501.93
Repairs	2,319.17
Insurance	2,696.74
Pepsi	444.85
Extinguishers	206.12
Heating Fuel	2,907.77
Carpet	450.00
Donations	5.00
Loan	500.00
Truck Payment	<u>5,828.00</u>
Total Disbursements	\$37,367.73

CENTER BARNSTEAD FIRE DEPARTMENT
Ambulance Budget For Area Towns

	Appropriated 1983-84	Requested 1984-85
Salaries, including night coverage	\$29,718.00	\$31,941.00
Hospitalization Insurance	3,900.00	5,450.00
Social Security Taxes	2,216.00	2,503.00
Workmen's Compensation Insurance	1,713.00	2,250.00
Unemployment Compensation	650.00	650.00
Vacation	1,210.00	1,300.00
Sick Leave	1,000.00	1,000.00
Holiday Pay	1,000.00	1,510.00
Totals	\$41,607.00	\$46,857.00

Appropriations by Towns

Barnstead	\$ 7,441.00	\$ 8,501.00
Chichester	4,814.00	5,290.00
Epsom	8,787.00	9,725.00
Gilmanton	6,354.00	6,966.00
Pittsfield	8,670.00	10,425.00
Strafford	5,541.00	5,950.00
Totals	\$41,607.00	\$46,857.00

Increases Over Last Year

Barnstead	\$ 1,060.00	
Chichester	476.00	
Epsom	938.00	
Gilmanton	612.00	
Pittsfield	1,755.00	
Strafford	409.00	
Totals	\$ 5,250.00	

Population By Towns	1982	1983	Increase
Barnstead	2,416	2,576	160
Chichester	1,576	1,603	40
Epsom	2,853	2,947	94
Gilmannton	2,063	2,111	48
Pittsfield	2,815	3,159	344
Strafford	<u>1,799</u>	<u>1,803</u>	<u>4</u>
Totals	13,159	14,199	690

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

1984-85 Rate Schedule: \$3.30 per person

Ambulance Calls By Town	1982	1983
Barnstead	138	147
Chichester	51	44
Epsom	205	241
Gilmannton	58	76
Pittsfield	184	185
Strafford	50	34
Mutual Aid to other towns	6	13
Totals	<u>692</u>	<u>740</u>

Breakdown of Calls

Total Number of calls	692	740
Total Number of patients	653	812
Mutual Aid to other towns	6	13
Emergency Calls	530	497
Highway Related Calls	86	76
consisting of:		
Auto Accidents	74	61
Motorcycle	2	13
Snow Machines	2	0
Auto Pedestrian	7	2
Moped	1	0
Bicycle	0	3
Industrial Accidents	0	5

CENTER BARNSTEAD FIRE DEPARTMENT
Ambulance Financial Report

Balance Carried Forward		\$22,649.20
Appropriations received from six towns		41,607.00
Raised income and donations		19,433.50
		\$83,689.70
Less:		
Operating expense	\$23,504.71	
Salary Expense	40,360.41	
	\$63,865.12	- \$63,865.12
Unencumbered Balance		\$19,824.58
Expenses anticipated Jan-Mar 84		
Salary Expense	\$ 8,727.00	
Operating Expense	7,400.00	
	\$16,127.00	- \$16,127.00
Anticipated Balance March 1984		\$ 3,697.58

1983 Ambulance Disbursements

Payroll	\$26,632.94
Payroll Taxes	8,276.61
Hospitalization Insurance	3,565.16
Workmen's Compensation	1,500.00
Uniforms	385.70
Gasoline	6,363.45
Postage	205.00
Telephone	1,265.28
Vehicle Repairs	6,642.52
Equipment	59.03
Supplies	3,155.97
Expenditures for Fund Raisers	2,859.42
License Fees	110.00
Training	1,082.00
Miscellaneous	493.04
Printing	60.00
Liability Insurance	1,209.00
	\$63,865.12

PITTSFIELD SOLID WASTE FACILITY

CONSTRUCTION ACCOUNT

Balance 12/81/82	\$24,961.05
Interest earned in 1983	<u>2,145.22</u>
Balance in Construction Account 12/31/83	<u>\$27,106.27</u>

Suncook Bank Savings Account	844.79
Concord National Bank Savings	31.21
Concord National Bank Checking	643.83
Suncook Bank C/D #580893-6	<u>\$25,586.44</u>
	<u>\$27,106.27</u>

OPERATION ACCOUNT

Balance 12/31/82	2,310.44
------------------	----------

RECEIPTS:

Barnstead	\$23,609.50
Chichester	15,097.60
Epsom	28,308.00
Pittsfield	27,364.40

OTHER INCOME

Scrap	190.00
Burning	100.00
Refunds	4,168.29
Cardboard	1,499.40
Checking Acct. Int.	354.00

Available Funds	<u>\$100,691.19</u>
	<u>\$103,001.63</u>

Total Expenses 1983	91,793.44
Balance in operation Account	<u>\$11,208.19</u>

	Budget 1983	Actual 1983	Budget 1984
Wages	32,000.00	35,275.71	37,320.00
FICA Exp.	1,200.00	1,280.35	1,411.00
Repairs	3,000.00	3,436.02	3,300.00
Propane	1,500.00	423.20	1,500.00
Gas & Oil	2,000.00	2,092.50	2,000.00
Lights	4,000.00	3,611.54	4,000.00
Telephone	300.00	257.31	300.00
Parts & Supplies	2,500.00	1,684.05	2,500.00
Land Fill & Hauling	28,000.00	28,800.00	28,800.00
Record Keeping	1,200.00	2,004.55	1,200.00
Tires	600.00	-0-	600.00
Insurance	9,500.00	9,620.01	9,900.00

	Budget 1983	Actual 1983	Budget 1983
Dozer Work	5,000.00	-0-	5,000.00
Snow Removal	500.00	-0-	-0-
U.C. Fund	1,000.00	619.61	1,000.00
Contingency Fund	5,800.00	-0-	5,000.00
Postage	60.00	80.00	90.00
Assoc. Dues	2,000.00	2,000.00	1,000.00
Travel & Misc.	200.00	183.59	200.00
Advertising	-0-	25.00	-0-
Donations	-0-	100.00	-0-
Trucking	-0-	300.00	-0-
	<hr/>	<hr/>	<hr/>
From Available Funds	100,300.00	91,793.44	105,121.00
			<hr/>
			10,000.00
			<hr/>
			95,121.00
Anticipated Other Funds			<hr/>
			5,000.00
Amount to be Raised			<hr/>
			90,121.00

Town	Population	%	1984	1983	Monthly
			Payment	Payment	
Barnstead	2,574	26	23,431	23,590	1,952
Chichester	1,650	16	14,420	15,097	1,202
Epsom	2,945	29	26,135	28,308	2,178
Pittsfield	2,920	29	26,135	27,364	2,178

BARNSTEAD POLICE DEPARTMENT

The Barnstead Police Department would like to take this opportunity to thank those people who assisted us this past year. I would also like to thank the area Police Departments, and the New Hampshire State Police for the help that they extended to this Department.

Respectfully submitted,
James A. Barnard
Chief of Police

BARNSTEAD POLICE DEPARTMENT

Annual Report

1983

Accidents	63	Intelligence	9
Alarms	8	Intoxication	2
Animals	183	Aids to other Depts.	299
Arson	0	Aid to Persons	268
Assaults	9	Investigations Other Depts.	0
Attempt to locate	5	Juvenile Laws	31
Auto Theft	1	Larceny	0
Boat Complaints	1	Liquor Laws	14
Bombs	0	Lost & Found	2
Burglary	43	Mental Persons	2
Check File	7	Miscellaneous	40
Criminal Homicide	0	Missing Persons	11
Criminal Mischief	46	Narcotics	2
Criminal Threatening	4	Offenses Against Family	0
Criminal Trespass	16	Possession of Stolen Property	0
Disorderly Conduct	35	Rape	0
Domestic	18	Recovered Property	15
Embezzlement	0	Referred to Other Dept.	2
False Fire Alarms	0	Runaways	5
Fire Calls	33	Sex Offenses	5
Forgery	0	Suicide (attempt)	1
Fraud	0	Suspicion	30
Gambling	1	Town Ordinances	0
Harrassing Phone Calls	13	Traffic Violations	104
Hit & Run	1	Unattended Death	1
Wanted Person	1	Weapons	3
Civil Problems	30	Court Cases	187
Warnings	411	Check-Ups	59
DE Tag	60	Property Checks	630
Thefts	27		

REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Once again, our cooperative town and state forest fire prevention and control program leads the nation in least acres burned per forest fire. Less than one-half acre per fire state-wide average.

At the town level, your Forest Fire Warden is responsible for the prevention and control of all grass and woods fires when the ground is not snow covered.

Forest fire prevention is achieved at the town level by issuing a written permit for every fire that is to be kindled on the ground out of doors when the ground is not covered with snow. Each person wishing to have an outside fire must obtain this written permit from the town Fire Warden before kindling the fire. Any person that does not obtain a fire permit, when one is required, is violating our forest fire permit law and is subject to a court appearance and could be fined up to \$1,000 and receive a jail sentence of up to one year.

No fire permit will be issued between 9:00 a.m. and 5:00 p.m., unless it is raining. The reason for this is twofold: the fire danger increases steadily between 9:00 a.m. and 2:00 p.m., then subsides to a safe level between 2:00 p.m. and 5:00 p.m. This happens because the sun dries out the fine fuels that are easily ignited and dries the air which permits rapid fire spread. Also during this part of the day fire fighters are not readily available in most communities so an escaped fire could burn longer and cause greater damage before being suppressed.

Your cooperation in burning only when conditions are safe is greatly appreciated.

As Smokey says, "REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

1983 Statistics

	State	District	City/Town
No. of Fires	779	76	0
No. of Acres	348	36	
Richard Chase Forest Ranger			Roscoe W. Tasker Fire Warden

REPORT OF THE CONSERVATION COMMISSION

The Barnstead Conservation Commission has spent the last year undertaking the construction of a new approach to the Town Beach and Recreation Area and parking accommodations closer to the beach itself. The project was put up for public bid and ultimately awarded to Stevens Construction Company. The project is 90% completed and the remainder of the work will be finished in the spring. At this time the Conservation Commission would like to thank Mr. and Mrs. Kevin Durkee for their help and cooperation, without which this project might not have become a reality.

The Conservation Commission will be undertaking a "selective cut" at the Recreation Area. This will accomplish several objectives:

1. The proceeds of the timber sale will repay the Town for its generous loan.
2. The forest will benefit and proper growth of trees will result.
3. Wildlife habitat will be improved and
4. The aesthetics of the area will not be lost.

In the future the Conservation Commission has plans to improve the small camping area used by several scouting groups and private organizations by installing a second privy and providing a source of potable water. We believe that with the help of private citizens and other groups in Town this may also come to pass.

Respectfully submitted,
Edward A. Tasker, Chairman
William Jenisch, Secretary
John Hendron, Treasurer
Holly Bickford
William Graves
Dwight Robie
Betsy Emerson

BARNSTEAD CONSERVATION COMMISSION

Balance, January 1, 1983		\$782.55
Suncook Valley Sun, Inc.	37.50	
Suncook Valley Sun, Inc.	13.75	
Suncook Valley Sun, Inc.	30.00	
Invoice for Community Calendar	<u>4.00</u>	<u>85.25</u>
		<u>697.30</u>
N.H. Savings Bank Interest		<u>41.06</u>
Balance, December 31, 1983		\$738.36

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
1983 there were 20 applications

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

George Nutz

Recorder:

Jean Keefe

STATE REPRESENTATIVE'S REPORT

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

The 1983 Legislative Year ended with your Representative attaining a One Hundred Per Cent Attendance Record in all House Sessions, and a perfect attendance record as a member of the Municipal and County Government Committee.

There were 121 bills sent to Municipal and County Government Committee for consideration, 51 were passed into law, 46 killed by the House and 8 were sent to interim study. The Senate killed 10 bills, sent 5 to interim study and sustained the Governor's veto of one bill.

My response with input on these bills, as well as all other bills brought before the House for action carried the potential consideration from the Town Level and a State Wide projected evaluation as it would reflect the best net results for all concerned.

My venture in co-sponsoring legislation dealing with a version of a New Agricultural Registration was dealt a defeating blow. It seemed that the whole world was wrong, and defeat had reared its "ugly head" with no due consideration to a new Gung Ho State Representative. What valuable teaching experience in polished form, and fortunately I was not alone. 399 other members had experienced, or at a future date would experience this action.

As requested at the 1982 Annual Town Meeting a petition relating to Acid Rain was presented to the Clerk of the House, and request of the petition entered into the House Record.

Having learned the in and outs of the many Hall ways of the State House, I look forward to another rewarding visitation in the forth coming future. I am very pleased to have served as your State Representative.

I appreciate your comments, and would be pleased to be contacted by mail: Main St., P.O. Box 26, Center Barnstead, N.H., 03225 or by Telephone: 269-5511.

Respectfully submitted,
Rep. Paul A. Golden

ANNUAL REPORT
OF THE
SCHOOL DISTRICT
OF
BARNSTEAD, NEW HAMPSHIRE

FOR THE FISCAL YEAR
FROM JULY 1, 1982 - JUNE 30, 1983

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SCHOOL ADMINISTRATIVE UNIT #51
BARNSTEAD SCHOOL DISTRICT

ADMINISTRATION AND ORGANIZATION

MODERATOR Richard Golden
CLERK Eleanor Smith

SCHOOL BOARD

Patricia Riel Cotton, Chairperson Term expires 1984
Lloyd G. Hanson Term expires 1985
Sandra Tothill Term expires 1986

TREASURER Louise Vick
CENSUS TAKER Lois Lichty
TRUANT OFFICER William Jenisch
AUDITOR Lorraine Jones

SUPERINTENDENT OF SCHOOLS F. Andre' Paquette
BUSINESS ADMINISTRATOR Wayne W. Emerson
EXECUTIVE SECRETARY Judy P. Ordway
ACCOUNTING CLERK Susan L. Heger
CLERK-TYPIST Robin M. Berg
FOOD SERVICE BOOKKEEPER Sallyanne Blanchette
ADMINISTRATIVE ASSISTANT Nancy Joy
BOOKKEEPER Marion O'Neil
CHAPTER I COORDINATOR Catherine M. Hamblett
CHAPTER 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 11, 1983 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 eighty-five (185) people present. The meeting opened with the pledge of allegiance to the flag.

The people present on stage were:

Richard Tuohy, Principal
F. Andre Paquette, Superintendent of Schools, S.A.U. #51
Wayne W. Emerson, Business Administrator, S.A.U. #51
Patricia Riel Cotton, School Board member
Sandra Tothill, School Board chairman
Lloyd Hanson, School Board member
Bradley F. Kidder, Esq., School District Counsel
Robin Riel, Clerk

Results of the March 8, 1983 election were read:

Richard Golden, Moderator
Louise M. Vick, Treasurer
Sandra L. Tothill, School Board member, three years
Lorraine Jones, Auditor
Eleanor Smith, Clerk

The following persons were sworn in by the Moderator:

Eleanor M. Smith, School Clerk
Sandra Tothill, School Board member, three years
John Blair, Budget Committee, two years
Louise M. Vick, School Treasurer
Vernon Hipkiss, Budget Committee, three years

The Moderator stated the following procedure to be followed: No negative motions would be accepted. If anyone wished to table a motion it would only be accepted if the motion would be tabled and brought up at a later time this evening. There would be 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. When you stand to make a motion, state your name.

The Moderator read the Articles of the Warrant on Page 116. It was announced that copies of the Warrants were posted as required.

The Moderator then proceeded to read three petitions for secret ballots on Articles 3 and 4 and any amendments thereto, the originals of which have been attached to the original Minutes of this meeting.

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 Lloyd Hanson; seconded by Sandra Tothill: "I move the salaries of School District be approved as follows: Moderator, \$20.00; Clerk, \$35.00; Chairman of the School Board, \$400.00; School Board Members, \$300.00 each; Auditors, \$35.00; Treasurer, \$300.00 and Truant Officer, \$30.00." 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 Lloyd Hanson; seconded by Ernest Tiede: "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 if the District will vote to raise and appropriate \$10,000 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. Motion by Sandra Tothill; seconded by Patricia Riel Cotton: "I move that the District vote to raise and appropriate \$10,000 for a new instructor's salary and \$2,665 for related benefits and authorize the School Board to use said funds for the purpose of hiring a Physical Education Teacher for the Barnstead Elementary School."

Mark Fraser asked for the School Board's and Budget Committee's recommendation on this matter. For the School Board, Sandra Tothill stated that the Board felt that this was an extreme educational issue. She said that they felt that it was right to vote on what they consider to be an important issue.

For the Budget Committee, Bill Gosse proceeded to say that he met with the superintendent, School Board members and the principal and after discussing the matter, he does support this issue. He also added that the Budget Committee accepted this proposal with a vote of 5 to 2.

Steve Fortado then asked if Mr. Tuohy, the principal, would comment on this issue. Mr. Tuohy stated that he felt that physical education was important to a child's education. It was not just for playing games but it also helped a child academically. He added that the only thing that the State of New Hampshire requires a school to have for grades 5-8 which Barnstead School does not have is a health class. This would be taught by the new physical education teacher if Article III was passed to appropriate funds to hire one.

Discussion ended and the vote was taken by secret ballot. THE VOTE: 93 IN FAVOR; 63 OPPOSED. The motion carried.

ARTICLE IV: To see what sum of money the District will vote to raise and appropriate to fund all cost items relating to teacher's salaries and fringe benefits for the 1983-84 school year, resulting from good faith negotiations with teachers and which represent the negotiated increase over this year's salaries and fringe benefits. Motion by Sandra Tothill; seconded by Lloyd Hanson: "I move that the District vote to raise and appropriate \$36,912 to fund all cost items relating to teachers' salaries and fringe benefits for the 1983-84 school year, resulting from good faith negotiations with teachers, which sum represents the negotiated increase over this year's salaries and fringe benefits."

The Moderator called for debate. James Brickner asked what the \$36,912 figure represented. Mr. Paquette explained that this represented the salaries and fixed charges, i.e., workman's compensation, FICA, etc. that was negotiated and agreed upon by the teachers and School Board members. He also stated that this figure was not included in the budget when it was brought before the Budget Committee.

The question was put to Mr. Paquette as to whether this increase would have an effect on staff stability. He stated that the Barnstead School teachers' salaries are low and are very low as compared to other towns in this state. The \$36,912 amount would still put us in a poor position as compared to other towns.

Rodney Harrington asked what additional amount would be needed to make Barnstead comparative with its neighboring towns. Mr. Paquette stated that \$10,000 in addition to the \$36,912 amount would put us close to being competitive with Pittsfield.

Howard Rath asked if it would be possible to have a list published comparing the teachers' salaries within our district. Mr. Paquette said that he would do this in the future.

Peter Yelle made a motion to amend the given figure in Article IV from \$36,912 to \$46,912 so that we would be equal to surrounding towns. He also stated that it has been said that "poor teachers you pay forever; good teachers you can't pay enough." This motion was duly seconded.

There was a call for discussion and the question was raised as to what the additional \$10,000 would be appropriated for. Sandra Tohill said that the teachers and School Board agreed on \$36,912 in the original Article. She also stated that the School Board told the teachers that if they wanted to amend the article to increase these funds, they would not interfere and that the increase would be put toward teachers' salaries.

By secret ballot the amendment to increase the stated amount in Article IV from \$36,912 to \$46,912 was voted on. The Moderator pointed out that voters would be voting on the amendment alone by secret ballot. After this was voted on, Article IV itself would again have to be voted on by secret ballot.

The result of the secret ballot vote on the amendment was 92 IN FAVOR; 81 OPPOSED. The amendment carried.

The Moderator called for discussion on Article IV as it now stood amended to read \$46,912 to be appropriated instead of \$36,912. There was no discussion. By secret ballot, the vote was taken. THE VOTE: 101 IN FAVOR; 71 OPPOSED. Article IV was passed as amended.

ARTICLE V: 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, employees and agents, other than negotiated increases in salaries and fringe benefits for teachers and for the payment of statutory obligations of the District. Motion by Bill Gosse; seconded by Peter Yelle:

"I move that the District vote to raise and appropriate \$1,137,760 for the support of schools, for the salaries of school district officers, employees and agents, including increases in salaries and fringe benefits for teachers, and for the payment of statutory obligations of the District.

There was a call for discussion and Mr. Howard Rath asked why the Operation and Maintenance of Plant account showed a decrease from last year's figure when the roofs on the building were in such poor condition. Wayne Emerson stated that the Operation and Maintenance of Plant account was down because of conservation of fuel and electricity which was a savings of \$6,000.00. The roofs were leaking, yes, but they were going to try to patch this before going ahead and replacing them.

Tim Conrad asked about the increase of the S.A.U. Management Services account and asked for a detailed breakdown of the increased figure. Lloyd Hanson explained that the S.A.U. administrators were promised a raise when they were first hired years back, before he was a member of the Board, and this is what the figure represented. Wayne Emerson pointed out that this was a 30% increase of which Barnstead's share was 10%.

Jeanne Eastman asked what Project Scrimp was. Mr. Paquette explained that it was an account for federally funded grants that the School Board could use for any purpose. SCRIMP stands for School Community Resources Improved Management Plan.

There were no further questions and the vote was taken. The Article 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 funds as may be available from any source, and to authorize the School Board to expend such funds in accord with the provisions of RSA 198:20-b (Supp.). Motion by Patricia Riel Cotton; seconded by Lloyd Hanson: "I move that the District authorize the School Board to make application for and receive in the name of the District such funds as may be available from any source, and authorize the School Board to expend such funds in accord with the provisions of RSA 198:20-b(Supp.). The motion carried, voice vote.

ARTICLE VII: To see if the District will vote to authorize the School Board to request and contract for an audit of the School District books by an independent, public accountants from outside the District, or by the Municipal Services Division of the Department of Revenue Administration in accord with RSA 671:5. Motion by Patricia Riel Cotton; seconded by Sandra Tothill: "I move that the District vote to authorize the School Board to request and contract for an audit of the School District books by independent, public accountants from outside the District, or by the Municipal Services Division of the Department of Revenue Administration in accord with RSA 671:5.

The question was raised as to what the fee for these services would be and it was pointed out by a board member that the fee for these services is \$2,000 and this amount was already provided for in the budget.

James Locke stated that Article VII in his town report and Article VII that was read were different. The Moderator explained that the Warrant in the town report was a tentative Warrant.

Article VII was read again as it was written in the true Warrant and as it would be voted on. There was no further discussion and the motion passed, voice vote.

ARTICLE VIII: 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 such sum, including any interest earned thereon, until date of withdrawal and apply same to payment against the principal of the promissory note due on the Bond Issue for said construction in accord with RSA 33:3-a II and to authorize the Chairperson of the Barnstead School Board to execute all documents relevant thereto. Motion by Sandra Tothill; seconded by Patricia Riel Cotton: "I move that the District vote to raise and appropriate a sum of money equal to the remaining principal, \$3,765.34, interest, and premium 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 same to payment against the principal of the promissory note

due on the Bond Issue for said construction in accord with RSA 33:3-a II and to authorize the Chairperson of the Barnstead School Board to execute all documents relative thereto.

Motion carried, voice vote.

ARTICLE IX: To transact any other business which may legally come before this meeting.

Lloyd Hanson read a Resolution (a copy of which is attached to the original Minutes of this meeting). The Resolution stated that the State of New Hampshire established a lottery for the purpose of raising revenue to support schools. Attempts have been made to divert these revenues from the support of schools. The State of New Hampshire and United States Government have mandated special education services and programs and the State of New Hampshire has inadequately funded these mandated programs. The General Court and others are considering a reduction in previous commitments to the State Building Aid Program for schools and the General Court has never fully funded foundation aid for local school districts. Therefore he made a motion, which was duly seconded, that the Voters of the Barnstead School District resolve that 1) the General Court restore for the current year, and forever hereafter, sweepstakes revenues to local school districts, and 2) the General Court fund mandated special education programs for all costs exceeding the average per pupil cost for all non-special education students, and 3) the General Court fund school building aid to meet existing obligations and future ones at previously existing levels, and 4) the General Court consider means of developing full funding for foundation aid, and 5) the General Court, henceforth, cease the mandating of educational programs unless same and accompanied by full funding and further that the Voters of the District instruct their Representatives and Senators to the Honorable General Court to support, reiterate and vote in support of legislation which is consistent with the views here expressed.

Motion carried, voice vote.

Sandra Tothill then thanked everyone for coming and voting as it was vitally important to the town. She also stated that through the last year, Mr. Paquette, Mr. Emerson and Mr. Tuohy were outstanding in their dedication and talents. They were given a round of applause by all.

Meeting adjourned at 10:00 p.m.

Respectfully submitted,
Robin L. Riel, Chairman

A True Copy - Attest

REPORT OF THE SCHOOL BOARD

After a long, complicated and costly process of collective bargaining, we started off the school year 1983-84 by signing our first master contract with the teachers' union. This resulted in increasing salaries, eliminating past inequities and, hopefully, improving staff stability.

We have had, at their administrative level, the able services of our Superintendent, Andre Paquette; Business Manager, Wayne Emerson and Principal, Richard Tuohy. They have all put forth their very best effort to provide the best education, with the least possible expense, for our children.

The school year has been one of cooperation and positive conditions, starting with the Physical Education Program which has done so much to motivate the students toward learning, as well as improving their coordination and motor skills. The program has brought a positive influence into the school.

We have adopted a uniform reading program, the Scott Foresman Reading, 1982 in Grades 1-8. Our teachers, with the guidance of the part-time reading consultant, have done much to improve reading for all students. Having one structured program throughout the school has been very beneficial.

Our site plan has been completed and submitted to the Board so that we now have a sound basis for future planning. Our Food Service Program has been one of quality preparation and serving, and has had a positive financial impact on our District. Our custodial staff continues to maintain the school building and grounds efficiently. Our volunteer program, under the direction of Sandy Burt, has been one of increasing positive action in every phase of school activity, as have been the efforts of the Friends of the Barnstead School and Ann Omundson's Aerobics activities. Ann's contributions and donations to school activities are very much appreciated.

Last, but not least, the voters of the District should be aware of our major concern (one which will require much thought and study): The education of our high school students in the future.

The support of the townspeople of Barnstead towards the effort of achieving a quality education for our children is acknowledged and appreciated by the Board that represents you.

Thank you.

Patricia Riel Cotton, Chairman
Lloyd G. Hanson
Sandra L. Tothill

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and citizens of the Barnstead School District, I respectfully submit my 1983 report as your Superintendent of Schools.

Since my last report, there have been several significant changes in the Barnstead School District which have had a positive effect on the education of Barnstead children:

1. The Barnstead Education Association (the union representing the teachers) and the Barnstead School Board have negotiated their first master agreement as a result of collective bargaining. This master agreement, which came after much hard work by both parties, should provide a basis for productive and positive relationships between the Association and the Board for many years to come. It should also provide a basis for timely negotiations of salaries and other working conditions in the Barnstead Elementary School. I believe that this provides a positive basis on which the educational program for Barnstead's elementary children can be built. We must all look upon it as a step in planning for the future by having a sound set of management-employee relationships.
2. At the last annual meeting, the School Board had a special warrant article asking the voters to establish a teaching position at the Barnstead Elementary School in the area of Physical Education. The voters responded affirmatively to this warrant article and the administration was very successful in recruiting a highly talented, aggressive and dedicated young man, Mr. Richard Penney, to fill this position. It is difficult to over estimate the positive effect that the creation of this position and the hiring of Mr. Penney have had on the morale of both the students and the faculty at the school. My conversations with individual students and teachers, as well as with Mr. Tuohy, the Principal, lead me to believe that the total educational atmosphere at the Barnstead Elementary School has been considerably improved by Mr. Penney's efforts. I want to take this opportunity to acknowledge publicly his efforts as well as to acknowledge publicly the support of the voters for creating this position which has brought so much to the entire school and the community at large.

3. For two years we have watched the reorganization and refinement of the Food Service Department at the Barnstead Elementary School. Under the excellent leadership of Sandy Hooper this program has become not only self-supporting, but one which has presented quality food to both students and faculty. The Administration and the School Board have acknowledged the outstanding work of the Food Service Department by recommending merit pay increases for two women involved, full-time, in this Department. I solicit the support of the voters for this recognition of such outstanding work.
4. During the past summer, Alice Daisy (Barnstead) and Carol Grainger (Pittsfield) conducted a summer activity for young children called "A Summer Thing." These special activities have contributed much to school preparedness and improving learning for the students who participated in this largely volunteer program. I wish to express my sincere appreciation for the initiative and dedication which these two ladies have shown in the interest of the children.
5. We are contributing to improve the effectiveness of the reading program through the cooperation of individual classroom teachers, team leaders, the Chapter 1 Director, Mrs. Hamblett, and the leadership of the Principal. We believe that test results over the next few years will reflect very clearly the results of our efforts. We solicit the support of parents in helping to promote reading at home, both for pleasure and for school work. It is also important to note that the activities and support of the Librarian, Susan Fraser, contribute a great deal to the improvement of the reading skills of all children in the school; she was also heavily involved with the Reading Book Fair.
6. Perhaps one of the most interesting developments in recent years at the Barnstead Elementary School is the development of the organization known as the "Friends of the Barnstead School" which has also evolved into the school volunteer program. This year, under the leadership of Sandy Burt, the program has achieved new success and is being recognized at the state level as one of the Blue Ribbon programs in the entire state. I believe that the voters and tax payers of the District owe a great deal to these volunteers as do the students and the parents of the students in the Barnstead Elementary School.

These are just a few small samples of the successes which have been enjoyed at the Barnstead Elementary since my last report. I should now like to turn to some concerns which I have expressed in previous reports and which I must express again.

I am sure that most voters of the District have followed, in the press, the discussions concerning Pittsfield High School. Clearly, some parents have been concerned about it as we now know that more students are going to high schools other than Pittsfield. Nevertheless, Pittsfield High School continues to be the main recipient of Barnstead high school students. The defeat of a bond issue to improve the general physical state of Pittsfield High School has only postponed the inevitable action which must be taken in order to make that facility one which is conducive to learning and which is safe and healthy. The Pittsfield School Board is returning, once again this March, to the voters of the District with a request to support a bond issue; there are, however, no guarantees. I believe it is time for the Barnstead voters and taxpayers to ask serious questions about the future of high school education for Barnstead students. Is it possible to continue the present practice of allowing parents to send high school students to the school of their choice? Should we not be planning on a more comprehensive and specific basis for the high school education of Barnstead children? Is there any way that the towns of Barnstead and Pittsfield can cooperate to provide high school education, jointly? These are just a few of the issues which must be addressed, and they must be addressed very soon.

A second issue which I feel must be addressed by the voters at the earliest possible time is one with respect to the formation of a public kindergarten. Although we provide a great deal of special support through Chapter 1 and Special Education for students who come to school with one deficiency or another, I believe that the lack of kindergarten is making learning for all students much more difficult than it needs to be. The great difference that exists between those children whose parents can afford to send them to a private kindergarten, as compared with those whose parents cannot, affects the quality of education throughout all grade levels in the Barnstead Elementary School. I believe that, ultimately, a public kindergarten will serve the interest of every single child who attends this school. I also believe that it should be possible to accommodate a public kindergarten at a reasonable per pupil cost. Further, I believe that if a kindergarten is instituted, after

some five to eight years, we will notice a decline in the number of children coded "learning disabled" by virtue of the fact that basic reading and learning skills will have been developed more fully at the early childhood education level. I ask the citizens to consider the possibility of establishing a public kindergarten as soon as possible.

The handling of special education continues to be a constant struggle, both from the point of view of finances and from the point of view of helping children who have these very special learning problems. While we attempt to make every effort to provide the required education as efficiently as possible, we must recognize that this program continues to place a financial strain upon the funds of the District. Often, we tend to think that money used for special education is money taken from other children; this is both natural and, to a limited extent, true. We must remember, however, that if these children who have specific handicaps were located in the age-appropriate classrooms, then the work of the regular classroom teacher would have to take them into consideration. The time and energy that this would take, would take away from the education of other students. In summary, we must all bear in mind that whatever we can do for the handicapped helps us to do more for others. Ultimately, the more we can do for the handicapped children, the more likely it is that they will not become a permanent burden to society. Consequently, I ask the patience and understanding of the voters of the District for this program which seems to require so much by way of money and staff time.

One of the major projects which I have launched during the past 12 months will take some two years to bear full fruit; the development of an Educational Management Plan, which includes Accountability. What is Accountability? Accountability in education is similar to "quality control" in private industry. What we are attempting to do is to establish specific educational objectives for every discipline at every grade level. The disciplines cover reading, writing, penmanship, oral speaking ability, social studies, mathematics, science, physical education, etc. Within each set of these objectives we will identify specific grades (such as grades 4, 6, and 8) where minimal competency testing will be administered. This will assure us that each and every student is meeting minimal competency and that the instructional programs are working for the vast majority of the students. I will be reporting to you, from time to time, on the progress of this project.

This has been the year for education in the press, on the radio, and on television. There are at least 12 major reports which have been published on American education in the last 18 months. A great deal is being said, some of what is being said is valid, some is not. In summary, these studies all boil down to three fundamental questions:

1. What is the role of the public school?
2. How do we measure the effectiveness of the public school?
3. Who will pay to support the public school?

These are deceptively simple questions. The answers just do not come easily, and your School Board needs the support of all citizens to help provide the answers. I solicit the support and input of all citizens and parents and ask that they provide the Barnstead School Board and me, as Superintendent, with as much input on these questions as possible. The input will help us to plan effectively for the future of the Barnstead School District.

Respectfully submitted,

F. Andre' Paquette
Superintendent of Schools

REPORT OF THE PRINCIPAL

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

This report deals with the following areas: Faculty, Curriculum, School Board, and Community Involvement.

Faculty

New Staff members for academic year 1983-84 are as follows: Miss Jane Bergeron, Director of Special Services; Mrs. Barbara Collins, Resource Room Teacher; Mr. Richard Penney, Physical Education/Health Teacher; Mrs. Bonita Hibbard, Grade 7 and 8 Language Arts; and Mrs. Rhoda Barringer, Grade 2.

Curriculum

Since I came to Barnstead in 1981 the Faculty and Staff have been working to implement and approve the quality of the curriculum. The following areas have been addressed and will continue to be examined:

1. Departmentalization of Grades 7 and 8
2. Reading Program in Grades 1-8
3. Science Continuum, Grades 1-8
4. Physical Education, Grades 1-8
5. Health, Grades 1-8
6. Pre-school Screening Program
7. Special Education Services
8. Computer Education

In 1984 we will continue to work at improving other programs and examine those that are presently in existence.

School Board

1983 brought about a new era in communications with the School Board. In order to keep the Board informed of the happenings in the school, I have submitted regular monthly reports. In addition, I have prepared an "Issue of the Month" which brought to the Board's attention, either concerns or in-depth reports on what is occurring in the school.

Community Involvement

The Volunteer Program, under the direction of Mrs. Sandra Burt, has been a great success. In the last year the citizens of Barnstead have donated 2,261 hours of their time in order to help the educational programs at Barnstead Elementary School. This total qualifies the Barnstead School for the Blue Ribbon Achievement Award, which is sponsored by the New Hampshire Department of Education and New Hampshire School Volunteer Program. Members of the community are to be congratulated for this outstanding effort and hopefully, this will continue to expand in future years.

In closing, I would like to thank the School Board, Administration, and Staff for their continued support and the students, parents, and citizens of Barnstead for their cooperation during this year.

Respectfully submitted,
Richard F. Tuohy, Principal

REPORT OF THE SCHOOL NURSE

The Pittsfield Medical Association will be doing class physicals this year. They will begin in January. Grades three, five and seven are included in class physicals. These have proved very beneficial to the students. Beginning in September 1984, as mandated by state law, all students in grades 4-8 will be screened for scoliosis. This will be done by class and all children will be examined. Children found to have a question of scoliosis will be referred for follow-up.

Although the program began late this year, due to an increase in the schools participating, students in grades one through four will participate in the dental program. This includes daily toothbrushing and weekly fluoride rinsing. Children need parental consent to participate. The program has been effective in promoting good dental health and fewer cavities in our students. The state dental department provides the toothbrushes and the fluoride rinses at no cost. They send a dental hygienist to examine the students' teeth and provide dental instruction.

In September the dental hygienist was in our school. She cleaned and applied topical fluoride to the students' teeth who participated. This program is open to all students in our school for a modest fee. Students on medicare may also participate by providing their number.

Health classes are taught in grades one through four by myself and in grades five through eight by Mr. Penney.

HEALTH SERVICE REPORT 1982-83

Class Physicals	103 pupils examined
Report of School Nurse	
Vision Tests	367
Hearing Tests	367
Blood Pressures	103
Heights and Weights	367
First Aid	507
Communicable Diseases	
Chicken Pox	5
Impetigo	2
Pediculosis	16

Respectfully submitted,

Barbara A. Roberts, R.N.
School Nurse

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 S.A.U. #51 Staff Development Committee.

This report will include the activities of the Staff Development Committee from March, 1983 through March, 1984.

To inform teachers of workshops offered within driving distance of the schools, the Committee has continued this year to distribute to staff members a workshop listing every two months with pertinent information. Cathy Hamblett, Chapter I Coordinator for S.A.U. #51, has been in charge of publishing this list, which has been beneficial to the staffs of S.A.U. #51.

Several inservice workshops were offered during the spring of 1983. On March 31, 1983, the Committee sponsored a "Working with Computers" workshop at Alton School. Efforts were made to provide for varying degrees of computer knowledge among the teachers, ranging from beginners to working with specific computer languages. This workshop was generally favorably received by everyone who attended. On June 3, 1983, the committee and Chapter I co-sponsored an after school workshop entitled, "Early Reading Process, a Whole Language Approach."

At the beginning of the 1983-84 school year, Staff Development Committee members again made themselves available to staff members, especially new members, to help develop Professional Growth Plans.

At the November, 1983 Committee meeting, an election of officers was held with the following results:

Chairman - Harry Doten, Pittsfield Elementary

Vice-Chairman - Mark Wallace

Secretary - Mary Christy, Alton High School

During the fall of 1983 staff members were busy attending a variety of workshops. Chapter I sponsored a series of after school workshops during November on the Writing Process. These workshops have proved to be very popular. An Assertive Discipline workshop was also held in November for new teachers. Under co-sponsorship by Chapter I and Pittsfield High School, two after school workshops which dealt with Study Skills in the Junior High were offered to all S.A.U. staff members in December and January.

On December 1, 1983, in reaction to a positive response by teachers to a workshop during the 1982-83 school year, the Committee invited Dr. Laurence Lieberman, a special education consultant, to return to speak on "Behavior Management, Disci-

pline and Motivation." Again response from teachers was enthusiastic.

During December, 1983, a survey of staff to find teachers' inservice needs was made by the Committee to establish priorities for the S.A.U. staff development program in the future. As a result of this survey these are the fundamental teaching skills for which teachers expressed inservice needs.

- a. Increasing self-knowledge in content areas.
- b. Prescribing individualized learning activities.
- c. Identifying and working with exceptional students, and
Maintaining a positive personal and professional attitude.

A second part of this survey sought to ally teachers' needs for professional development with the goals set for the 1983-84 school year by the School Boards of Alton, Barnstead and Pittsfield. These goals are to initiate an effective Educational Management Plan and to become involved in a debate on the role of the public schools. It has become the aim of the Staff Development Committee this year to support the S.A.U. School Boards, Superintendent and Principals in the effort to meet these goals. Five early release inservice days have been sanctioned by the respective School Boards to allow time to begin this project.

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, and Cathy Hamblett, Chapter I Coordinator, S.A.U. #51, for their willingness to share their experience and their genuine concern for the pursuit of excellence in education. I am indebted also to Mark Wallace of Pittsfield, Mary Christy and Maureen Smith of Alton, and Linda Nelson and Betsy Emerson of Barnstead for their extra commitment to serving, in the long run, the children in all three school districts of the S.A.U.

I would also like to thank the S.A.U. School Board representative, Stanley Moulton, for his interest in the work of the Staff Development Committee.

Respectfully submitted,

Harry Doten,
Chairman, Staff Development Committee

REPORT ON SPECIAL EDUCATION

The Special Education Program in the Barnstead Elementary School experienced a delayed opening in September of 1983 due to Staff turnover, and necessary completion of paperwork in order to comply with state and federal regulations. In spite of these delays, the 1983-84 school year has been fairly successful.

The Pupil Placement Team has served a total of 75 students ages 3 to 21 through Childfind, referrals, evaluations and screenings. As well as serving these students, the specialists have acted as consultants to teachers and parents, to provide methods, materials, and strategies to use with special needs children. This has proven to be a successful way of dealing with the large number of students who need varying amounts of special programming and classroom support.

To date, our Pupil Placement Team consists of the Director of Special Education, the Resource Room Teacher, a full-time Special Needs Aide, and part-time personnel: a Speech Therapist, Occupational Therapist, a Diagnostic Counselor, and the Chapter 1 Reading Consultant. These part-time positions are a benefit of inter-district joint programming for the Alton, Barnstead, and Pittsfield School Districts.

Currently, the Barnstead School District is serving 50 educationally handicapped students within the elementary school and in the Education 51 Consortium programs. Three severely handicapped students are being served outside the school district and two pre-schoolers are placed in private programs.

At this time, I see growing program needs for the 1984-85 school year. This means that budget and program recommendations made by the Director should be carefully reviewed, resources assessed and plans made accordingly. The primary goal should be to maximize program effectiveness while providing the services required by law.

As a final note, I would like to report that all programs have run effectively and smoothly during my tenure in the district. This is due mainly to the skilled and dedicated specialists who compose the Pupil Placement Team; their professionalism and ability to work together as a team and with the other members of the professional staff is to be commended. I especially appreciate the support they have given me this year and hope that provisions will be made to maintain programs for the Barnstead Special Needs students.

Respectfully submitted

Jane Bergeron
Director, Special Education
Barnstead School District

REPORT OF CHAPTER I (formerly Title I)
Alton, Barnstead and Pittsfield

1983 marks the seventeenth year of federal funding for compensatory education in our Districts. Program funded under Title I have successfully met the supplementary instructional needs of educationally disadvantaged children. These children are not "handicapped" children, but children whose educational achievement is below what is expected for their age.

During 1982, the United States Congress, in an effort to decrease federal funding in education, combined federal programs under the Education Consolidation and Improvement Act. Title I has become Chapter 1 in the new Act; thus, in 1983, Title I programs in our districts became Chapter 1 programs. In this same year funding shifted from the 1970 census base to the 1980 census base. Locally, this meant increased funding and, consequently, program expansion.

A small part of the success of Chapter 1 can be attributed to responsive programming. The Chapter 1 project is re-evaluated every three years to ensure that the project is providing the supplementary instruction that Chapter 1 students need. From the fall of 1980 through the spring of 1983, our project provided a tutorial reading program to 263 children. 1983 was a re-evaluation year during which a committee of administrators, teachers, tutors and parents met from January through May to produce a documented needs assessment and program recommendations. The committee concluded that, although Chapter 1 students in our districts still need instructional support in reading, they also need help in writing (composition, spelling, punctuation), speaking (expression), and listening. Thus, the 1983-84 project offers tutorial instruction in all of these areas. One hundred fifteen children (K-8 Alton, 1-8 Barnstead and Pittsfield) will receive tutoring by the end of the 1983-84 academic year. The 1983 Needs Assessment Report may be borrowed from the school library.

Our Chapter 1 project has recently been praised for 1) its tutoring staff and 2) the 1983 Needs Assessment Report (which will be used as a model for other districts). I would like to take this opportunity to thank Chapter 1 tutors; our Chapter 1 programs are successful because of them: Alton-Annelle Ouellette and Susan Lord; Barnstead-Alice Daisy and Margaret Driscoll; Pittsfield-Katrina Blackwood, Sheila Fries and Carol Grainger.

I would also like to thank the members of the 1983 Needs Assessment Committee: from Alton-Barbara Halla, Helen Sullivan and Linda Troendle; from Barnstead-Alice Daisy and Carolyn Tucker; and from Pittsfield-Mary-Ellen Azem, Brian Buckley, Beverly Drolet, Sheila Fries and Crystal Young.

Respectfully submitted,

Catherine M. Hamblett
Chapter I Coordinator

EDUCATION 51 CONSORTIUM ANNUAL REPORT

Education 51 Consortium was formed three years ago. The consortium is a non-profit corporation whose sole purpose is to provide quality special education programs for students living in Alton, Barnstead and Pittsfield. Children with moderate and severe handicaps are able to attend school closer to home, with a substantial savings to each district.

Each year the needs of all special education students in SAU #51 are assessed to determine what program needs could best be met through cooperative efforts. A number of programs have been provided in this way.

Behavior Adjustment Class

The BAC program, which is housed in the old Building Trades building in Pittsfield, serves 8-10 high school students who require a structured, self-contained program in order to succeed academically. Many of these students are mainstreamed in regular high school classes and some are currently attending the Regional Vocational Center in Concord. The program stresses appropriate social behavior and basic academic skills. This program has developed a reputation for excellence and has been visited by other school districts who are in the process of developing similar programs.

Language Impaired Program

LIP is a self-contained program which currently stresses the basic language skills which are essential for success in other academic areas (reading, math, etc.). Growth in language for these students is evident in the writing process program. Students are able to select their own topics, and draft and re-write stories at a much high level than previously. These kinds of academic gains have been shown in all academic areas.

Next year the LIP program will undergo some curriculum changes. The focus will turn toward teaching academics and skills for daily living, rather than stressing basic language skills.

Therapy and Evaluation

Cooperation between districts have allowed each district to have access to a school psychologist and occupational therapist. By sharing staff, the cost for each district to contract separately for these services is greatly reduced. In addition the Districts of Barnstead and Pittsfield have been able to contract part time positions for speech therapist and Special Education Consultant.

Programming for the pre-school educationally handicapped child is a planning priority this year. SAU #51 has received a grant to hire a planner to investigate the need for pre-school programming and to design a program which will be most cost effective for the districts involved.

Education 51 Consortium has been and continues to be very successful. Our programs have received State approval through June, 1988, and continue to serve as models for other districts interested in starting local programs. In addition, interdistrict cooperation and program planning saved the districts of Alton, Barnstead and Pittsfield \$143,115 in Special Education costs last year.

Respectfully submitted,

SAU #51 MANAGEMENT TEAM FOR SPECIAL EDUCATION
Jane Bergeron
Barbara Halla
Mark Jarvis

FACULTY ROSTER

Name	Assignment	Years Experience		Salary
Richard F. Tuohy	Principal	12	M.Ed.	24,000
Virginia C. Adams	Grade 3	15	M.Ed.	16,992
Lynne B. Alden	Grade 2	6	B.S.	11,808
Jane M. Bergeron	Special Services Director	4	B.S.	16,500
Carolyn J. Buber	Grade 1	10	B.A.	13,664
Barbara J. Collins	Resource Room	4	M.A.	7,103
Betsy B. Emerson	Grade 6	9	B.S.	13,248
Susan Fraser	Librarian	10	B.A.	15,072
Patricia W. Glasson	Grade 8, Science	7	B.A.	12,352
Bonita Hibbard	Grade 7, Language Arts	17	B.A.	15,200
Marcia W. Higgins	Grade 8, Social Studies	8	M.Ed.	15,008
Claire M. Jeffrey	Grade 5	3	B.A.	10,400
S. Margo Johnson	Grade 7, Mathematics	13	M.Ed.	16,640
Susan A. Johonnett	Grade 5	14	M.Ed.	15,264
Nancy M. Metras	Grade 6	1	B.S.	10,080
Linda Nelson	Grade 4	12	B.A.	14,976
Richard D. Penney	Physical Education/Health	1	B.S.	10,080
Barbara A. Roberts	School Nurse	20	R.N.	7,504
Patricia A. Rogers/ Rhoda M. Barringer	Grade 2	7/5	B.A./B.A.	6,000 5,824
Lynn M. Stockman	Grade 4	4	B.S.	11,104
Carolyn L. Tucker	Grade 3	1	B.S.	10,176
Ellen G. Watts	Grade 1	6	B.S.	12,064

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

FOR THE FISCAL YEAR ENDED JUNE 30, 1983

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

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 JUNE 30, 1983
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BARNSTEAD SCHOOL DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 1983
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October 13, 1983

**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, 1983. 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 in 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, 1983 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 examinations 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

BARNSTEAD SCHOOL DISTRICT
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1983

	Governmental Fund Types		Fiduciary Fund Types	Account Group General Debt	Totals (Memorandum Only) June 30, 1983
	General	Special Revenue			
ASSETS					
Cash	\$124,400	\$ 9,714	\$ 260	\$ -	\$138,416
Accounts Receivable	15,093	-	-	-	15,093
Due from Other Funds (Note 4)	-	7,783	1,483	-	9,266
Due from Other Governments	1,777	5,767	-	-	7,544
Inventory (Note 1)	-	364	-	-	364
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	473,250	473,250
TOTAL ASSETS	<u>\$141,270</u>	<u>\$ 23,628</u>	<u>\$ 1,743</u>	<u>\$473,250</u>	<u>\$643,933</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 94,350	\$ 5,455	\$ -	\$ -	\$ 99,805
Due to Other Funds (Note 4)	9,266	-	-	-	9,266
Due to Other Governments	55,332	-	-	-	55,332
Due to Student Groups	-	-	1,743	-	1,743
General Obligation Debt Payable (Note 2)	-	-	-	473,250	473,250
Total Liabilities	<u>158,948</u>	<u>5,455</u>	<u>1,743</u>	<u>473,250</u>	<u>639,396</u>
Fund Balance					
Reserved for Inventory (Note 1)	-	364	-	-	364
Reserved for Subsequent Year Expenditures	-	578	-	-	578
Unreserved	(17,678)	17,231	-	-	3,595
Total Fund Equity	<u>(17,678)</u>	<u>18,173</u>	<u>-</u>	<u>-</u>	<u>4,537</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$141,270</u>	<u>\$ 23,628</u>	<u>\$ 1,743</u>	<u>\$473,250</u>	<u>\$643,933</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
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
Revenues				
District Assessment	\$ 895,840	-	-	\$ 895,840
Intergovernmental Revenues	32,135	23,515	-	55,650
Charges for Services	-	28,996	-	28,996
Miscellaneous Revenues	<u>3,162</u>	<u>4,392</u>	<u>206</u>	<u>7,760</u>
Total Revenues	<u>931,137</u>	<u>56,903</u>	<u>206</u>	<u>988,246</u>
Expenditures				
Instruction:				
Regular Programs	515,611	-	-	515,611
Special Programs	140,005	-	-	140,005
Other Programs	1,877	-	-	1,877
Support Services:				
Pupil Services	6,723	-	-	6,723
Instructional Staff Services	17,092	-	-	17,092
General Administration	23,881	-	-	23,881
School Administrative Unit Expenses	28,027	-	-	28,027
School Administration Expenses	36,301	3,231	-	39,532
Business Services	144,501	3,615	-	148,116
Program Development	4,214	-	-	4,214
Food Service	-	34,714	-	34,714
Capital Outlay	2,913	-	-	2,913
Debt Service:				
Principal Retirement	59,500	-	-	59,500
Interest	<u>26,673</u>	<u>-</u>	<u>-</u>	<u>26,673</u>
Total Expenditures	<u>1,007,318</u>	<u>41,560</u>	<u>-</u>	<u>1,048,878</u>
Excess of Revenues Over (Under) Expenditures	(76,181)	15,343	206	(60,632)

Other Financing Sources			
Increase in Inventory	-	12	12
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(76,181)	15,355	(60,826)
Fund Balance, July 1, 1982	58,503	2,818	61,321
Fund Balance, June 30, 1983	<u>\$(17,678)</u>	<u>\$ 18,173</u>	<u>\$ 4,495</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

EXHIBIT C

FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	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 Assessment	\$895,840	\$ 895,840	\$ -	\$ -	\$ -	\$ -	\$ 895,840	\$ 895,840	\$ -
Intergovernmental Revenues	33,740	32,135	(1,605)	19,400	23,515	4,115	53,140	55,650	2,510
Charges for Services	-	-	-	20,600	28,996	8,396	20,600	28,996	8,396
Miscellaneous Revenues	1,500	3,162	1,662	-	4,392	4,392	1,500	7,554	6,054
Total Revenues	<u>931,080</u>	<u>931,137</u>	<u>57</u>	<u>40,000</u>	<u>56,903</u>	<u>16,903</u>	<u>971,080</u>	<u>988,040</u>	<u>16,960</u>
Expenditures									
Instruction:									
Regular Programs	497,701	515,611	17,910	-	-	-	497,701	515,611	17,910
Special Programs	131,841	140,005	8,164	-	-	-	131,841	140,005	8,164
Other Programs	1,425	1,877	452	-	-	-	1,425	1,877	452
Support Services:									
Pupil Services	8,985	6,723	(2,262)	-	-	-	8,985	6,723	(2,262)
Instructional Staff Services	18,646	17,092	(1,554)	-	-	-	18,646	17,092	(1,554)
General Administration	6,705	23,881	17,176	-	-	-	6,705	23,881	17,176
School Administrative Unit Expenses	28,027	28,027	-	-	-	-	28,027	28,027	-
School Administration Expenses	37,996	36,301	(1,695)	-	3,231	3,231	37,996	39,532	1,536
Business Services	166,867	144,501	(22,366)	-	3,615	3,615	166,867	148,116	(18,751)
Program Development	5,000	4,214	(786)	-	-	-	5,000	4,214	(786)
Food Service	-	-	-	40,000	34,714	(5,286)	40,000	34,714	(5,286)
Capital Outlay	2,913	2,913	-	-	-	-	2,913	2,913	-
Debt Service:									
Principal Retirement	59,500	59,500	-	-	-	-	59,500	59,500	-
Interest	26,673	26,673	-	-	-	-	26,673	26,673	-
Total Expenditures	<u>992,279</u>	<u>1,007,318</u>	<u>15,039</u>	<u>40,000</u>	<u>41,560</u>	<u>1,560</u>	<u>1,032,279</u>	<u>1,048,878</u>	<u>16,599</u>
Excess of Revenues Over (Under) Expenditures (Note 5)	(61,199)	(76,181)	(14,982)	-	15,343	15,343	(61,199)	(60,838)	361

Other Financing Sources									
Increase in Inventory	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(61,199)	(76,181)	(14,982)	-	15,355	15,355	(61,199)	(60,826)	373
Fund Balance, July 1, 1982	61,199	58,503	(2,696)	-	2,818	2,818	61,199	61,321	122
Fund Balance, June 30, 1983	\$ -	\$ (17,678)	\$ (17,678)	\$ -	\$ 18,173	\$ 18,173	\$ -	\$ 495	\$ 495

The Accompanying Notes are an Integral Part of this Financial Statement

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, Federal Projects Funds and an insurance claim fund.

(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

(1) **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 operation.

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, 1983 was approximately \$29,472.

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 group of 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, 1983:

Bonds and Notes Payable at July 1, 1982	\$532,750
Bonds/Notes Retired	<u>59,500</u>
Bonds and Notes Payable at June 30, 1983	<u>\$473,250</u>

Bonds and notes payable at June 30, 1983 of \$473,250 are comprised of the following individual issues:

\$260,000 School serial bonds due in annual installments of \$15,000 through 1989; interest at 5.40%	\$ 95,000
\$445,000 School addition serial notes due Farmers Home Administration in annual installments of \$22,250 through 2000; interest at 5.00%	<u>378,250</u>
Total Bonds and Notes Payable	<u>\$473,250</u>

The annual requirements to amortize all debt outstanding as of June 30, 1983, including interest payments of \$186,818, are as follows:

Year Ended <u>June 30</u>	Principal	Interest	Total
1984	\$ 37,250	\$ 23,637	\$ 60,887
1985	37,250	21,715	58,965
1986	37,250	19,793	57,043
1987	37,250	17,870	55,120
1988	<u>37,250</u>	<u>15,948</u>	<u>53,198</u>
Subtotal	186,250	98,963	285,213
1989-2000	<u>287,000</u>	<u>87,855</u>	<u>374,855</u>
Totals	<u>\$473,250</u>	<u>\$186,818</u>	<u>\$660,068</u>

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 \$6,854.

NOTE 4 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1983 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ -	\$ 9,266
Special Revenue:		
Food Service	4,606	-
Federal Projects	1,700	-
Insurance Claims	1,477	-
Agency Fund	<u>1,483</u>	<u>-</u>
Totals	\$9,266	\$ 9,266

NOTE 5 - BUDGETED FUND BALANCE

The \$61,199 excess of budgeted expenditures over revenues on Exhibit C represents the amount of beginning fund balance voted to reduce taxes.

NOTE 6 - CAPITAL PROJECTS FUND

At the annual school district meeting, March 11, 1983, it was voted to apply the balance in the capital projects fund to payment of principal on the notes due on the 1979 bond issued for construction of the addition to the elementary school. This is in accordance with RSA 33:3-aII and will be done during the fiscal year ending June 30, 1984.

BARNSTEAD SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

Schedule 1

	<u>Budget</u>	<u>Actual</u>	Actual Over (Under)
<u>District Assessment</u>	\$895,840	\$895,840	\$ -
<u>Intergovernmental Revenues</u>			
Sweepstakes	8,220	8,220	-
Building Aid	9,826	9,269	(557)
Special Education	15,694	14,646	(1,048)
Total Intergovernmental	<u>33,740</u>	<u>32,135</u>	<u>(1,605)</u>
<u>Miscellaneous Revenues</u>			
Interest	1,500	2,114	614
Other	-	1,048	1,048
Total Miscellaneous	<u>1,500</u>	<u>3,162</u>	<u>1,662</u>
Total Revenues	931,080	<u>\$931,137</u>	<u>\$ 57</u>
Fund Balance Used to Reduce Taxes	<u>61,199</u>		
Total Budget	\$992,279		

BARNSTEAD SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Budget	Actual	Actual Over (Under)
Instruction			
Regular Programs	\$ 497,701	\$ 515,611	\$ 17,910
Special Education Programs	131,841	140,005	8,164
Other Programs	1,425	1,877	452
Total Instruction	<u>630,967</u>	<u>657,493</u>	<u>26,526</u>
Pupil Services			
Attendance and Social Work	20	21	1
Guidance	250	-	(250)
Health	6,539	6,368	(171)
Psychological	2,000	168	(1,832)
Speech Pathology and Audiology	176	166	(10)
Total Pupil Services	<u>8,985</u>	<u>6,723</u>	<u>(2,262)</u>
Instructional Staff Services			
Improvement of Instruction	4,467	3,228	(1,239)
Educational Media	14,179	13,864	(315)
Total Instructional Staff Services	<u>18,646</u>	<u>17,092</u>	<u>(1,554)</u>
General Administration			
Other	6,705	23,881	17,176
School Administrative Unit	28,027	28,027	-
School Administration Expenses	37,996	36,301	(1,695)
Business Services			
Operation and Maintenance of Plant	85,617	66,820	(18,797)
Pupil Transportation	81,250	77,681	(3,569)
Total Business Services	<u>166,867</u>	<u>144,501</u>	<u>(22,366)</u>
Program Development	5,000	4,214	(786)
Facilities Acquisition	2,913	2,913	-
Debt Service			
Principal	59,500	59,500	-
Interest	26,673	26,673	-
Total Debt Service	<u>86,173</u>	<u>86,173</u>	<u>-</u>
Total Expenditures	<u>\$ 992,279</u>	<u>\$1,007,318</u>	<u>\$ 15,039</u>

Schedule 3

BARNSTEAD SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 JUNE 30, 1983

	Food Service Fund	Federal Projects Fund	Insurance Claim	Total
Assets				
Cash	\$ 9,714			\$ 9,714
Due from Other Governments	4,536	1,231		5,767
Inventory	364			364
Due from General Fund	<u>4,606</u>	<u>1,700</u>	<u>1,477</u>	<u>7,783</u>
TOTAL ASSETS	<u>\$ 19,220</u>	<u>\$ 2,931</u>	<u>\$ 1,477</u>	<u>\$ 23,628</u>
Liabilities and Fund Balances				
Accounts Payable	\$ 1,625	\$ 2,931	\$ 899	\$ 5,455
Fund Balances				
Reserved for Subsequent Year			578	578
Expenditures	364			364
Reserved for Inventory	17,231			17,231
Unreserved	<u>17,595</u>	<u>-</u>	<u>578</u>	<u>18,173</u>
Total Fund Balances				
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,220</u>	<u>\$ 2,931</u>	<u>\$ 1,477</u>	<u>\$ 23,628</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, 1983

	Food Service Fund	Federal Projects Fund	Insurance Claim	Total
Revenues				
Intergovernmental Revenues	\$ 20,284	\$ 3,231	\$ -	\$ 23,515
Charges for Services	28,996	-	4,193	28,996
Other Income	199	-	-	4,392
Total Revenues	<u>\$ 49,479</u>	<u>3,231</u>	<u>4,193</u>	<u>56,903</u>
Expenditures				
School Administration:				
Equipment	-	3,231	-	3,231
Business:				
Operation and Maintenance	-	-	3,615	3,615
Food Services	34,714	-	-	34,714
Total Expenditures	<u>34,714</u>	<u>3,231</u>	<u>3,615</u>	<u>41,560</u>
Excess of Revenues Over (Under) Expenditures	14,765	-	578	15,343
Other Financing Sources				
Increase in Inventory	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	14,777	-	578	15,355
Fund Balance, July 1, 1982	<u>2,818</u>	<u>-</u>	<u>-</u>	<u>2,818</u>
Fund Balance, June 30, 1983	<u>\$ 17,595</u>	<u>\$ -</u>	<u>\$ 578</u>	<u>\$ 18,173</u>

BARNSTEAD SCHOOL DISTRICT Schedule 5
 FOOD SERVICE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 1983

Revenues		
Intergovernmental		
Federal and State Reimbursement		\$ 20,284
Charges for Services		
Lunches and Milk		28,996
Miscellaneous Revenue		
Interest		<u>199</u>
Total Revenues		49,479
Expenditures		
Food Services:		
Food	\$ 20,545	
Supplies	977	
Labor	12,475	
Other	<u>717</u>	
Total Expenditures		<u>34,714</u>
Excess of Revenues Over Expenditures		14,765
Increase in Inventory		<u>12</u>
Excess of Revenues and Other Financing Sources Over Expenditures		14,777
Fund Balance, July 1		2,818
Fund Balance, June 30		<u>\$ 17,595</u>

BARNSTEAD SCHOOL DISTRICT Schedule 6
 SCHEDULE OF FEDERAL PROJECTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1983

Project No.		SCRIMP 36137.0
Authority: Received		\$ 3,329
	Obligated	3,231
Revenue		3,231
Expended		3,231

Schedule 7

BARNSTEAD SCHOOL DISTRICT
 ALL AGENCY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1983

	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
Assets				
Cash	\$ 1,241	\$ -	\$ 981	\$ 260
Due from General Fund	325	1,158	-	1,483
Total Assets	<u>\$ 1,566</u>	<u>\$ 1,158</u>	<u>\$ 981</u>	<u>\$ 1,743</u>
Liabilities				
Due to Student Groups	\$ 1,360	\$ 383	\$ -	\$ 1,743
Due to General Fund	206	-	206	-
Total Liabilities	<u>\$ 1,566</u>	<u>\$ 383</u>	<u>\$ 206</u>	<u>\$ 1,743</u>

October 13, 1983

Barnstead School District
Barnstead, New Hampshire 03218

We have examined the financial statements of the Barnstead School District for the year ended June 30, 1983, and have issued our report thereon dated October 13, 1983. As part of our examination, we made a study and evaluation of the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the School District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the School District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Barnstead School District taken as a whole.

We would be pleased to discuss the comments and recommendations attached with you should you so desire.

This report is intended solely for the use of management of Barnstead School District, Barnstead, New Hampshire, and the cognizant audit agency and other federal audit agencies and should not be used for any other purposes.

Respectfully submitted,

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

(1)

Cash Receipts and Disbursements

Significant internal accounting controls -

Cash Receipts - Segregation of duties, prompt recording and depositing and bonding of employees handling cash.

Cash Disbursements - Segregation of duties, control over unused, returned and voided checks, monthly reconciliation of bank accounts, authorization for payment and cancellation of invoices.

We have evaluated all of the internal accounting controls in foregoing paragraph. We found no material weaknesses.

(2)

Purchasing and Receiving

Significant accounting controls: bid process procedures, use of pre-numbered orders, and segregation of duties.

We have evaluated the internal controls in the preceding sentence. No material weaknesses were found.

(3)

Accounts Payable

Significant internal accounting controls: control established over incoming invoices, segregation of duties, authorized payment, review of vouchers to check that proper procedures were followed, and program charged checked against budget.

We have evaluated the internal accounting controls in the preceding sentence. No material weaknesses were noted.

Inmaterial Weaknesses

Finding - Invoices are not cancelled in some way so as to preclude re-use.

Recommendation - Invoices should be marked "paid" with the appropriate information, e.g. date and check number so as to effectively cancel them.

Management's Comment - The system of recording the evidence of payment directly onto the purchase order has been an effective control for the prevention of duplicate payments.

(4)

Payroll

Significant internal accounting controls: segregation of duties, written personnel policies, payroll charges to approved budget, and wages paid at or above Federal minimum wage.

We have evaluated the internal controls identified in the preceding paragraph. No material weaknesses were noted.

(5)

Property and Equipment

Significant internal controls: authorization for capital expenditures and detailed records of general and federal projects fund fixed assets.

Material Weaknesses

A. General Fixed Assets - Records are kept as required for purchases of fixed assets with federal funds. However, a record of other general fixed assets is not maintained so as to provide reporting in the financial statements.

Recommendation - Detailed records of general fixed assets should be maintained. The School District should have a well defined policy to govern accounting for capital additions as opposed to maintenance and repairs. Subsidiary records for individual general fixed assets should include when possible the following information: (1) major asset class; (2) function and activity; (3) reference to acquisition source document; (4) acquisition date; (5) name and address of vendor; (6) short description of asset; (7) location; (8) fund and account from which purchased; (9) method of acquisition; (10) estimated useful life; (11) estimated salvage value; (12) date, method and authorization of disposition; and (13) replacement value. Periodic physical inventories should be conducted to test the accuracy of such records. The foregoing would enable the School Administrative Unit to report the general fixed assets on the financial statements.

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 capitalizing 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.

(6)

Budgeting

Finding - Revenue for the Federal Project Fund and the offsetting expenditures were not budgeted.

Recommendation - Revenue for the Federal Projects Fund and the offsetting expenditures should be budgeted.

Management's Comments - The 1983-84 budget does include Federal Project revenues and expenditures.

October 13, 1983

Barnstead School District
Barnstead, New Hampshire

We have examined the combined financial statements of the Barnstead School District, as of and for the year ended June 30, 1983, and have issued our report thereon dated October 13, 1983. Our examination was made in accordance with generally accepted auditing standards; the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, promulgated by the U.S. comptroller general, as they pertain to financial and compliance audits; the provisions of the Office of Management and Budget's (OMB) Uniform Requirements for Grants to State and Local Governments - Compliance Supplement (revised December 1982) (the approved compliance supplement); except as described in the following paragraphs, provisions of OMB's Circular A-102, Uniform Administrative Requirements for Grants-in-Aide to State and Local Governments, Attachment P, Audit Requirements, and the Guidelines for Financial and Compliance Audits of Federally Assisted Programs and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our examination, we found that, for the items tested, the Barnstead School District complied with the material terms and conditions of the federal award agreements. Further, based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Barnstead School District had not complied with the significant compliance terms and conditions of the awards referred to above

This report is intended solely for the use of the Barnstead School District, the cognizant audit agency, and other federal and state audit agencies and should not be used for any other purpose.

Respectively submitted,

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

BARNSTEAD SCHOOL DISTRICT

Program	Findings	Questioned Costs
1. GENERAL REQUIREMENTS		
A. Political Activity	We tested expenditure and payroll records as required in the OMB compliance audit program. Nothing came to our attention to indicate that Federal funds were used for partisan political activity.	\$ -0-
B. Davis-Bacon Act	There were no construction projects financed by Federal assistance during the fiscal year. Accordingly, no tests were performed.	-0-
C. Civil Rights	We tested for compliance with the items in the OMB compliance audit program. Nothing came to our attention that would indicate non-compliance.	-0-
D. Cash Management	We reviewed quarterly reports to determine that obligated funds were reported in connection with anticipated cash requirements. Nothing came to our attention that would indicate non-compliance.	-0-
E. Relocation Assistance and Real Property Acquisition	The compliance requirements do not apply as there were no relocations or acquisitions during the fiscal year. Accordingly, no tests were performed.	-0-
F. Federal Agency Reports	There are no federal reports, reporting is to the New Hampshire Department of Education.	-0-

Findings

Program

G. N.H. Department of Education
I. We reviewed the programs and tested the receipts and expenditures of programs under Education Consolidation and Improvement Act of 1981, Chapter 2 to determine whether they were:

- 1. reasonable and necessary; -0-
- 2. conform to project approvals and requirements that apply; -0-
- 3. are net of applicable credits (user charges, purchase discounts, program income); -0-
- 4. do not include costs properly chargeable to other federally assisted or state programs and were allocated equitably; -0-
- 5. were properly recorded and supported by source documentation; -0-
- 6. had advance approval and were purchased competitively, where necessary; and -0-
- 7. were incurred for goods or services within the approved project period. -0-

II. Reports to the New Hampshire Department of Education - Quarterly and final reports prepared in connection with Federal programs were tested and compared with Federal ledgers.

Nothing came to our attention that would indicate non-compliance. -0-

SALARY OF THE SUPERINTENDENT OF SCHOOLS AND THE BUSINESS ADMINISTRATOR

S.A.U. No. 51

District	Percentage	Superintendent	Business Administrator	Total
Alton	45.30	13,137.00	9,603.60	22,740.60
Barnstead	22.45	6,510.50	4,759.40	11,269.90
Pittsfield	32.25	9,352.50	6,837.00	16,189.50
Total District Support	100.00%	\$ 29,000.00	\$ 21,200.00	\$ 50,200.00

PUPIL ENROLLMENT

GRADE	ATTENDING WITHIN SCHOOL DISTRICT	TUITION STUDENTS	TOTAL ENROLLMENT
1	30		30
2	40		40
3	51		51
4	36		36
5	36		36
6	47		47
7	54		54
8	40		40
9		45	45
10		32	32
11		34	34
12		40	40
Special Education	41*	14*	55

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

CENSUS SUMMARY

September	Total 0-18	No. Attending Within District	No. Attending Outside District
1983	748	348	227
1982	754	359	196
1981	741	353	215
1980	709	464	74
1979	745	390	147
1978	585	292	115
1976	585	292	125
1976	530	274	127
1975	588	294	110
1974	474	265	103
1973	503	262	116
1972	440	227	90

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 thirteenth of March 1984 at 10:00 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; and
4. To choose a Treasurer for the ensuing year.

Voting will be by official ballot and checklist. The polls will remain open 10:00 AM to 6:30 PM. Absentee voting will be allowed at this election.

THE BARNSTEAD SCHOOL BOARD

Patricia Riel Cotton, Chairman
Lloyd G. Hanson
Sandra L. Tothill

Given under our hands at said Barnstead this 14th day of February, 1984.

Patricia Riel Cotton
Lloyd G. Hanson
Sandra L. Tothill
BARNSTEAD SCHOOL BOARD

A true copy of Warrant-Attest

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 16th day of March, 1984 at 7:30 in the evening to act upon the following subjects:

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.

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

ARTICLE III. To see what sum of money the District will raise and appropriate for the support of a Public Kindergarten as part of the Barnstead Elementary School, and to authorize the School Board to expend the funds appropriated for said purposes. (submitted by petition)

ARTICLE IV. To see what sum of money the District will vote to raise and appropriate to fund all cost items relating to teachers' salaries and fringe benefits for the 1984-85 school year, resulting from good faith negotiations with teachers and which represent the negotiated increase over 1983-84 salaries and fringe benefits.

ARTICLE V. 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, employees and agents, and for the payment of statutory obligations of the District.

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 funds as may be available from any source, and to authorize the School Board to expend such funds in accord with the provisions of RSA 198:20-b (Supp.)

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

THE BARNSTEAD SCHOOL BOARD
Patricia Riel Cotton, Chairman
Lloyd G. Hanson
Sandra L. Tothill

SCHOOL BUDGET

Section 1

Purpose of Appropriation	Approved Budget 1983-84	School Board's Budget 1984-85	Budget Committee Recommended 1984-85
Instruction			
Regular Programs	573,218	670,400	670,400
Special Programs	165,072	177,476	177,476
Other Instructional Programs	1,610	5,480	5,480
Kindergarten	0	16,017	16,017
Support Services			
Attendance & Social Work	30	30	30
Guidance	250	250	250
Health	9,680	10,947	10,947
Psychological	1,000	1,000	1,000
Speech	169	300	300
Improvement of Instruction	4,798	5,417	5,417
Educational Media	14,861	15,432	15,432
General Administration			
All Other Objects	11,650	11,563	11,563
S.A.U. Management Serv.	38,800	39,659	39,659
School Administration Services	43,422	46,614	46,614
Business Services			
Operation & Maint. of Plant	78,998	82,775	82,775
Pupil Transportation	81,450	84,768	84,768
Food Service	42,735	44,788	44,788
Managerial Services			
Project Scrimp	5,800	6,200	6,200
Facilities Acquisitions & Const.			
	0	0	0
Debt Services			
Principal	37,250	37,250	37,250
Interest	<u>23,638</u>	<u>19,793</u>	<u>19,793</u>
TOTAL APPROPRIATIONS	\$1,137,760	\$1,276,159	\$1,276,159

BARNSTEAD SCHOOL DISTRICT

Section II

	Revised Revenues 1983-84	School Board's Budget 1984-85	Budget Committee Budget 1984-85
Revenue from State Sources			
Sweepstakes	9,112	9,112	9,112
School Building Aid	10,198	9,442	9,442
Handicapped Aid	10,101	10,101	10,101
Child Nutrition	19,000	19,000	19,000
Catastrophic Aid	5,974	0	0
Revenue from Federal Sources			
Block Grants-Chapter II	3,329	0	0
Local Revenue Other Than Taxes			
Earning on Investments	2,500	2,500	2,500
Pupil Activities	2,000	2,500	2,500
Food Program Income	23,735	25,788	25,788
Transfer from Bldg. Fund	3,836	0	0
TOTAL SCHOOL REVENUES & CREDITS	89,785	78,443	78,443
DISTRICT ASSESSMENT	1,047,975	1,197,716	1,197,716
TOTAL REVENUES & DISTRICT ASSESSMENT	\$1,137,760	\$1,276,159	\$1,276,159

BIRTHS REGISTERED IN THE TOWN OF BARNSTEAD

FOR THE YEAR ENDING DECEMBER 31, 1983

Date	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
1983				
1-28	Concord	Kami Marie Weeks	Peter Howard Weeks	Randy Rae Edinger
2-5	Concord	Andrew John Hathaway	Michael Joseph Hathaway	Diane Elizabeth Fraser
3-17	Concord	Tyler Ernest Chappelle	John Edward Chappelle	Dorothy Ann Riel
4-5	Nashua	Rachael Marion Clear	Edward Joseph Clear	Deborah Jeanne Barton
4-27	Concord	Adam Tucker Melvin	Donald Walter Melvin	Joan Louise Tucker
5-3	Concord	Timmie George Fair	Timmie Robert Fair	Deborah Lynn Clement
5-4	Lawrence, MA	Paul Robert Russell, Jr.	Paul Robert Russell	Elizabeth June Hanley
5-5	Concord	John Macklin Coogan	Thomas Dennis Coogan, Jr.	Sandra Lee Litz
5-7	Concord	Amy Beth Hawkins	Carl Rolland Hawkins	Debra Lisa Wessley
5-12	Concord	Sarah Beth Trotter	Gary Hugh Trotter	Patricia Frances Johnson
6-3	Wolfeboro	Tamara Kaci Johnson	Peter Thoralf Johnson	Sarah Margo Matthewman
6-7	Concord	Amanda Lee Stockman	Michael Lee Stockman	Pamela Jean Benson
6-7	Concord	James Tyler Carpenter	Glen Stanley Carpenter	Jane Meredith
7-2	Concord	Megan Elise Donahoe	Patrick Gerrard Donahoe	Deborah Elaine Conrad
7-5	Concord	Denise Mary Robinson	Dennis Allen Robinson	Helen Louise Hubbard
8-5	Concord	Michael Scott Tiede	Kurt Frederick Tiede	Terry Jean Rollins
8-11	Laconia	Laura Ashley Garone	Thomas Harry Garone	Debra Lee Golden
8-19	Concord	Lora Anne Allison	Gene William Allison	Suzanne Claire Catelli
8-21	Concord	Matthew George Peacock	Ralph Dean Peacock	Cheryl Ann Peterson
9-10	Concord	Crystal Lee Locke	James Nutter Locke II	Tara Lee Deinhardt
9-21	Concord	Jacob Prosper Bronnenberg	Jackie Ray Bronnenberg	Mary Margaret Fontaine
10-10	Concord	William Ross Smith, IV	William Ross Smith, Jr.	Penny Sue Nyberg
10-28	Concord	Ashley Lynn Tarbox	Clarence Earl Tarbox	Audrey Lee Aubertin
11-2	Franklin	Lindsay Nicole Green-Barber	Mitchell John Barber	Lisa Joan Green
11-5	Concord	Eliza Kate Somers Tasker	Edward Arthur Tasker	Linda Jane Somers

MARRIAGES REGISTERED IN THE TOWN OF BARNSTEAD

For the Year Ending December 31, 1983

Date of Marriage	Place of Marriage	Name and Surname of Groom & Bride	Residence of Each At Time Of Marriage
2-3	Barnstead	Fred L. Comeau Susan M. Thoroughgood	Epsom Ctr. Barnstead
3-26	Barnstead	Thomas J. Miller Deborah Ann Cove	Barnstead Barnstead
4-23	Loudon	Robert C. Caruso Laura A. Chagnon	Barnstead Loudon
5-3	Chichester	Irving M. Dickerman Helena M. Edgerly	Ctr. Barnstead Concord
6-4	Alton	Paul K. Gibbons Robin L. Riel	Ctr. Barnstead Ctr. Barnstead
7-2	Barnstead	Albert E. Glidden Mary L. Duquette	Pittsfield Barnstead
7-2	Pittsfield	John F. Drouin Martha B. White	Barnstead Barnstead
7-8	New Durham	Terry L. Kenison Dale D. Twitchell	Barnstead Pittsfield
7-16	Barnstead	Maurice H. Feinn Ruth L. Bond	Barnstead Barnstead
7-20	Barnstead	Peter A. Johnson Susan E. Morrisette	Pittsfield Pittsfield
8-6	Pittsfield	Steven M. Raney Karen L. Drolet	Pittsfield Barnstead
8-7	Barnstead	James Sysyn April R. Greene	Barnstead Barnstead
8-20	Barnstead	Robert B. Ellis Teresa L. Taylor	Barnstead Barnstead
8-26	Chichester	Dennis A. Morrisette Estelle M. Rollins	Barnstead Barnstead
8-13	Chichester	William Ross Smith Penny Sue Nyberg	Barnstead Barnstead
10-8	Holderness	Dwight P. Langendorfer Linda L. Blaisdell	Holderness Barnstead
10-8	Barnstead	Marc J. Kessler Susan E. Osgood	Cambridge, MA Cambridge, MA
10-15	Barnstead	David E. Hall Joan A. Foss	Barnstead Barnstead
11-4	Loudon	Edward C. Kimball, II Karen A. Colby	Barnstead Loudon
11-10	Greenland	Carl D. Jewell Anita J. Doucette	Barnstead Kittery, ME
11-18	Laconia	Michael S. Yanski Barbara E. Mulligan	Barnstead Barnstead
11-19	Alton	Joanthan W. Martin Maryanne H. Gardner	Barnstead Barnstead
11-19	Barnstead	David Lee Knowlton Lisa M. Transue	Barnstead Barnstead
11-26	Barnstead	Thomas R. McGlame Ellen T. McCarthy	Boston, MA Boston, MA

DEATHS REGISTERED IN THE TOWN OF BARNSTEAD, NEW HAMPSHIRE

For the Year Ending December 31, 1983

Date of Death	Place of Death	Name & Surname of Deceased	Age	Name of Father	Name of Mother
2-13	Concord	Philip W. Brown	70	Aubrey F. Brown	Mabel L. Pratt
3-11	Concord	Sewell J. Clark	90	Jonathan Clark	Ida Hanson
3-23	Loudon	Arthur L. Melvin	86	Louis Melvin	Clara Adams
4-9	Concord	Albert L. Emerson	78	Carlton Emerson	Lula Wilkins
5-6	Barnstead	William S. Richey	66	William B. Richey	May E. Goff
6-28	Portsmouth	Margaret L. Jewell	52	Clarence Rollins	Blanche Rollins
6-30	Barnstead	Cheryl E. Bennett	17	Roland Bennett	Barbara Fox
6-30	Barnstead	Anne-Marie Goodale	42	Dennis O'Neill	U/K Sullivan
9-15	Concord	Fred T. Welch	74	Frank W. Welch	Sarah Morrison
9-27	Hanover	Eleanor W. Bates	64	Ralph Raymond	Marjorie Munroe
10-11	Concord	Joseph R. Comeau	82	Ambrose Comeau	Mary M. Deaveau
11-6	Barnstead	Edith Dahl	86	Albert E.B. Garlick	Annie Cowle
11-11	Concord	Charles I. Eastman	89	Hiram Eastman	Caroline Schumann
12-6	Manchester	Mabel H. Tomaszewski	60	William Reece	Angeline Pedro
12-26	Ctr. Barnstead	Pauline Labrecque	58	Frank Salice	Delphine Pare

Out of State Deaths Reported for 1982:
 Horace C. Skelton 7/20/82 Massachusetts

Deaths Not Reported in 1982:
 Margaret C. Foss 10/8/82 Concord, NH

