



*U.N.H. Library  
Durham,  
N.H. 03824*

*FIRST CLASS*

# ANNUAL REPORT

for the

# Town

of

# BRIDGEWATER

## New Hampshire



For the Fiscal Year Ending  
**December 31, 1986**

University of New Hampshire  
Library



ANNUAL REPORT  
for the  
Town  
of  
BRIDGEWATER  
New Hampshire



For the Fiscal Year Ending  
December 31, 1986

## INDEX

Town Officers.....	1
Selectmen's Report.....	3
Town Warrant.....	5
Town Budget.....	7
Tax Rate Computation.....	10
Auditor's Report.....	11
Trustee of Trust Funds.....	19
Vendor Analysis Report.....	20
Planning Board.....	27
Conservation Commission.....	28
Public Library.....	29
Bicentennial Committee.....	31
Police Department.....	32
Newfound Area Nursing Association.....	33
Senior Citizens Council.....	35
Lakes Region Association.....	36
Lakes Region Planning Commission.....	37
New Hampshire Humane Society.....	40
Grafton County Commissioners.....	41
Vital Statistics.....	42
Forest Fire Warden.....	44

TOWN OFFICERS

March Town Meeting

Town Clerk

Patricia Mitchell 1987

Selectmen

James Morrill 1987  
Terrance Murphy 1988  
William Thistle 1989

Treasurer

Marilyn Raymond 1987

Tax Collector

Margaret Thistle 1987

Trustees of Trust Funds

Carl Goutell 1987  
Dudley Barnard 1988  
Robert Miller 1989

Supervisors of Check Lists

Jean Wilcox 1988  
Ileene Pollard 1990  
Eileen Linde 1992

Moderator

Ronald Towne 1988

## Library Trustees

Catherine Drew	1987
Mary Delashmit	1988
Elizabeth Cheney	1989

## APPOINTMENTS

Forest Fire Warden	Stephen Andrick
Deputy Fire Warden	John Voebel

## Planning Board

Lawrence Denton, Chm	Robert Williams
Allen Dehls	Ronald Olszak
Warren Edmands	Marilyn Raymond
William Thistle, Ex Off.	
Mary Jane Denton, Clerk	
Alternates: Charles Swanson	Terrance Murphy

## Zoning Board of Adjustment

Nils Larson, Chm	Ronald Towne
Thomas Curren	E Wayne Thompson

## Conservation Committee

Ronald Towne	Robert Bent
Helyn Townsend	Nancy Gray
William Delashmit	Marjorie Dehls

## School Board Member

Nils Larson	1989
Chief of Police	John Voebel
Fire Chief	David Bartlett
Building Inspector	Fred Wilcox

## SELECTMEN'S REPORT

1986 was a very busy year for the Town. Fiscal matters continue to look bright. Operating expenses were higher than expected but additional revenues offset those expenses. Some expenses were related to the fire department addition which was totally reroofed rather than only the new addition. Additionally, a brick veneer was installed on the front of the building. (Plan to tour the building on Town Meeting Day) Insurance costs far exceeded our estimates (\$21,000 vs 10000) and the rebuilding of the Bridgewater Hill Road was more costly as greater than estimated groundwater required more culverts and gravel. Police expense was higher as we accelerated the expansion of police presence due to an increase in auto accidents and burglaries. In addition, we revised our method of year end closing of the books to better reflect the expenses in the period in which they occurred. Past practices allowed some expenses to be reflected in the next fiscal period. This tends to inflate some numbers as expenses incurred in December 1985 were recorded paid in January 1986. This is no longer the case. The "bottom line" to all of this is that the Tax Rate continues to be one of the lowest in the State and a good level of service is maintained. We are proposing some capital budget items with the goal of maintaining the tax rate at the 1987 level while making some needed purchases. We anticipate an increase in the tax base over the next 18 months sufficient to achieve this goal. Our grader, loader and backhoe are pretty worn and we will start to replace them as funds and planning allow. School cost continue to escalate at a rate faster than the municipal budget. The municipal increase will be \$300 greater than last year overall spending while the school increase for our Town will change from \$271,000 to \$325,000 or \$54,000. (About \$ 35,000 is attributable to increased enrollment from Bridgewater). If a new school is proposed and adopted, add another \$60,000 to the bill! For comparison purposes it cost about \$164,000 to operate the Town. Whether you have a position on the schools or not, PLAN TO ATTEND THE SCHOOL DISTRICT MEETING ON MARCH 18, 1987). YOUR TAX DOLLARS ARE INCREASINGLY BEING SPENT THERE!!

We are recommending the allocation of \$60,000 for the purchase of a grader to replace our existing machine which is now 28 years old and in need of many repairs. Over the next five years, other pieces of major equipment need replacement and we feel this is a logical starting point. Additionally, we need to repair the foundation of the library and slightly add to the structure to increase space in the form of a walk in basement. This will allow for more privacy for the Town Clerk, add a multipurpose room for meetings for residents in the near vicinity and provide room for the furnace.

The Selectmen recently appointed a Space Needs Committee

to study the needs of the Town. They concur with the library renovations/repairs and have recommended a new municipal building to be proposed in Fiscal 1988. We will ask for a "sense of the meeting" and will discuss this issue under "other business" to allow for the detailed planning. The Selectmen have used the proposed cost figures to project the impact of a new building on the tax rate. At this time, it appears that such a cost would not substantially effect the tax rate. It was felt that waiting until next year would let us see what the impact of new school would mean(if so voted) and allow for the use of the Municipal Bond Bank to get a favorable rate(3.75-4%).

Other issues of interest to you the voter, was addressed in our Newsletter which was mailed to those on the voter checklist in late December. Copies will be available at the town meeting. Our next newsletter will be issued during the summer to keep you better informed on town events.

In closing this report, the Selectmen would like to thank the large number of volunteers who get little or no recognition for their efforts in behalf of the community and who make Bridgewater such a nice place to live. To those who help on the Volunteer Fire Department, Woman's Auxiliary, Planning Board, ZBA, Voting Officials, Supervisors of the Checklist, Library, Cemetery, Conservation Committee, Trustees and all the nameless others who donate their time and efforts--THANKS!!



TOWN WARRANT  
STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE TOWN OF BRIDGEWATER IN THE COUNTY OF GRAFTON IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified to meet at the Grange Hall in said Bridgewater on Tuesday, the Tenth day of March, next at twelve of the clock in the noon to action the following subjects:

Polls to be opened from 12:00 noon to 6:00 PM

Business meeting at 8:00 PM

1. To choose a Selectman for three (3) years and all other necessary town officials.
2. To see if the Town will vote to raise and appropriate the sum of \$40,000.00 for the purpose of refurbishing the River Road School House, said amount to be raised by the insurance of bonds or notes on such terms and conditions as the Selectmen shall determine.
3. To see if the Town will vote to raise and appropriate the sum of \$60,000.00 for the purchase of a used road grader, said amount to be raised by the insurance of bonds or notes on such terms and conditions as the Selectmen shall determine.
4. To see what sum of money the Town will vote to raise and appropriate for General Expenses as estimated in the budget.
5. To see if the Town will vote to appropriate and authorize the withdrawal from the Federal Revenue Sharing Fund for use as setoffs against budgeted appropriation for the following specific purpose and in the amount indicated herewith or take any other action hereon:
 

Town Officers Expenses	\$650.00
------------------------	----------

6. To see if the Town will vote to raise and appropriate the sum of \$3,000 to be used by the Bicentennial Committee of the Town for the upcoming 1988 birthday celebration of the Town.

7. To see if the Town will vote to adopt a plan for extending to the employees of the Incenerator District the benefits of Title II of the Federal Social Security Act ( Old age, Survivors, Disability and Health Insurance ) as authorized by Chapter 101 of the Revised Statutes Annotated amended by Chapter 302 and 322 of the Laws of 1955 and to raise and appropriate the sum of \$1001.00 to defray the Town's share of the cost thereof'

8. If a plan for the Social Security is adopted, to see if the Town will authorize the Selectmen to execute on behalf of the Incenerator District the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the Town will designate the Chairman as the officer to be responsible for the administration of the plan.

9. To see if the Town will vote to instruct the Town's representatives to the Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within the Town of Bridgewater unless and until the proposed site of the preposed storage or disposal has been approved by the voters of the Town at an annual Town Meeting.  
By Request

10. To see if the Town will authorize the Selectmen to, apply for, accept and expend money from the State, Federal or other government unit or a private source which becomes available during the year in accordance with procedures set forth in RSA 31:95.

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

12. To transact any other business that may legally come before the meeting.

Given under our hand and seals, this Twenty Third day of February in the year of our Lord nineteen hundred eighty seven

William Thistle	Selectmen	
James Morrill		of
Terrence Murphy	Bridgewater	

A true copy of Warrant..... Attest

William Thistle	Selectmen	
James Morrill		of
Terrence Murphy	Bridgewater	

Town Of Bridgewater  
 Appropriations and Estimates of Revenue  
 January 1, 1987 to December 31, 1987

## PURPOSE OF APPROPRIATION:

	Approp. Previous Year	Actual Expenses 1986	Approp. Year 1987
<b>GENERAL GOVERNMENT</b>			
Town Officers Salaries	\$10,500	\$12,322	\$13,000
Town Officers Expenses	14,500	21,565	17,000
Election & Registration	450	369	600
Cemeteries	400	15	400
Town Buildings	14,200	20,125	21,500
Reappraisal of Properties	36,000		4,000
Planning & Zoning	1,000	3,754	1,000
Legal Expenses	500	272	600
Advertising & regional	400	434	450
Lakes Region Planning	944	944	1,019
Town Clerk's fees	1,500	1,671	1,700
<b>PUBLIC SAFETY</b>			
Police Department	6,000	14,743	10,000
Fire Department	8,865	9,068	10,000
<b>HIGHWAYS AND BRIDGES</b>			
General Expenses Highway	98,000	125,830	115,000
Highway Block Grant	18,697	18,697	21,262
<b>SANITATION</b>			
Solid Waste Disposal	12,000	12,000	14,000
<b>HEALTH</b>			
Newfound Ambulance Assoc.	2,486	2,486	2,143
NANA	2,420	2,420	2,662
NH Humane Society	300		300
Vital Statistics	5	15	15
Upper Valley Senior Cit.	594	594	617
Sceva Speare Hospital	350	350	350
<b>WELFARE</b>			
General Assistance	1,000	2,241	1,200
Old Age Assistance	0	1,621	500
Outreach	200	200	225

## CULTURE &amp; RECREATION

Library	235	635	635
Community Center	710	710	930
Old Home Day	250	250	500
Conservation Commission	500	0	500
Bicentennial Committee	3,000	0	3,000

## DEBT SERVICE

Long Term Principle	0	0	5,000
Interest Expense - Notes	0	0	5,100
Interest-Tax Anticipation	6,250	6,424	6,250

## CAPITAL OUTLAY

Fire Department	25,000	30,565	0
Tax Mapping	1,000	16,800	0
Article 2-Grader			60,000
Article 3-Library Building			40,000

## OPERATING TRANSFERS OUT

Payment - Highway Capital Reserve Fund	0	0	0
	0	0	0

## MISCELLANEOUS

Social Security	6,000	5,773	6,500
Insurance	10,000	9,145	12,000

TOTAL APPROPRIATIONS	<u>\$284,256</u>	<u>\$322,038</u>	<u>\$379,958</u>
----------------------	------------------	------------------	------------------

TOTAL APPROPRIATION	\$379,958
---------------------	-----------

less ESTIMATED REVENUES	\$216,321
-------------------------	-----------

AMOUNT OF TAXES TO BE RAISED (less School & County)	<u>\$163,637</u>
--	------------------

## PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS

Newfound School District**	\$271,586	\$325,000
Grafton County Taxes*	\$84,032	\$87,000

## Town Of Bridgewater

## GENERAL FUND

Statement of Estimated and Actual Revenues  
Year Ending December 1987

	Estimated Previous Year	Actual Previous Year	Estimated Ensuing Year
REVENUES			
TAXES			
Resident Taxes	\$4,500	\$5,330	\$4,500
Bank Stock Taxes	5	0	5
Yield taxes	4,700	4,749	4,000
Interest & Penalties	1,600	1,618	1,500
Boat Taxes	450	148	200
INTERGOVERNMENTAL REVENUES			
Shared revenue	4,191	4,136	4,100
Highway Block Grant	18,698	18,698	21,262
Railroad Tax	4	4	4
Business Profits Tax	7,879	7,879	7,800
Other Reimbursement		1,927	2,000
LOCAL SOURCES EXCEPT TAXES			
Moter Vehicle Taxes	55,000	61,392	58,500
Dog Licenses	500	750	600
Business Licenses	0	4,577	0
MISCELLANEOUS REVENUES			
Interest on Deposits	7,500	9,399	7,000
Rent of Town Property	0	204	200
Sale of Town Property	0	1,402	0
Other	0	6,306	4,000
OTHER FINANCING SOURCES			
Revenue Sharing Fund	20,000	20,000	650
Note	10,000	10,000	0
Article #2			60,000
Article #3			40,000
TOTAL REVENUES AND CREDITS	<u>\$135,027</u>	<u>\$158,519</u>	<u>\$216,321</u>

## TAX RATE COMPUTATION

	Actual 1986	Estimated 1987	Change
Total Town Appropriation	\$322,038	\$379,958	\$57,920
less: Total Revenues	158,519	216,321	57,802
	-----	-----	-----
Net Town Appropriation	\$163,519	\$163,637	\$118
add: School Appropriation	\$271,586	\$325,000	\$53,414
add: County Assessment	84,032	87,000	2,968
	-----	-----	-----
Total	\$519,137	\$575,637	\$56,500
add: War Service Credits	\$12,667	\$12,000	(\$667)
Less: Business Profits	7,879	7,800	(79)
Add: Overlay	1,671	1,700	29
	-----	-----	-----
Property Taxes to be Raised	\$525,596	\$581,537	\$55,783
	=====	=====	=====
Net Assessed Valuation	\$13,469,913	\$14,903,562	\$1,433,649
Tax Rate	\$39.02	\$39.02	\$0.00
Added Val. to Maintain Tax Rate:***		\$1,433,649	

Carri • Plodzik • Sanderson  
Professional Association

accountants & auditors

A Bruce Carri, CPA  
Stephen D Plodzik, PA  
Robert E Sanderson, PA  
Paul J Mercier, CPA  
Edward T Perry, CPA  
Armand G Martineau, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone: 603-225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

---

To the Members of  
the Board of Selectmen  
Town of Bridgewater  
Bridgewater, New Hampshire

We have examined the general purpose financial statements of the Town of Bridgewater, New Hampshire as of and for the year ended December 31, 1986, as listed in the table of contents. 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 described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Bridgewater, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Bridgewater, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective funds taken as a whole.

February 6, 1987

*Carri Plodzik Sanderson*  
*Professional Association*

## TOWN OF BRIDGEWATER

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town 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, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues 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.

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. Included in this fund type is the Federal Revenue Sharing Fund.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust 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



NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

increases (revenues and other financing sources) and decreases (expenditures and other 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 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 a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town 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.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

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 Town's operations. The Town budget represents

TOWN OF BRIDGEWATER

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

departmental appropriations as authorized by annual or special Town Meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1986, the beginning fund balance was applied as follows:

<u>Fund Balance Reserved For Encumbrances</u>	
<u>General Fund</u>	
Bicentennial Committee	\$ 3,000
Tax Mapping	<u>15,800</u>
Total Fund Balance Applied	<u>\$18,800</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are, therefore, reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

<u>General Fund</u>	
Bicentennial Committee	\$ 6,000
Reappraisal of Property	<u>36,000</u>
<u>Total</u>	<u>\$42,000</u>

F. Cash and Investments

At year end, the carrying amount and bank balance of the Town's deposits was \$98,403. These deposits were entirely covered by federal depository insurance.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption cash and equivalents.

## TOWN OF BRIDGEWATER

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only by deposit in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

G. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Accumulated Unpaid Vacation and Sick Pay

Full-time Town employees are granted sick pay at the discretion of the Selectmen and are granted two weeks vacation pay. There is no accumulation of sick and vacation leave.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Newfound Area Regional School District and Grafton County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the General Fund as intergovernmental transfers.

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1986, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Bridgewater annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

16  
TOWN OF BRIDGEWATER

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues known as overlay. All abatements and refunds are charged to this account. The amount raised in 1986 was \$1,966 and expenditures amounted to \$5,977.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1986 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$12,459	\$
Revenue Sharing Fund		<u>12,459</u>
<u>Totals</u>	<u>\$12,459</u>	<u>\$12,459</u>

M. Intergovernmental Receivables

The intergovernmental receivables at December 31, 1986 consist of the following:

<u>General Fund</u>	
Hebron-Bridgewater	
Refuse Disposal District	\$11,992
State of New Hampshire - Shared Revenues	<u>5,980</u>
<u>Total</u>	<u>\$17,972</u>

## TOWN OF BRIDGEWATER

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1986.

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1986	\$ -0-
New Debt Issued	<u>10,000</u>
Long-Term Debt Payable December 31, 1986	\$10,000

General long-term debt of the Town at December 31, 1986 is comprised of the following individual issue:

General Obligation Debt

\$10,000 1986 fire station addition note payable in annual installments of \$5,000 through 1988; interest at 5.75%	\$10,000
--	----------

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest payments is as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1987	\$ 5,000	\$575	\$ 5,575
1988	<u>5,000</u>	<u>288</u>	<u>5,288</u>
<u>Totals</u>	<u>\$10,000</u>	<u>\$863</u>	<u>\$10,863</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

TOWN OF BRIDGEWATER

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

NOTE 3 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balance held by the Trustees of Trust Funds at December 31, 1986 is as follows:

Highway Department Equipment	\$7,446
	<u>          </u>

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1986 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Care	\$5,460	\$5,610
	<u>          </u>	<u>          </u>

REPORT OF THE TRUSTEES OF TRUST FUNDS

Date	Fund Name and Purpose	Balance 1-1-86	Principal Changes	Income 1986	Expense 1986	Balance 12/31/86
1914	Old Home Cemetery Cemetery Care	\$2,200.00 1,493.34		\$304.69	\$ 80.00	\$2,200.00 1,718.03
	Emerson Cemetery Cemetery Care	400.00 606.61		81.60	65.00	400.00 623.21
1938	John B. Batchelder Batchelder Lot Care	500.00 805.21		107.64	79.00	500.00 833.85
	Webster-Cross Cemetery Cemetery Care	710.00 674.12		113.71	40.00	710.00 747.83
	Whittemore Cemetery Cemetery Care	1,500.00 1,480.35		244.80	84.00	1,500.00 1,641.15
1976	Bernice A. Smith Care of Parents Lot *Common Trust Funds Total	150.00 39.39 10,559.02		15.62 868.06	9.00 357.00	150.00 46.01 11,070.08
1971	Highway Department Reserve Capital Reserve Fund	5,905.57 800.79		454.63		5,905.57 1,255.42
1978	Ter-Centennial Fund Capital Reserve Fund TOTAL ALL FUNDS	180.00 89.48 \$17,534.86		15.44 \$1,338.10	\$357.00	180.00 104.89 \$18,515.96

Trust Funds Invested as Follows:

Bristol Bank Certificate of Deposit #11332	7.875%	11-17-91
Bristol Bank Certificate of Deposit #701308	7.75%	7/-16-87
Bristol Bank Certificate of Deposit #10621	9.75%	9-12-90
Bristol Bank Savings Account #30 13870		

\*Common Trust Funds Total

Bristol Bank Hi-Fi Account 30 501 98	7,460.99
Bristol Bank Savings Account #30 3137598	284.89
<b>TOTAL ASSETS</b>	<b>\$18,515.96</b>

Trustees of Trust Funds

- Dudley P. Barnard
- Carl P. Goutell
- Robert A. Miller

Accounts Payable  
Vendor analysis report  
All vendors

Vendor		Year-to-date		Last year		
number	name	type	purchases	inv	purchases	inv
A100	Alco Equipment Co	G	590.84	5	1,124.60	8
A101	Anderson Tire	G	0.00	0	0.00	0
A102	Atlantic Broom Co.	G	0.00	0	0.00	0
A103	Ashland Lumber Co	G	82.50	1	0.00	0
A104	Atlantic Highway Signs	G	851.56	7	155.40	1
A105	AT&T	G	90.00	13	66.90	8
A106	Atlantic Plow Blade Co	G	310.92	1	231.00	1
A107	Atwood Donald	G	0.00	0	13.00	2
A108	Automatic Data Processing	G	0.00	0	22.50	1
A110	The American Legion		15.00	1	0.00	0
A90	ADP Services	G	74.00	3	711.50	35
A98	Donald Atwood	G	22.00	1	0.00	0
B100	Barrett Equipment	S	31.44	1	8,299.95	5
B101	Bartlett David	G	118.84	6	15.24	1
B102	B-B Chain Co	S	630.25	6	504.00	2
B103	Bigelow Waste Co	G	0.00	0	74.37	1
B105	Pitney Bowes	G	919.43	6	0.00	0
B106	Bomor Construction	C	13,378.25	4	0.00	0
B107	Branham Publishing Co	G	0.00	0	0.00	0
B108	Bristol Community Centre	G	710.00	1	710.00	1
B109	Bristol Exxon	G	0.00	0	0.00	0
B110	Bristol Auto Parts	G	318.82	4	0.00	0
B111	Bristol Insurance Agency	G	22,438.80	21	13,594.80	15
B112	Lisa Brodeau	G	2,107.86	5	0.00	0
B115	Loring, Short & Harmon	S	97.35	2	80.96	6
B116	BURTCO	G	2,305.90	3	0.00	0
B117	Businessland		3,940.58	5	2,193.67	7
B118	Business Mgmt Systems	G	4,000.00	2	0.00	0
C100	Campton Sand & Gravel	G	397.66	6	591.94	5
C102	Carrco	F	9,792.20	32	18,258.25	34
C103	Cartographic Associates	S	14,500.00	6	0.00	0
C114	Carri-Plodzick-Sanderson	A	3,000.00	1	3,012.00	3
C115	Terry Carruth		102.72	2	0.00	0
C116	Mr Morton Cavis	A	1,005.50	11	1,107.90	11
C118	Central Distributors Co		40.00	1	0.00	0
C120	Clays Office Supplies	S	998.59	27	372.87	13
C121	Clifford-Nicol	G	14.05	1	0.00	0
C122	Cohen, Max & Sons	G	280.18	2	452.74	6
C126	Community Action Program	G	200.00	1	200.00	1
D100	Donovan Spring & Equip.	G	112.79	1	0.00	0
D102	Andrew Denton		23.50	2	0.00	0
D103	Larry Denton		84.49	2	0.00	0
D104	Donbeck Sales		446.00	6	0.00	0
D105	Mary Delashmit, Trustee	G	635.00	1	0.00	0
D95	W.S Darley & Co.	F	75.01	3	0.00	0



number	name	Vendor	type	Year-to-date		Last year	
				purchases	inv	purchases	inv
E100	Enterprise Press	G		509.47	18	535.87	15
E102	Eastern Rental	H		165.20	2	0.00	0
E106	Equity Publishing	G		160.45	3	98.43	3
E108	Evans Publishing Co	G		13.32	1	0.00	0
F100	Farrer Co	F		0.00	0	0.00	0
F101	Freds Auto	G		85.25	2	23,641.66	6
F102	Fellwell Motor Products	G		3,031.22	16	3,239.57	16
F103	Petar Fortesque	G		2,592.61	5	0.00	0
F104	Federal Express			77.95	1	0.00	0
F95	Howard Fairfield, Inc	G		457.24	5	0.00	0
G100	Gerrity Building Centers	G		0.00	0	13.48	1
G101	Del Gilbert & Sons	G		0.00	0	162.50	1
G102	Grainger W.M., Inc	G		85.65	1	107.12	3
G103	Gilman Outdoor Eqp.			2.50	1	0.00	0
G104	Granite State Oxygen	G		204.29	11	233.13	3
G105	Edward Brinley	G		43.00	5	0.00	0
G106	Grappone Industrial Div.	G		60.71	4	440.75	5
G107	Grappone Truck Center	G		0.00	0	0.00	0
G108	Greenwood Plumbing & Heat	S		0.00	0	0.00	0
G109	John Greenan	G		2,781.57	4	0.00	0
G110	Granite State Petroleum	G		1,120.25	1	0.00	0
G90	Cwrighton Gray	G		193.10	3	0.00	0
G95	Jackie Brinley	G		30.00	2	0.00	0
H100	Hedden Enterprises			0.00	0	64.42	6
H102	Hazelton R.C. Co	G		714.66	3	1,256.99	7
H103	H-B Incinerator District	G		15,000.00	5	1,196.00	2
H104	Homesite Press	G		170.00	2	99.20	1
H105	Holmes Transportation	G		42.00	1	0.00	0
H90	John Herryry Sales	G		0.00	0	737.00	6
I100	Internal Revenue Service	T		6,325.89	5	7,632.97	5
I102	International Salt	G		5,422.34	3	1,062.78	1
I104	Irwin Motors	S		829.32	10	463.05	8
I90	IBM	G		624.00	2	85.00	1
I95	IBM	G		120.00	1	492.00	4
I98	Illinois National Ins. Co	G		464.00	1	0.00	0
J100	Jordan Milton	G		48.59	2	417.11	4
J102	Albert Jacques	G		11.72	1	0.00	0
J103	Noreanta Jacques	G		11.04	1	0.00	0
J104	Joel IBM			530.93	1	0.00	0
K100	K-Ross Inc	G		107.85	1	0.00	0
L100	Laconia Electric	G		1,515.30	10	501.14	9
L102	Laconia Fire Equipment	G		79.27	0	290.20	6
L103	Lakes Region Association	G		173.00	1	150.00	1
L104	Lakes Region Fire School			0.00	0	255.00	2
L105	Lakes Region Mutual Aid			4,659.63	8	5,736.44	9

number	Vendor		Year-to-date		Last year		i
	name	type	purchases	inv	purchases	inv	
L106	Lakes Region Planning	G	944.00	1	1,062.00	2	
L107	Lakes Region Concrete	G	520.00	1	0.00	0	
L112	LeClerc Auto Parts	G	954.25	18	706.06	24	
L113	Walter Leighton	G	1,044.07	2	0.00	0	
L114	Ron Linde	G	72.00	1	0.00	0	
L115	Eileen Linde	G	81.54	1	0.00	0	
L116	Ronald Linde	G	100.88	3	0.00	0	
L120	Lubrication Engineers	G	586.52	2	561.00	2	
M100	McCloud, C.R.	G	0.00	0	37.45	2	
M101	Pat Mitchell		2,177.16	4	0.00	0	
M102	J P Morrison & Sons	G	6,016.50	2	6,648.00	5	
M103	James Morrill		1,550.00	1	0.00	0	
M104	Motorola Inc	S	696.00	2	0.00	0	
M106	Mountain Media	G	1,147.49	5	923.23	11	
M107	Terence M. Murphy	G	2,078.65	8	0.00	0	
M90	Monadnock Business Forum	G	852.21	3	0.00	0	
M99	Jackie Meade		112.50	2	0.00	0	
N100	Newfound Area Nursing	G	2,420.00	2	2,420.00	1	
N101	New England Equipment	G	0.00	0	20.75	1	
N102	New England Telephone	G	1,222.49	21	1,248.17	23	
N103	Newfound Grocery	G	184.93	1	225.21	3	
N104	Newfound School District	G	246,990.85	12	216,082.78	13	
N105	Newfound Chamber of Comm.	G	250.00	1	250.00	2	
N106	NH Assoc. of Assessing		20.00	1	20.00	1	
N107	NH Town Clerks Assoc.		12.00	1	12.00	1	
N108	NH Bituminus Co	G	12,943.00	1	3,344.78	1	
N110	NH Electric Cooperative	G	315.64	23	349.94	21	
N112	NH Humane Association	G	300.00	1	250.00	1	
N113	NHMA Health Trust	G	2,325.50	11	2,337.55	11	
N114	NH Municipal Association	G	442.00	2	400.00	1	
N115	NH Municipal Unemployment	G	0.00	0	254.97	3	
N116	NH Department of Safety	G	0.00	0	0.00	0	
N117	NH Retirement		120.00	1	0.00	0	
N118	Nighswander, Martin Et Al	L	20.00	1	0.00	0	
N120	NH Water Supply & Pollut.	G	0.00	0	0.00	0	
N122	NH Tax Collectors Assoc.	G	25.00	2	30.00	3	
N125	NH Treasurer	G	11,262.92	32	11,284.89	21	
N127	NH Treasurer	S	52.00	3	0.00	0	
N128	Northeast Tire Service	G	405.74	1	0.00	0	
N130	Northeast Culvert Co	S	0.00	0	2,960.14	2	
N90	Newfound Ambulance		0.00	0	2,490.00	1	
N94	Newfound Ambulance		2,486.00	1	0.00	0	
N95	New England Equipment	G	597.55	2	0.00	0	
O100	Ossipee Mt Electronics	G	0.00	0	591.22	1	
O102	Olszak Construction	G	710.00	2	0.00	0	

Vendor		Year-to-date		Last year		
number	name	type	purchases	inv	purchases	inv
P100	Pemigewasset Nat'l Bank	G	2,875.21	3	100,604.97	4
P101	Peabody's Hardware	G	28.65	3	5.50	1
P102	Newfound Pasquali	G	150.40	3	129.28	1
P103	Patten's Upholstery Cntr	G	72.50	1	0.00	0
P104	Plymouth Auto Supply	G	0.00	0	0.00	0
P105	Phillips Engineering	G	1,568.75	3	0.00	0
P106	Prestige	G	0.00	0	0.00	0
P107	PREDD Inc	G	27.05	1	0.00	0
P108	Public Service of NH	G	1,923.88	25	1,930.09	20
P109	Donald Poitras	G	2,730.00	1	0.00	0
P110	Ileene Pollard	G	49.00	1	0.00	0
P90	Page Belting	G	58.67	1	0.00	0
P95	Pani Glass	G	32.00	2	0.00	0
P97	Parsons Chemical Corp	G	176.55	1	0.00	0
R100	Radio Shack	G	101.89	1	0.00	0
R101	A. M. Rand Company Inc	G	4.65	1	12.00	1
R102	Ray & Hopkins	G	7,747.69	2	4,357.00	2
R103	Registrar of Probate	G	0.00	0	0.00	0
R104	Robbins Auto Parts	S	338.77	5	480.50	12
R105	Rodrigues, Anthony	G	0.00	0	0.00	0
R106	Ross Express	G	46.75	2	0.00	0
R100	Russell Auto Inc	G	530.00	1	0.00	0
R90	Ken Raymond	G	105.36	5	0.00	0
R95	Marilyn Raymond	G	600.00	1	0.00	0
S100	Samel Auto Parts	S	3,522.46	29	1,952.07	19
S102	Scove Square Hospital	G	350.00	1	300.00	1
S103	State of NH	G	30.00	2	0.00	0
S104	Surplus Distribution Sect F	F	102.00	2	0.00	0
S106	Sears, Roebuck & Co	S	39.83	1	94.38	1
S107	Rick Simula & Son	G	1,235.00	2	0.00	0
S100	Sprint Print	G	0.00	0	0.00	0
S110	Stiegler, A F	G	84,610.24	2	81,593.54	3
S112	St Johnsbury Trucking	S	0.00	0	0.00	0
S120	Sullivan Tire	G	1,137.60	1	995.56	3
T100	Thompson E. Wayne	G	1,350.00	1	1,134.00	1
T102	Tilton Sand & Gravel	S	5,127.24	11	3,242.93	14
T103	Trepper Brown Corp.	G	0.00	0	61.74	1
T104	Tucker, Raymond	S	342.30	2	0.00	0
T105	Ronald Towne	G	50.00	1	0.00	0
T106	Twin Rivers Mutual Aid	G	0.00	0	25.00	1
T92	TOR Police Distributors	G	995.00	10	0.00	0
T95	Margaret Thistle	G	6,017.60	3	0.00	0
T96	William Thistle	G	7,914.83	4	0.00	0
U100	US Postal Service-Bristol	G	834.90	6	374.00	6
U101	US Postal Service-Plymouth	G	80.00	4	0.00	0

Vendor		Year-to-date		Last year		
number	name	type	purchases	inv	purchases	inv
U102	Grafton Cnty Senior Citz.	G	594.10	1	0.00	0
V100	Visiting Nurse Assoc	G	0.00	0	0.00	0
V102	John Voelbel		860.46	8	0.00	0
W100	Wheeler & Clark	G	26.94	1	45.60	1
W101	Water Supply & Poll Board	G	30.00	1	0.00	0
W102	Williams, R P	G	10,013.12	12	585.65	11
W103	Wilson Tire	G	503.69	4	406.93	1
W104	Winnepesaukee Comm.	G	639.45	18	540.07	7
W105	Fred Wilcox	G	1,006.11	11	0.00	0
W106	Dianne Winsor	G	25.00	1	0.00	0
W107	Charles A. Wood, Register	G	76.61	2	0.00	0
W108	Wright Communications	G	100.05	1	230.40	5
W109	Blue Seal Feeds, Inc	G	47.85	1	0.00	0
W110	Jean Wilcox	G	33.00	1	0.00	0
X100	Xerox Corp	G	1,863.41	7	0.00	0
Y100	Yeaston Oil	G	427.60	5	1,448.12	12
Totals			584,190.66	743	555,775.45	577

Count of vendor records printed 196

## VENDOR ANALYSIS REPORT

## ADDENDUM

<u>VENDOR</u>	<u>YTD</u>
NH Treasurer	2,098.25
Sears and Roebuck	89.79
Margaret Thistle	292.70
Forrest Webber	316.00
Kathy Vestal	30.00
LaClair's Lock & Key	49.70
Downing Concrete	79.50
Brian Beard	691.80
Treasurer, State of NH	201.86
Brian Beard	181.80
Pemi Heating	20.00
Ellis Electric	24.00
Albert Bean	40.00
Richard Simula & Sons	2,060.00
Foster Concrete	350.00
Terry Block	51.00
Planning Board	50.00
Bristol House of Pizza	34.00
Morse Trophies	6.50
Florence MacLean	30.00
Dave Preston	65.00
Warfield Associates	9.00
The Palazzi Corp	500.00
Eastern Rental	125.00
BCB Electronics	55.00
Larry Sharp	525.00
M & M Masonary	6,250.00
Bedard & Sons	665.00
R.J. Huber Construction	595.00
M & M Masonary	1,500.00
Madaline Barry	50.00
Mahers Welding Service	27.00
Vince Governanti	55.00
Steen Gilpatric	210.00
Arlean Brown & L Brodeaur	1,041.58
John P. Barry	240.00
Robert Gray	8.05
Stans Septic System	80.00
Pemi Heating	20.00
League of NH Craftsmen	3.00
Town of Bristol	600.00
University of Mass Exten.	6.00
Stans Septic Service	80.00
Town of Plymouth	20.00
King Publications	30.00
Avery Logging	.53
Orchid Technology	1,063.42

Bernard Wolf	227.06
Town of Ashland	2,100.00
Treasurer, State of NH	1,621.13
John Greenan	1,228.98
Charles & Verna Smalley	33.32
Mission Peak Systems	84.50
Anthony Cogliano	250.00
Grafton County Probate	1.50
Helm Inc	35.00
Katie Lucente	290.00
Channel Mark Corp	5.00
Bristol House of Pizza	30.00
NHCI	31.78
NH Vac & Sew	124.95
Cricenti's Market	50.00
Ronald Linde	35.00
NH Ordinance	31.65
Drew's Florists	15.00
National Market Reports	100.00
LaClairs Lock Service	2.00
NH Ordinance	28.70
Dr Steven Birkitt, DDS	57.00
Ileana Saros	94.40
Plymouth Police Dept.	20.00
Cricenti's Market	57.64
Cricenti's Market	85.72
William Tallman Jr.	23.65
Treasurer, State of NH	26.00
Datown	429.50

---

TOTAL	\$27,639.96
-------	-------------

## Bridgewater Planning Board

Star Route, Bristol, N.H. 03222

1986 Report

Unfinished business at the time of last year's report was the Bridgewater Steam Power project. The matter proceeded to negotiation between the Selectmen and BSP and an agreement was duly reached which embodied practically all of the concerns voiced at the many local hearings. The Planning Board believes the agreement was in the overall best interest of the Town and commends the Selectmen on the final solution.

The Commercial Zone Committee met three times during the year and held one public hearing on June 11. Attendance at the hearing was very poor. Industrial zones discussed were: (1) an area from Plymouth Town line, 500' west of and parallel to Rte. 3, south to the Pemi River (pretty much what is now industrial) and (2) an area on Rte. 3A from Blackberry Inn north to the Flea Market-500' deep on each side of 3A. These suggestions have yet to be resolved before the Town will be asked to change the Zoning Ordinance.

Highways came in for much discussion, especially those proposals to change roads from Class VI (gates and bars) to Class V (a town maintained road). The Selectmen issued a policy statement on May 29 defining requirements for change. The Planning Board enacted street system changes to the Subdivision Ordinance on October 28 further refining the conditions for change. These actions were necessary due to accelerating interest in developing back-land served by Class VI roads. Further study and controlling action is indicated.

The January 20, 1987 meeting took up the subject of the Pemi River and the activities of the Pemi River Council. The Council has developed an "overlay" of land bordering the Pemi River for conservationist protection. Ashland has approved the "overlay" while the Bristol Planning Board decided to refer it to the Town Meeting. Many of the "overlay" land restrictions are already addressed by our Zoning Ordinance. The matter requires further study.

Finally, the Selectmen recently appointed Ronald Olszak to fill the only vacancy on the Board. Beverly Finkle has agreed to serve as an Alternate and will be soon appointed. Residents interested in becoming Alternates are requested to call the undersigned for further information.

Respectfully submitted,

Lawrence L. Denton, Chairman



## REPORT OF THE CONSERVATION COMMISSION

The Commission has been inactive over the past three years after the unexpected and sudden resignation of its former chairman. The Commission is currently being reactivated and expects to be quite active in carrying out its prescribed duties.

The Commission's major activity of the year 1986 was the investigation and follow-on monitoring of a citizen's complaint. A resident of the Town filed a complaint with the Commission alleging that silting of Newfound Lake was occurring as a result of building activity in the Camp Tomahawk development.

After investigating the citizen's complaint and finding some merit to it, the Commission reported its findings to the proper Town and State authorities. This resulted in a closer monitoring of the construction activities on the site by the Town's engineer, and a stricter enforcement of erosion control measures taken by the contractors.

The newly reconstituted and reactivated Commission is looking forward to providing input, in accordance with State RSA's and Town ordinances governing conservation commissions, in important Town matters.

Respectfully submitted:

William E. DeLashmit, Act. Chmn.  
Helyn Townsend, Member  
Robert Bent, Member  
Nancy Gray, Member  
Ronald Towne, Member  
Marjorie Dehls, Member



BRIDGEWATER PUBLIC LIBRARY  
RIVER ROAD

Books on hand Dec. 31, 1986

Adult fiction	1798	
Adult non-fiction	1010	
Western	175	
Mystery	350	
Science Fiction	30	
Juvenile fiction	425	
Juvenile non-fiction	260	
Easy readers	402	
TOTAL		4450
Paperbacks	125	
Jigsaw Puzzles	60	
Phonograph records	60	
TOTAL		245
Books Loaned		
Juvenile	150	
Adult	289	
TOTAL		439
Magazines	53	
Phone records	19	
Paperbacks	249	
Cassettes	75	
Jigsaw Puzzles	26	
TOTAL		821

The Bridgewater Home Industries class has donated two books to the library, Musgrove's History of Bristol, NH and Reader's Digest, The Complete Needlecraft Guide.

Mr. Charles Weidner donated many excellent books to the library and also the Bow Library again made a large donation of books. Our thanks to Ronald Towne for transporting the many cartons of books from Bow and to all other generous people who donated books to our library.

Marilyn Raymond  
Librarian

## LIBRARY TREASURER'S REPORT

## RECEIPTS

Balance in bank, Dec.31, 1985	\$ 1227.73
Interest on CD	283.57
Interest earned	64.63
Check from Town, dtd 12/31/86	635.00
Total:	\$2210.93

## PAYMENTS

Maintenance	\$ 25.00
Books & Magazines	93.23
Library supplies	7.13
Misc.	26.25

Total:	\$ <u>151.61</u>
--------	------------------

Salary, Marilyn Raymond	\$ 159.00
Salary, Pauline Havens	370.00
Fee, Evelyn Palmer	25.00

Total:	\$ <u>554.00</u>
--------	------------------

Total payments:	\$ 705.61
-----------------	-----------

Balance, Dec.31, 1986	\$1505.32 =====
-----------------------	--------------------

## OTHER ASSETS (Emergency Fund)

\$1000 Certificate of Deposit at 8 1/2% matures 1/9/88

Mary DeLashmit  
Treasurer  
Library Trustees

Feb. 4, 1987

BRIDGEWATER BICENTENNIAL COMMITTEE

REPORT 1986

The Bicentennial Committee has been meeting on a regular basis and has formulated the following.

Over the three day celebration of our 1988 Bicentennial, we are planning to have an antique auction, parade, crafts fair, tour of old cellar holes, traditional Old Home Day, Sunday services and a family picnic.

The following projects are well underway:

- Book on the History of Bridgewater
- Quilt of Country Scenes and Old Homesteads.
- Cookbook with recipes from the community.

Respectfully yours,

1988 Bicentennial Committee

## BRIDGEWATER POLICE DEPARTMENT

## REPORT 1986

The Bridgewater Police Department has undergone an extensive upgrading in 1986. With the addition of a fully equipped cruiser and new highly trained personnel, along with our office at the fire station and a new phone system, we have become an effective deterrent to crime in our area. The department now ranks among the best in our area and it is our intention to continue to improve our effectiveness in 1987.

At the present time we have four members, all of which have considerable experience and training. We have received two grants in 1986 for the highway safety agency with the addition of these funds we were able to dramatically reduce traffic accidents and apprehend several drunk drivers. At the same time these funds afforded the town valuable patrol exposure to deter crime. The future calls for increased patrol hours and hopefully two grants to bolster our budget. With the support from everyone, we will continue our efforts in the coming year.

I thank the selectmen for the support and interest in this vital service to the community.

Police Chief

John H. Voelbel

Police Dept. Statistics- 1986

Total Arrests		14
Misd.	10	
Fel.	4	
Summonses Served		158
Excess Speed		128
Speed over 70 mph		31
Speed over 80 mph		8
DWI Arrests		7
Assaults of officers		2

Dog Officers Report - 1986

Calls for service	28
Dogs taken to shelter	9

## NEWFOUND AREA NURSING ASSOCIATION

-BUDGET FOR 1987-

	1987 PROPOSED
<hr/>	
Public Support & Revenue	
Public Support	
Municipal Appropriations	25,000
Contributions	16,000
Revenue	
Program Services	
Grants - State Council on Aging	13,333
Professional Fees - Medicare	120,000
Professional Fees - Medicaid	22,250
Professional Fees - VA & Ins.	9,250
Professional Fees - Private pay	16,000
Less Allowance/Free service/ bad debts	(10,000)
Other Revenue	
Interest	4,850
Miscellaneous	150
Total Public Support and Revenue	<u>216,833</u>
<hr/>	
Expenses	
Salaries & Free service	127,000
Payroll Taxes (S.S) 7.15%	10,000
Benefits	<u>9,200</u>
Subtotal	146,200
ST, OT, PT Services	10,000
Conferences & Meetings	1,000
Transportation	7,000
Nursing Supplies	4,000
Postage & Office Supplies	3,000
Telephone	4,000
General Insurance	2,500
Mortgage & Note Interest	7,700
Utilities, Maintenance, Repair	5,000
Legal Fees	1,000
Accounting Fees	6,500
Networking	2,500
Dues & Subscriptions	<u>3,200</u>
Subtotal	203,600
Depreciation	<u>1,000</u>
Total Expense	202,600
Operating gain or loss	14,233
Less Reserve for prior obligations	<u>12,500</u>
Net Gain	1,733
<hr/>	

COMPARATIVE INFORMATION

From Audited Financial Statement For  
 GCSCC Fiscal Years 1985 & 1986  
 October 1 - September 30

UNITS OF SERVICE PROVIDED:

	<u>FY 1985</u>	<u>FY 1986</u>
Dining Room Meals	59,469	60,193
Home Delivered Meals	102,051	103,908
Transportation (Trips)	42,154	40,565
Adult Day Service (Hours)	4,635	4,125
Social Services (1/2 hour)	-	1,933

UNITS OF SERVICE COSTS:

	<u>FY 1985</u>	<u>FY 1986</u>
Dining Room Meals	\$ 3.07	\$ 3.11
Home Delivered Meals	3.41	3.47
Transportation (Trips)	3.08	3.67
Adult Day Service	3.30	3.75
Social Services	-	13.26

For all units based on Audit Report, October 1, 1985 - September 30, 1986

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.  
 STATISTICS for the TOWN of BRIDGEWATER  
 October 1, 1985 - September 30, 1986

Number of Senior BRIDGEWATER residents served 18 (of 160 over 60; 1980 census)

Number of BRIDGEWATER Volunteers 2 ; Number of Volunteer Hours 74

Services	Unit of Service	Units of Service	X	Unit <sup>(1)</sup> Cost =	Total Cost of Service
Center Meals	Meal	16	X	\$3.11 =	\$ 49.76
Home Delivered Meals	Meal	1,261	X	\$3.47 =	\$ 4,375.67
Transportation (Senior only)	Trips	n/a	X	\$3.67 =	\$ n/a
Adult Day Service	Hours	n/a	X	\$3.75 =	\$ n/a
Social Services	Half-Hour	n/a	X	\$13.26 =	\$ n/a

GCSCC cost to provide services for <u>BRIDGEWATER</u> Residents only...	<u>\$ 4,425.43</u>	(2)
Request for Senior Services for 1986.....	<u>\$ 594.00</u>	
Received from Town of <u>BRIDGEWATER</u> for 1986.....	<u>\$ 594.00</u>	
Request for Senior Services for 1987.....	<u>\$ 617.00</u>	

In addition to the above services, the GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. mails out a monthly newsletter to approximately n/a addresses.

\* \* \* \* \*

NOTES:

1. Unit Cost from Audit Report for October 1, 1985 - September 30, 1986.
2. For the entire agency, 90% were funded by: Federal and State programs, 55%; Municipalities, County and United Way, 11%; Contributions, 11%; In-kind donations, 19%; Other, 4%.

## Report of the Executive Secretary of

THE LAKES REGION ASSOCIATION  
July 1, 1985 to June 30, 1986

The major program of the Lakes Region Association is our Cooperative Advertising/Mailing Program in cooperation with five of our Chambers of Commerce. Under a special formular system it was set us so that each of the Chambers could participate at whatever level was within their reach, either financially or brochure wise. Giving each community its own identity. This program used \$11,470 of cooperative funds and requested a State Matching Grant of a like amount. Giving us the largest sum we have yet had of \$22,940. for this program. These monies covered the cost of Magazine and newspaper advertising, the expense of mailing literature to those requesting it and the postage. This program stimulated over 39,869 individual requests. This program is the envy of many other areas and some have tried to copy it.

The Lakes Region Attractions also increased their program with both a Pre-season of \$5,000. The total spent on Television was over \$44,000. This well designed program was used out of state to increase the day tripper, as well as, the long time visitor. They also published 550M brochures, and had an excellent distribution program to keep literature before the public .

For the Association, the WHERE TO book is our main piece of literature and in 1987 we will publish our 50th Edition,, a feat not equaled by any other organization of this type in New Hampshire. We continue to distribute five Lake Navigational Charts to encourage safety on our waters,. We guide new commercial properties in their promotion; we work with several of the State agencies; are active in the New Hampshire Travel Council; the N.H. Hospital Association and the Air Resources Agency.

We have not deviated from our goal to preserve the quality of life in the Region and to maintain and preserve the Natural Resources of our lakes, our field and forests so that they can be enjoyed not only by our residents and visitors but for those that are to come after us.

We have faith in our communities, their judgement and their ideals and the Lakes Region Association will continue to work in concert with our communities to a mutual goal.

Respectfully submitted,

Mildred A. Beach, Exec. Sec.  
THE LAKES REGION ASSOCIATION



## LAKES REGION PLANNING COMMISSION - 1986

Throughout the year the Lakes Region Planning Commission maintained its basic local planning services to member communities, and pursued regional planning projects in transportation, shoreland management, historic preservation, water quality and solid waste management. The LRPC also took steps to improve its financial position and staffing in order to enhance its capability for delivery of high quality professional services at reasonable cost. Twenty-eight of the thirty-two communities in the region are now members of the Commission.

### Local Assistance

In a period of rapid regional growth, town officials have come under considerable pressure to sort out the complex ramifications of development. As a consequence, they have leaned heavily on the LRPC for planning advice and technical assistance, and the staff has responded with guidance, draft and sample texts and other vital information. The Commission, for example, has worked with several communities on economic development matters, helping Tilton and Tamworth in preparing applications for Community Development Block Grants, and consulting with Wakefield, Laconia and Franklin, among others, on economic development strategies. It has assisted Meredith in preparation of a capital improvements program and Freedom in developing an interim growth management ordinance in the face of intensive development pressures. High on the agenda of many towns are the updating of master plans and the preparation of capital improvement plans, as these must be in place before a town can adopt growth management regulations.

The LRPC's record of town inquiries shows a lively concern with these matters as well as with ground water, soils and slopes, road standards, interpretations of the RSA, and a broad range of other queries relating to subdivision regulations, zoning ordinances, site plans and planning board procedures.

The potential pit-falls in the planning process are many, and communities are becoming increasingly aware of their vulnerability to (a) the consequences of unmanaged growth, and (b) the legal complications arising from uninformed actions and procedures. Largely for these reasons, the LRPC again sponsored in this region the annual Law Lecture Series organized by the Municipal Association.

### Regional Planning

Transportation issues received major attention this year from both staff and commissioners. Among the projects were: (1) research on improved transportation services for the region's transportation disadvantaged (an Urban Mass Transportation Act funded report was published in June;) and (2) a longer term program to develop

baseline transportation data for the region and the State Department of Transportation (DOT). The DOT's funding came to LRPC as one of four rural regions and permitted the hiring of part-time professional assistance to aid an active regional transportation policy committee. The research involves an examination of the road network, traffic volume, highway adequacy and similar concerns in air and rail transport as a guide to future DOT and local planning.

The environment, especially water quality and shoreland protection, is another area of continuing major interest to the LRPC in its regional planning role. With funding from OSP, special appropriations from some member communities, and grants from IPC, businesses and the Arwood Foundation, LRPC prepared (a) a survey of the region's shoreline zoning regulations and a model shoreland overlay district ordinance, and (b) an updated catalog of the region's existing development regulations, town by town.

With a view to assembling a data base on the region's surface water quality, three regional meetings were held with members of the Lake Lay Monitoring Program (LLMP). These and other initiatives by commissioners and staff helped focus legislative attention on water quality issues. The quality of both surface and ground water are matters of abiding concern to the region, and the LRPC continues to monitor legislative action, or inaction, closely. In many ways, obviously, water quality management is inseparable from land use planning.

In the fall of 1986 the LRPC started work to update the 1977 Regional Land Use Plan. This undertaking, backed by OSP funding, will include a detailed investigation of land use changes over the past ten years leading to an assessment of the significance of these changes measured against the overall goals for land use. A series of public meetings was scheduled to obtain citizen comment on the land use plan and its statements of goals and objectives. The plan is the region's blueprint for local development and is frequently consulted by local planning officials and the LRPC staff.

### General

Administrative changes have been made to tighten the budget and avoid deficits such as that of FY 1985. The Commission has redefined its list of basic and reimbursable services in an effort to insure that the actual cost of providing expected services is covered either through dues or, for special projects, by negotiated reimbursement arrangements.

As is well known, federal funding sources are far scarcer than in past years. Since a statutory requirement remains to deliver certain services, the LRPC will continue to seek all possible State support and will set community dues at the minimum level consistent with assurance of quality services.

Staff has remained very lean over the past year, too lean, in fact, to handle the workload without significantly heavy and uncompensated overtime. The three full-time and three part-time positions of 1986 were a far cry from the eleven full-time positions of 1979. The Commission definitely needs a modest increase in staff just to carry out its basic responsibilities to member towns.

In mid-1986 the LRPC hired a part-time transportation specialist and a full-time planning technician. A "circuit-rider" planner was recruited to serve the planning needs of Belmont and Franklin, paid and used exclusively by those two towns. This technique could be applied elsewhere. In November the LRPC faced an urgent need to fill the position of senior planner vacated by 14-year veteran James Rollins.

### Conclusion

That the region's communities are firmly oriented toward sound land use and growth management is demonstrated by the number of towns which already have land use ordinances in place and by the activity of others to complete the process. But successful planning and growth management requires solid citizen support. That support is given through the town budget process and through volunteer time. This is as true today as it was in the recent past; witness the following from the LRPC's 1979 Annual Report:

"The quality of growth management must be viewed in the context of financial support. A good plan and an effective planning process will cost more than a poor process. Good planning requires countless hours of volunteer involvement with professional backup. Some key planning recommendations, in turn, will inevitably succeed only through public expenditure...New approaches to planning will be successful only to the extent that the public is involved. The public will want ideas that help to support their goals but also ones where costs appear to be justifiable."

It is the overriding objective of the LRPC to provide quality planning services at justifiable cost. And the costs can be reasonable when they are shared through the instrumentality of a regional planning entity such as the LRPC.

## NEW HAMSHIRE HUMANE SOCIETY

January 7, 1987

Office of Selectmen  
 Chief of Police  
 Town of Bridgewater  
 Bridgewater, New Hampshire

Dear Town Officials:

The 1986 totals of the numbers of animals from the town of Bridgewater brought to the N.H. Humane Society shelter are as follows:

By your Animal Control Officer:	
Dogs & Puppies	9
Cats & Kittens	<u>0</u>
TOTAL	9

From Bridgewater Residents:	
Dogs & Puppies	4
Cats & Kittens	<u>2</u>
TOTAL	6

Total number of Dogs, Pups, Cats & Kittens from the town of Bridgewater	15
---	----

We are enclosing a copy of the report on all towns that used the shelter facilities and services in 1986. Your Society's shelter has been inspected and licensed by the State and fulfills your licensed dog pound requirements. It also complies with RSA 442-A, the Rabies Control Act for holding stray dogs.

Every town has stray animal problems. We encourage the town of Bridgewater, and especially the Animal Control Officer, to use our services more in 1987.

Sincerely,

Fritz T. Sabbow  
 Executive Director

December 31, 1986

We appreciate the opportunity to submit the following report in our continuing effort to directly communicate with our constituents, realizing your concerns and our accountability for a fiscally conservative budget.

We have heard that budget message and continually strive to meet mandated and essential services in the most efficient and effective, yet economical manner possible. This has been reflected in tight county budgets the last two years, resulting in decreased county tax requirements. Some towns may have seen increased county taxes due to evaluation and apportionment formula used by the N. H. Dept of Revenue Administration. However, public services at the county level still usually reflect more equitable distribution of tax dollars. County tax averages 6.2% of base property taxes.

The county is facing the same problems in the insurance market as the towns. However, we have joined in the N.H. Municipal Association's insurance programs for most coverage needs at reasonable cost. We shall also have to deal with the loss of Revenue Sharing funds in the next budget.

It is too early to make a comprehensive report on the new welfare system under Senate Bill-1. We do know that with the change in program liabilities, county costs will substantially increase, and towns should realize a decrease in welfare assistance payments. County focus under SB-1 is to serve the needs of the children, the elderly and disabled. Because the north country is growing with changing needs, growth in the elderly population, and expanded service requirements, we must look to the future to meet those needs.

The House of Correction occupancy figures have grown dramatically due to week-end sentencing, new DWL laws, and continuous one year sentencing to avoid incarceration at state prison, causing overcrowding at the Correctional facility. One option now under consideration is the construction of a two story dormitory type addition for 30 beds. The result would be a net increase of 18 beds meeting space standards under a plan in line with previous jail study recommendations, and at far less cost than a new facility.

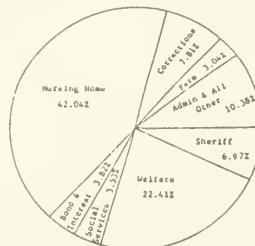
The farm continues to be self-supporting, provides work for inmates, and offers access for experimental projects. The Register of Deeds net profit margin is 3.6% of county revenues. The Sheriff's Dept provides essential services in transport, superior court, dispatch, and other law enforcement activities, with increased revenue in fees. The Nursing Home is one of the finest in the state.

We are proud of our county; of the dedicated staff, exemplary services and high standard facilities. Commissioners meet weekly, and encourage public attendance. We welcome facility tours. Our thanks and appreciation to all.

Respectfully submitted,

CRAFTON COUNTY COMMISSIONERS:

Dorothy Campion-Corcoran, Chairperson  
Arthur E. Snell, Clerk  
Leonard F. Anderson, Commissioner



FY 1986 EXPENDITURES

## VITAL STATISTICS

## BIRTHS

Date and place of birth; name and sex of child; name of father; maiden name of mother;

Feb. 08, 1986	Concord, N.H. Ryan Matthew Baron, male Kevin Roger Baron, Patricia Ann Hilloran
April 02, 1986	Laconia, N.H. David Michael Maloney, male Stephen Leo Maloney, Karen Mary Brooks
May 05, 1986	Bridgewater, N.H. John Curtis Whyte, male James Croft Whyte; Jocelyn Virginia Bohn
November 23, 1986	Laconia, N.H. Christopher Gerard Godville, male Gerard Roy Godville; Mary-Ellen Drew

## VITAL STATISTICS

## MARRIAGES

Date of marriage, name and surname of bridegroom and bride, residence at time of marriage

March 09, 1986	Malcolm G. Mooney, Bridgewater, N.H. Susan I. Goodwin, Bridgewater, N.H.
July 16, 1986	Arthur R. Dicey, Jr. Bridgewater, N.H. Elizabeth A. Hartwell, Bridgewater, N.H.
Aug. 09, 1986	Richard F. Grinley, Bridgewater, N.H. Kimberly J. Bardoni, Saginaw, Michigan
Sept. 13, 1986	Guy B. Torsey, Bridgewater, N.H. Tammy J. Coursey, Bridgewater, N.H.
Nov. 01, 1986	Jonathan E. Lovett, Bridgewater, N.H. Donna M. Sirard, Bridgewater, N.H.

VITAL STATISTICS  
DEATHS

Date and place of death, name and surname of deceased, name of Father,  
name of Mother:

January 27, 1986      Plymouth, N.H. Perley R. Woodward  
Frank Woodward, Etta M. Dustin

Aug. 01, 1986      Laconia, N.H. Myra Pike Cavis  
Harry Pike; Margaret Price

Aug. 30, 1986      Bridgewater, N.H. Alton N. Phinney

Sept. 14, 1986      Laconia, N.H. James <sup>C O O K</sup>  
William Cook; Selena Ann Hague

REPORT OF TOWN FOREST FIRE WARDEN  
AND  
STATE FOREST RANGER

Between July 1985 and June 1986 we experienced fewer fires than normal. The two leading causes of forest fires were again children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but only with your help.

Please help our Town and State forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our State has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you may be responsible for a timber tax payment starting April, 1986. This is a change in the timber harvest law that will impact all forest landowners. Contact your Selectmen for timber tax forms.

FOREST FIRE STATISTICS - 1986

Number fires statewide				840
Acres burned statewide				751
Cost of suppression				\$275,956
District	Fires	13	Town	0
	Acres	19.5		

John Q Ricard  
Forest Ranger  
Canaan, NH

Stephen Andrick  
Forest Fire Warden  
Bridgewater, NH









**TOWN OF BRIDGEWATER**  
**Emergency Calls**

To Report Fires  
524-1545

24 Hour Police Emergency — 744-6745

Chief of Police — 744-6745

State Police (Concord) — 1-800-562-8282

Grafton County Sheriff's Department — 1-800-552-0393

Poison Information Center — 1-800-643-4000

Newfound Ambulance Service — 744-3358