

ANNUAL REPORT
for the
Town
of
BRIDGEWATER
New Hampshire



For the Fiscal Year Ending
December 31, 1991

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TOWN OFFICERS

March Town Meeting

Town Clerk

| | |
|-------------------|------|
| Patricia Mitchell | 1992 |
|-------------------|------|

Selectmen

| | |
|--------------------|------|
| William T. Thistle | 1992 |
| Maurice Jenness | 1993 |
| Terence Murphy | 1994 |

Treasurer

| | |
|-----------------|------|
| Marilyn Raymond | 1992 |
|-----------------|------|

Trustees of Trust Funds

| | |
|-----------------|------|
| Robert Miller | 1992 |
| Phyllis Clement | 1996 |

Supervisors of Check Lists

| | |
|----------------|------|
| Eileen Linde | 1992 |
| Gladys Andrick | 1994 |
| Ileene Pollard | 1996 |

Moderator

| | |
|--------------|------|
| Ronald Towne | 1992 |
|--------------|------|

Library Trustees

| | |
|----------------|------|
| Nancy Gray | 1992 |
| Catherine Drew | 1993 |
| Pauline Havens | 1994 |

APPOINTMENTS

Tax Collector

Margaret A. Thistle

1992

Forest Fire Warden

Stephen Andricks

Deputy Fire Wardens

David Bartlett
Andrew Denton

Donald Atwood

Greighton Gray
Paul MacVittie

Town Forester

Creighton Gray

Planning Board

Lawrence Denton, Chm
Allen Dehls
Warren Emmons

Robert Williams
Ronald Olszak
Marilyn Raymond

William Thistle, Ex. Off.
Mary Jane Denton, Clerk

Alternates: Col. Beverly Finkle
Audrey Hagerman

Terence Murphy
Henry Crane

Zoning Board of Adjustment

Nils Larson, chm
Thomas Curren

Ronald Towne
E. Wayne Thompson

Katherine Miller

Alternates: Charles Swanson

David Cheney

Conservation Committee

James Tuedio , Chm
David Roberts , V Chm
Thomas Curren
Barbara Lucas

Nancy Gray
Robert Tucker
Marjorie Dehls

Alternate: Marion Morgan

School Board Member

Nils Larson

1992

Chief of Police (Acting)

Fred Wilcox

Fire Chief

David Bartlett

Building Inspector

Fred Wilcox

Selectmen's Report

Foremost in our concerns is the economy and the impact it is having on many of our friends and neighbors. We are pleased to announce that the Town ended the fiscal year within budget and in a fund surplus position. In addition, the results of a reorganized method of capital planning are starting to "bear fruit". We will see a 20% drop in long term interest costs this year. This is not due to interest rates, but to the bonding plan we used to finance the Town Hall. Short term (tax anticipation) borrowing costs were also trimmed by 40% through sound money management. Also, the final payment was made this year for the renovation to the River Road library. We have made other efficiencies in Town fiscal matters. None of the improvements are short run in nature and we recognize the need to properly maintain buildings, equipment, insurance and the like. (Sometimes short term thinking evolves into long term costs). No services were cut to achieve these results. (We did delay surfacing one road until Spring as TRA revenues were in doubt). Additionally, planned replacement of equipment has resulted in lower operating costs in various departments.

We had unexpected expenses. Higher legal fees due to two civil actions. One is with the former police chief seeking reinstatement and another deals with a Planning Board interpretation. We had a severe drop in motor vehicle revenues due the recession. Since we are usually conservative in the estimates of revenues and pessimistic on the estimates of expenses, we finished "in the black" despite these unanticipated expenses.

In five more years, Bridgewater will be practically debt free! We have always believed in rapid workdown of existing debt leaving tax dollars where they belong: IN YOUR POCKET! Historically, our tax rate has been low. We have always recommended realistic budgets at Town Meeting that reflect the expansion of the tax base and balance the need for services. We believe YOU are the best "budgeteers" We listen for your direction at Town Meeting. We also have a great team of players in the various departments and other boards to achieve these results. We thank them on your behalf for their hard work to make Bridgewater a nice place to live.

We will strive to keep the municipal budget level funded for the next two years. We are going into the next period "lean" and in excellent financial shape to "weather" the economic squall ahead. While we are trying to give you an upbeat and realistic evaluation of the past year, the upcoming few years (the "squall") look gloomy. We anticipated the economic problems in our last three years of budgeting. We never expected the scale. Our recommendation for the next few budgets -- :

" NEITHER BORROWERS NOR SPENDERS BE!"

A word of caution....DO NOT BE COMPLACENT WITH THIS ROSY FORECAST. While our long term debt is low, it would be easy to "upset the applecart."

As most realize, the tax bill is composed of Town, Schools and County. Since the others constitute 70% of the tax rate, we can only state - ATTEND THEIR ANNUAL MEETINGS! In the past, we have been able to absorb some of the other increases through the expansion of the tax base and sound management practices. This will not be possible in the future. We can say with certainty, the tax rate won't increase because of the Selectmen's budget recommendations at our Town Meeting this March. We are not as sure as to State, County and School impacts.

Environmental News

From time to time, we overhear erroneous statements that your Board of Selectmen is "pro development"! THIS IS NOT TRUE. We have worked to the benefit of all. While the Planning Board is mainly responsible for establishing land use laws, we feel that we have also added to the process.

For instance:

We recommended, and you approved, the closing of our dump and establish a refuse facility in 1975. Last year we made a major commitment to recycling.

We recommended the establishment of a conversion ordinance from seasonal to year round occupancy of summer homes. (Septic systems must be upgraded.) 1986 The State of NH passed similar laws last year.

We recommended and supported a method of reducing density and sewer loading in cluster developments. This has been beneficial along the river and lake to reduce the number of units of old housing with inadequate septic systems.

We recommended and supported a major change in road standards. We reduced the average grade of new roads from 15% to less than 12%, and, in some cases 9%. The guidelines for these standards are complex. Suffice to say, the more cars on the proposed road, the lower the required grade. Much of Bridgewater is steep. This controls the access and the rate of development. 1988

We supported slope/soils concepts and Site Plan Review.

When the Public Utilities Commission exempted the

Biomass Plant from ALL our local zoning, we countered and negotiated a first class contract. This addressed all the concerns raised during Public Hearings. That plant and agreement is used as a model for other communities. For those who are critical of that outcome, you must realize that the PUC said (in effect) "Bridgewater has no zoning" In addition, we got all of the old site contaminations (from the old asphalt plant) removed at no cost to the taxpayer. We also protected the Town from having to accept wastes from the plant, in perpetuity.

We recommended that developments be turned down because proposed roads were too steep and did not meet safety standards.

Most importantly, we try to appoint people to land use boards that are open minded and represent a broad cross section of the Community.

ULTIMATELY, WE DO NOT MAKE THE TOWN ORDINANCES. WE HAVE THE DUTY AND OBLIGATION TO FAIRLY ENFORCE THEM TO THE BEST OF OUR ABILITY. SOMETIMES THIS IS IMPERFECT, BUT WE FEEL OUR TRACK RECORD IS "PRETTY DARN GOOD"

Legal Update

Parkhurst vs Town of Bridgewater. (Planning Board)

An appeal by the owner of the decision of the Planning Board and the ZBA. This case is inactive because of the approval of an alternative plan. (see below)

Tuttle and Roberts vs Parkhurst and The Town of Bridgewater. (Planning Board)

The above decision of the Planning Board on the alternative plan is being challenged by an abutter as to density interpretations. (12 vs 7 units on 14 acres of land in a residential area (Mr. Roberts has recently been removed from the action by the Superior Court)

Plymouth Jurisdictional Assoc. vs Town of Bridgewater (Police Dept.)

They challenged the decision to withdraw from the association. The matter was settled out of Court.

John Voelbel vs The Town of Bridgewater

a) Highway Department: Turned over to Grafton County Attorney Office, Sheriff's Department and State Police. Outcome of thorough investigation - No probable cause - No indictments - "case" closed by County Attorney. Reviewed by Attorney Generals office at the request

of Mr. Voelbel - Same conclusion.

b) Board of Selectmen: Wiretaping. As stated in the recent Newsletter, nine secret indictments were sought against the Board as individuals. No indictments were returned by the Grand Jury. "Case" closed.

c) HB-Refuse District: For the past eight months or more, inuendo, insinuations and accusations have been made about the District by Mr. Voelbel and his attorney in the papers. To date, nothing has happened and it appears that nothing more will happen.

d) Reinstatement: Petition by John Voelbel for reinstatement. Still Pending

There are other issues in our Newsletter. We try to send two additional letters to you during the year to keep you informed of Town "happenings". We were recently informed that other Towns are adopting our approach to communication. If you have any suggestions, let us know.

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 Town Hall in said Bridgewater on Tuesday, the tenth day of March, next at Twelve of the clock in the noon to act on the following subjects:

Polls to be opened from 12 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 what sum of money the Town will vote to raise and appropriate for General Expenses as estimated in the budget.
3. To see if the Town will vote to authorize the Selectmen to enter into a lease arrangement for the purpose of leasing a front-end loader for the highway department, and to authorize the expenditure from the highway department funds of \$10,260 for this purpose.
4. To see if the Town will vote to raise and appropriate the sum of \$8,500.00 to fund the position of Town Office Secretary for the fiscal year 1992.

By Petition Ronald Olszak & others

5. To see if the Town will vote to create a seven (7) member committee to oversee the collection and organization of the Town's records and papers into the Town's public buildings and to create a job description, advertise for and interview interested persons to fill the position of Town Office Secretary whose maximum expense to the Town shall not exceed \$8,500.00 for the first year. The person shall not now be a member of the town government.

The committee shall consist of one member from each of the following: Selectmen, Planning Board, Zoning Board, Conservation Commission and Fire Department. These committee members shall be chosen by the Chairman or Chief of the respective Boards, Commission or Department. The resulting five committee members shall then choose two additional members from interested persons representing the general public.

By Petition Ronald Olszak & others

6. To see if the Town will vote to authorize the conservation commission to retain the unexpended balance of its annual appropriation, said funds to be placed in a conservation fund as authorized by RSA 36-A:5 1.

7. 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-b.
8. To see if the Town will authorize the Selectmen to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose, and such authorization shall remain in effect until rescinded by a vote of Town Meeting.
9. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.
10. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
11. To transact any other business that may legally come before the meeting.

Given under our hand and seals, this Twenty Fourth day of February in the year of our Lord nineteen hundred ninety two.

| | |
|-------------------|-------------|
| William T Thistle | Selectmen |
| Maurice Jenness | of |
| Terence Murphy | Bridgewater |

A true copy of Warrant ATTEST

| | |
|-------------------|-------------|
| William T Thistle | Selectmen |
| Maurice Jenness | of |
| Terence Murphy | Bridgewater |

BUDGET FOR THE TOWN OF BRIDGEWATER, N.H.

Appropriations and Estimates of Revenue for the Ensueing Year

January 1,1992 to December 31,1992

PURPOSE OF APPROPRIATION

| Approp. Previous Year | Actual Expenses Prev. Yr | Approp. Year 1992 |
|-----------------------------|--------------------------------|-------------------------|
|-----------------------------|--------------------------------|-------------------------|

GENERAL GOVERNMENT

| | | | |
|-------------------------|-------|-------|-------|
| Town officers salaries | 22200 | 22171 | 22200 |
| Town officers expenses | 20000 | 19792 | 20000 |
| Election & registration | 600 | 1161 | 1800 |
| Cemeteries | 400 | 400 | 400 |
| Town buildings | 25000 | 22902 | 24000 |
| Reappraisal of property | | | |
| Planning & zoning | 3000 | 15500 | 3000 |
| Legal expenses | 1200 | 11980 | 12000 |
| Advertising & regional | 450 | 450 | 450 |
| Lakes region plan. comm | 1258 | 1258 | 1370 |

PUBLIC SAFETY

| | | | |
|---------------------|-------|-------|-------|
| Police department | 27747 | 26516 | 23000 |
| Fire department | 24500 | 23975 | 25000 |
| Building Inspection | 500 | 705 | 600 |

HIGHWAYS & BRIDGES

| | | | |
|--------------------------|--------|--------|--------|
| General expenses highway | 135000 | 126720 | 135000 |
| Highway block grant | 23698 | 14285 | 24158 |

SANITATION

| | | | |
|----------------------------|-------|-------|-------|
| Solid waste disposal | 38000 | 38000 | 46500 |
| Hazardous waste collection | 495 | 420 | 495 |

HEALTH

| | | | |
|-----------------------------|------|------|------|
| Newfound ambulance assoc | 3330 | 3330 | 3302 |
| NANA | 3382 | 3382 | 3765 |
| N.H. Humane Soc | 300 | 300 | 300 |
| Vital Statistics | 15 | | 15 |
| Upper Valley Senior Citizen | 1002 | 1002 | 1002 |
| Sceva Speare Hospital | 2000 | 2000 | 2000 |

WELFARE

| | | | |
|------------------------------|------|------|------|
| General assistance | 6000 | 4426 | 5800 |
| Outreach program | 400 | 400 | 350 |
| Plymouth Area Crisis Service | 300 | 335 | 300 |

CULTURE & RECREATION

| | | | |
|--------------------------|------|------|------|
| Library | 635 | 635 | 635 |
| Community Center | 2274 | 3666 | 2401 |
| Old Home Day | 250 | 250 | 250 |
| Conservation Commission | 500 | 386 | 1500 |
| Advertising & Regional | 550 | | 550 |
| Boy Scouts & Girl Scouts | | | 200 |

DEBT SERVICE

| | | | |
|---------------------------|-------|-------|-------|
| Principal long notes | 30000 | 30000 | 20000 |
| Interest expense notes | 10580 | 10748 | 8440 |
| Interest tax anticipation | 16000 | 11216 | 13000 |

CAPITAL OUTLAY

| | | | |
|----------------------|-------|-------|--|
| Article 3 Pine St No | 65000 | 40911 | |
| Article 4 Lavigne Rd | 60000 | | |

OPERATING TRANSFERS OUT

Payment to Highway Capital

MISCELLANEOUS

| | | | |
|---------------------------|-------|-------|-------|
| Employee's pension & FICA | 10500 | 10110 | 11000 |
| Insurance | 16500 | 13235 | 14000 |
| Blue Cross-Blue Shield | 9000 | 5595 | 5000 |
| Unemployment Comp | 400 | 545 | 600 |

| | | | |
|-----------------------------|---------------|---------------|---------------|
| TOTAL APPROPRIATIONS | 562966 | 468707 | 434383 |
|-----------------------------|---------------|---------------|---------------|

| | | | |
|-----------------------------------|--|--|--------|
| Less amount of estimated revenues | | | 101158 |
|-----------------------------------|--|--|--------|

| | | | |
|--|--|--|--------|
| Amount of taxes to be raised (exclusive of school & county) | | | 333225 |
|--|--|--|--------|

PAYMENTS TO OTHER GOVERNMENTAL DIV.

| | | |
|--------------------------|--------|--|
| Newfound School District | 566580 | |
| County tax | 151878 | |

TOWN OF BRIDGEWATER

General Fund

Statement of Estimated and Actual Revenues
For the year ending December 31,1992

| | Estimated Previous Fiscal Year | Actual Previous Fiscal Year | Estimated Ensuing Fiscal Year |
|---|--------------------------------------|-----------------------------------|-------------------------------------|
| REVENUES | | | |
| Taxes | | | |
| Nat'l Bank Stock Tax | | | |
| Yield Taxes | 2500 | 5500 | 2000 |
| Interest & Penalties | 5500 | 11347 | 7500 |
| Land use change tax | | 615 | |
| INTERGOVERNMENTAL REVENUES - STATE | | | |
| Shared Revenue | 4000 | 4030 | 4000 |
| Highway Block Grant | 23698 | 23698 | 24158 |
| Railroad Tax | | | |
| INTERGOVERNMENTAL REVENUES - FEDERAL | | | |
| LOCAL SOURCES EXCEPT TAXES | | | |
| Motor Vehicle permits | 63000 | 63000 | 60000 |
| Dog Licenses | 550 | 614 | 600 |
| Business Licenses,per | 200 | 550 | 200 |
| Building permits | 500 | 705 | 500 |
| MISCELLANEOUS REVENUES | | | |
| Interest on Deposits | 5000 | 2320 | 2200 |
| OTHER FINANCING SOURCES | | | |
| Long term notes | | | |
| TOTAL REVENUES & CREDITS | 234948 | 112379 | 101158 |

TAX RATE COMPUTATION

| | Actual 1991 | Estimated 1992 | Change |
|---------------------------|----------------|-------------------|-----------|
| Total town appropriation | 562,966 | 468,707 | - 94,259 |
| Total revenues | 232,978 | 101,158 | - 131,820 |
| Net town appropriation | 329,988 | 333,225 | + 3,237 |
| Net school appropriation | 566,580 | 606,580 | + 40,000 |
| County assessment | 150,878 | 152,878 | + 2,000 |
| Total town,school,county | 1,047,446 | 1,092,683 | + 45,237 |
| Deduct business profits | 7,575 | 7,000 | - 925 |
| Add overlay | 13,067 | 5,500 | - 7,567 |
| Property tax to be raised | 1,052,938 | 1,091,183 | + 38,245 |

1991 1,052,938 /165,419,977 = \$ 6.40/1000

Est 1992 1,091,183 /166,000,000 = \$ 6.60/1000

PROPERTY VALUATION COMPARISON LAST 13 YEARS

| | net property valuation | valuation change from previous year | tax rate/100 |
|------|---------------------------|---|-----------------|
| 1977 | \$10,024,150 | | \$2.35 |
| 1978 | 10,280,150 | + 256,000 | 2.60 |
| 1979 | 10,451,100 | + 170,950 | 2.60 |
| 1980 | 10,767,700 | + 306,600 | 2.90 |
| 1981 | 11,170,840 | + 413,140 | 3.35 |
| 1982 | 11,272,540 | + 101,700 | 3.65 |
| 1983 | 11,674,845 | + 402,305 | 3.50 |
| 1984 | 12,163,845 | + 488,700 | 3.40 |
| 1985 | 12,481,080 | + 317,235 | 3.70 |
| 1986 | 13,439,150 | + 958,070 | 3.90 |
| 1987 | 15,678,789 | + 2,239,639 | 3.94 |
| 1988 | 18,724,540 | + 3,045,751 | 4.17 |
| 1989 | 157,658,824 | | 0.615 |
| 1990 | 162,463,253 | + 4,804,429 | 0.620 |
| 1991 | 165,419,977 | + 2,956,724 | 0.640 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 1
Time 10:22:14 AP65

| number | Vendor name | type | Year-to-date purchases | inv | Last year purchases | inv | Discounts taken YTD | last year | Discounts lost YTD | last year | Last payment |
|--------|---------------------------|------|------------------------|-----|---------------------|-----|---------------------|-----------|--------------------|-----------|--------------|
| A100 | Alco Equipment Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/30/87 |
| A101 | Anderson Tire | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| A102 | Atlantic Broom Co. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| A103 | Ashland Lumber Co | G | 54.74 | 2 | 19.68 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 10/17/91 |
| A104 | Atlantic Highway Signs | G | 426.44 | 1 | 146.47 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 10/30/91 |
| A105 | AT&T | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 08/10/89 |
| A106 | Atlantic Plow Blade Co | G | 197.00 | 1 | 951.76 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 07/10/91 |
| A107 | Atwood Donald | G | 641.25 | 4 | 641.10 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| A108 | Adams Construction | G | 488.61 | 1 | 7,147.04 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| A109 | Gladys Andrick | G | 144.00 | 3 | 195.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| A110 | The American Legion | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/89 |
| A111 | Arnold Cate | F | 173.00 | 1 | 191.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| A112 | Town Of Ashland | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 06/24/87 |
| A113 | Aetna Pumps, Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/15/88 |
| A115 | Steve Andrick | G | 278.49 | 6 | 310.84 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| A98 | Donald Atwood | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/05/88 |
| B100 | Barrett Equipment | S | 52.62 | 2 | 4.40 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/03/91 |
| B101 | Bartlett David | G | 425.25 | 3 | 523.00 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| B102 | B-B Chain Co | S | 59.50 | 2 | 579.00 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 09/19/91 |
| B103 | Bigelow Waste Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 11/02/89 |
| B104 | Bristol Drugs | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/11/87 |
| B105 | Pitney Bowes | G | 435.75 | 5 | 336.00 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 10/17/91 |
| B106 | Bonor Construction | C | 9,186.00 | 2 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| B107 | Branham Publishing Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| B108 | Bristol Community Centre | G | 3,666.00 | 2 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/91 |
| B109 | Bristol Exxon | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| B110 | Bristol Auto Parts | G | 1,515.78 | 38 | 1,217.38 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| B111 | Bristol Insurance Agency | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/22/89 |
| B112 | Lisa Brodeau | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/28/88 |
| B115 | Loring, Short & Harmon | S | 187.78 | 2 | 34.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 10/17/91 |
| B116 | BURTCO | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |
| B117 | Businessland | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/15/88 |
| B118 | Business Mgmt Systems | G | 692.00 | 3 | 600.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 03/19/91 |
| B119 | Town of Bristol | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/31/87 |
| B120 | Jack Barry | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/28/88 |
| B121 | Brox Paving Materials | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/06/89 |
| B122 | Bolduc Bros. Radiator | G | 515.00 | 2 | 130.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 11/12/91 |
| B123 | Brackley Shaw | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/23/89 |
| B124 | Bedard and Son | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/23/89 |
| B125 | Butch & Sherry Flooring | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| B126 | Bristol House of Pizza | G | 62.91 | 2 | 137.70 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 07/31/91 |
| B127 | Bean, Warren | G | 180.38 | 2 | 220.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| B128 | B. A. Barnard Enterprises | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/26/89 |
| B129 | Butch and Sherry's | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/23/89 |
| B130 | Bedsaul Electric Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/26/89 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 2
Time 10:22:29 AP65

| Vendor | | | Year-to-date | | Last year | | Discounts taken | | Discounts lost | | Last |
|--------|-----------------------------|------|--------------|-----|-----------|-----|-----------------|-----------|----------------|-----------|----------|
| number | name | type | purchases | inv | purchases | inv | YTD | last year | YTD | last year | payment |
| C100 | Campton Sand & Gravel | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 06/11/87 |
| C101 | Capital Business Forms | G | 0.00 | 0 | 78.84 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 11/07/90 |
| C102 | Carrco | F | 10,647.36 | 22 | 13,623.29 | 33 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| C103 | Cartographic Associates | S | 1,180.56 | 2 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| C104 | Karen Curren | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/14/88 |
| C105 | Caterpillar Financial Svs G | | 16,456.00 | 11 | 19,448.00 | 13 | 0.00 | 0.00 | 0.00 | 0.00 | 11/27/91 |
| C114 | Carri-Plodzick-Sanderson | A | 4,300.00 | 1 | 4,100.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 03/06/91 |
| C115 | Terry Carruth | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/28/86 |
| C116 | Mr Morton Cavis | A | 0.00 | 0 | 1,231.07 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 10/05/90 |
| C118 | Central Distributors Co | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/17/88 |
| C119 | Caswell & Sons | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 06/14/89 |
| C120 | Clays Office Supplies | S | 646.24 | 16 | 1,212.10 | 14 | 70.36 | 111.28 | 10.64 | 9.95 | 12/10/91 |
| C121 | Clifford-Nicol | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/11/87 |
| C122 | Cohen, Max & Sons | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/08/89 |
| C123 | Clay's Kuik Print | G | 1,580.80 | 8 | 797.52 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| C124 | Copley Systems Corp. | G | 0.00 | 0 | 1,494.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 11/07/90 |
| C125 | Campton Printing | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/27/88 |
| C126 | Community Action Program | G | 735.00 | 2 | 325.00 | -1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/91 |
| C127 | Custom Crushing Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 06/08/88 |
| C128 | Capitol Fire Protection | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 10/12/88 |
| C129 | Cardigan Electric | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/22/88 |
| C130 | Carroll Concrete | G | 0.00 | 0 | 561.75 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 11/26/90 |
| C131 | Corriveau Routhier | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 11/09/88 |
| C132 | Community Action | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/22/88 |
| C133 | Connecticut Natl. Bank | G | 29,830.00 | 2 | 31,220.00 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 05/30/91 |
| C134 | Constant Sentry, Inc | G | 504.25 | 5 | 2,648.00 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 10/30/91 |
| C135 | Phyllis Clement | G | 120.00 | 2 | 180.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 06/30/91 |
| C136 | Clifford Nicol | G | 27.95 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/20/91 |
| D100 | Donovan Spring & Equip. | G | 341.30 | 1 | 1,063.54 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 05/30/91 |
| D102 | Andrew Denton | | 398.18 | 3 | 354.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| D103 | Larry Denton | | 250.00 | 4 | 150.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 08/07/91 |
| D104 | Donbeck Sales | | 47.00 | 1 | 216.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 04/03/91 |
| D105 | Mary Delashuit, Trustee | G | 0.00 | 0 | 635.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/90 |
| D106 | DiPrizios Garage Inc | G | 30.47 | 3 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 08/07/91 |
| D107 | Denneys Exxon | G | 0.00 | 0 | 335.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 10/05/90 |
| D108 | Moe Day | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 10/16/88 |
| D109 | DC Drywall | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/14/89 |
| D110 | Majorie Dickenson | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/20/89 |
| D111 | Durable Solutions, Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |
| D112 | R.C. Delaney Electronics | G | 40.00 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/06/91 |
| D113 | Dingee Machine Co. | G | 0.00 | 0 | 8,230.43 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/90 |
| D114 | Dana Davis | G | 397.28 | 4 | 36.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| D115 | DynaWatch Inc | G | 216.00 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/02/91 |
| D95 | W.S Darley & Co. | F | 368.28 | 3 | 144.81 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 10/30/91 |
| E100 | White Mt. Publishers | G | 903.19 | 18 | 559.50 | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 3
Time 10:22:45 AP65

| Vendor | | | Year-to-date | | Last year | | Discounts taken | | Discounts lost | | Last |
|--------|---------------------------|------|--------------|-----|-----------|-----|-----------------|-----------|----------------|-----------|----------|
| number | name | type | purchases | inv | purchases | inv | YTD | last year | YTD | last year | payment |
| E102 | Eastern Rental | H | 0.00 | 0 | 216.25 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 12/19/90 |
| E106 | Equity Publishing | G | 615.34 | 6 | 154.64 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| E108 | Evans Publishing Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/03/88 |
| E109 | Eastern Bearing | G | 47.12 | 1 | 69.95 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 02/20/91 |
| E110 | Energy Shield | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/22/89 |
| F100 | Farrar Co | F | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| F101 | Lakes Region Auto | G | 26.95 | 1 | 1,165.66 | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 06/20/90 |
| F102 | Fullwell Motor Products | G | 868.23 | 11 | 2,122.16 | 22 | 0.00 | 0.00 | 0.00 | 0.00 | 05/30/91 |
| F103 | Peter Fortesque | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/15/88 |
| F104 | Federal Express | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/21/87 |
| F105 | Federal Maintenance Supp. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/22/89 |
| F106 | Ford Motor Credit | G | 3,408.06 | 10 | 8,383.95 | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 11/27/91 |
| F107 | The Fire Barn | G | 116.50 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/02/91 |
| F108 | Fred Fuller Oil | G | 933.18 | 4 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 11/27/91 |
| F95 | Howard Fairfield, Inc | G | 0.00 | 0 | 155.04 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 03/22/90 |
| G100 | Gerrity Building Centers | G | 0.00 | 0 | 15.94 | 1 | 0.00 | 0.32 | 0.00 | 0.00 | 02/07/90 |
| G101 | Del Gilbert & Sons | G | 0.00 | 0 | 68.25 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 11/26/90 |
| G102 | Grainger H.H., Inc | S | 77.14 | 2 | 125.14 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 03/06/91 |
| G103 | Gilman Outdoor Eqp. | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 01/31/86 |
| G104 | Granite State Oxygen | G | 314.40 | 13 | 2,159.60 | 18 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| G105 | Edward Grinley | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 01/31/88 |
| G106 | Grappone Industrial Div. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/17/88 |
| G107 | Grappone Truck Center | G | 3,091.56 | 3 | 2,349.20 | 18 | 0.00 | 0.00 | 0.00 | 0.00 | 07/10/91 |
| G108 | Greenwood Plumbing & Heat | S | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/28/88 |
| G109 | John Greenan | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 09/28/88 |
| G110 | Granite State Petroleum | G | 2,066.98 | 2 | 4,350.76 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 11/27/91 |
| G111 | Grafton County Probate | G | 2.50 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/16/91 |
| G112 | Lawrence Gilpatric | | 259.90 | 2 | 292.54 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| G113 | Gickas, Jim | G | 324.33 | 3 | 226.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| G114 | Gilpatric, Larry | G | 0.00 | 0 | 268.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 12/06/90 |
| G115 | Larame Gilpatric | G | 0.00 | 0 | 1,500.25 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 01/05/90 |
| G116 | General Electric | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |
| G117 | Gibson Research | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 10/24/89 |
| G90 | Creighton Gray | G | 24.15 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/30/91 |
| G96 | Cecile Gray | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/24/88 |
| H100 | Haukensen Enterprises | | 5.51 | 1 | 47.02 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 01/24/91 |
| H102 | Hazelton R.C. Co | G | 1,434.02 | 2 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/20/91 |
| H103 | H-B Incinerator District | G | 42,000.00 | 12 | 31,500.00 | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 12/04/91 |
| H104 | Homestead Press | G | 107.55 | 1 | 275.03 | 3 | 2.15 | 4.06 | 0.00 | 1.44 | 11/27/91 |
| H105 | Holmes Transportation | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/21/86 |
| H106 | David Hand | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/05/88 |
| H107 | James Hand | G | 293.00 | 1 | 313.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/01/91 |
| H108 | Hemphill, Chuck | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/05/88 |
| H109 | Hartley Industries | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/22/88 |
| H110 | Harry Heath - Locksmith | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |

Town of Bridgewater
AI

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 4
Time 10:23:00 AP65

| Vendor number name | type | Year-to-date purchases | inv | Last year purchases | inv | Discounts taken YTD last year | Discounts lost YTD last year | Last payment |
|-------------------------------|------|---------------------------|-----|------------------------|-----|----------------------------------|---------------------------------|-----------------|
| H90 John Harrity Sales | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 00/00/00 |
| I100 Internal Revenue Service | T | 10,618.24 | 7 | 9,252.32 | 8 | 0.00 | 0.00 | 10/10/91 |
| I102 International Salt | G | 6,533.48 | 4 | 3,683.99 | 3 | 0.00 | 0.00 | 12/10/91 |
| I104 Irwin Motors | S | 1,320.80 | 13 | 522.44 | 6 | 0.00 | 0.00 | 12/10/91 |
| I95 IBM | G | 143.00 | 1 | 143.00 | 1 | 0.00 | 0.00 | 01/15/91 |
| I98 Illinois National Ins. Co | G | 0.00 | 0 | 1,350.00 | 1 | 0.00 | 0.00 | 02/21/90 |
| J100 Jordan Milton | G | 2,458.70 | 5 | 1,816.47 | 5 | 0.00 | 0.00 | 11/12/91 |
| J101 Maurice Jenness | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 12/29/89 |
| J102 Albert Jacques | G | 144.40 | 2 | 169.00 | 1 | 0.00 | 0.00 | 12/01/91 |
| J103 Normenta Jacques | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/20/89 |
| J104 Joes IGA | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/05/89 |
| K100 K-Ross Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 12/10/86 |
| K101 Kustom Electronics | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 07/26/89 |
| K102 Kustom Electronics | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/30/87 |
| K103 K&T Builders | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 03/23/89 |
| K104 K & L Construction | G | 7,009.80 | 12 | 21,563.00 | 34 | 0.00 | 0.00 | 11/12/91 |
| L100 Laconia Electric | G | 747.77 | 10 | 363.70 | 12 | 14.47 | 2.05 | 11/12/91 |
| L102 Laconia Fire Equipment | G | 177.30 | 4 | 33.70 | 2 | 0.00 | 0.00 | 08/07/91 |
| L103 Lakes Region Association | G | 200.00 | 1 | 200.00 | 1 | 0.00 | 0.00 | 08/07/91 |
| L104 Lakes Region Fire School | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 00/00/00 |
| L105 Lakes Region Mutual Aid | | 7,685.39 | 6 | 6,189.47 | 6 | 0.00 | 0.00 | 10/17/91 |
| L106 Lakes Region Planning | G | 2,154.75 | 3 | 1,323.25 | 2 | 0.00 | 0.00 | 08/20/91 |
| L107 Lakes Region Concrete | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 01/24/91 |
| L108 LeClairs Lock & Key | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 02/22/89 |
| L112 LeClerc Auto Parts | G | 297.14 | 11 | 684.39 | 23 | 0.00 | 0.00 | 04/03/91 |
| L113 Lakeside Construction | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 10/16/88 |
| L114 Ron Linde | G | 265.00 | 1 | 205.00 | 1 | 0.00 | 0.00 | 12/01/91 |
| L115 Eileen Linde | G | 76.74 | 2 | 68.75 | 1 | 0.00 | 0.00 | 12/10/91 |
| L116 Ronald Linde | G | 45.18 | 3 | 0.00 | 0 | 0.00 | 0.00 | 09/19/91 |
| L117 Steve Latulippe | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 10/16/88 |
| L120 Lubrication Engineers | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 02/08/89 |
| L121 Eileen Linde | G | 69.00 | 1 | 144.95 | 2 | 0.00 | 0.00 | 06/30/91 |
| L122 Log-Con Supply | | 384.98 | 2 | 710.01 | 1 | 0.00 | 0.00 | 09/19/91 |
| L123 Donald Lopez | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 03/10/89 |
| L124 Laconia Paper & Supplies | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 03/23/89 |
| L125 Nils Larson | G | 11.00 | 1 | 78.75 | 2 | 0.00 | 0.00 | 02/20/91 |
| L126 Lily Pond Communications | G | 544.91 | 4 | 8.00 | 1 | 0.00 | 0.00 | 08/20/91 |
| L127 Steve Loisel | G | 175.80 | 3 | 354.00 | 3 | 0.00 | 0.00 | 12/01/91 |
| L128 Lexmark | G | 212.75 | 1 | 0.00 | 0 | 0.00 | 0.00 | 07/10/91 |
| M100 McLoud, C.R. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 01/10/87 |
| M101 Pat Mitchell | | 250.00 | 1 | 250.00 | 1 | 0.00 | 0.00 | 09/06/91 |
| M102 J P Morrison & Sons | G | 84.00 | 1 | 0.00 | 0 | 0.00 | 0.00 | 05/30/91 |
| M103 James Morrill | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/07/89 |
| M104 Motorola Inc | S | 0.00 | 0 | 818.00 | 1 | 0.00 | 0.00 | 04/18/90 |
| M106 Mountain Media | G | 164.90 | 3 | 1,617.30 | 3 | 0.00 | 0.00 | 05/16/91 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 5
Time 10:23:31 AFGS

| Vendor | | Year-to-date | Last year | Discounts taken | Discounts lost | Last |
|--------|----------------------------|--------------|---------------|-----------------|----------------|---------------|
| number | name | purchases | inv purchases | YTD last year | YTD last year | payment |
| M107 | Terence M. Murphy | 6 118.72 | 1 447.04 | 4 0.00 | 0.00 | 0.00 08/20/91 |
| M108 | David Monell Oil Services | G 356.65 | 4 157.00 | 2 0.00 | 0.00 | 0.00 11/27/91 |
| M109 | MJI Chemical Co | 250.00 | 3 185.00 | 4 0.00 | 0.00 | 0.00 11/12/91 |
| M110 | M.M.C. Inc | G 1,971.42 | 4 10,207.95 | 3 0.00 | 0.00 | 0.00 08/07/91 |
| M111 | Metromedia Paging | G 184.77 | 6 246.36 | 10 0.00 | 0.00 | 0.00 07/10/91 |
| M112 | Merriam - Graves Corp. | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 11/09/88 |
| M113 | Moore, Charles | G 231.28 | 3 200.00 | 1 0.00 | 0.00 | 0.00 12/01/91 |
| M114 | Magee Industries | G 0.00 | 0 10.00 | 1 0.00 | 0.00 | 0.00 09/20/90 |
| M115 | Morey's Uniform | G 65.15 | 2 250.58 | 5 0.00 | 0.00 | 0.00 05/30/91 |
| M116 | M & M Equipment | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 00/00/00 |
| M117 | Paul MacVitie | G 274.10 | 2 198.00 | 1 0.00 | 0.00 | 0.00 12/01/91 |
| M118 | Vivtor MacAdams | G 355.18 | 5 337.00 | 2 0.00 | 0.00 | 0.00 12/01/91 |
| M119 | Maclean Hunter Reports | G 286.00 | 2 0.00 | 0 0.00 | 0.00 | 0.00 12/10/91 |
| M90 | Monadnock Business Forms | G 0.00 | 0 288.54 | 1 0.00 | 0.00 | 0.00 02/21/90 |
| N100 | Newfound Area Nursing | G 3,382.00 | 4 3,221.00 | 4 0.00 | 0.00 | 0.00 12/31/91 |
| N101 | New England Equipment | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 07/25/85 |
| N102 | New England Telephone | G 3,722.23 | 70 3,665.74 | 59 0.00 | 0.00 | 0.00 12/10/91 |
| N103 | Newfound Country Store | G 146.17 | 5 302.56 | 2 0.00 | 0.00 | 0.00 05/17/91 |
| N104 | Newfound School District | G 557,203.00 | 12 535,711.00 | 11 0.00 | 0.00 | 0.00 12/31/91 |
| N105 | Newfound Chamber of Comm. | G 250.00 | 1 0.00 | 0 0.00 | 0.00 | 0.00 03/20/91 |
| N106 | NH Assoc. of Assessing | 20.00 | 1 20.00 | 1 0.00 | 0.00 | 0.00 01/24/91 |
| N107 | NH Town Clerks Assoc. | 0.00 | 0 12.00 | 1 0.00 | 0.00 | 0.00 04/05/90 |
| N108 | NH Bituminus Co | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 09/27/89 |
| N109 | NH Assoc. of Police Chiefs | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 06/14/89 |
| N110 | NH Electric Cooperative | G 739.91 | 22 961.16 | 25 0.00 | 0.00 | 0.00 12/10/91 |
| N112 | NH Humane Association | G 300.00 | 1 300.00 | 1 0.00 | 0.00 | 0.00 03/20/91 |
| N113 | NHMA Health Trust | G 14,622.25 | 11 15,925.95 | 12 0.00 | 0.00 | 0.00 12/10/91 |
| N114 | NH Municipal Association | G 400.00 | 1 1,039.33 | 2 0.00 | 0.00 | 0.00 01/15/91 |
| N115 | NH Municipal Unemployment | G 0.00 | 0 229.30 | 2 0.00 | 0.00 | 0.00 11/01/90 |
| N116 | NH Department of Safety | G 0.00 | 0 20.00 | 1 0.00 | 0.00 | 0.00 09/04/90 |
| N117 | NH Retirement | 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 07/28/86 |
| N118 | Highswander, Martin Et Al | L 28,592.77 | 29 5,027.47 | 19 0.00 | 0.00 | 0.00 12/10/91 |
| N120 | NH Water Supply & Pollut. | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 00/00/00 |
| N121 | National Market Reports | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 02/14/88 |
| N122 | NH Tax Collectors Assoc. | G 0.00 | 0 27.00 | 2 0.00 | 0.00 | 0.00 03/08/90 |
| N123 | Newfound Gas | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 02/25/87 |
| N124 | Noyes Insurance | G 24,590.00 | 7 23,118.64 | 10 0.00 | 0.00 | 0.00 12/10/91 |
| N125 | NH Assoc. Of Conser. Comm | G 184.00 | 3 0.00 | 0 0.00 | 0.00 | 0.00 12/10/91 |
| N126 | NH Treasurer | G 183.00 | 1 0.00 | 0 0.00 | 0.00 | 0.00 09/25/91 |
| N127 | NH Treasurer | S 336.00 | 7 132.00 | 3 0.00 | 0.00 | 0.00 10/03/91 |
| N128 | Northeast Tire Service | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 08/14/86 |
| N129 | Newfound Lake Marina | G 0.00 | 0 0.00 | 0 0.00 | 0.00 | 0.00 01/31/88 |
| N130 | Northeast Culvert Co | S 3,020.74 | 2 4,148.89 | 2 0.00 | 0.00 | 0.00 10/03/91 |
| N131 | New England Town Clerks | G 10.00 | 1 0.00 | 0 0.00 | 0.00 | 0.00 02/07/91 |
| N132 | Newfound Plumbing | G 0.00 | 0 2,957.10 | 4 0.00 | 0.00 | 0.00 12/19/90 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 6
Time 10:24:27 RPT5

| Vendor | | | Year-to-date | | Last year | | Discounts taken | | Discounts lost | | Last |
|--------|--------------------------|------|--------------|-----|------------|-----|-----------------|-----------|----------------|-----------|----------|
| number | name | type | purchases | inv | purchases | inv | YTD | last year | YTD | last year | payment |
| M133 | NH Audio Tech | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/23/89 |
| M134 | NH Fire Standards | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/07/89 |
| N94 | Newfound Ambulance | | 0.00 | 0 | 1,986.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 06/28/90 |
| N95 | New England Equipment | G | 5.84 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/10/91 |
| O100 | Ossipee Mt Electronics | G | 1,428.14 | 10 | 388.14 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 11/12/91 |
| O102 | Oliszak Construction | G | 15.00 | 1 | 1,675.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 10/30/91 |
| O103 | Office Furniture Center | G | 0.00 | 0 | 3,164.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 10/05/90 |
| O104 | Oliver Photo and Camera | G | 0.00 | 0 | 144.05 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 07/30/90 |
| P100 | Pemigewasset Nat'l Bank | G | 486,522.74 | 15 | 604,301.83 | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 12/31/91 |
| P101 | Peabody's Hardware | G | 0.00 | 0 | 37.48 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 05/16/90 |
| P102 | Bruning Farmers Exchange | G | 154.96 | 2 | 317.65 | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 07/31/91 |
| P103 | Patten's Upholstery Cntr | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |
| P104 | Plymouth Auto Supply | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/11/87 |
| P105 | Phillips Engineering | G | 1,295.00 | 2 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/20/91 |
| P106 | Prestige | G | 0.00 | 0 | 20.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 01/05/90 |
| P107 | PRECO Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 01/31/86 |
| P108 | Public Service of NH | G | 5,667.53 | 36 | 5,663.81 | 36 | 0.00 | 0.00 | 0.00 | 0.00 | 11/27/91 |
| P109 | Donald Poitras | G | 27,910.00 | 6 | 140.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| P110 | Pambro sales | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 01/31/88 |
| P111 | Iillean Pollard | G | 144.00 | 3 | 204.00 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| P112 | David H. Preston | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 08/18/88 |
| P113 | Penn Culvert Co | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 07/21/87 |
| P114 | PC Connection | G | 468.68 | 2 | 545.12 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 03/20/91 |
| P115 | P & M Trucking | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 10/16/88 |
| P116 | Piper, Everett | G | 0.00 | 0 | 112.00 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 12/06/90 |
| P117 | Pagecom | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/17/89 |
| P118 | Gary Patten | | 624.56 | 1 | 521.03 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 10/03/91 |
| P119 | Patsy's GMC | G | 0.00 | 0 | 1,065.53 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| P120 | Parts Associates | G | 1,153.71 | 7 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/10/91 |
| P90 | Page Belting | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 04/02/86 |
| P95 | Pemi Glass | G | 88.00 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 01/15/91 |
| P97 | Paramont Chemical Corp | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/07/86 |
| R100 | Radio Shack | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 05/29/89 |
| R101 | A.M. Rand Company Inc | G | 371.30 | 3 | 265.37 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 11/12/91 |
| R102 | Ray & Hopkins | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 12/23/86 |
| R103 | Registrar of Probate | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| R104 | Robbins Auto Parts | S | 12.54 | 1 | 219.79 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 09/19/91 |
| R105 | Rodrigues, Anthony | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| R106 | Ross Express | G | 25.32 | 1 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 03/20/91 |
| R108 | Russell Auto Inc | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 02/25/86 |
| R109 | Registrar of Deeds | | 81.07 | 3 | 80.40 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 10/30/91 |
| R110 | Reference Software | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 00/00/00 |
| R111 | Reardon Excavation | H | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 10/16/88 |
| R112 | RUUD Lighting | G | 0.00 | 0 | 387.29 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 11/07/90 |
| R95 | Marilyn Raymond | G | 0.00 | 0 | 250.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 03/22/90 |

Town of Bridgewater
A1

Accounts Payable
Vendor analysis report
All vendors

Date 12/31/91 Page 7
Time 10:25:20 AP65

| Vendor number name | type | Year-to-date purchases | inv | Last year purchases | inv | Discounts taken YTD last year | Discounts lost YTD last year | Last payment |
|--------------------------------|------|---------------------------|-----|------------------------|-----|----------------------------------|---------------------------------|-----------------|
| S100 SAS Auto Parts | S | 1,761.94 | 42 | 3,281.58 | 56 | 32.59 | 58.88 | 12/10/91 |
| S101 Sanborn Motor Express | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 02/25/87 |
| S102 Sceva Speare Hospital | G | 2,000.00 | 1 | 2,000.00 | 1 | 0.00 | 0.00 | 12/31/91 |
| S103 State of NH | G | 80.00 | 4 | 40.00 | 2 | 0.00 | 0.00 | 10/17/91 |
| S104 Surplus Distribution Sect | F | 163.00 | 7 | 970.00 | 14 | 0.00 | 0.00 | 10/30/91 |
| S105 State of NH | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/27/88 |
| S106 Sears, Roebuck & Co | S | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 08/10/89 |
| S107 Rick Simula & Son | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 11/30/88 |
| S108 Sprint Print | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/27/88 |
| S109 Sherman Williams Co | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 05/25/87 |
| S110 Kathleen W. Ward | G | 150,878.00 | 1 | 153,376.73 | 2 | 0.00 | 0.00 | 12/01/91 |
| S111 E.W. Sleeper | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 02/22/89 |
| S112 St Johnsbury Trucking | S | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 00/00/00 |
| S113 Stans Septic Service | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 09/06/89 |
| S114 Richard A Sherburne Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 07/21/87 |
| S120 Sullivan Tire | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 01/31/88 |
| S121 SFC Distribution Center | G | 198.00 | 2 | 133.00 | 2 | 0.00 | 0.00 | 05/30/91 |
| S122 Seagate Technology | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 00/00/00 |
| T100 Thompson E. Wayne | G | 1,710.00 | 1 | 1,778.00 | 2 | 0.00 | 0.00 | 09/06/91 |
| T101 Polly Thompson | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/14/88 |
| T102 Tilton Sand & Gravel | S | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 08/12/87 |
| T103 Trapper Brown Corp. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 10/26/88 |
| T104 Tucker, Robert | S | 2,288.75 | 1 | 0.00 | 0 | 0.00 | 0.00 | 01/24/91 |
| T105 Ronald Towne | G | 0.00 | 0 | 50.00 | 1 | 0.00 | 0.00 | 03/22/90 |
| T106 Twin Rivers Mutual Aid | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 09/09/85 |
| T107 Two Way Communication | | 0.00 | 0 | 749.82 | 9 | 0.00 | 0.00 | 07/11/90 |
| T108 Tst Equipment | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/14/88 |
| T109 Town Of Bridgewater | G | 28,126.69 | 2 | 21,376.47 | 1 | 0.00 | 0.00 | 11/27/91 |
| T110 Texas Refinery Corp. | G | 307.60 | 1 | 197.80 | 1 | 0.00 | 0.00 | 01/24/91 |
| T92 TAB Police Distributors | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/27/88 |
| T95 Margaret Thistle | G | 20.00 | 1 | 0.00 | 0 | 0.00 | 0.00 | 10/30/91 |
| T96 William Thistle | G | 35.00 | 2 | 27.58 | 2 | 0.00 | 0.00 | 12/15/91 |
| U100 US Postal Service-Bristol | G | 1,602.00 | 5 | 972.00 | 5 | 0.00 | 0.00 | 12/10/91 |
| U101 US Postal Service-Plymth | | 137.00 | 3 | 175.00 | 4 | 0.00 | 0.00 | 10/17/91 |
| U102 Grafton Cnty Senior Citz. | G | 1,002.00 | 1 | 954.00 | 1 | 0.00 | 0.00 | 05/02/91 |
| U103 UNH | | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/27/88 |
| U104 O'Hara Shipping | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 12/08/89 |
| U100 Visiting Nurse Assoc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 00/00/00 |
| V101 Kathy Vestal | | 463.00 | 3 | 276.00 | 3 | 0.00 | 0.00 | 11/12/91 |
| V102 John Voelbel | | 72.50 | 1 | 405.25 | 7 | 0.00 | 0.00 | 01/04/91 |
| V103 NH Vac and Sew | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/20/89 |
| W100 Wheeler & Clark | G | 0.00 | 0 | 47.98 | 1 | 0.00 | 0.00 | 05/16/90 |
| W101 Water Supply & Poll Board | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 04/07/86 |
| W102 Williams, R P | G | 1,203.78 | 28 | 781.27 | 16 | 0.00 | 0.22 | 12/10/91 |
| W103 Wilson Tire | G | 1,188.50 | 3 | 4,668.16 | 11 | 0.00 | 0.00 | 12/10/91 |

| Vendor | | | Year-to-date | | Last year | | Discounts taken | | | Discounts lost | | Last |
|--------|--------------------------|------|--------------|-----|--------------|-----|-----------------|-----------|--|----------------|-----------|----------|
| number | name | type | purchases | inv | purchases | inv | YTD | last year | | YTD | last year | payment |
| W104 | Winnepesaukee Comm. | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 06/19/88 |
| W105 | Fred Wilcox | G | 1,008.10 | 4 | 1,125.00 | 2 | 0.00 | 0.00 | | 0.00 | 0.00 | 12/31/91 |
| W106 | Dianne Winsor | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 03/06/86 |
| W107 | Charles A. Wood,Register | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 07/28/86 |
| W108 | Wright Communications | G | 0.00 | 0 | 1,377.84 | 5 | 0.00 | 0.00 | | 0.00 | 0.00 | 05/03/90 |
| W109 | Blue Seal Feeds,Inc | G | 31.10 | 1 | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 07/10/91 |
| W111 | Scott Wilcox | | 1,301.18 | 5 | 158.00 | 1 | 0.00 | 0.00 | | 0.00 | 0.00 | 12/01/91 |
| W112 | Arthur Whitcomb, Inc | G | 1,422.42 | 7 | 2,505.73 | 19 | 0.00 | 0.00 | | 0.00 | 0.00 | 10/17/91 |
| W113 | Water Industries Inc | G | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 07/21/87 |
| X100 | Xerox Corp | G | 500.75 | 4 | 3,024.00 | 7 | 0.00 | 0.00 | | 0.00 | 0.00 | 07/10/91 |
| Y100 | Yeaton Oil | G | 115.99 | 3 | 125.08 | 3 | 0.00 | 0.00 | | 0.00 | 0.00 | 09/19/91 |
| Totals | | | 1,551,574.84 | 814 | 1,640,157.48 | 913 | 119.57 | 176.81 | | 7.46- | 23.38 | |

Count of vendor records printed 326

Additional Vendors

| <u>Vendor</u> | <u>Department</u> | <u>Amount</u> |
|---------------------------|-------------------|---------------|
| Proforma Inc. | Town Offices | 390.42 |
| Marjory Nickerson | Elections | 120.00 |
| Real Data | Town Offices | 20.00 |
| Central Point Software | Town Offices | 55.00 |
| Tallgrass Technologies | Town Offices | 49.95 |
| Frederickseal | Highway Dep't | 37.27 |
| Benfields Nursery | Town Building | 440.00 |
| NH Dept of Employment | Town Offices | 5.00 |
| Baldwin & de Seve | Highway Dep't | 100.00 |
| Town of New Hampton | Fire Dep't | 132.05 |
| Compensation Funds of NH | Town Offices | 148.23 |
| Legal Mart | Police Dep't | 1,001.86 |
| Wooline Corp. | Highway Dep't | 178.00 |
| Ryans Loft | Town Offices | 58.86 |
| Stat of NH-UC | Town Offices | 447.22 |
| Warren Fardig | Town Offices | 250.00 |
| Richard Delanloy | Police Dep't | 40.00 |
| Tyrrell Electric | Town Building | 105.30 |
| Sandra Mitchell | Town Clerk | 2.49 |
| Wheeler & Clark | Town Clerk | 48.67 |
| NH Tax Collectors Assoc. | Tax Collector | 15.00 |
| Fortress/Babock | Highway Dep't | 161.79 |
| Granite State Polic Splv | Police Dep't | 125.36 |
| NH Tax Collector Assoc. | Tax Collector | 12.00 |
| Reference Software | Town Offices | 34.00 |
| DynaWatch Inc. | Town Building | 432.00 |
| F.M. Piper Printing | Town Offices | 777.50 |
| NFPA | Highway Dep't | 44.40 |
| Alfax Wholesale Furniture | Highway Dep't | 258.95 |
| Liberty Mutual Ins. | Work Comp | 7,164.00 |
| Mac Durgin | Town Building | 71.20 |
| Venture Lighting | Town Building | 379.68 |
| Town of Bristol-EMS | Ambulance | 3,329.48 |
| TRI-CO CAP Shelter | Welfare | 560.00 |
| L. Davis | Refund | 17.50 |
| Town of Alexandria | Fire Dep't | 180.00 |
| SCBA Repairs | Fire Dep't | 91.16 |
| Micalite Corp. | Fire Dep't | 162.33 |
| Alfax Manufacturing | Town Offices | 413.85 |
| Borland | Town Offices | 54.95 |
| Robert Wingate | Police Dep't | 96.00 |
| John Jenness Jr. | Town Building | 85.00 |
| LRMFA Training | Fire Dept. | 180.00 |
| Kelley's Flowers | Town Offices | 262.50 |
| Sewing Machine Center | Town Building | 6.00 |
| Patsy's GMCndor | Highway Dep't | 1,065.53 |
| Tallgrass Technology | Town Offices | 49.95 |
| Multisoft Corp. | Town Offices | 89.95 |

REPORT OF THE TRUSTEES OF TRUSTS FUNDS

| <u>Date</u> | <u>Fund Name & Purpose</u> | Balance 12/31/90 | Principal Additions | Income 1991 | Expense 1991 | Balance 12/31/91 |
|----------------------------------|--|--------------------------------------|------------------------|----------------|-----------------|---------------------------------|
| 1914 | Old Home Cemetery Cemetery Care | 3200.00 2995.83 | | 442.48 | 132.00 | 3200.00 3306.31 |
| | Emerson Cemetery Cemetery Care | 1000.00 568.23 | | 107.64 | 130.50 | 1000.00 545.37 |
| 1938 | John B Batchelder Batchelder Lot Care | 500.00 1179.20 | | 143.50 | | 500.00 1322.70 |
| | Webster-Cross Cemetery Cemetery Care | 710.00 1076.80 | | 155.47 | 60.00 | 710.00 1172.27 |
| | Whittemore Cemetery Cemetery Care | 1900.00 2412.46 | | 334.85 | 115.50 | 1900.00 2631.81 |
| 1976 | Bernice A Smith Care of Parents Lot | 150.00 95.59 | | 11.95 | | 150.00 107.54 |
| 1990 | Ruth E Russell Care of Lots | 1000.00 <u>75.63</u> | | <u>79.11</u> | | <u>1000.00</u> <u>154.74</u> |
| | Common Trust Fund Totals | 16863.74 | | 1275.00 | 438.00 | 17700.74 |
| 1971 | Highway Department Reserve Capital Reserve Fund | 5905.57 3111.89 | | 472.59 | | 5905.57 3584.48 |
| 1978 | Ter-Centennial Fund Capital Reserve Fund | 180.00 <u>166.93</u> | | <u>19.03</u> | | <u>180.00</u> <u>185.96</u> |
| | Total All Funds | 26228.13 | | 1766.62 | 438.00 | 27556.75 |
| Trust Funds Invested as Follows: | | | | | | |
| Trustees of Trusts Funds | | Bristol Bank Cert of Deposit | | | | |
| Phyllis Clement | | # 16600 | | | | |
| Robert Miller | | # 15774 | | | | |
| | | # 15328 | | | | |
| | | # 14819 | | | | |
| | | Bristol Bank Savings Acct # 30-13870 | | | | |
| | | Common Trust Fund Totals | | | | |
| | | Bristol Bank Hi-Fi Acct # 30-50198 | | | | |
| | | " " Savings Acct # 30-1317598 | | | | |
| | | TOTAL ASSETS | | | | |
| | | 27556.75 | | | | |

Plodzik & Sanderson Professional Association
193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Bridgewater as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Bridgewater as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

January 29, 1992

Plodzik & Sanderson
Professional Association

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Bridgewater, New Hampshire is incorporated and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Bridgewater includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. *Basis of Presentation*

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/expenses, as appropriate. Governmental 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 FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

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 Emergency Management Fund.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable Trust and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds
Town Trusts

Expendable Trust Funds
Capital Reserve Funds

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group - 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 most 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.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust and Proprietary Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

D. *Budgetary Accounting*

General Budget Policies

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. At its annual meeting, the Town adopts a budget for the current year for the General Fund. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was in a deficit position of \$16,569.

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.

E. *Assets, Liabilities and Fund Equity*

1. *Cash and Equivalents*

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, in certificates of deposit 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.

2. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes outstanding for a period greater than 2 years have been reserved.

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 year's end, 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 all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.

3. *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

LIABILITIES

Intergovernmental Payable

The Town has recorded \$202,775 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Newfound Area School District during the six-month period ending June 30, 1992.

Defined Benefit Pension Plan

All full-time highway department employees participates in a 401(b) retirement plan administered by the Pemigewasset National Bank. The payroll for employees covered by this system for the year ended December 31, 1991 was \$68,300. The Town's total payroll was \$101,027.

Covered employees contribute 6% of their salary to the plan, which is matched dollar for dollar by the Town. The contribution for the year ended December 31, 1991 was \$4,098 for both the employees and the Town.

Long-Term Debt

1. *General Obligation Debt*

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

| | |
|--|------------------|
| General Obligation Debt Payable, January 1, 1991 | \$150,000 |
| General Obligation Debt Retired | <u>30,000</u> |
| General Obligation Debt Payable, December 31, 1991 | <u>\$120,000</u> |

General obligation debt payable at December 31, 1991 is comprised of the following individual issue:

| | |
|---|------------------|
| \$180,000 1988 Town Building Bonds due in annual installments of \$20,000 through 1994, and \$15,000 through 1998; interest at variable rates from 6.95% to 7.05% | <u>\$120,000</u> |
|---|------------------|

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Newfound Area 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.

Intergovernmental Receivable

The Town has recorded intergovernmental receivables of \$30,847 as follows:

| | |
|--|-----------------|
| Hebron-Bridgewater Incinerator District | \$16,629 |
| State of New Hampshire - Shared Revenues | 5,802 |
| - Forest Fire Reimbursement | 72 |
| - Disaster Funds | <u>8,344</u> |
| <u>Total</u> | <u>\$30,847</u> |

Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

| <u>Fund</u> | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|-----------------------------------|---------------------------------|------------------------------|
| General Fund | \$ 8,344 | \$ 4,089 |
| <u>Special Revenue Fund</u> | | |
| Federal Emergency Management Fund | | 8,344 |
| Capital Projects Funds | <u>4,089</u> | <u></u> |
| <u>Totals</u> | <u>\$12,433</u> | <u>\$12,433</u> |

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Annual Requirements To Amortize General Obligation Debt

| <u>Fiscal Year Ending</u> <u>December 31,</u> | <u>General Obligation Debt</u> | | |
|--|--------------------------------|-----------------|------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 1992 | \$ 20,000 | \$ 8,440 | \$ 28,440 |
| 1993 | 20,000 | 7,050 | 27,050 |
| 1994 | 20,000 | 5,640 | 25,640 |
| 1995 | 15,000 | 4,230 | 19,230 |
| 1996 | 15,000 | 3,172 | 18,172 |
| 1997-1998 | <u>30,000</u> | <u>3,173</u> | <u>33,173</u> |
| <u>Totals</u> | <u>\$120,000</u> | <u>\$31,705</u> | <u>\$151,705</u> |

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Bridgewater is using an equalized value of \$149,727,228 and a legal debt margin of \$2,620,226.

2. *Capital Lease Agreements for Equipment*

The Town has entered into lease-purchase agreements for a caterpillar motor grader and police cruiser, which provide for annual principal and interest payments as follows:

| <u>Fiscal Year Ending</u> <u>December 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|------------------|-----------------|-----------------|
| 1992 | \$12,678 | \$ 995 | \$13,673 |
| 1993 | <u>4,270</u> | <u>427</u> | <u>4,697</u> |
| <u>Totals</u> | <u>\$16,948</u> | <u>\$1,422</u> | <u>\$18,370</u> |

Payments of \$20,226 principal and \$2,423 interest were made in the fiscal year ending December 31, 1991. The lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

| | |
|-----------------------------|------------------|
| <u>Total Long-Term Debt</u> | |
| General Obligation | \$120,000 |
| Capital Leases Payable | <u>16,948</u> |
| <u>Total</u> | <u>\$136,948</u> |

D. Bonds or Notes Authorized - Unissued

Article 2 of the 1991 Town Meeting approved an appropriation of \$65,000 for construction of Pine Street, including bonds or notes authorized not to exceed \$65,000.

Article 3 of the 1991 Town Meeting appropriated \$60,000 for construction of Louis Lavigne Road to be financed by long-term borrowing.

E. Bond Anticipation Notes Payable

| <u>Project</u> | <u>Amount</u> | <u>Due Date</u> | <u>Rate (%)</u> |
|--------------------------|---------------|-------------------|-----------------|
| Pine Street Construction | \$45,000 | September 1, 1992 | 5% |

NOTE 5 - FUND EQUITY

Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

| | |
|--------------|----------------|
| General Fund | <u>\$9,413</u> |
|--------------|----------------|

Reserved for Special Purposes

The \$9,856 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Endowments

The \$17,701 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

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, 1991 are detailed as follows:

BRIDGWATER PUBLIC LIBRARY

Books on Hand Dec 31, 1991

| | | |
|----------------------|------------|------|
| Adult fiction | 1630 | |
| Adult non-fiction | 970 | |
| Westerns | 315 | |
| Mysteries | 330 | |
| Science Fiction | 38 | |
| Juvenile Fiction | 430 | |
| Juvenile non-fiction | 252 | |
| Easy readers | <u>335</u> | 4300 |
| Paperbacks | 100 | |
| Jigsaw Puzzles | 125 | |
| Phonograph records | <u>20</u> | 245 |

Books Loaned

| | | |
|--------------------|-----------|-----|
| Adult | 274 | |
| Juvenile | 134 | 408 |
| Magazines | 79 | |
| Phonograph records | 30 | |
| Paperbacks | 63 | |
| Jigsaw puzzles | <u>14</u> | 186 |

Marilyn Raymond
Librarian

LIBRARY TREASURER'S REPORT

Receipts

| | | |
|---------------------|---------------|------------|
| Balance Dec 31,1991 | \$ 380.43 | |
| Check from Town | <u>635.00</u> | |
| TOTAL | | \$ 1015.43 |

Payments

| | | |
|-------------------------|--------------|-----------|
| Books & other materials | 145.97 | |
| Salaries Librarian | 354.00 | |
| E. Palmer | 43.00 | |
| Petty cash | <u>50.00</u> | |
| TOTAL | | \$ 592.97 |

Balance \$ 422.46

Emergency Fund: 2 CD's at current value \$ 2735.47

Pauline Havens
Treasurer

Bridgewater Planning Board

Star Route, Bristol, N. H. 03222

1991 Report

1991 was marked by the least subdivision activity in the history of the Board - only one subdivision. There were only three boundary line and "not subject" applications during the period.


At Town Meeting, there were several "housekeeping" changes requested by the Board in Mobile Home Regulations and the Zoning Ordinance, mostly to adjust for changes in State Law.

With the initiative and substantial effort of the Fire Department, the Subdivision Regulations and the Site Plan Review Ordinance were amended to require water storage facilities at subdivisions of seven or more lots. This amendment was approved April 23.

In June a flood plain ordinance was approved by ballot vote at a special Town Meeting, to bring the Town into compliance with Federal Emergency Management guidelines.

The Board is currently addressing the problem of "funnelling" access to the Pemigewasset River and Newfound Lake. The problem is of some substance. A Board decision in June as to the number of units permitted on property controlled by Mr. & Mrs. Raymond Parkhurst is being legally contested. During the year, Mr. Paul MacVittie resigned as an alternate member and the vacancy was filled by Mrs. Audry Hagerman.

Respectfully Submitted,


Lawrence L. Denton
Chairman

BRIDGEWATER CONSERVATION COMMISSION

1991 Annual Report

The year 1991 was a crucial transitional year in the re-establishment of an effective citizen conservation effort in Bridgewater. We have been entrusted with a quality and diversity of relatively unspoiled natural resources, and with a proved heritage of appreciation and co-existence with these resources.

Many communities would be envious of our present and past heritage, but we cannot afford to take these resources for granted. The past work of former Commission chairs, including Jim Townsend, Lawrence Drew and Bill DeLashmit, has provided a foundation upon which future accomplishment can be built. I want to add my personal appreciation for the work of past chair Paul MacVittie, and my confidence in the ability of 1992's chairman Jim Tuedio and his fellow commissioners to set new standards of accomplishment for the Commission.

Arrival at a certain time of life brings the realization that our activities should be measured less by what they accomplish for ourselves than by what they provide for future generations. We can leave no better legacy than an active appreciation of all that makes our town unique. It has been an honor to be associated with this effort.

Respectfully submitted,

Thomas S. Curren
Interim Chairman
Bridgewater Conservation Commission



STEPHEN K. RICE
Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION OF FORESTS AND LANDS

172 Pembroke Road P.O. Box 856 Concord, New Hampshire 03301
John E. Sargent, Director

603-271-2214
FAX: 603-271-2629

December 18, 1991

TO: Forest Fire Wardens - For Town Annual Report

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson

John Q. Ricard

Stephen P. Andrick

Robert D. Nelson, Chief, Forest Protection

Your Local Forest Ranger

Municipal Forest Fire Warden

Forest Protection (603) 271-2217
Forest Management (603) 271-3456



Land Management (603) 271-3456
Information & Planning (603) 271-3457

TTY/TDD 1-800-992-3312 or 225-4033

FIRE DEPARTMENT REPORT
1991

List of Fire Dept Responses

| | |
|------------------------------|----------------------|
| 16 Structures Fires | 2 Chimney Fires |
| 2 Brush Fires | 10 False Dial Fires |
| 2 Trees on Wires | 2 Grass Fires |
| 2 M/A Cover Truck | 3 Auto Accidents |
| 1 Electrical Fire | 1 Service Call |
| 1 Auto Fire | 1 Propane Stove Fire |
| 1 Building Filled with Smoke | |

TOTAL CALLS 1991 44

One of the biggest projects we did this year was a cab conversion on the 1980 Ford fire truck. We had an aluminum 2 man cab made and installed behind the existing cab. This allows 2 men to sit in a seat designed to hold air packs, which the men can be putting on while on route to the fire. This saves valuable time and is much safer than the men riding on the rear step of the truck. The Brigade membership paid for half the cost of \$5400. The Town paid the balance and the ladies auxiliary paid for the airpack seats at a cost of \$800.00. Other items bought by the dept this year included a 1 3/4 nozzle and a 500 watt generator.

The dept is always looking for volunteers who may be interested in joining an active dept. Stop by any Monday evening if interested and meet with the men and look over the dept.

David Bartlett
Fire Chief

POLICE DEPARTMENT REPORT
1991

| | |
|------------------------------|---------|
| Cruiser mileage | 7207 mi |
| Patrols | |
| Peter Hicks | 44 |
| Bob Reynolds | 77 |
| Chief Wilcox | 119 |
| Cases | |
| Assaults | 2 |
| (State police backed up one) | |
| Thefts | 5 |
| (All resolved) | |
| Medical emergency | 1 |
| Motor vehicles | 20 |
| Burglar alarms responded to | 22 |
| Fire alarms responded to | 12 |
| Dog & cat cases | |
| Dog bites | 5 |
| Cat bite | 1 |
| Dogs taken to shelter | 5 |
| Pistol permits issued | 34 |

Fred Wilcox
Acting Chief

TOWN OF BRIDGEWATER

Summary of Local Assistance Provided by the LRPC 1990-1991

Over the past fiscal year, the Lakes Region Planning Commission provided support and assistance to the Town of Bridgewater at both the regional and local levels. Below is a sample of some of the services provided as a benefit to the community.

- o Provided extensive technical assistance to the town regarding the adoption of a floodplain ordinance so the town would comply with federal requirements and qualify for "regular phase" designation of the National Flood Insurance Program.
- o Reviewed and commented upon a proposed change to the Subdivision Regulations regarding fire protection; this included reviewing and providing samples of other municipal ordinances that address this issue.
- o Provided the town with three copies of the 1990-91 Planning and Land Use Regulations.
- o Provided the town with ten copies of the model wetlands ordinance written by the LRPC.
- o Convened a meeting between Town Officials and the National Park Service regarding the NPS Wild and Scenic River Study of the Pemigewasset River.
- o Provided information relative to those communities in the Lakes Region who issue occupancy permits, provided samples of same.
- o Organized and coordinated town participation in the 1991 regional household hazardous waste collection program.
- o Co-hosted the annual Municipal Law Lecture Series, where practicing attorneys provide a legal perspective on local planning, zoning, and procedural issues.
- o Presented three public workshops for local land use boards on Planning Boards "Tools of the Trade", agricultural land preservation using LESA, and impact fees.
- o Presented Legislative Night, where state legislators addressed water quality and groundwater legislation and solid waste legislation.
- o Produced and distributed the draft Regional Transportation Plan - 1991 and held four public hearings in the Lakes Region.

TOWN OF BRIDGEWATER

Summary of Local Assistance Provided by the LRPC 1990-1991

- o Continued services as an Affiliate State Data Center for the 1990 Census. Distributed census information where appropriate.
- o Produced four quarterly newsletters focusing on planning topics and issues relevant to the Lakes Region.
- o Maintained a regional transportation planning program designed to assist members with local and regional road and traffic problem solving.
- o Represented the Region on key legislative issues such as impact fees, shoreland development and transportation.
- o Produced and distributed the fourth edition of Development Regulations within the Lakes Region.
- o Prepared the 1990 Regional Public Utilities and Infrastructure Plan.
- o Represented the Region on the Governor's appointed N.H. Heritage Trail Advisory Committee.
- o Represented the Region on the DES statewide Household Hazardous Waste Advisory Committee.

REPORT OF NANA
1991

the Newfound Area Nursing Association Board of Directors has voted to seek a 10% increase in town appropriations for 1992 as follows:

| | | | |
|-------------|----------|-------------|----------|
| Bristol | \$16,077 | New Hampton | \$ 7,503 |
| Bridgewater | 3,765 | Alexandria | 3,765 |

The reason for seeking an increase is due to the dramatic increase in demand for service. During the first ten months of 1991, we have experienced a 60% increase in total number of home visits over the same period in 1990. Of further significance is the fact that 1990 reflected a 50% increase over 1989. We are projecting a total of 12,000 home visits for 1992 as compared to 7,425 in 1991.

In addition to the above mentioned home visits from the nurses, therapists, and home health aides, NANA has provided 3,162 hours of homemaker service during the first three quarters of 1991. We are projecting 4,216 hours by year end.

We have noted a significant increase in attendance to our various clinics as well. The thrust of these clinics offered is to maintain health and prevent disease. The "Well Child" clinic, the Immunization Clinic, the Woman and Infant Children Clinic, the Hypertension Screening, the Health Screenings, and the Foot Care Clinics are all examples of our effort to promote health in the Newfound Area.

With a high unemployment rate during the past two years, individuals without health insurance have sometimes elected to forego the cost of health maintenance and disease prevention.

The total of our request to all four towns equals less than 6% of our total budget for 1992. It is however, an extremely important and integral part of our operation. We are proud of our service record to the Newfound Area. To date we have accepted all referrals for service in our four towns. Without town support this would not be possible.

Thank you

SPEARE MEMORIAL HOSPITAL

Hospital Road, Plymouth, New Hampshire 03264-1199

603-536-1120

DAVID L. PEARSE, FACHE

Administrator

December 31, 1991

Town Selectmen of Bridgewater
Star Route
Bridgewater, NH 03222

Gentlemen:

It is with much pleasure and pride that I can report to you the continued progress in health services offered at Speare Memorial, your nonprofit community hospital.

During the past year, substantial increases in the need for patient care have occurred. The additional use of facilities, particularly in outpatient and emergency services, demonstrates our citizens recognition of the many improvements to services now available at the hospital. Innovative procedures, previously only available elsewhere, are now routine for SMH patients. We intend to pursue our programs and will further broaden essential services to continue high quality, primary health care. In concert with our fine group of local physicians, this minimizes and in many ways can help to avoid hospitalization.

Care for the elderly continues to increase rapidly for this community. A large percentage of our patient census involves caring for the aging population of our towns. Costs of caring for these patients has steadily increased - much faster than the rate of inflation. Given the resolution passed by Congress to make cuts in Medicare of at least \$42 billion in the next four years, reimbursements continue to fall short at an alarming rate. Under the circumstances, we depend upon at least some support from each town. This assistance does a great deal to maintain and improve quality care.

This year SMH has suffered losses approaching \$700,000 due to uncompensated care given to patients. Although the reasons for these bad debts are many - some legitimate, some not - the hospital always responds to the needs of patients seeking our health care first and then exhausts all avenues to collect monies due for these services. Accordingly, we request that you include an Article in your Warrant for 1992 for financial support to the Speare Memorial Hospital and in light of the fact that we have asked for the same, much lesser, amount for the past six years without any increase, we would suggest the amount of \$2,000 for your consideration. For your information there were 1,364 patients from Bridgewater seeking our services. Further details can be obtained from Robert Ryan, Administrative Assistant, 536-1120, ext. 224.

Your continued interest and active support will help SMH to accomplish it's mission. We want to continue to provide excellent affordable and preventative medical care to minimize hospitalization. Thank you for your interest and help.

Sincerely,



Robert C. Eames
President, Board of Directors

Grafton County Commissioners

Administrative Building, N. Haverhill (Box 108, Woodsville, N.H. 03785) • 603-787-6941

GRAFTON COUNTY COMMISSIONERS' 1991 REPORT TO TOWNS

In a continuing effort to communicate more directly with Grafton County citizens, we take great pleasure in submitting the following report for your information.

During the past year, the County Nursing Home has continued to provide excellent care for approximately 120 elderly and infirm residents while complying with the increased demands of new federal regulations. In November we opened a unit designed to meet the needs of patients with Alzheimer's disease and similar afflictions, which has been very well received by residents, families, and staff.

Inmates in the House of Corrections have benefited from the Thresholds/Decision-making program, taught by volunteers who help their clients prepare for more productive lives in jail and on the outside. A grant from the Attorney General's Office has also provided us with a substance abuse counselor for the jail.

New projects were also initiated at the County Farm. The piggery was reinstituted (20 piglets were born to 3 sows in October), and a lilac nursery was added through the State Lilac Commission (lilacs will be ready for distribution to public agencies in the spring). The farm also planted extra potatoes for contribution to local food pantries throughout the county, a project we plan to continue in future years.

Since September the Commissioners have worked with the Sheriff, Assistant Sheriff and members of the County Legislative Delegation to review the County Dispatch Center and revise the fees charged for telephone answering and radio dispatching services. Discounts were eliminated for 1992 and fees based on actual use are planned beginning in 1993. Copies of the Study Committee's report are available at the Commissioners' Office.

For the second year in a row we were able to reduce county taxes while maintaining necessary county services. The Commissioners intend to continue to hold the line on expenses, but do expect a modest tax increase next year due to the elimination of surpluses generated by unanticipated increases in nursing home revenues.

This past year the County distributed over \$78,000 in state Incentive Funds to local agencies to prevent out-of-home placements of troubled children and youth. The County also provides a Youth and Family Mediation Program available free of charge in the Lebanon, Littleton, and Plymouth areas.

The Board of Commissioners has made great strides in expanding efforts to inform our constituents about county government. Tours of county facilities, a mock trial for school children, and an open house took place during County Government Week in April, and plans are underway for an even broader program for the coming year (April 5-11). We held a special information session for local officials in September, have spoken to school and civic groups, and developed a slide presentation to show people what the county does.

In closing, we wish to express our sincere appreciation to local officials and agencies and the citizens for continued interest and cooperation in our efforts to serve you. The public is invited to attend our regular meetings at 9:15 a.m. on Thursdays at the County Administration Building in North Haverhill. The Commissioners also welcome the opportunity to speak or show our slides to students and civic groups. Please call our office at 787-6941 for further information or to request a speaker.

Respectfully submitted,

Betty Jo Taffe, Chairman , District #3 (603)786-9836
Gerard J. Zeiller, Vice Chairman, District #1 (603)448-1909
Raymond S. Burton, Clerk, District #2 (603)747-3662

COMMISSIONERS:

| | |
|--|----------------|
| DISTRICT 1: Gerard J. Zeiller, Box 616, West Lebanon, NH 03784 | (603) 448-1909 |
| DISTRICT 2: Raymond S. Burton, RFD #1, Woodsville, NH 03785 | (603) 747-3662 |
| DISTRICT 3: Betty Jo Taffe, Quincy Road, Rumney, NH 03266 | (603) 786-9836 |

TREASURER:

| | |
|---|----------------|
| K. W. Ward, P.O. Box 417, Littleton, NH 03561 | (603) 444-2938 |
|---|----------------|

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Statistics for the Town of Bridgewater

October 1, 1990 to September 30, 1991

During this fiscal year, GCSCC served 32 Bridgewater residents (out of 179 residents over 60, 1990 Census).

| <u>Services</u> | <u>Type of Service</u> | <u>Units of Service</u> | <u>x</u> | <u>Unit(1) Cost</u> | <u>=</u> | <u>Total Cost of Service</u> |
|---------------------------|------------------------|-------------------------|----------|---------------------|----------|------------------------------|
| Congregate/Home Delivered | Meals | 509 | x \$ | 4.22 | | \$ 2,148.00 |
| Transportation | Trips | 16 | x \$ | 5.49 | | \$ 88.00 |
| Adult Day Service | Hours | -0- | x \$ | 4.43 | | \$ -0- |
| Social Services | Half-Hours | 121.5 | x \$ | 8.62 | | \$ 1,047.00 |

Number of Bridgewater volunteers: 3. Number of Volunteer Hours: 54.

| | |
|---|--------------------|
| GCSCC cost to provide services for Bridgewater residents only | \$ <u>3,283.00</u> |
| Request for Senior Services for 1991 | \$ 1,002.00 |
| Received from Town of Bridgewater for 1991 | \$ 1,002.00 |
| Request for Senior Services for 1992 | \$ <u>1,002.00</u> |

NOTES:

1. Unit cost from Audit Report for October 1, 1990 to September 30, 1991.
2. Services were funded by: Federal and State Programs 48%, Municipalities, Grants & Contracts, County and United Way 15%, Contributions 13%, In-Kind donations 20%, Other 2%, Friends of GCSCC 2%.

VITAL STATISTICS

BIRTHS

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

| | |
|-----------------|--|
| March 09 1991 | Laconia, N.H. Drew Norwood Harmon, male Hobart Mark Harmon, Nina Domina |
| April 26, 1991 | Concord, N.H. Adam Andrew Leone, male Andrew Chester Leone, Mary Catherine Getts |
| May 21, 1991 | Plymouth, N.H. Seth Manktelow Randall-Tapply male, Charles Dunkason Tapply, Elizabeth Allen Randall. |
| June 29, 1991 | Laconia, N.H. Rebecca Suzanne Wilson, female Gary Todd Wilson, Judith Claire Eisor. |
| August 07, 1991 | Plymouth, N.H. Ian Michael Archer, male Richard Michael Archer, Cheryl Renee Kleinpeter. |
| August 07, 1991 | Franklin, N.H. Christopher Paul Plankey, male Shaun Christopher Plankey, Lorraine Ellen Marchand. |
| August 14, 1991 | Laconia, N.H. Hunter Michael Kenny, male Michael Joseph Kenny, Colleen Marie Conway. |
| Sept. 29, 1991 | Laconia, N.H. Brian Cary Goodwin, male Daniel Paul Goodwin, Sr., Michele Marie Cheney. |
| Oct. 23, 1991 | Lebanon, N.H. James Peter Fisher, male William Dean Fisher, Jr., Cynthia Crane. |
| Dec. 20, 1991 | New London, N.H. Stephen John Rodrigues, male Anthony Michael Rodrigues, Mary Diane Szalkowski |

VITALS STATISTICS

MARRIAGES

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

| | |
|----------------|--|
| March 23, 1991 | Robert A. Webber, Bridgewater, N.H. Holly A. Haney, Bridgewater, N.H. |
| April 27, 1991 | Mark B. Stevens, Bridgewater, N.H. Linda Bozek, Bridgewater, N.H. |
| May 11, 1991 | Michael J. Kenny, Bridgewater, N.H. Colleen M. Conway, Bridgewater, N.H. |
| June 22, 1991 | Casey P. Kuplin, Bridgewater, N.H. Darlene L. Albert, Bridgewater, N.H. |
| July 04, 1991 | James A. DeGrace, Bridgewater, N.H. Susan M. Vachon, Bridgewater, N.H. |
| July 15, 1991 | Dana Maynard, Bridgewater, N.H. Britta S. Luff, Bridgewater, N.H. |
| July 27, 1991 | Shane Wesley Page, Bridgewater, N.H. Rebekah L. Bergeron, Bridgewater, N.H. |
| Oct. 12, 1991 | Daniel S. Lyford, Bridgewater, N.H. Julie L. Witter, Bridgewater, N.H. |

VITAL STATISTICS

DEATHS

Date and place of death, name and surname of deceased, name of
father, name of mother.

| | |
|----------------|---|
| Feb. 04 1991 | White River Jct. Vt. Edith A. Daley Emmet Gushea, Anne Harper |
| May 27, 1991 | Bridgewater, N.H. Daniel Paul O'Connor Michael O'Connor, Mary O'Connor |
| June 08, 1991 | Plymouth, N.H. Gertrude Marie Kowalewski George Aubin, Exelia- |
| Sept. 03, 1991 | Laconia, N.H. Richard C. Palmer Wendell Scott Palmer, Violet Fowler |
| Nov. 03, 1991 | Lebanon, N.H. John Francis McGrath John McGrath, Jennifer Marchand |
| Nov. 13, 1991 | Plymouth, N.H. Dorothy M. Willoughby Jesse Murdock, Mae Merchant |

TOWN OF BRIDGEWATER

TELEPHONE NUMBERS

TO REPORT A FIRE 524 - 1545
(From 968 Exch 1-524-1545)

BRISTOL AMBULANCE DISPATCH 524 - 1545
(From 968 Exch 1-524-1545)

BRIDGEWATER POLICE DEPT 744 - 6745

New Hampshire State Police 1-800 - 852 - 3411
Poison Information Center 1-800 - 562 - 8236

Town Hall Rte 3A 744 - 5055
Business Hours every Tuesday & Thursday
8:30 AM - 12:30 PM
Excepting holidays and vacation

Selectmen's Office 744 - 5055
Selectmen's Meeting Town Hall Rte 3A
Every Thurs Evening except holidays
8:00 PM - 10:00 PM

Town Clerk's Office 1 - 968 - 7911
River Road School House
Every Mon & Wed Evening 7:30 PM - 8:30 PM
1st & 3rd Sat of month 1:30 PM - 3:30 PM
Excepting holidays and vacation

Tax Collector's Office 744 - 3017
Whittemore Point Rd Reasonable hours
Excepting holidays & vacation

Planning Board call Larry Denton 744 - 2456
Meets 3rd Tuesday of month 8:00 PM

Board of Adjustment call Nils Larson 744 - 2433
Meets on request

BUILDING ? ADDING ON ?

File an application with building inspector
Fred Wilcox 744 - 3728