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1995

# TOWN OF HENNIKER



## 1995 ANNUAL REPORT

*"The only Henniker on Earth"*

ANY PERSON WITH A  
HEARING DISABILITY WHO  
WISHES TO ATTEND THIS  
PUBLIC MEETING AND  
NEEDS THE SERVICES OF A  
SIGN LANGUAGE  
INTERPRETER, PLEASE  
CONTACT THE  
SELECTMEN'S OFFICE AT  
LEAST 72 HOURS IN  
ADVANCE SO THAT THE  
TOWN CAN MAKE  
ARRANGEMENTS WITH AN  
INTERPRETER FOR YOUR  
ACCOMMODATION.

Photo: Academy Hall was built in 1836 as Henniker Academy, a private high school. It has since been used as a public high school, a dance hall, a Grange meeting hall and New England College classrooms. It is now the home of the Henniker Historical Society.

1995  
ANNUAL REPORTS  
OF THE  
TOWN OFFICERS  
OF  
HENNIKER, NEW HAMPSHIRE



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## Board of Selectmen

As in past years, Henniker's town government continued to make progress in all departments.

At the town hall, we completed purchasing new computer hardware and software for financial management, word processing, spreadsheets and other related programs. All the computers are linked with one another and the staff can view similar screens as they are working while in different parts of the building.

The office has been busy overseeing the town-wide revaluation project through MMC, Inc. This project began in August of 1995 and should be completed in September 1996.

Our Town Clerk/Tax Collector, Kimberly Johnson, has completed the third component towards becoming certified. The clerk's office has also acquired a new computer system from the State of New Hampshire for tracking and reporting vital statistics. It is also linked with the town office computer to make the new software programs available to her.

We saw the resolution of many legal cases that have been in our files for a number of years. At the end of the year, the town only had two longstanding unresolved cases. These should come to resolution in 1996.

The Planning Board continued to work on updating the capital improvements plan and held a couple of meetings with the Board of Selectmen to review the possibility of rezoning different districts in the town. This year's warrant recommends changes which resulted from those discussions.

The underground storage tank at the old rescue squad building on Western Avenue was removed and a new above ground tank was purchased and installed. Work was completed on re-roofing Alumni Hall and, due to some cost savings, several other smaller projects were completed.

At the Police Department, we were pleased that Chief Russell was selected First Vice-President of the N.H. Association of Chiefs of Police. At year's end, the department was kept busy in the search for P.J. Steverman, the missing New England College student.

At the Fire/Rescue Department, the parking and drive area was paved, and through the generous donation of a Henniker resident, landscaping has been completed.

The Rescue Squad has seen an increase in membership and continues their emphasis on training in the area of advanced life support.

Code Enforcement continued to review completed projects. While the overall number of permits issued in 1995 was down from the previous year, there were many smaller projects that required inspection. In addition, a review and change of the permit fee schedule was accomplished.

The Emergency Management office was instrumental in the purchase of the generator located at the new fire/rescue building. This generator comes on during those periods when electric power is lost during storms and other natural disasters.

At the Highway Department, John Margeson was formally appointed Road Agent. A wing was purchased for the one-ton dump truck to assist in better clearing of intersections during snowstorms. Initial work on the rehabilitation of Amey Brook bridge has been completed and approved by the state, and design and installation will be completed by late fall. Work continued on the road improvements project with Park Street, Old Hillsboro Road and Liberty Hill Road being reclaimed and overlaid. Through the generous donation of the Henniker School Board, we acquired a modular classroom which has assisted in expanding the office and provides a parts

room. It also serves as a meal and rest area for the Highway employees.

With the approval of the bond issue for the closure of the landfill, the town acquired the gravel pit adjacent to the transfer station, which will serve this community for decades. The gravel will be used on various roads and other town projects.

In addition, with the formal closing of the landfill, we stopped accepting demolition and stump materials for burial. The entire area has been covered with approximately one foot of material from the new gravel pit. Also, we completed grinding the balance of stumps we had accumulated and removed some old bridge decking in preparation for the final closure. Much work has gone into expanding the kinds of recyclable material that is accepted at the Transfer Station/Recycling Center. This has resulted in an increase in revenues and a decrease in tonnage sent to the incinerator in Penacook. The new glass crusher was delivered and will expand acceptance of glass.

The Animal Control Officer continued his oversight of the rabies epidemic and added emphasis was placed on insuring that all residents' dogs are properly licensed.

The Athletic Commission's hard work finally paid off when the selectmen received and signed the lease for the lands for athletic fields on Old Concord Road. We continue to see an expansion of youth sports programs in all categories.

Through a generous donation, the Conservation Commission acquired 50 acres of land on Craney Pond Road adjacent to the town forest. In addition, all data collection for the prime wetlands survey was completed.

At the Wastewater Treatment Plant, work was done to repair one of the wastewater clarifiers. The big project was the construction of a new septage receiving station which went on line in November. This new station will benefit the treatment plant process as it will prevent a shock to the system and provide for a controlled input of septage into the plant's process.

We were sorry to see Selectmen Jerry Brown leave Henniker this year. Jerry accepted a position in Baltimore, Maryland. Also, Officer Scott Jordan left the Police Department to pursue a legal education. Belinda Dupruis resigned as secretary in the selectmen's office, Robert Robertson resigned from the Highway Department, and Tom Woodley resigned as Superintendent of Public Works after four years at the helm of the Highway Department.

New individuals who have assumed positions with the town are Ron Taylor as Selectman; Sharon Cullinane, secretary in the town office; John Margeson as Road Agent; Michael Dennis and Jeffrey Pfeiffer and at the Highway Department; Tom Burt at the Wastewater Treatment Plant; and Peter Fernandes as Assistant Transfer Station Operator. Matt French was promoted to full-time police officer and Mike Costello was appointed as part-time special officer with the Police Department.

We cannot end this summary without special congratulations to Robert "Chipper" Gould who celebrated 35 years of continuous service at the Highway Department. Congratulations, Chipper!

**BOARD OF SELECTMEN,  
William R. Belanger, Chairman  
Joseph P. Damour  
Ronald C. Taylor**



RECORD OF AFFIRMATIVE VOTES  
AT TOWN MEETING 1995

Polls opened at 10:00 a.m. and voting commenced on the following:

To vote on the following:

2. Are you in favor of amending the Henniker Zoning Ordinance to make changes and additions to Article XXV, Section 2508.1, which currently reads: "No septic tank or leach field may be constructed or enlarged closer than 125 feet to any wetland," by deleting said section and replacing it with the following: Section 2508.1, All septic systems shall be constructed to meet New Hampshire Department of Environmental Services (NHDES) design criteria for sub-surface disposal systems? Submitted by Petition. The Planning Board recommends this article.

YES 619

NO 192

3. Are you in favor of adopting an ordinance that restricts the purpose, definitions and site requirements of Sexually Oriented Businesses for the protection of children, protection of property values, crime control, public health and prevention of urban blight? The new article will be added to the Henniker Zoning Ordinance, Article XXVII.

YES 645

NO 151

4. Are you in favor of amending Article VIII, Section 803, Commercial Uses in CH-Heavy Commercial, to restrict Sexually Oriented Business in the CH-Heavy Commercial district, by Special Exception only?

YES 618

NO 170

5. Are you in favor of amending Article II, Section 210.29, Kennel, by deleting the present definition and replacing it with the following: "Kennel is any structure or land designated or arranged for the care of 5 or more adult dogs."?

YES 581

NO 196

6. Are you in favor of amending Article VIII, Section 803, Commercial Uses in CH-Heavy Commercial, to allow a kennel by Special Exception?

YES 572

NO 204

7. Shall we adopt the provisions of RSA 72:1-c which authorizes the town not to assess, levy and collect a resident tax?

YES 628

NO 174

8. Are you in favor of combining the office of Town Clerk and the office of Tax Collector into one office thereby creating a new office of Town Clerk-Tax Collector to be held by one individual, and to elect said individual to a three (3) year term beginning at next year's regular town meeting?

YES 660

NO 155

9. To adapt the provisions of RSA 37, Town or District Mangers, and to represent that position as a separate item in the Town Warrant henceforth.

YES 201

NO 496

The meeting reconvened on March 15 at the Cogswell Memorial School Gymnasium at 7:00 p.m. to act upon the following:

10. VOTED to raise and appropriate the sum of \$700,000 to undertake final closure of the landfill, to include the purchase of Tax Lot 592-B, and to authorize the issuance of not more than \$700,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to accept any federal, state or private funds available for said purpose.

Voting on Article 10 (Bond Issue) began at 7:19 p.m., closed at 8:19 p.m. Must be a 2/3 majority.

YES 206

NO 79

11. VOTED to raise and appropriate the sum of \$210,000 to construct a septage receiving facility on the grounds of the Wastewater Treatment Plant, and to authorize the issuance of not more than \$210,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, furthermore, to accept any federal, state or private funds available for said purpose, with the cost and repayment to be funded by Sewer Assessments.

Voting on Article 11 (Bond Issue) began at 8:44 p.m., closed at 9:44 p.m. Must pass by a 2/3 majority.

YES 215

NO 73

12. VOTED that the Town accept the reports of the Town Officers, Library Trustees, Trustees of Trust Funds and other Committees, and to accept the reports from the Conservation Commission, Economic Development Committee, and the report from the Henniker Lions Club. The Lions Club report is required by a previous Town Meeting Vote. Changes to the Town Report are as follows: on Page 21, Carolyn Patenaude should be added to the Library Trustees and the Abandoned Cemeteries Report was written by

Howard Proctor.

13. MOVED to raise and appropriate the sum of \$703,142 to defray town charges for the ensuing year divided as follows:

Boards/Committees/Elected Officials	\$ 16,245
Town Clerk	23,553
Tax Collector	28,627
Town Offices	172,567
Election & Registration	2,427
Cemeteries	5,000
General Government Buildings	80,091
Planning	8,873
Zoning	4,700
Legal	12,000
Regional Commissions/NHMA	1,250
Tax Maps	2,590
Community Action Program	4,104
Hydrant Rental	3,750
Principal, Notes & Bonds	50,025
Interest, Notes & Bonds	37,606
Tax Anticipation Note	50,000
Insurance	199,834

and that Town Officers be paid at the following rates:

Selectmen and Treasurer @ \$1,500 per year;  
Town Clerk @ \$14,510 per year;  
Collector of Taxes, Sewer and Water Assessments at \$14,510 per year; and  
Ballot Clerks, Supervisors of the Checklist, Surveyor of Wood and Lumber and Moderator  
@ \$4.25 per hour.

#### AMENDMENTS

VOTED that the operating budget for General Government Buildings be reduced by \$28,000.

FAILED to see if the Town will raise and appropriate the sums of money for Article 13 at the actual expenditure level of 1994. As follows:

General Government	\$ 318,091.90
Debt Service	102,738.44
Insurance	<u>182,086.75</u>
	\$ 602,917.09

VOTED to raise and appropriate the sum of \$675,142 to defray town charges for the

ensuing year divided as above.

14. VOTED to raise and appropriate the sum of \$86,500 for a complete revaluation.

15. VOTED to raise and appropriate the sum of \$460,834 to defray Public Safety charges for the ensuing year as follows:

Police Department	\$ 337,484
Fire Department	52,675
Office of Emergency Management	9,900
Communications	44,451
Code Enforcement Officer	16,324

16. VOTED to raise and appropriate the sum of \$19,450 for the purchase of a new police cruiser.

17. VOTED to raise and appropriate the sum of \$25,000 for paving of the fire/rescue building parking and driveways.

Standing vote taken.

YES 159

NO 71

18. VOTED to transfer title (deed) of the old fire station located on Western Avenue to the Henniker School District, with the following stipulations:

1. The building be moved off site for historical preservation providing funding for relocation of the building come from sources other than taxation.
2. If no funding is available, the building shall be demolished in order to create a safe roadway to allow two lane traffic in and out of, and to allow access to, Azalea Park, the Tucker Free Library and the Henniker School Complex.
3. That the Selectmen accept the new road when it meets town standards.

19. VOTED to discontinue and abandon as a public way, School Street, so called, from its point on the south side of Western Avenue running southerly to its terminus. And further, to authorize the Selectmen to convey any interest of the Town of Henniker to the roadbed of said School Street to the Henniker School District upon such terms and condition as the Selectmen determine, or take any other action in relation thereto.

20. MOVED to see what action the Town will recommend in relation to the Grange Hall.

FAILED to amend by substitution that the Town recommend to the Trustees of Trust Funds that they sell the so-called Grange Building to the highest bidder who can assure that the building be moved from its current site by a date certain, and further that any proceeds from such sale be placed in the general fund to offset school bond issue.

PASSED that the Trustees of the Trust Funds have the authority to decide the future of the Grange Hall, which needs to be moved in order to implement the renovation to Cogswell School.

We request the consensus of this meeting regarding this matter.

VOTED to advise the Trustees that they approve moving the Grange Hall under the following conditions:

1. That the Grange be moved to the site of the old firehouse.
2. That the school renovation bond issue passes.
3. That all costs of this move be included in and financed by this school renovation bond issue.

21. VOTED that the Town ratify the organizational structure of the Henniker Rescue Squad wherein the Chief and Assistant Chief are elected directly by the rescue squad membership with the Selectmen ratifying said vote by appointment of the Chief and Assistant Chief to one (1) year terms of office, further, that the rescue squad members are elected by the membership at large.

22. VOTED to raise and appropriate the sum of \$673,356 to defray the charges for Highways, Street Lights, Solid Waste Disposal purposes and Road Improvements for the ensuing year divided as follows:

Street Lights	18,000
Sidewalk Improvements	24,000
Highways	327,039
Solid Waste Disposal	196,713
Road Improvements	104,604
Hazardous Waste Day	3,000

VOTED to add \$3,000 to the proposed amount in this article, for the purpose of funding Henniker's share of a household hazardous waste collection day in 1995.

FAILED to amend Article 22 to add the following words: "and that the additional fees for tires, appliances and construction debris be deleted."

MOVED that reconsideration of Article 10 through 22 be restricted in accordance with RSA 40:10.

23. VOTED to raise and appropriate the sum of \$58,579 for Health and Welfare purposes for the ensuing year to be divided as follows:

Rescue Squad	\$ 21,000
Animal Control	15,670

Visiting Nurse Association	3,090
General Assistance	18,819

24. VOTED to raise and appropriate the sum of \$31,505 for Culture and Recreation and Parks care for the ensuing year to be divided as follows:

Athletic & Recreation Programs	\$ 17,000
Patriotic Purposes	1,200
Conservation Commission	500
White Birch Community Center	4,538
Band Concerts	2,967
Parks Care & Maintenance	5,200

25. VOTED to raise and appropriate the sum of \$51,000 for the Tucker Free Library.

26. VOTED to establish an Expendable Maintenance Trust under the provisions of RSA 31:19-a for the purpose of construction of a handicap accessible bathroom and space renovation at the Tucker Free Library and to raise and appropriate the sum of \$15,000 to be placed in this fund and make the Library Trustees the agents to expend.

Standing vote was taken.

YES 54 NO 40

27. VOTED to raise and appropriate the sum of \$282,736 for the operating expenses of the Wastewater Treatment Plant. This sum is to be funded by sewer assessments.

28. To see if the Town will vote to establish a separate Board of Sewer Commissioners to be composed of 3 members elected for a three (3) year term at the next annual Town Meeting, provided that one member shall be elected for one (1) year, one for two (2) years and one for three (3) years.

MOTION DENIED for lack of a MOTION.

29. VOTED to raise and appropriate the sum of \$185,773 for the operating expenses of the Cogswell Spring Water Works. This sum to be funded by water assessments.

30. VOTED to establish a town forest as authorized by RSA 31:110, Lot #735, Tax Map 1, a 5.5 acre lot at the south end of Craney Pond, and to authorize the Conservation Commission to manage the town forest under the provisions of RSA 31:112,II and to authorize the placement of any proceeds which may accrue from said forest management in the Conservation Fund as authorized by RSA 36-A:5.

31. VOTED 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.

32. To transact any other business that may properly come before this meeting.

Barbara French would like to thank everyone for their hard work.

Victor Kjellman would like to suggest changing the checklist, A-H and I-Z.

Selectmen would like the Town's feelings on changing the size of the Town Report to 8.5 X 11. The Selectmen will look into changing the size and what other options are available.

Meeting was adjourned at 11:45 p.m.

A True Copy Attest:

Kimberly I. Johnson, Town Clerk  
Henniker, New Hampshire

**TOWN OF HENNIKER  
ELECTED AND APPOINTED OFFICIALS**

**STATE SENATOR**

(Elected to office every two years)  
David P. Currier

**REPRESENTATIVE TO THE GENERAL COURT**

(Elected to office every two years)  
Amy Patenaude  
Bernard Lamach

**MODERATOR**

(Elected to office every two years, on the even year)  
William L. Damour

**SELECTMEN**

(One elected every year to a three-year term)

Joseph P. Damour, Chairman ..... Term expires 1996  
William R. Belanger ..... Term expires 1998  
Ronald C. Taylor (appointed to fill vacancy) ..... Term expires 1997

**TOWN CLERK AND TAX COLLECTOR**

(Elected to office every year)  
Kimberly I. Johnson

**DEPUTY TOWN CLERK AND TAX COLLECTOR**

(Appointed to office by Selectmen and Town Clerk)  
Suzanne C. Anderson

**TOWN ADMINISTRATOR**

(Until another is appointed in your stead)  
Edward J. Wojnowski

**TOWN TREASURER**

(Elected to office every year)  
Susan Damour

**DEPUTY TOWN TREASURER**

(Appointed by Selectmen every year)  
Cynthia Lewis

**ROAD AGENT**

(Until another is appointed in your stead)  
John Margeson



**TRANSFER STATION/RECYCLING CENTER**

(Until another is appointed in your stead)

Robert A. Pennock

**WASTE WATER TREATMENT PLANT**

(Until another is appointed in your stead)

Kenneth Levesque

**SUPERVISORS OF THE CHECKLIST**

(Elected for a term of six years every two years)

Anne M. Gould .....	Term expires 2000
Cynthia Lewis .....	Term expires 1997
Alice Norton .....	Term expires 1996

**BALLOT CLERKS**

(Appointed for two years or until another is appointed in your stead)

Linda C. Connor .....	Term expires 1996
Barbara G. French .....	Term expires 1996
Virginia E. LaBar .....	Term expires 1996
Geraldine B. French .....	Term expires 1996

**CEMETERY TRUSTEES**

(Elected for a term of three years, one every year)

Robert W. Sterling .....	Term expires 1996
Elizabeth Hustis .....	Term expires 1996

**SUB-REGISTRAR-BURIAL PERMITS**

(Until another is chosen and qualified in your stead)

Stephen R. Carson

**ABANDONED CEMETERY COMMITTEE**

(Appointed for a three year term beginning April 1)

Robert W. Sterling .....	Term expires 1996
Paul Trombley .....	Term expires 1996
Wayne E. Colby .....	Term expires 1997
Howard Proctor .....	Term expires 1998

**TRUSTEES OF THE TRUST FUNDS**

(Elected for a term of three years, one every year)

Susan Pennock .....	Term expires 1996
Robert Gosse .....	Term expires 1997
Carol Hockmeyer .....	Term expires 1998

**TRUSTEES OF THE TUCKER FREE LIBRARY**

(Elected for a term of three years)

Carolyn Patenaude .....	Term expires 1996
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Allyn M. Gilbert .....	Term expires 1996
Janet Higginson .....	Term expires 1997
Doreen Connor .....	Term expires 1997
Wayne Colby .....	Term expires 1998

**COGSWELL SPRING WATER WORKS  
WATER COMMISSIONERS**

(Elected for a three year term, one every year)

Joseph P. Damour .....	Term expires 1996
Donald G. Blanchard .....	Term expires 1997
David C. Arnold .....	Term expires 1998

**PLANNING BOARD**

(Full members are elected, alternates appointed)

Spencer Bennett (Chair) .....	Term expires 1997
Nancy Foley-Sippel .....	Term expires 1996
Kevin E. Steinbach .....	Term expires 1996
Judith Englander .....	Term expires 1996
Mike Lambert .....	Term expires 1997
Jean Lewis .....	Term expires 1998
Judi Partridge .....	Term expires 1998

Ronald C. Taylor, Selectmen Ex-Officio

**CENTRAL NH REGIONAL PLANNING COMMISSION**

(Until another is appointed in your stead)

Vacant

**ZONING BOARD OF ADJUSTMENT**

(Appointed for a three year term beginning April 1,  
seven members, no more than two appointed annually)

John Partridge (Co-Chair) .....	Term expires 1998
Suzanne Dobbins (Co-Chair) .....	Term expires 1996
Philip H. Marsland .....	Term expires 1996
Amy Patenaude .....	Term expires 1996
Catherine M. Dias (alternate) .....	Term expires 1997
Doreen Connor (alternate) .....	Term expires 1998

**CODE ENFORCEMENT/HEALTH OFFICER**

(Until another is appointed in your stead)

Kelly Dearborn-Luce

**OFFICE OF EMERGENCY MANAGEMENT**

(Until another is appointed in your stead)

David P. Currier, Director

## SURVEYORS OF WOOD AND LUMBER

(Until another is appointed in your stead)

Donald R. Goss

## POLICE DEPARTMENT

Timothy Russell, Chief of Police

(Full time officers are appointed until they are discharged, leave or retire)

Darrin R. Brown

Mark H. Lindsley

Ryan H. Murdough

J. Douglass Paul, Sargent

Matthew French

## Special Officers

(Until another is appointed in your stead)

William Baumann

Michael Costello

Sean P. Ford

James Brace

Karl Schroetter

David Girard

## Animal Control Officer

(Until another is appointed in your stead)

Walter H. Crane

## Parking Enforcement Officer

(Until another is appointed in your stead)

Robert Verity

## HIGHWAY SAFETY COMMITTEE

(Appointed for a three year term beginning April 1, seven members)

Norman Bumford ..... Term expires 1996

James Crane ..... Term expires 1996

E. Benjamin Ayer ..... Term expires 1997

Timothy Russell ..... Term expires 1997

Thomas Woodley ..... Term expires 1997

Gary Guzouskas ..... Term expires 1998

Ronald C. Taylor ..... Term expires 1998

William R. Belanger, Selectman Ex-Officio

## FIRE ENGINEERS

(Until another is appointed in your stead)

E. Benjamin Ayer, Chief

Stephen St. Laurence, Second Engineer

R. Joseph Gilbert, Fire Engineer

## RESCUE SQUAD

James K. Crane, Chief

Catherine McComish, Assistant Chief

**FOREST FIRE WARDENS**  
(Until another is appointed in your stead)  
E. Benjamin Ayer, Fire Warden

**Deputies**

Donald G. Blanchard	Norman Bumford
Stephen C. Burritt	Marshall H. Connor
Steven Connor	Ernest Damour
Keith Gilbert	Donald R. Goss, Sr.
Welton McKean	Stephen St. Laurence

**ATHLETIC PROGRAM FOR YOUTH COMMITTEE**

(Appointed for a term of three years beginning April 1)

Ellen Fioretti	Term expires 1996
William McIver	Term expires 1996
Janis Poland	Term expires 1996
Thomas Watman	Term expires 1996
Stephen Carson	Term expires 1997
Michael J. Costello	Term expires 1997
Carol Testa	Term expires 1997
Cathy Williams	Term expires 1997
Kenneth Williams	Term expires 1997
Kerry Coffin	Term expires 1998
Mary Ellen Schule	Term expires 1998
Paul Daum	Member Emeritus

**BUDGET COMMITTEE**

(Appointed for a three year term beginning April 1 - nine members)

Richard C. Chapin	Term expires 1996
David P. Currier	Term expires 1996
Roger Gezelman	Term expires 1996
William R. Bates	Term expires 1997
Frederick Brunnhoelzl, III	Term expires 1997
Carole Hockmeyer	Term expires 1998
Michael Ferguson	Term expires 1998

**CONSERVATION COMMISSION**

(Appointed for a three year term beginning April 1 - seven members)

Martha Sunderland, Chair	Term expires 1998
Sherwin Cooper	Term expires 1996
Dague Clark	Term expires 1997
Ralph Wickson	Term expires 1997
John Warner	Term expires 1997
Keith Savage	Term expires 1998

## ECONOMIC DEVELOPMENT COMMITTEE

(Appointed for a three year term beginning April 1st - eight members)

James Crane	Term expires 1996
Yvonne Hall	Term expires 1996
Arthur Kendrick	Term expires 1997
Timothy Winter	Term expires 1997
William Bates	Term expires 1998
Ronald Taylor	Term expires 1998
Judith Northrup-Bennett	Term expires 1998
Joseph P. Damour, Selectman Ex-officio	

## DIRECTOR OF HUMAN SERVICES

(Until another is appointed in your stead)

Suzanne C. Anderson

## FAIR HEARING AUTHORITY

(Appointed for a three year term beginning April 1st - three members)

Larry Colby	Term expires 1998
Martha Taylor	Term expires 1998
Wayne Colby (alternate)	Term expires 1998

## HISTORIC DISTRICT COMMISSION

(Appointed for a three year term beginning April 1st - three members)

Gertrude Ann Blanchard	Term expires 1996
Brenda Connor	Term expires 1998
Arthur Kendrick	Term expires 1998

## PARKS BOARD

(Appointed to a three year term beginning April 1st - five members)

Ronald Caldwell	Term expires 1996
Patricia Luoma	Term expires 1997
Stephen St. Laurence	Term expires 1997
William R. Belanger, Selectman Ex-officio	

## RECYCLING COMMITTEE

(Appointed to a three year term beginning April 1st)

John Echternach	Term expires 1996
Barbara French	Term expires 1996
Theresa Maier	Term expires 1996
Richard Daniel	Term expires 1997
Michael C. French, Co-Chair	Term expires 1997
Arthur Kendrick	Term expires 1997
Judith Coleman	Term expires 1998
Joan O'Connor	Term expires 1998
Larry Parrish	Term expires 1998

Thomas Sutton ..... Term expires 1998  
William R. Belanger, Selectman Ex-officio

### CONCORD NH SOLID WASTE DISTRICT

(Until another is appointed in your stead)

Robert A. Pennock  
Edward J. Wojnowski

### CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

(Until another is appointed in your stead)

Robert A. Pennock  
Edward J. Wojnowski

### SAFETY COMMITTEE

(Appointed to a three year term beginning April 1st - five members)

Catherine McComish ..... Term expires 1996  
Jonathan "Nate" Kimball ..... Term expires 1997  
J. Douglass Paul ..... Term expires 1998

### OLD HOME DAYS COMMITTEE

(Appointed to a three year term beginning April 1st)

George Hamilton ..... Term expires 1998  
Bette Hamilton ..... Term expires 1998  
Karen McManus ..... Term expires 1998  
John McManus ..... Term expires 1998  
Margaret Glover ..... Term expires 1998

**Town Valuation**  
For The Year 1995

<b>Total of Taxable Land</b>	\$	60,119,269
Current Use		1,496,994
Residential		51,158,969
Commercial/Industrial		7,463,309
<b>Total of Taxable Buildings</b>	\$	109,112,144
Residential		85,584,488
Manufactured Housing		1,968,740
Commercial/Industrial		21,558,916
<b>Public Utilities, PSNH</b>	\$	1,946,251
<b>Total Taxable Properties</b>		171,177,664

**Exemptions**

Blind		75,000
Elderly		518,250
Solar/Wind Power		117,125
School Din/Dormitory/Kitchen		150,000
Wood Heating Energy System		15,020
<b>Total Exemptions</b>	\$	875,395

**Net Valuation on which tax rate is computed** \$ 170,302,269

**MERRIMACK COUNTY TAX ASSESSMENT**

1995	328,472	1989	257,870
1994	324,366	1988	254,870
1993	341,165	1987	198,220
1992	310,545	1986	176,737
1991	325,008	1985	149,060
1990	288,431	1984	176,014

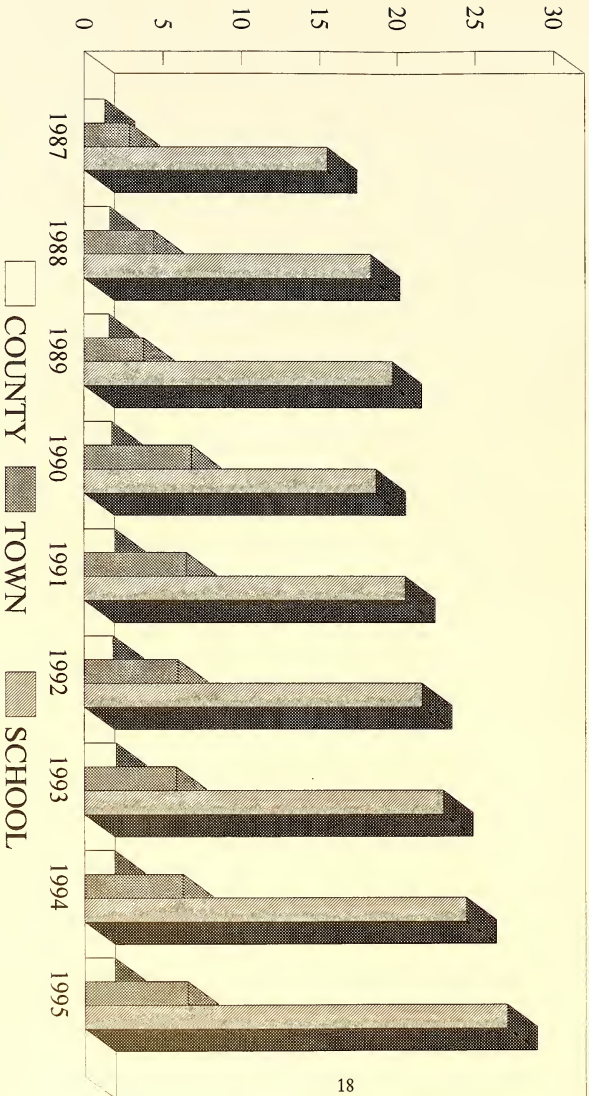
**HENNIKER TAX RATES**

YEAR	RATE	TOWN	COUNTY	SCHOOL
1995	35.36	6.51	1.89	26.96
1994	32.48	6.22	1.90	24.36
1993	30.71	5.80	2.02	22.89
1992	29.31	5.92	1.84	21.55
1991	28.89	6.48	1.94	20.47

1995 Tax Rate: \$35.36 per thousand at 113% equalized valuation.

# TOWN OF HENNIKER

Analysis of 1987-1995 Tax Rates



Town Reval done in 1987.





## State of New Hampshire Department of Revenue Administration

As U.S. Superior Court Justice Learned Hand once said, “nobody owes any public duty to pay more taxes than the law demands: taxes are enforced exactions, not voluntary contributions.” How true! We each need to pay our “fair share” of taxes, but not one penny more.

Many people are concerned over the process by which their “fair share” of property taxes is determined. Through the following paragraphs, I will explain in general terms the step-by-step process of property taxation in New Hampshire.

### STEP I: THE BUDGET PROCESS

Every property owner is responsible for paying a portion of the money necessary to operate their town or city, their school district and their county. Each town or city, school district and county must establish a budget, hold public hearings on the budget and submit the budget to their LEGISLATIVE BODY for approval.

Who are the legislative bodies that vote the appropriations necessary to fund the town or city, school and county budgets? For a town, the ANNUAL TOWN MEETING is the legislative body which appropriates money to operate the town. The ANNUAL SCHOOL DISTRICT MEETING does the same for the schools. The COUNTY DELEGATION, comprised of State Representatives from the county, appropriate the money necessary to fund county government.

It is these appropriations, voted by your elected representatives at county delegation meetings, or voted by you at your annual town and annual school district meetings, which establish the basis for property taxes in New Hampshire.

### STEP II: THE ASSESSMENT PROCESS

Your property taxes are based upon the assessed value of your property as of April 1. This means that your tax bill, generally due in December, reflects the assessment of your property on the previous April 1. For example, if you built a garage on May 15, you would not be taxed on that garage until next year, since the garage did not exist on April 1.

It is the responsibility of the selectmen or the assessor to annually determine the LOCAL ASSESSED VALUE of the property within your municipality as of April 1 each year. This assessment is best determined by a complete REVALUATION of all property within your town.

During a revaluation, property is physically reviewed and then valued based upon either the sale prices of other comparable properties or by other means. Theoretically, the intent of a revaluation is to assess property at current market values. But more importantly, the purpose of a revaluation is to insure that property within your municipality is assessed PROPORTIONALLY: that each property owner bears their fair share of the property tax burden based upon the “value” of their property.

Since a complete revaluation is a major undertaking for a municipality, it is not conducted every year. Rather, a revaluation establishes base year property values; then in the years following the revaluation, the assessors value the PICK-UPS: the new construction, the subdivisions, the additions and other changes to the property.

These pick-ups are assessed as of April 1 and are valued not at current year values, but valued at the revaluation year values. That way, if a revaluation had been done in 1990, a 3-bedroom cape style home built in 1994 will be assessed comparably to a 3-bedroom cape style home built in 1990 (assuming all other factors affecting the value of the home are the same, such as the neighborhood, the amount of land, the quality of construction, the number of bathrooms, etc.).

Together, the revaluation year property values, plus the subsequent year pick-up values, equal the LOCAL ASSESSED PROPERTY VALUE upon which property taxes are based.

### STEP III: THE TAX RATE

The appropriations voted by the town, the school district and the county, less revenue from all other sources, equals the amount of money needed to be raised by taxes. The money needed to be raised by taxes is then divided by the local assessed property values to arrive at the property tax rate.

For example, if an annual town meeting appropriated \$1,000,000 to fund town operations and anticipates receiving \$300,000 from motor vehicle registrations, other fees, gifts and grants to the town, and from interest the town earns on investments, then the balance of money needed to be raised by taxes would be \$700,000. This \$700,000 divided by the local assessed property value of \$25,000,000 would equal a tax rate of \$28.00. For simplification purposes, property tax rates are expressed per \$1,000 of valuation.

The equation for determining the local property tax rate is as follows:

$$\frac{\text{VOTED APPROPRIATIONS minus ALL OTHER REVENUE}}{\text{LOCAL ASSESSED PROPERTY VALUE}} \times \$1,000 = \text{PROPERTY TAX RATE}$$

By law, your property tax bill must show the assessed value of your property, along with the tax rate for each component of the tax: the town, the school and the county.

### STEP IV: EXEMPTIONS AND TAX CREDITS

An EXEMPTION is a reduction in the local assessed value of property, while a CREDIT is a reduction of the amount of tax due.

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications. In addition, municipalities may adopt and grant the following exemptions: blind exemption, solar, wind-powered and woodheating energy systems exemptions. In addition, property tax credits are available to qualifying veterans or their surviving spouses.

Applications for an exemption or a credit must be made to the local assessing officials before April 15.

### STEP V: THE EQUALIZATION PROCESS

All towns do not conduct revaluations in the same year. Therefore some towns may be assessing property close to market value (because they just conducted a revaluation) while other towns are assessing property at less than market value (because their revaluation was conducted several years ago). This inconsistency makes it impossible to compare towns to one another since the local assessed valuations are based upon different revaluation years.

The annual EQUALIZATION SURVEY conducted by the Department of Revenue

Administration attempts to address this inconsistency by adjusting all the local assessed property values to current market values.

The sole purpose for equalizing local assessed property values is so that state revenues and public taxes shared by the towns will be fairly divided between them. This includes state revenue sharing and school foundation aid revenue as well as county and cooperative school district taxes.

The equalization process involves a detailed study of property sales throughout the state and compares these sales with the local property assessments. A by-product of the equalization process is the determination of a RATIO. Generally, the ratio shows the average level of assessment throughout the town.

Over a period of several years, as the value of property increases or decreases due to market fluctuations, the ratio (the comparison of the local assessed value to market value) also fluctuates. A ratio of 100% indicates that, on the average, the municipality is assessing at market value. A ratio below 100% indicates average assessments below market value, and a ratio above 100% indicates average assessments above market value. In 1994, 64% of the towns and cities in New Hampshire were assessing property over 100% of market value. This was particularly evident in towns which had conducted revaluations during the late 1980's. Assessments based upon revaluations during those times reflect higher market values than the market currently dictates in 1994. For example, a home assessed at \$125,000 during a 1989 revaluation may have a market value of \$100,000 in 1994, reflecting a ratio of 125%.

Neither a high nor a low ratio, in itself, should be cause for alarm. Whether a town is assessing at 125% or 90% of market value is really not significant. What's more important is that the assessments are proportional, so that each property owner bears their fair share of the property tax burden based upon the value of their property.

## STEP VI: PROPERTY ASSESSMENT APPEAL PROCESS

There is a two-level appeal process available to any property owner who believes:

- The assessment of their property is in error; or
- their assessment is not proportional with other property assessments within their town.

The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing within 2 months after the date the December tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax, the second level of appeal is to either the Board of Tax and Land Appeals or to the Superior Court.

The fact that property taxes may be considered to be "too high" is not adequate grounds to justify an abatement. The "amount of tax" is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be either an error in the assessment of your property or the assessment must not be proportional to other property within your municipality in order to qualify for an abatement.

## Conclusion

Property taxation in New Hampshire is a process involving all levels of government, from the voters at town and school district meeting, local assessing officials, to state legislators and court officials. It is a yearly process beginning with the preparation of the budget and voting of

appropriations, continuing with the assessment of property and the setting of the tax rate, and concluding with the appeal process. Residents and non-residents, homeowners and landlords, commercial and industrial businesses, all bear the responsibility for paying their fair share of property taxes.

Most important, however, is that the property taxation system in New Hampshire is built upon the basic tenet of “local control”: budgeted appropriations and property assessments determined locally by each town. Your “fair share” of property taxes is based upon both:

- the taxes necessary to pay for services provided by our town; and
- the value of your property compared with other property within our town.

**Stanley R. Arnold**  
Commissioner

## Planning Board

Site Plan Reviews	8
Subdivisions	2
Excavations	0
Boundary Line Adjustments	2

The Planning Board welcomed three new members this year: Ron Taylor, Selectmen Ex-Officio (to replace Jerry Brown). Darby McGraw and Mike Lambert resigned, and Kevin Steinbach and Randy Wilson were appointed as alternate members.

The Planning Board has been busy all year with the Capital Improvement Program updates and now the board is working on updating the Master Plan. The board is also considering adopting exaction fees which will bring in revenue when large developments are proposed.

The proposed zoning changes that the Planning Board is considering are:

1. Rewording the definition of a "Home Business" to clarify the use of an antique shop as a home business, which has been an issue several times throughout this year.
2. The adoption of a new regulation for yard sales. Some complaints have been made that some yard sales are ongoing, year round, week after week, and in some areas it was an eyesore.
3. A new regulation to help the enforcement of site plan review and building permits which is called Certificate of Permitted Uses. This certificate will be needed before the applicant can occupy the building. This certificate will give some enforcement to the Planning Board when they approve site plans with conditions.
4. Pats Peak Ski Area will be rezoned to have all their lots in one district instead of two different zones.
5. A new zone/district area to be developed for educational use. Because there were numerous complaints regarding fraternities allowed in the residential neighborhoods, this new zone will allow the location for fraternities and sororities in addition to eliminating the need for educational uses to apply to both boards, the ZBA and Planning Board, when they wish to expand or build. The uses may still need to apply to the Planning Board.
6. An amendment to the building permit ordinance which will state that a permit may be required even though the cost of the construction may be less than \$1,000.00. A permit will allow the enforcement of the zoning, but in some cases no fee will be required.

Kelly Dearborn-Luce

## Zoning Board of Adjustment

Variances	5
Special Exceptions	2

The Zoning Board of Adjustment is looking for people to volunteer their time as alternate members. The ZBA meets every third Wednesday of the month. John Partridge and Suzanne Dobbins share the responsibilities as Chair, since the resignation of Vernon Knowlton.

Kelly Dearborn-Luce

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## Code Enforcement/Health

The total number of permits issued in 1995 was 100, (nine less than 1994). The breakdown is as follows:

Additions	17	Mobile Homes	2
Barns	3	Pools	2
Change use	1	Porches	8
Commercial	6	Radio Tower	1
Decks	6	Renovate	13
Demolitions	3	Repairs	1
Fences	5	Septic	2
Garages	2	Sheds	12
Gazebo	2	Signs	9
Houses	4	Two-Family	1

Total income collected from permits: \$6,036.76

Permits that did not require a fee: 24

In 1995, the ongoing commercial projects were the new addition to the school and the relocation of HHP on Old Concord Road within the heavy commercial district.

The fee schedule for building permits was revised in 1995. The fees are less now, with a flat rate of \$25.00 for construction of 1,000 square feet or less. This makes it easier and less expensive for the applicants.

The fee schedule is as follows:

Addition, garages, porches, decks, pools, septic, alterations, demolitions, sheds and signs are all \$25.00.

Residential homes and commercial structures are a minimum fee of \$75.00 under 1,000 square feet of construction or .08 per square foot.

Minor commercial structures (no electrical, heat or plumbing) is \$50.00

A building permit is still required for all construction, even though there may be no charge, because zoning setbacks need to be enforced. For example a \$500.00 storage shed requires a building permit application, but not a permit fee, to show where the shed is to be located on the property to ensure it is not too close to the neighbors property line.

The health issues that came up this past year were mostly housing standards and septic complaints.

**Kelly Dearborn-Luce**  
Code Enforcement Officer



## Central New Hampshire Regional Planning Commission

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Henniker is a member in good standing of the Commission.

Our mission is to improve, through education, training and planning assistance, the abilities of the municipalities of the region to prepare and implement municipal plans; to prepare a plan for effective and appropriate development and utilization of the resources of the region; and to assist municipalities in carrying out the regional plan.

Member communities receive a variety of planning services, including telephone consultations on planning issues; planning research; sample ordinances, regulations and planning documents; models; data and access to data sources; review and comment on planning documents; development review and educational programs. Membership also entitles a community to below market cost planning services such as master planning assistance, GIS mapping and grant preparation. During 1995, our services in Henniker included:

- Providing examples of zoning ordinance language for 1995 amendments.
- Assisting the Planning Board in developing amendments to the zoning ordinance to regulate sexually oriented businesses and dog kennels.
- Consulting on procedure for permitting joint driveways.
- Providing copies of wetland data on diskette.
- Providing guidebooks and samples of impact fee ordinances.
- Consulting on the relationship between deed restrictions and zoning.
- Meeting with the Planning Board to discuss impact fees and development exactions.
- Consulting on the approval process required for fraternities and sororities.
- Providing examples of zoning ordinances which regulate yard sales, flea markets and other temporary sales.

The regional planning activities also directly benefit every community in the region. During 1995, our accomplishments included:

- Adopting the Affordable Housing Assessment.
- Adopting the Regional Transportation Improvement Program, the capital improvement plan for transportation in the region.
- Preparing a regional planning commission representative handbook.
- Helping communities in the central region access special federal transportation funds.
- Supporting the efforts of community representatives engaged in planning for the Contoocook, Merrimack and Soucook Rivers.
- Presenting educational programs at our quarterly commission meetings (topics: radon, Canterbury Shaker Village and innovative septic systems).
- Preparing and distributing a comparative analysis of zoning ordinances in the region and preparing an exclusionary zoning summary for each community.
- Creating a zoning amendment calendar to assist towns with the amendment process.

**Bill Klubben**  
Executive Director

## Police Department

I'm not entirely sure how to describe or characterize the events of 1995 in this report. It certainly was an eventful year! In addition to what may be considered normal police activity, the year took a strange twist in April with the Swastika investigation at New England College. We were pleased to bring that investigation to a successful conclusion and we were satisfied with the manner in which it was resolved.

November of 1995 is a month that I certainly will vividly remember for the rest of my professional and personal life, as will many members of our community. This, of course, is the month that P. J. Steverman vanished, and as of this writing, he is still missing. It has proven to be a frustrating, baffling, emotional and time consuming investigation, the likes of which none of us have ever been involved in before and hopefully will never be involved in again. We still do not know what happened to this young man. Our investigation has not revealed any substantial leads to help us solve his disappearance. The investigation has ranged from FBI assistance on a lead in Jackson, Mississippi, to assistance from the Canadian Royal Mounted Police to check on a lead in Canada. Our department, the N.H. State Police and the New England College Security Department have conducted approximately 100 personal interviews during this investigation. Each one of these interviews, leads and tips have led us to dead ends. We pray for the sake of the Steverman family and our community that this case will be resolved in some fashion no later than the spring of this year. Because this investigation has been so time and energy consuming, we have not had the opportunity to thank so many of you who spent those very cold days with us during the search on Ray Road. Nor have we been able to express our sincere appreciation to all the businesses that so generously donated food, coffee and other supplies for the searchers. As sad as this search and investigation has been, the support, concern, time and generosity provided by this community is truly something we are proud of and is exactly why it is so great to live and raise our families in such a wonderful town. Thank you all so very much!

Besides these events, we continued to be very busy in virtually every other area of our profession. It is a year where we once again saw Heroin appear in our community as well as a host of other drugs. LSD seems to be prevalent in the community and most disconcerting is the frequency that we are hearing about the illegal use and possession of Crack Cocaine. I pledge to you that we will continue to battle the drug trafficking trade in this community by utilizing every single resource available to us!

Not all the news was bad news. We held a public forum entitled "Drugs, Alcohol and Parents" which was very well attended by the community. The program was informative and we received many positive comments about it. We also held a Firearms Safety Class for Women which was fairly well attended and was another program that received favorable reviews. This year, we hope to offer some type of self defense classes. Look for more information on these classes as the year progresses. One statistic that we are very proud of is that there were only 14 burglaries reported last year. We have come a long way since 1990 when we experienced some 52 burglaries for the year. Statistics on other property crimes also dropped slightly this year. Please take a moment to review the statistical information provided along with this report.

Also very significant was the 911 emergency phone system coming on line. There have been some minor glitches with the new emergency system, however those problems seem to have been worked out. As you probably know, when you dial 911 your name and address appear on

a monitor at the dispatch center. There are certainly many advantages to this technology and it should reduce the response time of emergency units. But this technology is of no use to any responding emergency unit if we cannot find your residence because there is no street number on either your mailbox or your home. Once again, we ask that you PLEASE place your street number on your mailbox, home or some other item that will easily identify your home. By performing this low cost and little labor task, you may well save the life of someone you love.

**Timothy Russell**  
**Chief of Police**

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## **Animal Control**

Animal Control responded to 1,249 calls in 1995. These calls included stray dogs picked up, cats, ferrets, racoons, skunks, barking dogs, unlicensed dogs, numerous animals in the road, dog bites and possible rabid and/or dead animals.

Efforts were continued in computerizing and updating the rabies vaccination records along with dog licensing and enforcement. With a steady increase each year, 1995 was a record year for the number of dogs licensed. Plus, with revised state laws to include civil forfeitures and increased fines, the numbers will surely increase for 1996.

Henniker is still challenged by rabies carried by racoons and other animals. As the disease killed off a large portion of raccoon and skunk populations in the area, the region will see a lull in the disease. But the virus never dies completely and as the animal population regenerates, so does the disease.

Fox rabies is fast approaching and expected to be here this year from the North Country, Vermont and Maine.

In 1995, three people died of rabies - a four year old girl in Washington, a 28 year old man in California, and a 13 year old girl in Connecticut. All died from a form of the rabies virus, but none of the victims were known to have been bitten.

### **Protect Yourself !!!**

Vaccinate your pets. Vaccine is available for dogs, cats, ferrets, cattle, horses and sheep. Stay away from stray animals.

Avoid contact with all wildlife. Even innocent appearing baby racoons can be rabies-positive.

Discourage wild animals from dining around your home. Do not leave pet food outdoors and secure garbage can lids.

Teach your children to stay away from wild animals and pets other than their own.

Let your doctor determine whether an exposure to rabies has occurred. Do not try to make that determination yourself.

**Walter Crane**  
**Animal Control Officer**

## Town Forest Fire Warden and State Forest Ranger

In calendar year 1995, our three leading causes of fires were children, non-permit fires not properly extinguished, and smoking materials.

Violations of RSA 224:27 II, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your forest fire warden, fire department and state forest fire officials, contact your local warden or fire department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

### 1995 Fire Statistics

#### Forest Ranger Reported Fires

Number of Fires for Cost Share Payment	465
Acres Burned	437
Suppression Cost	\$147,000+
Lookout Tower Reported Fires	555
Visitors to Towers	26,165

#### Fires Reported by County

Belknap	11
Carroll	50
Cheshire	39
Coos	17
Grafton	26
Hillsborough	71
Merrimack	49
Rockingham	106
Strafford	78
Sullivan	18

Local communities and the state share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers, two mobile patrols and three contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

**“REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!”**

Bryan C. Nowell,  
State Forest Ranger

E. Benjamin Ayer,  
Forest Fire Warden

## Rescue Squad

The 1995 year was a dramatic year of change for the Henniker Rescue Squad. While the delivery of emergency medical services to the citizens of Henniker would appear to be the same to those who called for assistance, the organization and the personnel who deliver the service have changed significantly.

This has been the most active year in the history of the Squad. We responded to 345 calls for assistance, a 26 percent increase over the past year. In addition, this completed the first year that we have co-habitated with the Henniker Fire Department. This change has been of benefit to the Squad. The two emergency services are working even closer together than we did in the past. While it was a bit like family moving back together, and we had to learn each others lifestyles, it proves the old adage "family counts". We are more supportive of the firefighter mission and they have again been invaluable in assisting the rescue mission, especially in meeting our personnel needs. Today seven of our members are also Henniker Fire Department members. They continue to lead us in our needs for technical rescue, ropes and motor vehicle extrication.

We have spent a tremendous amount of time and effort this past year to recruit and train new volunteers to the Squad. To this extent, Assistant Chief Cathy McComish has worked relentlessly to guide new members through the process of application and licensure. Training Officer Shawn Mitchell has worked endlessly to provide basic entry level training to the new recruits. These efforts have resulted in increasing our membership from 17 to 26 members. This effort includes the generosity of work release arrangements from several Henniker employers. A special thank you to all of them. Your willingness to work with your employees to allow this service is vital.

The 1995 members of the Henniker Rescue Squad include: Brent Bell, Kathye Bell, John "Woody" Bell, Jr., Jason Bumford, Cynthia Burns, Jeff Connor, Jim Crane (chief), Scott Davison, Michael Doty, Dick Edmunds, Lee-Ann Freire, Tom French, Varyl "Woody" French, Carl Hamel (secretary), Anne Lamotte, Marty Lamoureux, Kevin Mather, Catherine McComish (assistant chief), Shelagh Mannix-Mitchell, Shawn Mitchell (training officer), Bill Patten, Andrew Patterson, George Patterson, Rebecca Paul, Kelly Senecal, Matt Wayland.

I would like to publicly thank them all for their efforts and thanks to everyone for your continued support.

James K. Crane, Chief

## Highway Department

The Highway Department went through many changes in the past year. Tom Woodley left the town after four years of service. Robert Robertson retired after five years of service. John Margeson was promoted from the highway crew to replace Tom Woodley as Road Agent.

Michael Dennis came aboard in May of 1995 and Jeffrey Pfeiffer started with the department in November.

Robert "Chipper" Gould celebrated his 35th year of dedicated service to the town. Congratulations to Chipper.

We received the portable classroom building from the school to use as a lunch area, storage and office space for the department.

We installed new culverts and underdrain on Old Hillsboro Road prior to Pike Industries reclaiming and paving. We replaced many culverts and cleaned ditches around town. We also cut brush, widened and graveled a section of Dodge Hill Road. Park Street was also reclaimed and paved with the combined efforts of Highway and Cogswell Spring Water Works. The lower section of Liberty Hill Road was shimed and overlaid.

The Amey Brook Bridge project is in the final stages of design and construction will begin in the spring of 1996.

Last, but not least, we would like to thank the people of Henniker for their support of the Highway Department.

**John Margeson**  
Superintendent

## Transfer Station/Recycling Center

Hats off to those businesses and residents who recycled during 1995! The following is a list that shows recycling *can* work:

ITEM	WEIGHT IN TONS	MONIES RECEIVED	AVOIDED COSTS
Tin Cans	6.95	200.42	278.00
Plastics	10.38	2,156.40	413.20
Cardboard	105.55	8,765.25	4,222.00
Newspapers/ Magazines	114.85	9,828.24	4,594.00
Aluminum Cans (Lions)	3.96	0.00	158.40
Metal	136.45	1,315.21	.00
<b>TOTALS</b>	<b>241.69</b>	<b>\$ 20,950.31</b>	<b>\$ 9,665.60</b>

Other monies received:

Transfer Station Stickers .....	244.00
Coupons Sold .....	7,158.78
Household Hazardous Waste Day	
Reimbursements .....	2,981.75
Town of Warner .....	348.00
N.H. the Beautiful Grant .....	1,000.00
Recycle Credits from Co-op .....	4,556.00
<b>Total Other Monies .....</b>	<b>\$16,288.53</b>

**Total Money Received: \$38,554.05**

Because of recycling, we sent 13 fewer trailer loads of trash to the incinerator at a savings of \$1,521.26. There was approximately 11.77 tons of used clothing sent to The Salvation Army which avoided \$471.00 in costs. Approximately 1,400 gallons of used oil were used to heat the recycling building at no cost to the town with an avoided cost of \$1,120.00. Therefore, our recycling efforts have resulted in a total of \$51,331.91 in cash and avoided costs for 1995.

We had a successful Household Hazardous Waste Day in 1995 and, as many of you know, the Swap Shop was well utilized. The landfill closure is progressing. As part of this project, we disposed of 262.89 tons of tires.

Robert Pennock  
Superintendent

## Recycling Committee

We are happy to report that 378.14 tons of recyclables were recovered from a total of 2414.27 tons received at the Transfer Station/Recycling Center (exclusive of material burned in the burn pile). This recovery rate of 16 percent reduced the town's costs by \$51,331.91 as a result of avoiding the expense of sending some of this material to the Penacook incinerator and also receiving revenue from the sale of the recyclable materials. Congratulations to all you recyclers!

We produced the 1995 town recycling information calendar. It contained community info on one side and recycling info on the other. The calendar came out in April as a one-page insert in the Contoocook Valley Advertiser.

There was a Household Hazardous Waste Collection Day for Henniker households and the households of several neighboring towns on October 7th in Henniker. Members of the committee helped publicize the event and assisted during the collection.

We met with several area waste haulers to discuss their recycling capabilities.

Joan O'Connor organized and carried out the recycling tote bag project. These tote bags were sold at cost at several town businesses and had graphic artwork created by Erin Lennox, a student at the Henniker Middle School. Erin was the winner of a very close contest among fifth and sixth graders at the Middle School. We want to thank all the students who participated in the contest.

Commissioner Robert Varney and the N.H. Department of Environmental Services set a goal in 1990 for the state to achieve 25 percent recycling by 1995 and 40 percent by 2000. Let's see if we can achieve these goals in Henniker!

The more aware we become of our responsibility to reduce, reuse and recycle, the more we all benefit. Not only do we reduce costs, we contribute to a healthier environment. We encourage every resident of Henniker to make recycling part of her or his routine throughout 1996.

The committee will continue to assist townspeople in their efforts to reduce the waste stream and reuse and recycle all they can in the year to come.

**Michael French, Chairman**



## Conservation Commission

The Conservation Commission has had another active year. During the late spring and summer of 1995, we completed the last of the field work on our prime wetlands inventory. The commission has now visited and studied every major wetland in the town. The information gathered will be used to determine which wetlands play an important role in the town for such purposes as flood mitigation, wildlife habitat, groundwater recharge and recreational uses.

The commission has also conducted over 20 visits to proposed building sites, dredge and fill sites and forestry operations. These site visits help the commission make recommendations to land owners, the Board of Selectmen and the Code Enforcement Officer about environmental impacts.

Finally, the commission is very pleased to announce that in the fall of 1995, a 50 acre piece of property adjacent to the town forest on Craney Pond Road was donated to the Conservation Commission. This property includes areas of uncommon vegetation, has considerable wildlife activity and is an important part of the Craney Pond watershed. The commission is now developing a forest management plan for the long term management of this property. We wish to thank Lawrence Salmen and Margaret Buehler for their generous donation.

Martha Sunderland  
Chair

## Community Band

The Henniker Community Band experienced a very successful 1995 concert season. Members, who number between 25 to 30, were dedicated to making this season the best thus far. The band presented a total of eight summer concerts and ended its season with the annual holiday concert and caroling in December.

The summer music offerings were varied and came from a repertoire of marches, overtures, novelty tunes, patriotic songs and light classics. As usual, the children's march and the sing-along remained a high point. The holiday concert and carol sing-along were enthusiastically received and the band was thrilled to receive a standing ovation at the end of the program.

Special thanks go to Blithe Damour, who acted as our song leader, and to the citizens of Henniker for their continued enthusiasm and support!

The band will begin rehearsals for the coming season in late March. New members are welcome. For further information, call 428-3429.

Angela Robinson  
Band Member

## Henniker Lions Club Aluminum Can Recycling

DATE	WEIGHT (LBS.)	INCOME
01/03/95	600	288.00
02/02/95	580	319.00
03/10/95	560	280.00
04/17/95	320	144.00
04/22/95	700	385.00
05/26/95	320	160.00
06/03/95	320	176.00
06/29/95	720	360.00
07/26/95	620	310.00
08/18/95	660	330.00
09/15/95	980	490.00
10/19/95	900	405.00
12/12/95	640	288.00
<b>TOTALS</b>	<b>7,920</b>	<b>\$ 3,935.00</b>

### PROJECTS SUPPORTED BY HENNIKER LIONS CLUB

Purchase spring water for landfill personnel .....	\$ 50.32
Henniker Fire Department .....	800.00
St. Theresa's heat donation .....	100.00
Contoocook Valley Counseling Center .....	200.00
Resident's Vision Assistance .....	50.00
Gas to transport cans to recycling center .....	180.00
Henniker Old Home Days .....	100.00
Henniker children to diabetes camp .....	1,125.00
Old Home Days Health Van .....	100.00
Henniker Food Pantry .....	300.00
WBCC Children's Halloween party .....	50.00
Special Olympics - local schools .....	550.00
Henniker Rescue Squad .....	50.00
<b>Total .....</b>	<b>\$ 3,655.32</b>

## Historical Society

The Henniker Historical Society is celebrating its twenty-fifth anniversary in style. We negotiated a 73 year lease with the Town of Henniker for the former Alumni Hall that was used by the college since 1949. Why seventy-three years? The year 2068 will be Henniker's three-hundredth anniversary! We renamed the building Academy Hall in honor of its original use. It was built in 1836 as Henniker Academy, a private high school.

The space became available at the right time as the rooms occupied by the artifact collection in the Tucker Free Library are needed for library expansion. Society members began cataloguing, cleaning and packing the artifacts last November. The call went out for volunteers to help move on January 20th. We were so pleased with the response. More than 30 people came and we were completely moved in six hours. Thanks go to everyone who helped.

The Society applied for and was granted a 501(c)(3) designation from the Internal Revenue Service so all donations to the Society are tax deductible. The Society applied for and received a Conservation Assessment Program grant that made it possible to hire two expert conservators to come to Henniker to review the historical collection and the historical Academy building. They provided excellent guidance on preservation actions to take to protect the collection, how to use the building to its best advantage and what building repairs and renovations are needed to best house the collection.

The Society is providing additional structural support under the building. We have enclosed the complete furnace room with fire-rated sheetrock and have installed a 24 hour monitored burglar and fire alarm system. Electrical work to repair fire hazards and to install lighted exit signs is done. We have begun a year-long program of monitoring the temperature and relative humidity of each room in Academy Hall as high humidity destroys artifacts faster than any other environmental condition. Plans are under way to construct a storage room that is not affected by outside temperature or humidity and the exhibit hall needs a new floor before artifacts can be displayed. These and other repairs will be done in time for a Fall 1996 grand opening.

Thanks to everyone who has joined the Society and to everyone who has supported us through our fund-raising events (yard sale; cookie, ornament and Henniker print sale; continuing book sales; Victorian Tea Party; upcoming Wedding Gown Fashion Show). The one hundred and thirty-two percent increase in membership since August 1995 has been gratifying. Everyone is welcome to our business meetings usually held at Academy Hall at 7:30pm on the second Wednesday of each month.

**Martha Taylor**  
President

## Tucker Free Library

In many ways, the Tucker Free Library is typical of most small New Hampshire libraries that serve a rural community. The goal is to provide the very best in materials and information while striving to keep the cost at a reasonable rate for the taxpayer. Although the population composition of Henniker is similar to that of surrounding towns, it also has the added element of including a college community. This, and other factors, contribute to the diversity of the town population, thereby causing the required library services to be comparable to those of a city library. The library's statistics confirm this with an increase in circulation figures of 17 percent for last year and a continuing demand for more programs. There was also a marked expansion in the number of reference questions and in the complexity of the information requested. All this activity reflects well on the library which is such a vital and integral part of any community.

The past year brought many changes for Tucker Free Library. The collection of Henniker historical artifacts which the library had housed for many years have been placed under the stewardship of the Henniker Historical Society in their new place of residency at Academy Hall. The trustees, in their anticipation that such a move would occur, had, in 1991, established a Museum Fund with \$2,000 donated to the library by Bear Hill Grange No. 39. The establishment of the new museum will ensure that the items of Henniker history will be preserved for future generations.

The relocation of the Henniker Historical Society has allowed the library to utilize the vacated space to proceed with the installation of a public, handicapped-accessible toilet, and to begin addressing space concerns in other areas of the library. The Henniker School Board generously donated a chair lift, which the school no longer needed, and thereby "recycled" the tax dollars and kept our cost lower. The public bathroom project should be completed by this year's annual Town Meeting where the trustees will present plans for future consolidation of the children's services and enlargement of the adult collection.

As always, the past year was busy and rewarding at the library. Varied activities and programs were presented to include adults and children. The weekly pre-school Story Time, featuring volunteer readers, is a great success. Due to the efforts of this group of young parents, the programs have been enjoyable and educational. The children's summer programs, which are sponsored by the Friends of the Tucker Free Library, involved the usual high number of participants. A total of 325 children enrolled in the Story Times and reading programs which continued through six weeks of summer. The library anticipates more adult programs in the future, as the remodeling of the basement provides a suitable area for book discussion groups and the like.

Throughout the year, the library was fortunate to receive donations of various kinds, including money, books, videos and magazines. The library was especially honored to be the recipient of funds with which to purchase books in the memory of Herve Aucoin, Dr. Francis Brown, Donat Damour, Louis L. Damour, Eva Fish and Marvel Hope. Proceeds from past established funds continue to greatly benefit the operation of the library and also the purchase of books in specific categories. These funds include the Sanborn Connor Brown, Scott J. Berry, Marjorie B. Bennett, Francis L. Childs, James W. Doon, Francis O. Holmes, Mary F. Kjellman, Mary Small, and also a portion of the town trust funds. The library not only appreciates the financial help from these sources, but also the honor of having the memories of past members of the Henniker community perpetuated at the Tucker Free Library.

The library gratefully acknowledges the strong support of its volunteers, especially the Friends of the Tucker Free Library, and of the community at large. The library will continue to endeavor to fully serve the needs of the people of Henniker.

Peggy Ward  
Library Director

Books Purchased:	
Adult Fiction	400
Adult Non-Fiction	202
Juvenile Fiction	265
Juvenile Non-Fiction	<u>139</u>
Total	1,006
Audio Cassettes Purchased	59
Video Cassettes Purchased	0
Puzzles Purchased	5
Gifts:	
Books	263
Video Cassettes	32
Audio Cassettes	<u>8</u>
Total	303
Circulation:	
Printed Matter	34,097
Audio Cassettes	2,230
Video Cassettes	1,075
Puzzles	<u>189</u>
Total	37,591
Total books added to collection	1,269
Total books withdrawn from collection	388
Total books in collection	24,343
Total audio cassettes added to collection	67
Total audio cassettes withdrawn from collection	1
Total audio cassettes in collection	807
Total video cassettes in collection	204
Total puzzles in collection	126
Total CDS in collection	5
Total 33 1/3 records in collection	<u>280</u>
Total materials in collection	25,765

**Tucker Free Library  
Treasurer's Report  
For Year Ending December 31, 1995**

Receipts

January 1, 1995 Balance	45.84
1994 Town Trust Funds	15,179.00
Interest - Bank NH	280.53
Town of Henniker Appropriation	51,000.00
Willis Cogswell Fund	7,509.01
Donations	926.16
Copy Machine	169.59
Overdue Books	427.17
Reimbursements - Books	804.14
Reimbursements - Other	63.47
Book Sales	319.77
Insurance	<u>3,332.83</u>

\$80,057.51

Expenditures

Salaries	56,373.76
Books, Cassettes, etc.	9,658.79
Periodicals	1,156.28
Supplies	2,546.06
Maintenance - Utilities	4,802.27
Maintenance - General	2,363.05
Office Machines	806.92
Meetings, Memberships, Children's Programs	<u>332.77</u>

\$78,039.90

1994 Memorial Funds	2,964.38
Unexpended Trusts	706.84
1993 Unexpended Trusts	2,500.00
Memorial Books Purchased	- 2,307.77
Memorial & Donation Books Purchased	- 1,045.92
Remaining Memorial Money	- 2,290.17
1994 Unexpended Trusts	<u>- 2,420.00</u>

\$ 124.97

1994 Town Trust Funds Received

	<u>Interest</u>
G.W. Tucker	9,216.10
D.W. & E.L. Cogswell	1,408.63
Harry B. Preston	980.59
L.A. Cogswell	2,173.86

A.D. Huntoon	96.40
Alice V. Colby	28.99
Scott J. Berry	167.32
Marjorie B. Bennett	936.30
Dr. Francis O. Holmes	87.30
Mary F. Kjellman	<u>83.51</u>

\$15,179.00

James W. Doon Memorial

Balance December 31, 1994	552.15
Interest	+ 13.81
Expended	<u>- 50.00</u>
Balance December 31, 1995	515.96

Francis L. Childs Trust

Interest	5,384.35
Interest	+ 201.18
Expended	<u>- 350.00</u>
Balance December 31, 1994	\$ 5,235.53

Sanborn C. Brown Memorial

Balance December 31, 1994	34.51
Expended	<u>- 35.38</u>
Balance December 31, 1995	(\$ .87)

Scott J. Berry

Balance December 31, 1994	659.60
Interest	+ 167.32
Expended	<u>- 94.07</u>
Balance December 31, 1995	\$ 732.85

Marjorie B. Bennett

Balance December 31, 1994	1,472.85
Interest	+ 936.30
Expended	<u>- 1,067.42</u>
Balance December 31, 1995	\$ 1,341.73

Dr. Francis O. Holmes Memorial

Balance December 31, 1994	1.93
Interest	+ 87.30
Expended	<u>- 79.39</u>
Balance December 31, 1995	\$ 9.84

Mary F. Kjellman Memorial

Balance December 31, 1994	28.39
Interest	+ 83.51



Expended .....	<u>- 111.46</u>
Balance December 31, 1995 .....	\$ .44

Mary H. Small Memorial

Balance December 31, 1994 .....	801.61
Expended .....	<u>804.25</u>
Balance December 31, 1995 .....	(\$ 2.64)

Marvel D. Hope Memorial

Donations .....	360.00
Expended .....	<u>151.18</u>
Balance December 31, 1995 .....	\$ 205.82

**Carolyn Patenaude  
Treasurer**

## Community Action Program Belknap-Merrimack Counties, Inc.

Over the past 17 years, the Kearsarge Valley Community Action Program has been the focal point of social service delivery in this area, providing help when needed to the income eligible and elderly, as well as to the community at large.

As perhaps you are aware, Community Action Program Belknap-Merrimack Counties, Inc. generates funds through the mobilization of available federal, state and local monies. Support for the local Area Center is derived from a combination of federal appropriations and local tax dollars. This combination allows the Kearsarge Valley Community Action Program to provide a variety of services to the residents of your community, from the development of programs which meet local needs, to outreach, referral and direction assistance.

The following is a detailed summary which provides a brief description of our programs and the number of Henniker residents who participated in them.

The staff of the Kearsarge Valley Area Center wishes to thank the Town of Henniker for its support in the past. With your continued interest, we will be able to continue to provide needed services to the members of your community.

**Barbara Chellis, Area Director  
Kearsarge Valley Area Center**

### Summary of Services 1995 Provided to Henniker Residents

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
COMMODITY SUPPLEMENTAL FOOD PROGRAM is a nutrition program that offers participants free nutritious foods to supplement their daily diet. The program serves children under six years of age, women during pregnancy and up to 12 months after the birth of their baby and low income elderly. Food is distributed from our Concord warehouse. Value \$22.21 per unit. *(An individual may not be enrolled in both the WIC Program and CSFP but a family may have members on both programs.	PACKAGES - 393	PERSONS - 33	\$ 8,728.53
EMERGENCY FOOD PANTRIES provide up to three days of food for people facing temporary food crises. Value \$3.00 per meal.	MEALS - 120	PERSONS - 12	\$ 360.00
FUEL ASSISTANCE is available to income eligible households to help with energy costs during the prime heating season. Priority is given to the elderly and disabled. The average benefit for the 94-95 program was \$381.74.	APPLICATIONS - 3	PERSONS - 86	\$ 12,215.68
SUPPLEMENTAL FUEL ASSISTANCE - emergency funds were made available to income eligible households to help with electricity costs during an unusually long heat wave. A one-time credit of \$75.00 was paid to the utility company.	APPLICATIONS - 3		\$ 225.00
MEALS-ON-WHEELS provides the delivery of nutritionally balanced hot meals to homebound elderly or adult residents five days per week. Value \$5.99 per meal.	MEALS - 4,051	PEOPLE - 21	\$ 24,267.11

<p>USDA COMMODITY FOODS distributes federal surplus foods to income eligible people through scheduled mass distributions. Values are:</p> <p>Applesauce \$.37 per unit Butter \$.83 Commeal \$.59 Veg. Beans \$.27 Orange Juice \$.92 Peaches \$.66 Dry Potatoes \$.59</p> <p>Mass distributions were discontinued as of January 1995. Surplus foods are now distributed directly to local food pantries and soup kitchens on a quarterly basis.</p> <p>FIRST AND SECOND QUARTERS:</p> <p>Applesauce \$8.90 per case Gr. Beans \$7.54 Veg. Beans \$6.54 Butter \$29.91 Commeal \$5.95 Orange Juice \$11.11 Peaches \$15.84 Pears \$15.30 Rice \$4.87 Dry Potatoes \$7.08 Tomatoes \$10.10 Apple Juice \$8.31</p>	<p>142 72 36 35 35 35 35</p> <p>2 7 2 3 6 9 7 3 3 9 3 12</p>	<p>\$ 52.54 59.76 21.24 9.45 32.20 23.10 20.65</p> <p>17.80 52.78 13.08 89.73 35.70 99.99 110.88 45.90 14.61 63.72 30.30 99.72</p>	
<p>WOMEN, INFANTS AND CHILDREN provides specific food to supplement daily diet of pregnant or nursing women as well as children under five. Participants receive medical/nutritional screening, counseling and education. Value includes cost of vouchers and clinical services at \$38.50 per unit.</p>	VOUCHERS - 432	PERSONS - 39	\$ 16,632.00
<p>PERSONAL EMERGENCY RESPONSE SYSTEM provides automated emergency response equipment to income eligible elderly who are disabled or medically at risk. Value \$25.00 per month.</p>	PEOPLE - 1	HOUSEHOLDS - 1	\$ 300.00
<p>CAP TRANSPORTATION provides regularly scheduled transportation to and from towns in Belknap and Merrimack Counties to medical and professional facilities, shopping centers and congregate meal sites. Value \$7.12 per ridership.</p>	RIDES - 348	PERSONS - 8	\$ 2,477.76
<p>SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM provides income eligible seniors with meaningful training and employment experiences within community based non-profit agencies. Seniors are paid minimum wage for twenty hours of work weekly until appropriate unsubsidized employment is found. Value \$5.60 per unit/hour.</p>	HOURS - 1,040	PERSONS - 1	\$ 5,824.00
<p>HEAD START is a child development program serving children before they enter public school. Classroom and in-home learning services are provided for both children and their families. Value \$4,400 per child.</p>	CHILDREN - 1		\$ 4,400.00
<p>NEIGHBOR HELPING NEIGHBOR FUND provides emergency energy assistance up to \$250 for those not eligible for fuel assistance.</p>	GRANTS - 2	PERSONS - 5	\$ 300.00
GRAND TOTAL			\$ 76,623.23

## Concord Regional Visiting Nurse Association

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Henniker: Home Care, Hospice and Primary Care.

Home Care Services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice Services provide professional and para-professional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she to remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical, emotional and spiritual needs.

In April of 1994, Hospice expanded its services to provide residential care with the opening of New Hampshire's first Hospice House. To date, this house has provided a home to approximately 101 terminally ill residents.

Primary Care and Preventive Services expanded from a health promotion and prevention focus to Family Health Center focus. The focus provides health care in a whole-life approach that means treating the individual from birth to senior adulthood. The Family Health Center services include family-centered medical care, preventive care, adult and senior health, child health, Baby's First Homecoming, immunizations for all ages, school linked clinics, parent education and support, Family Planning and Women's Health, obstetrical care, health education, nutritional counseling, HIV/AIDS counseling and testing, mental health services and sexually transmitted disease testing and treatment.

The Family Health Center offers 24 hours/day, 7 days/week service, including physician care, hospital admitting privileges and other care generally offered through a medical office setting. It is a joint initiative between Concord Hospital and Concord Regional Visiting Nurse Association, and it is an educational site for the NH/Dartmouth Family Practice Residency Program. Primary care physicians (from Concord Hospital's new Family Practice Residency Program), graduate education medical students (residents), registered nurse practitioners, registered nurses, social workers and other staff provided primary care to more than 7,800 clients in FY 95.

Health Promotion Services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, prenatal, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior health services are provided at congregate housing sites.

Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Any in Henniker may request service: patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to Concord Regional Visiting Nurse Association (224-4093) is all that is necessary to start services or make inquiries. The CRVNA office is open Monday through Friday from 7:30 a.m. to 5:00 p.m. A nurse is on call for hospice and home care patients: (224-4093) from 4:30 p.m. to 7:30 a.m. daily.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for the individual without health insurance and/or who is unable to pay the full charge. However, to fee scale, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or that no fee is collectible.

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire, accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) and is a member agency of the United Way of Merrimack County.

Total visits made during October 1, 1994 through September 30, 1995:

	<u>No. of Clients</u>	<u>Visits</u>
Home Care/Hospice	70	1,667
Health Promotion/Family Health Center	<u>97</u>	<u>183</u>
Total	167	1,850

12 Senior Health Clinics

2 Flu Clinics

4 Adult Bereavement Support Groups

2 Children Bereavement Support Groups

6 Hospice Volunteer Training Groups

2 Bereavement Volunteer Training Groups

# Tax Collector's Report For the Year Ending 12/31/95

DR.	Levy for Year of this Report <u>1995</u>	Prior Levies <u>1994</u>
<b>UNCOLLECTED TAXES</b>		
<b>BEG. OF YEAR:</b>		
Property Taxes .....	866,320.81	
Resident Taxes .....	4,500.00	
Land Use Change .....	3,876.16	
Yield Taxes .....	3,820.74	
Utilities - Sewer .....	68,490.72	
Utilities - Water .....	27,100.61	
<hr style="border-top: 1px dotted black;"/>		
<b>TAXES COMMITED -</b>		
<b>THIS YEAR:</b>		
Property Taxes .....	6,002,537.14	
Resident Taxes .....	.00	
Land Use Change .....	100.64	
Yield Taxes .....	22,608.50	
Utilities - Sewer .....	283,011.83	
Utilities - Water .....	185,708.50	
<hr style="border-top: 1px dotted black;"/>		
<b>OVERPAYMENT:</b>		
Property Taxes .....	15,091.14	
Resident Taxes .....	.00	60.00
Land Use Change .....	.00	
Yield Taxes .....	.00	
Utilities - Sewer .....	133.25	
Utilities - Water .....	287.40	
Interest Collected on Delinquent Tax .....	11,545.00	57,748.62
Collected Resident Tax Penalties .....		223.00
<hr style="border-top: 1px dotted black;"/>		
<b>TOTAL DEBITS .....</b>	<b>\$6,521,023.40</b>	<b>1,032,140.66</b>

# Tax Collector's Report For the Year Ending 12/31/95

CR.	Levy for Year of this Report <u>1995</u>	Prior Levies <u>1994</u>
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**REMITTED TO TREASURER  
DURING FISCAL YEAR:**

Property Taxes	5,205,115.18	865,349.52
Resident Taxes	.00	2,250.00
Land Use Change	.00	2,860.58
Yield Taxes	18,589.62	3,820.74
Utilities - Sewer	237,387.11	67,289.99
Interest	11,545.00	57,748.62
Penalties	.00	223.00
Utilities - Water	164,323.80	27,100.61

**DISCOUNTS ALLOWED:**

**ABATEMENTS MADE:**

Property Taxes	8,832.58	986.28
Resident Taxes	.00	2,270.00
Land Use Change	.00	1,015.58
Yield Taxes	.00	.00
Utilities - Sewer	1,197.72	1,200.73
Current Levy Deeded		
Utilities - Water	83.90	
Miscellaneous	206.79	25.01

**UNCOLLECTED TAXES -  
END OF YEAR:**

Property Taxes	803,657.17
Resident Taxes	.00
Land Use Change	100.64
Yield Taxes	4,018.88
Utilities - Sewer	44,557.49
Utilities - Water	21,407.52

<b>TOTAL CREDITS</b>	6,521,023.40	1,032,140.66
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## Tax Collector's Report For the Year Ending 12/31/95

DR.	Last Year's Levy <u>1994</u>	Prior Levies <u>1993</u>	Prior Levies <u>Prior</u>
Unredeemed Liens			
Balance at Beginning			
of Fiscal Year		328,442.50	221,661.19
Liens Executed During			
Fiscal Year	526,746.52		
Interest & Costs Collected			
After Lien Execution	20,384.16	28,916.28	64,610.52
.....			
<b>TOTAL DEBITS</b>	<b>547,130.68</b>	<b>357,358.78</b>	<b>286,271.71</b>

CR.	Last Year's Levy <u>1994</u>	Prior Levies <u>1993</u>	Prior Levies <u>Prior</u>
<b>REMITTANCE TO TREASURER:</b>			
Redemptions	221,460.49	165,740.54	189,401.89
Interest & Costs After			
Lien Execution	20,384.16	28,916.28	64,610.52
Abatements of Unredeemed			
Taxes	419.36	1,187.41	1,542.93
Liens Deeded to Municipalities			
Unredeemed Liens Balance			
End of Year	304,866.67	161,514.55	30,716.37
.....			
<b>TOTAL CREDITS</b>	<b>547,130.68</b>	<b>357,358.78</b>	<b>286,271.71</b>



## Town Clerk's Report

Automobile Permits . . . . .	351,100.17
Dog Licenses . . . . .	4,359.00
Dog Pick-Up Fees/Fines . . . . .	579.00
UCC/IRS Filings . . . . .	2,054.54
Marriage Licenses . . . . .	945.00
Miscellaneous . . . . .	792.50
Adjustments to Automobile Permits . . . . .	<u>- 43.50</u>

Total Remitted to Treasurer . . . . . **359,786.71**

**Kimberly I. Johnson**  
**Town Clerk**

**Charles E. Damour**  
**Wastewater Treatment Plant**

In February of 1995, we started to haul our biosolids to the IPS Composting Facility in Rochester, New Hampshire. We delivered a total of 138 tons in ten and a half months. Delivery to the composting facility has gone smoothly except for our truck breaking down several times.

In April, we hired Tom Burt as part-time help, but with the increased work load at the plant we changed the position to full-time in November. Tom passed his Grade 1 Wastewater Operators License exam in December and is doing a fine job adjusting to his new career. Congratulations Tom!

During the summer, among other things, we replaced a section of sewer main that services the schools, library and other buildings in that area. This was done before the new parking lot for the school was constructed so as to benefit from not having to repair the finished surface of the lot.

Our new septage receiving facility went on line on November 21st. We are now able to accept septage under controlled conditions and feed septage to the process in that the high effluent quality can be maintained.

We are presently adding on to the belt press building. A 40-foot by 20-foot bay is under construction to house a 30 yard roll-off. This will allow us to run the belt press more often as needed and eliminate the need for a dump truck to transport our biosolids.

**Kenneth Levesque**  
**Superintendent**

REPORT OF THE TREASURER 1995  
Charles E. Damour Waste Water Treatment Facility

CASH ON HAND January 1, 1995 153643.14

**RECEIPTS**

Revenue Received From Tax Collector

Waste Water Rents 304677.10

Interest on Waste Water Rents 4900.45

Received from Tax Collector 309577.55

Other Revenue

Interest Earnings 3908.15

Total Other Revenue 3908.15

**TOTAL RECEIPTS** 313485.70

**DISBURSEMENTS**

Selectmen's Orders Paid 145524.02

Transfers to General Fund 109807.91

Establish Investment Account 25000.00

Bank Fees 40.00

Total Disbursements 230450.55

**LESS TOTAL DISBURSEMENTS** 280371.93

**BALANCE December 31, 1995** 186756.91

Susan Damour, Treasurer

## Cogswell Spring Water Works

The water department replaced 1,610 feet of water main in 1995 – 800 feet on Hope Road, 465 feet on Emerson Way, and 345 feet on Park Street. The existing water main on these streets consisted of two inch galvanized pipe. Emerson Way and Hope Road got six inch water pipe, and because of the limited number of houses on Park Street, it got four inch water pipe. As we replaced the water main, we also replaced the house service connections and installed fire hydrants.

On Western Avenue, we replaced three failed mainline gate valves and added four more gate valves at Newton Road. We also replaced four fire hydrants and eight service connections.

As many of you may have seen while driving down Davison Road, the work continues in preparation for the new storage facility. We now have the trees cleared and the stumps and rocks removed.

Norman R. Bumford  
Superintendent

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### REPORT OF THE TREASURER 1995 Cogswell Spring Water Works

CASH ON HAND January 1, 1995		166155.42
<b>RECEIPTS</b>		
Revenue Received from Tax Collector		
Water Rents	191424.41	
Interest on Water Rents	<u>3390.92</u>	
Total Received from Tax Collector		194815.33
Other Revenue		
Interest Earnings	5762.51	
Sale of Equipment	1000.00	
Water Connection	850.00	
Refund 1994 Workers Compensation	<u>33.60</u>	
Total Other Revenue		7646.11
<b>TOTAL RECEIPTS</b>		<b>202461.44</b>
<b>DISBURSEMENTS</b>		
Transfer to General Fund	150396.71	
Establish Investment Account	<u>25000.00</u>	
<b>LESS TOTAL DISBURSEMENTS</b>		<b>175396.71</b>
<b>BALANCE December 31, 1995</b>		<b><u>193220.15</u></b>

Susan Damour, Treasurer

**REPORT OF THE TREASURER 1995**  
**General Fund**

**RECEIPTS**

**RECEIVED FROM TOWN CLERK**

Automobile Permits	351100.17
UCC/IRS Filings	2054.54
Dog Licenses	4359.00
Dog Pickup Fees	579.00
Marriage Licenses	945.00
Recovery on Prior Year Auto Permit	336.50
Adjustment to Automobile Permits	-43.50
Miscellaneous	<u>792.50</u>

Total Received From Town Clerk 360123.21

**RECEIVED FROM TAX COLLECTOR**

Property Tax	6070464.70
Tax Sales (Costs & Interest)	690513.88
Interest on Property Tax	60339.34
Resident Tax	2250.00
Yield Tax	22410.36
Resident Tax Penalties	223.00
Interest on Current Use & Yield Tax	662.91
Current Use Tax	<u>28860.58</u>

Total Received From Tax Collector 6875724.77

**RECEIVED FROM SELECTMEN'S OFFICE**

State of New Hampshire	
State-Shared Revenue	189449.54
State-Highway Block Grants	105169.29
State-Flood Control	54328.33
State-Water Pollution Control	28178.43
State-Other	
District Court Rental	9733.50
Technical Assist Reimbursement	1987.50
Radar Gun Reimbursement	872.50
Tucker Free Library Reimbursements	17965.75
Funds from Trustees of Trust Funds	43165.34
Payment in Lieu of Taxes	7702.00
Building Permits	5961.26
Federal Entitlement Lane	1280.00
From other government	1348.00
1994 Misc. Accounts Receivable Collected	12514.07

Income from departments	
Transfer Station-Sale of Trash	21031.58
Transfer Station-Coupon Trash	6186.78
Transfer Station-Stickers	244.00
Fire Department	451.76
Zoning Board of Adjustment	572.21
Planning Board	763.25
Police-Parking Ticket Revenue	5963.25
Police-District Court Fines	3651.15
Police-Witness Reimbursement	1802.40
Police-DWI Fines	1440.00
Police-Extra Duty	772.00
Income from other charges	
Copies	433.44
Planning Board Subdivision Book	382.78
List Sales	335.00
ZBA Book Sales	195.00
Current Use	181.23
Map Sales	107.00
Postage	7.27
Sale of Municipal Property	3501.00
Miscellaneous Revenues	
Workers Compensation Fund Refund	44048.89
NHMA-PLIT Insurance Dividend	8891.95
Williamson Lease Property	3465.00
Lease Town Property	901.00
NHMA-PLIT Insurance Claim	701.56
Welfare Reimbursement	133.00
Sign Permits	76.00
Miscellaneous Local Revenue	72.86
Driveway Permits	15.00
Trust and Agency Funds	<u>21118.97</u>
Total Received From Selectmen's Office	607100.84
<b>TRANSFERS INTO GENERAL FUND</b>	
Tax Anticipation Note Line of Credit	1900000.00
Landfill Closure Bond Proceeds	700000.00
Septage Receiving Stn Bond Proceeds	210000.00
From Cogswell Spring Water Works	150396.71
From First NH Investment Account	50000.00
From Waste Water for PDIP Inv	25000.00
From Road Bond Account	6000.00
From Parks Fund	<u>1062.05</u>
Total Transfers	3177266.67

<b>OTHER REVENUE</b>	
Interest Earnings	<u>24409.99</u>
Total Other Revenues	24409.99
<b>TOTAL REVENUE RECEIVED</b>	11044625.48
<b>CASH ON HAND January 1, 1995</b>	778871.05
 <b>DISBURSEMENTS</b>	
Selectmen Order's Paid	80898455.56
Repayment Tax Anticipation Note Line of Credit	1900000.00
Transfer to PDIP Investment Account	75000.00
Bank Fees - NSF Checks and Printing	<u>127.75</u>
Total Disbursements	10074583.31
Less Total Disbursements	10074583.31
 <b>BALANCE December 31, 1995</b>	 <u><u>1748913.22</u></u>

Susan Damour, Treasurer

**REPORT OF THE TREASURER 1995**  
**Invested Funds**

**GENERAL FUND INVESTMENT ACCOUNT**

CASH ON HAND January 1, 1995	56615.22
Receipts	
Interest Earnings	<u>486.18</u>
Total Revenue	486.18
Disbursements	
Transfers to General Fund	<u>50000.00</u>
Less Total Disbursements	50000.00
<b>BALANCE December 31, 1995</b>	<u><b>7083.40</b></u>

**PARKS FUND ACCOUNT**

CASH ON HAND January 1, 1995	411.96
Receipts	
Trust Funds Disbursement	2575.52
Selectmen's Office	1062.05
Interest Earnings	<u>64.17</u>
Total Revenue	3701.74
Disbursements	
Transfers to General Fund	<u>1062.05</u>
Less Total Disbursements	1062.05
<b>BALANCE December 31, 1995</b>	<u><b>3051.65</b></u>

**CONSERVATION COMMISSION**

CASH ON HAND January 1, 1995	1483.66
Receipts	
Interest Earnings	<u>41.35</u>
Total Revenue	41.35
Disbursements	



Transfers to General Fund	<u>0.00</u>
Less Total Disbursements	0.00
<b>BALANCE December 31, 1995</b>	<b>1525.01</b>
<b>MBIA - PUBLIC DEPOSIT INVESTMENT POOL ACCOUNT</b>	
<b>CASH ON HAND January 1, 1995</b>	<b>0.00</b>
Receipts	
General Fund Investment	25000.00
Cogswell Springs Water Works Investment	25000.00
Waste Water Treatment Plant Investment	25000.00
General Fund Interest	721.53
Cogswell Springs Water Works Interest	721.55
Waste Water Treatment Plant Interest	<u>721.55</u>
<b>Total Revenue</b>	<b>77164.63</b>
Disbursements	
Transfers to General Fund	0.00
Transfers to Cogswell Springs Water Works	0.00
Transfers to Waste Water Treatment Plant	<u>0.00</u>
Less Total Disbursements	0.00
<b>BALANCE December 31, 1995</b>	<b>77164.63</b>

Susan Damour, Treasurer

**REPORT OF TREASURER 1995**  
**Bond Accounts**

**ROAD BOND ACCOUNT**

CASH ON HAND January 1, 1995	15000.00
Receipts	
Road Bonds	9000.00
Interest Earnings	<u>101.51</u>
Total Revenues	9101.51
Disbursements	
Refund Road Bonds	6000.00
Bank Fees	<u>10.00</u>
Less Total Disbursements	6010.00
<b>BALANCE December 31, 1995</b>	<b><u>4591.51</u></b>

**TRANSFER STATION BOND ACCOUNTS**

CASH ON HAND January 1, 1995		
	Naughton and Son Inc	103.92
	Trash Pick Up	103.92
	Denning Disposal Inc	103.92
Receipts		
Naughton and Son Inc		2.87
Trash Pick Up		2.87
Denning Disposal Inc		<u>2.87</u>
Total Revenue		8.61
Disbursements		
Refunds and/or Fees		<u>0.00</u>
Less Total Disbursements		0.00
<b>BALANCE December 31, 1995</b>	Naughton and Son Inc	106.79
	Trash Pick Up	106.79
	Denning Disposal Inc	<u>106.79</u>
<b>COMBINED BALANCES December 31, 1995</b>		<b><u>320.37</u></b>

Susan Damour, Treasurer

**REPORT OF THE TREASURER 1995**  
**Summary**

<b>BALANCES - Operating Funds Accounts</b>	
General Fund	1722913.22
Cogswell Springs Water Works	193220.15
Waste Water Treatment Plant	<u>186756.91</u>
<b>TOTAL Operating Funds</b>	2101890.28
<b>BALANCES - Investment Funds</b>	
Cogswell Spring Water Works PDIP Investment	25721.55
Waste Water PDIP Investment	25721.55
General Fund PDIP Investment	25721.55
General Fund Investment Account	7083.40
Parks Fund Account	3051.65
Conservation Commission Account	<u>1483.66</u>
<b>TOTAL Invested Funds accounts</b>	88783.34
<b>BALANCES - Bond Accounts</b>	
Bennett Family Trust	15461.69
Road Bond Account	4591.51
<b>Transfer Station Bond Accounts</b>	
Denning Disposal Inc. Transfer Station Bond Account	106.79
Naughton & Sons Transfer Station Bond Account	106.79
Trash Pick-Up Transfer Station Bond Account	<u>106.79</u>
<b>TOTAL Bond Accounts</b>	20373.57
<b>GRAND TOTAL OF ALL ACCOUNTS December 31, 1995</b>	<u><u>2212047.19</u></u>

Susan Damour, Treasurer

## Births Registered for the Year of 1995

<u>Date</u>	<u>Place</u>	<u>Child's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>
01/05	Concord	Erin Elizabeth	R. Donald Turner Jr.	Ann B. Cairns
01/28	Manchester	Elena Marie	Richard J. Larose	Andrea G. Minichiello
01/30	Concord	Connon Benjamin	Scott P. Devoe	Cheryl A. Brunnhoelzl
02/02	Manchester	Keith Ronald	Robert Alfred Galli	Donna J. Rutz
02/11	Concord	Kaitlin Jolene	Timothy J. Landry	Teri Ann French
02/25	Concord	Halley Kate	Scott E. Rogers	Michele M. Smith
03/17	New London	Jesse Charles	James A. Miller	Katheyn S. Warner
04/07	Concord	Tyler Daniel	Terry D. Bennett	Diane L. Walker
04/12	Concord	David Paul	Gary D. West	Micheline D. Gagne
04/27	Concord	Mallory Taylor	David M. Belliveau	Tia Leah Rossi
05/04	Manchester	Andrew Joseph	Frank K. Miller	Michelle M. Santerre
05/05	Concord	Kelly Marie	Stephen F. Valletta	Cheryl A. Burt
05/16	Concord	Amanda Ashley	David A. Paine	Kathleen M. Dube
06/04	New London	Marina Longan	John L. Rioux	Erin M. Longan
06/04	Concord	Hayden James	James R. Fitch	Priscilla A. Lover
06/06	Concord	Cara Kelia	Christopher Wayland	Ann M. Kelly
06/08	Concord	Holly Rose	Thomas Weston Jr.	Dawn M. Hauptman
06/09	Keene	Jennifer Lynn	Clifford L. Mundy Sr.	Angelia M. Drabble
06/19	Lebanon	Colleen Richelle	Richard A. Wallace	Kathleen Duffly
06/20	Concord	Joshua Peter	Melvin E. Colby	Jean A. Hagar
06/25	Concord	Maya Anne	Neal Hanowitz	Audrey A. McCoy
06/25	Concord	Logan Stevenson	Frederick S. Twombly	Robin L. Philbrick
06/27	Concord	Hunter Nicholas	Todd R. Goss	Tracy K. Jaeger
07/09	Concord	Reid Eugene	Mark S. Zuckerman	Gaye L. Putnam
07/20	Concord	Nathan Carlyle V	Nathan C. Crews IV	Wendy L. Maxin
07/28	Concord	Patrick Henry	Joseph P. Damour	Susan E. Yaw
08/02	Concord	Nicholas Raymond	Jeffrey R. Lloyd	Desiree E. Hicks
09/07	Manchester	Nicholas David	David A. Simeone	Valerie M. Collins
09/20	Concord	Paul Kendal III	Paul K. Montray Jr.	Patricia M. Knox
09/21	Manchester	Jessica Alexandra	Mark H. Lewy	Elizabeth A. Cermak
09/25	Concord	Abigail Genna	David R. Pinckney	Sharon E. Houck
10/01	Nashua	Sean Patrick	Brian P. Kilburn	Pamela J. Pokorny
10/09	New London	Zachary James	Paul J. Brown	Lisa M. Ferrigno
10/22	Concord	Alexis Christine	Mark C. Plumley	Suzanne L. Gardner
10/25	New London	Maxine Russell	Jeffrey R. Laberge	Gigi R. Wheeler
10/27	Concord	Theodore Anthony	Jeffrey H. Pruyne Sr.	Marymalane Ercole
11/08	Concord	Kelly Ann	Craig R. Williamson	Lucia A. Simmons
11/08	Concord	Benjamin Adam	Matthew A. Casazza	Rhonda J. Nowell
11/13	Concord	Albert Kazuo	Carl S. Niizawa	Rina Mauriz
11/25	Concord	Camille Choux	Jonathan B. Solomon	Sophie H. T. Choux
12/01	Manchester	Alexandra Rose	Robert E. Puchacz	Denyse A. Groleau
12/07	Lebanon	Benjamin Craig	Craig K. Jaeger	Barbara A. Hassler
12/21	Concord	Leah Tindal	Scott J. Stevenson	Andrea W. Tindal

## Marriages Registered for the Year of 1995

<u>Date</u>	<u>Groom's Name</u>	<u>Residence</u>	<u>Bride's Name</u>	<u>Residence</u>
01/01	Donald Leroy Emery	Henniker, NH	Susan Elizabeth Wilson	Henniker, NH
01/06	Jonathan Barry Solomon	Henniker, NH	Sophie Choux Kamler	Henniker, NH
02/24	David Michael Belliveau	Henniker, NH	Tia Leah Rossi	Henniker, NH
03/04	James T. Clough Jr.	Henniker, NH	Paula Tracy Hewson	Henniker, NH
03/25	John F. Corbett III	Henniker, NH	Tami R. Kingsland	Henniker, NH
05/13	Sandt Damian Michener	Henniker, NH	Regina Elizabeth Malek	Henniker, NH
06/17	Jeffrey M. Hickman	Henniker, NH	June Alice Cofrin	Henniker, NH
06/24	Cameron S.T. Williams	Henniker, NH	Julianne E. Roche	Henniker, NH
06/24	Randy James Lovering	Henniker, NH	Stephanie H. Schneider	Henniker, NH
07/01	Ambrose M. Metzegen	Henniker, NH	Melanie Faye Ellsworth	Henniker, NH
07/22	Daniel J. Blais	Manchester, NH	Lonna L. Paulsen	Henniker, NH
08/01	Sean C. Parcells	Henniker, NH	Elizabeth M. Young	Henniker, NH
08/05	John E. Sheehy Jr.	Henniker, NH	Linda M. Light	Concord, NH
09/03	Arnold H. Huftalen	Henniker, NH	Doreen F. Connor	Henniker, NH
09/09	Ripley Alton Swan II	Henniker, NH	Lorin Diane Mulligan	Henniker, NH
09/10	Valentine H. Berghaus IV	Henniker, NH	Lisa Hardin	Henniker, NH
09/23	Michael Paul McIntire	Henniker, NH	Catharine L. Hancock	Henniker, NH
09/23	David E. Eilenberger	Henniker, NH	Tracy L. Ward	Henniker, NH
09/29	Wayne Henry Aucoin	Henniker, NH	Christine N. O'Neil	Henniker, NH
10/04	David Joseph Owens	Appleton, WI	Kirsten Ann Larson	Appleton, WI
10/20	Matthew John Whalen	Henniker, NH	Pamela Jean Burns	Henniker, NH
10/28	Charles Henry LeClair	Henniker, NH	Carol Elaine Leeman	Henniker, NH
12/06	Andrew Scott Gorton	Melrose, MA	Michelle D. A. Wood	Henniker, NH

## Deaths Registered for the Year of 1995

<u>Date</u>	<u>Place</u>	<u>Name of Deceased</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>
12/19/94	Concord	Joseph T. Kovacs	John Kovacs	Mary Neiman
01/23	Concord	Florence M. Sprague	John N. Reid	Abbie Bickford
03/05	Concord	John B. Nudd Jr.	John B. Nudd	Emma J. Clark
03/20	Henniker	Donat A. Damour	Joseph H. Damour	Exilda Dupperon
04/14	Branchville, SC	Louis J. Damour	Joseph H. Damour	Exilda Dupperon
05/11	New London	Earl G. Rowell Jr.	Earl G. Rowell Sr.	Ida Lamay
06/27	Lebanon	Bonnie J. Trayhan	Donald Gordon	Miriam Hazen
08/07	Concord	Joseph E. Damour	Joseph H. Damour	Exilda Dupperon
10/08	Concord	Adrien Lemire	Cyprien Lemire	Regina Provecher
11/02	Epsom	Lucy Van Demark	Charles Milton	Lilla Jefferson
11/09	Henniker	Lawrence E. Pike	Clayson Pike	Margaret M. Wood
11/21	Henniker	Herve G Aucoin	Henry D. Aucoin	Yvonne M Guevin
11/21	Hillsboro	Marvel D. Hope	William J. Webster	Elizabeth Benton
12/15	Henniker	Charles E. Brown	Edward F. Brown	Mildred E. Siebert

**LONG TERM INDEBTEDNESS**

Purpose of Issue	SEWER			LANDFILL			SEWER			WATER			FIREHOUSE			SEPTAGE RECEIVING			LANDFILL CLOSURE			TOTAL INT	
	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM	AMOUNT	DATE	TERM		TOTAL PRIN
Amount of Original Issue	5,000	4,843	15,000	15,000	15,000	35,000	35,000	16,000	5,000	1,059	7,900	8,145	5,000	11,930	45,000	35,100	120,000	117,930				977,730	
Date of Issue	1996	1997	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998
Payable to	5,000	4,338	15,000	15,000	12,500	35,000	35,000	10,250	5,000	214	10,000	6,659	10,000	10,368	40,000	33,000	120,000	115,000				874,455	
Term Obligation %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %	70 %
Water User Cost, %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sewer User Cost, %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %	30 %
	5,000	4,990	15,000	14,655	14,250	35,000	34,250	12,500	5,000	639	10,000	7,459	10,000	10,873	40,000	35,100	120,000	117,930				977,730	
	5,000	3,783	15,000	12,585	10,250	35,000	30,250	10,250	5,000	214	10,000	5,959	10,000	9,813	40,000	33,000	120,000	115,000				874,455	
	5,000	3,175	15,000	10,675	7,750	35,000	27,750	7,750	5,000	214	10,000	5,959	10,000	9,813	40,000	33,000	120,000	115,000				874,455	
	5,000	3,065	15,000	10,515	7,250	35,000	27,500	7,250	5,000	214	10,000	5,814	15,000	8,530	35,000	26,463	115,000	115,000				874,455	
	5,000	2,698	15,000	9,445	5,500	35,000	5,500	5,500	5,000	3,893	10,000	4,318	15,000	7,743	35,000	25,125	115,000	115,000				874,455	
	5,000	2,325	15,000	8,445	3,750	35,000	3,750	3,750	5,000	3,694	10,000	3,694	15,000	6,168	35,000	21,450	115,000	115,000				874,455	
	5,000	1,948	15,000	7,410	2,000	40,000	2,000	2,000	5,000	3,311	15,000	5,380	15,000	5,380	35,000	19,613	75,000	75,000				874,455	
	5,000	1,565	15,000	6,360					5,000	3,014	15,000	4,593	15,000	4,593	35,000	17,775	75,000	75,000				874,455	
	5,000	785	15,000	4,260					5,000	2,711	15,000	3,805	15,000	3,805	35,000	15,938	75,000	75,000				874,455	
	5,000	393	15,000	3,195					5,000	2,401	15,000	3,010	15,000	3,010	30,000	15,081	70,000	70,000				874,455	
	5,000	213	15,000	2,130					5,000	1,488	20,000	2,000	25,000	2,000	25,000	12,688	65,000	65,000				874,455	
	5,000	169	15,000	1,692					5,000	1,455	20,000	1,100	25,000	1,100	25,000	11,688	65,000	65,000				874,455	
	5,000	135	15,000	1,350					5,000	1,135	15,000	788	35,000	788	40,000	8,923	40,000	40,000				874,455	
	5,000	813	15,000	488					5,000	488	35,000	5,663	40,000	5,663	40,000	6,475	40,000	40,000				874,455	
	5,000	163	15,000	163					5,000	163	35,000	1,969	40,000	1,969	40,000	4,475	40,000	40,000				874,455	
TOTALS	45,000	34,638	225,000	126,270	330,000	81,000	15,000	1,912	132,900	69,637	210,000	101,832	700,000	384,915	1,667,920	803,184							

CAPITAL RESERVES REPORT FOR THE TOWN OF HENNIKER 1995

	Beginning Balance	Added	Paid	Income	Ending Balance
HENNI 01 New School Fund	0.00	20,000.00		832.46	20,832.46
HENNI 02 Swim Pool/Rec Fund	9,106.36			428.59	9,534.95
HENNI 03 Fire Truck Fund	16,905.01	5,000.00		1,043.49	22,948.50
HENNI 04 Highway Heavy Equipment	11,152.38	5,000.00		786.24	16,938.62
HENNI 05 Rescue Squad Fund	10,790.01	5,000.00		775.29	16,565.30
HENNI 06 Landfill Closure	19,423.19		9,800.00	636.19	10,259.38
HENNI 07 Municipal Safety Complex	521.38			15.10	536.48
HENNI 08 Cogswell Spring	44,814.56	15,000.00		2,919.61	62,734.17
HENNI 09 Combined with HENNI01 in 1/96		10,190.63		15.71	10,206.34
HENNIED Educationally Handicapped Fund	46,915.67	5,000.00		2,271.80	54,187.47
TOTALS	159,628.56	65,190.63	9,800.00	9,724.48	224,743.67



Report Name : COMBINED HENNIKER CAPITAL RESERVE ACCTS  
 SHARES/P ASSET DESCRIPTION

-AS OF 12/31/95-

ACCOUNT	COST	MARKET
44 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	44.00	44.00
1,617 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	1,617.00	1,617.00
3,155 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	3,155.00	3,155.00
98 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	98.00	98.00
1,720 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	1,720.00	1,720.00
77 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	77.00	77.00
8 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	8.00	8.00
3,365 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	3,365.00	3,365.00
302 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	302.00	302.00
80 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	80.00	80.00
5,072 LAKE SUNAPEE BK TREASURY SAVINGS ACCOUNT	5,072.00	5,072.00
16,800 MASCOMA SB MMA	5,950.00	5,950.00
10,150 MASCOMA SB MMA	16,800.00	16,800.00
527.13 MASCOMA SB MMA	10,150.00	10,150.00
300 MASCOMA SB MMA	527.13	527.13
10,000 FED FARM CREDIT DISC NOTE	300.00	300.00
20,000 US TREASURY BILL	9,903.38	9,903.38
15,000 FED HOME LOAN BK DISC NOTE	19,505.49	19,876.00
8,000 FNMA DISCOUNT NOTE	14,793.35	14,829.00
20,000 FNMA DISCOUNT NOTE	7,895.96	7,902.40
15,000 FNMA DISCOUNT NOTE	19,739.91	19,756.00
60,000 FNMA DISCOUNT NOTE	14,804.93	14,817.00
30,000 FNMA DISCOUNT NOTE	59,219.75	59,268.00
	29,609.87	29,634.00
	0.57	0.57
	0.17	0.17
	0.47	0.47
	0.60	0.60
	0.91	0.91
	0.00	0.00
	0.58	0.58
	0.81	0.81
	0.96	0.96
	0.72	0.72
	0.11	0.11

TOTALS  
 224,743.67 225,256.81

CASH BASIS STATEMENT

## COMMON FUND FOR THE TOWN OF HENNIKER FOR 1995

SHARES	ASSET DESCRIPTION	BEGINNING 01/01/95	ADDED	SOLD	GAIN (LOSS)	BALANCE 12/31/95	MARKET VALUE	INCOME
	FIDELITY US TREASURY INCOME PORTFOLIO	0.00	230,300.00	(256,800.00)	0.00	230,300.00	230,300.00	13,131.08
230,300	FINANCIAL SQUARE MONEY MARKET	256,800.00	230,300.00	(256,800.00)	0.00	230,300.00	230,300.00	0.00
	LAKE SUNAPEE SB TREASURY SAVINGS ACCOUNT	0.00	29,666.00		0.00	29,666.00	29,666.00	2,822.19
19,666	LYNDONVILLE SB FLOATER CD	113,254.88		(113,254.88)	0.00			1,745.12
25,000	FED HOME LOAN BK DISCOUNT NOTE	74,859.37		(75,000.00)	140.63			3,140.63
75,000	US TREASURY NOTE	0.00	112,691.38	(112,691.38)	0.00			2,308.62
	FED FARM CREDIT BK DISCOUNT NOTE	0.00			0.00			
50,000	US TREASURY NOTE	03/09/95			51,114.06	51,114.06	50,234.38	4,437.50
50,000	US TREASURY NOTE	04/15/95			51,129.81	51,129.81	50,843.75	3,250.00
50,000	US TREASURY NOTE	07/12/95			51,139.81	51,139.81	52,140.63	4,250.00
50,000	US TREASURY NOTE	11/15/96			52,130.00	52,130.00	53,203.13	4,437.50
50,000	US TREASURY NOTE	05/15/97			51,218.75	51,218.75	54,078.13	4,500.00
50,000	FORD CAPITAL CORP B.V.	08/15/98			51,326.18	51,326.18	54,734.38	4,437.50
50,000	US TREASURY NOTE	11/15/98			51,714.84	51,714.84	54,734.38	4,437.50
10,000	FED HOME LOAN BK	03/22/99	9,837.17		9,837.17	9,837.17	9,984.38	45.72
75,000	FERN VALLEY AITH	08/01/99	74,123.56		74,123.56	74,123.56	76,218.75	4,687.50
15,000	US TREASURY NOTE	10/15/99			14,837.81	14,837.81	15,351.56	150.00
50,000	GEN MOTORS ACC CORP.	04/01/00	58,045.72		58,045.72	58,045.72	56,234.38	4,687.50
50,000	FED HOME LOAN BKS	12/29/00	50,003.13		50,003.13	50,003.13	49,640.63	2,975.00
50,000	FED HOME LOAN BKS	03/02/01	49,342.50		49,342.50	49,342.50	50,359.38	2,625.00
25,000	GEN MOTORS ACC CORP	12/15/01	23,371.75		23,371.75	23,371.75	24,109.38	1,375.00
	FED HOME LOAN BK	06/12/02	0.00	(75,000.00)	367.02			2,625.00
50,000	US TREASURY NOTE	02/15/03	49,431.92		49,431.92	49,431.92	52,187.50	34.51
50,000	FERN VALLEY AITH	07/15/03	44,616.25		44,616.25	44,616.25	50,109.38	3,062.50
50,000	INREX CAPITAL MTN	09/30/04	50,008.33		50,008.33	50,008.33	51,578.13	4,000.00
35,000	FED HOME LOAN MTG	08/03/05	0.00	35,003.43	35,003.43	35,003.43	36,400.00	(57.63)
50,000	FED HOME LOAN BKR	11/14/05	0.00	50,093.75	50,093.75	50,093.75	50,781.25	960.88
9,425.072	FNA FUND #078070	07/01/06	12,149.90		(102.55)	9,844.25	9,964.74	960.88
18,940.43	FNA DWARFS POOL #167658	06/01/07	19,515.47		(18,789.09)	726.38		469.51
44,989.60	FNA FUND #267701	01/01/09	46,242.92		(43,415.86)	2,827.06		1,368.63
35,000	BROMING FERRIS CV	08/15/12	6,055.50		(16,784.39)	17,471.59	3,406.22	747.75
675	ABBOTT LABORATORIES		6,055.50		6,055.50	6,055.50	8,706.29	878.19
147	AMERICAN HOME PRODUCTS		20,137.00		20,137.00	20,137.00	17,401.44	102.60
455	APPLE COMPUTER INC		0.00		0.00	0.00	17,401.44	11.68
667	AT&T FUND- EQUITY INCOME EXCHANGE SERIES		28,876.03		28,876.03	28,876.03	38,119.23	1,584.29
335	BAUSCH & LOMB INC		17,702.63		17,702.63	17,702.63	17,702.63	333.34
163	BECTON DICKINSON & CO		0.00		0.00	0.00	9,246.61	12,225.00
558	BOEING CO		23,671.25		23,671.25	23,671.25	23,671.25	139.50
541	BRIGGS & STRATTON CORP		18,173.41		18,173.41	18,173.41	18,173.41	140.66
980	CHEVRON CORP		42,645.37		42,645.37	42,645.37	51,327.50	1,886.50
496	COMPAQ COMPUTER CORP		16,337.87		16,337.87	16,337.87	23,328.00	857.82
566	CONSOLIDATED EDISON CO INC		8,518.54		8,518.54	8,518.54	17,970.50	834.20
430	CONSOLIDATED NATURAL GAS CO		16,859.43		16,859.43	16,859.43	19,511.25	64.20
321	DEERE & CO		0.00		0.00	0.00	9,199.76	164.48
255	DOMINION RESOURCES INC VA		0.00		0.00	0.00	9,269.69	10,518.75
255	GAP INC		0.00		0.00	0.00	8,185.90	91.80
587	GENERAL ELECTRIC CO		16,621.43		16,621.43	16,621.43	25,128.15	841.32
323	GREAT LAKES CHEMICAL		17,768.78		17,768.78	17,768.78	23,256.00	137.29
241	GTE CORP		0.00		0.00	0.00	9,152.41	18,098.63
501	IMPERIAL OIL		0.00		0.00	0.00	18,470.06	57.60
480	INTEL CORP		27,505.10		27,505.10	27,505.10	18,470.06	126.00
504	INTERNATIONAL PAPER CO		0.00		0.00	0.00	19,089.00	
			18,447.36		35,942.33	18,447.36	19,089.00	



DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	LOSS	GAIN/	ENDING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
1903	Cometary	Upkeep of Lots	85,292.88	7,301.95	92,586.83	4,344.34	4,344.34	(4,857.73)	4,344.34	91,531.17	91,531.17
1920	D&W & El Cogswell	Cometeries	24,732.82	2,117.96	26,850.78	1,857.3	1,857.3	(2,000.00)	1,857.3	20,211.62	20,211.62
1922	James & Hannah Straw	North Cometary	76,607.00	6,731.41	85,338.41	4,476.96	4,476.96	(5,542.55)	4,476.96	84,271.85	84,271.85
Cometary Funds											
1886	632.70	0.00	16,153.32	204,786.02	10,743.32	10,912.73	10,912.73	(10,743.32)	10,912.73	215,698.75	215,698.75
1929	L.A. Cogswell	Tucker Free Lib	38,168.92	3,268.55	41,437.47	2,173.86	2,173.86	(2,173.86)	2,173.86	43,645.61	43,645.61
1931	Francis O. Holmes Mem	Tucker Free Library	1,400.00	1,400.00	2,800.00	94.21	94.21	(87.30)	94.21	2,806.91	2,806.91
1930	D&W & El Cogswell	Library	24,732.82	2,117.96	26,850.78	1,857.30	1,857.30	(2,000.00)	1,857.30	20,211.62	20,211.62
1943	A D Huntton	Benefit Library	1,692.56	144.94	1,837.50	96.40	96.40	(97.84)	96.40	1,839.66	1,839.66
1907	Marjorie B Bennett	Library	16,439.75	1,407.80	17,847.55	936.30	951.07	(936.30)	951.07	18,798.62	18,798.62
1984	Scott J. Bjallman	Use of Library	2,937.83	2,937.83	5,875.66	167.32	169.56	(167.32)	169.56	3,359.37	3,359.37
1984	Mary F. Bjallman	Library	1,470.44	1,470.44	2,940.88	125.92	125.92	(83.51)	125.92	3,033.29	3,033.29
1900	George W. Tucker	Benefit Tucker Lib	509.06	509.06	1,018.12	986.59	986.59	(980.59)	986.59	1,687.42	1,687.42
1938	Alice V Colby	Library Books	161,017.41	13,057.03	175,074.44	9,216.10	9,216.10	(9,216.10)	9,216.10	184,288.54	184,288.54
1903	George W. Tucker	Benefit Tucker Free Lib	266,620.03	0.00	22,031.67	289,451.70	15,179.00	15,424.11	(15,179.00)	304,875.81	304,875.81
Library Funds											
1977	Beth Bardeen School	Scholarships	13,504.72	1,156.46	14,661.18	764.28	764.28	(766.28)	764.28	15,442.29	15,442.29
1969	Henriker Home's Club	Scholarships	1,000.00	1,000.00	2,000.00	186.89	186.89	(186.89)	186.89	3,792.37	3,792.37
1977	NC Farmer's School	Scholarships	15,766.64	1,350.00	17,116.64	1,011.07	1,011.07	(1,011.07)	1,011.07	18,127.71	18,127.71
1952	Max Israel Scholarship	Scholarships	13,812.49	1,102.82	14,915.31	966.67	966.67	(897.97)	966.67	16,028.93	16,028.93
1986	Evelyn Beane	Scholarships	78.61	996.59	1,075.20	55.28	55.28	(53.11)	55.28	1,077.37	1,077.37
1987	Charles H Tucker	Scholarships	6,499.41	556.57	7,055.98	376.17	376.00	(370.17)	376.00	7,431.98	7,431.98
1985	Geo Farmer's School	Scholarships	5,065.19	433.75	5,498.94	286.48	286.48	(288.48)	286.48	5,791.97	5,791.97
Scholarship Funds											
58,682.93	0.00	5,042.37	63,325.30	3,350.74	3,406.33	(3,406.33)	3,406.33	(3,406.33)	3,406.33	67,331.63	67,331.63
1930	L.A. Cogswell	High School Bldg	148,076.08	12,748.82	161,624.90	104,054.14	13,842.99	117,898.13	117,898.13	279,593.03	279,593.03
1920	D&W & El Cogswell	Schools	173,129.83	14,825.76	187,955.59	9,860.38	10,015.86	(9,860.38)	10,015.86	197,971.45	197,971.45
1937	Annie Blaisdell	Temperance films/school	1,172.04	100.37	1,272.41	2,610.74	207.05	(2,610.74)	207.05	4,030.20	4,030.20
1929	George H. Dodge	Attendance prizes	990.10	84.79	1,074.89	656.89	90.15	(821.93)	90.15	1,821.93	1,821.93
School Funds											
324,168.05	0.00	27,759.74	351,927.79	117,162.15	34,157.05	19,860.38	131,478.82	131,478.82	483,406.61	483,406.61	
1968	Geo H Boyer	Benefit Town	852.93	73.04	925.97	48.58	48.58	(48.58)	48.58	975.31	975.31
1976	Ida Badger	Town Expense	4,018.15	344.09	4,362.24	228.85	232.46	(228.85)	232.46	4,594.70	4,594.70
1925	J. Proctor & Proctor Pam	Stone bridge/town vote	89,920.54	7,708.23	97,628.77	95,387.45	10,146.56	(650.34)	10,496.87	202,500.44	202,500.44
1935	James R Straw	As voted by Town	62,486.79	31,041.11	93,527.90	20,644.93	20,970.49	(20,644.93)	20,970.49	114,498.39	114,498.39
Town Funds											
457,348.41	0.00	39,164.47	496,512.88	116,209.81	31,398.05	(21,572.70)	126,135.96	126,135.96	622,648.84	622,648.84	
1929	L.A. Cogswell	Athletic Field	21,583.17	1,048.25	22,631.42	1,171.30	1,171.30	(1,171.30)	1,171.30	23,802.72	23,802.72
1951	H B Preston Forestry	Preston Forest	3,749.24	321.06	4,070.30	7,171.15	597.72	(7,171.15)	597.72	7,668.07	7,668.07
1920	D&W & El Cogswell	Parke	24,732.82	2,117.96	26,850.78	1,408.64	1,430.84	(1,408.64)	1,430.84	28,281.62	28,281.62
1929	L.A. Cogswell	Arable Park	20,488.25	1,754.49	22,242.74	1,166.88	1,185.28	(1,166.88)	1,185.28	23,428.02	23,428.02
1935	F J Constantine	Town floor	3,452.08	295.61	3,747.69	196.61	199.69	(196.61)	199.69	3,947.38	3,947.38
Miscellaneous Funds											
74,095.56	0.00	6,337.37	80,432.93	17,120.58	4,967.72	(2,772.13)	19,336.17	19,336.17	99,679.10	99,679.10	
TOTALS											
1,669,657.68	0.00	117,288.94	1,486,946.62	279,885.60	90,286.79	(63,478.27)	306,694.12	306,694.12	1,793,640.74	1,793,640.74	

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF HENRIKER FOR 1995

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	PRINCIPAL GAIN/LOSS	BEGINNING BALANCE	ENDING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
1911	ALBERT C CLARK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1911	ALBERT C CLARK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1911	MARK BUSTEY	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1911	AODIE F COGSWELL	PERPETUAL CARE	197.22		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1909	SARAH P RICHARDSON	PERPETUAL CARE	866.26		84.46	1,070.12	51.33	11.41	(11.23)	11.41	225.52
1913	JENNIE F RUTHER	PERPETUAL CARE	295.87		25.34	321.21	16.85	17.12	(16.85)	17.12	37.06
1911	NATHAN NEWTON	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1918	PAULIE F WHITCOMB	PERPETUAL CARE	396.63		33.86	430.59	22.59	22.95	(22.59)	22.95	453.54
1918	WALTER H HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1911	EDWIN J WOOD	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1915	WILLIAM F HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1916	GEORGTIANA PATTERSON	PERPETUAL CARE	789.00		67.57	856.57	44.84	45.65	(44.84)	45.65	902.22
1916	SARAH W PILLBERRY	PERPETUAL CARE	591.73		50.67	642.40	33.70	34.23	(33.70)	34.23	676.63
1916	LEWY E CONNOR	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1916	HANSEN SANDOZ	PERPETUAL CARE	276.14		23.65	299.79	15.73	15.98	(15.73)	15.98	315.77
1916	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1917	MERCIE B BACON	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	ALMEDA FELCH	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	R H DOWNIN	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	JOSEPHINE E COLBY	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	FRANGLIN C GOSS	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	WILLIAM HANCOCK	PERPETUAL CARE	789.00		67.57	856.57	44.84	45.65	(44.84)	45.65	902.22
1919	JENNIE C MILLER	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1919	PANNIE B WHITCOMB	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1918	JOLIN H SWABE	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1919	ZACHO DUSTIN	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1920	FRANK A CONNOR	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1920	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1919	WEDAR H CLOUGH	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1920	BUSTEY J COLBY	PERPETUAL CARE	1,183.51		100.36	1,483.87	84.97	86.47	(84.97)	86.47	1,570.34
1921	TIMOTHY FRASLER	PERPETUAL CARE	1,183.51		100.36	1,483.87	84.97	86.47	(84.97)	86.47	1,570.34
1921	CHARLES L HAYTHENS	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1922	ALMA F SIEFARD	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1922	GEORGE R MCALISTER	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1922	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1922	JOSEPH H MESTROD	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1922	JOSEPH H MESTROD	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1924	AUN C DOODGE	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1924	J HADISON COLBY	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1924	EJ AND LK KILBURN	PERPETUAL CARE	789.00		67.57	856.57	44.84	45.65	(44.84)	45.65	902.22
1961	HARRY E FLANDERS	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1961	HELLIE POTREY & CF CARTER	PERPETUAL CARE	1,578.48		135.17	1,713.65	89.90	91.32	(89.90)	91.32	1,804.97
1969	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1974	BERNARD P HALL	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1981	NORMAN O RAYMOND	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1980	NI & FN BERNETT	PERPETUAL CARE	789.00		67.57	856.57	44.84	45.65	(44.84)	45.65	902.22
1925	JAMES B PHILLIPS	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1925	ALBERT H CHASE	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1925	LIZZIE H ANDREWS	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1926	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1926	HATTIE M CHASE (FOLLANSBEE)	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1927	SMURK K PAGE	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1928	EVA M BARNES	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1928	WILLIAM F FLANDERS	PERPETUAL CARE	591.73		50.67	642.40	33.70	34.23	(33.70)	34.23	676.63
1928	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1928	ARLIE L BACON	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1928	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1928	ELLA B MANCHESTER	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1928	ANDREW P FAVOR	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1929	LILLA J HOSE	PERPETUAL CARE	197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	225.52
1929	MARY C BACON	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12
1929	WILLIAM HANCOCK	PERPETUAL CARE	394.52		33.78	428.30	22.47	22.82	(22.47)	22.82	451.12



REPORT OF THE TRUSTEES OF FUND FUNDS OF THE TOWN OF HENNIKER FOR 1995

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	PRINCIPAL GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
1971	PERPETUAL CARE		197.22		16.89	214.11	11.23	11.41	(11.23)	11.41	228.52
1981	JOHN McINTYRE COCHRANE		50.67		642.40	33.70	33.70	34.23	(33.70)	34.23	676.63
1953	WYTTIE A PRANSLE		638.47		638.47	44.94	44.94	45.65	(44.94)	45.65	902.22
1955	WILBUR BLAISDELL		501.73		501.73	31.78	31.78	32.63	(31.78)	32.63	676.63
1956	CHARLES P COOSNELL		384.50		384.50	22.47	22.47	23.65	(22.47)	23.65	451.12
1917	ALMUS W MORSE		799.02		799.02	44.94	44.94	45.65	(44.94)	45.65	902.22
1918	ADDIE I STEVENS		2,760.09		2,760.09	157.24	159.68	161.82	(157.24)	161.82	3,156.13
1922	GEORGE H TOOLE		295.87		295.87	33.21	16.85	17.12	(16.85)	17.12	338.33
1926	WILLIAM W BROWN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1929	GRANT BROWN		394.52		394.52	11.23	11.23	11.41	(11.23)	11.41	228.52
1957	EPHRAIM P GOSS		394.52		394.52	22.47	22.47	22.82	(22.47)	22.82	451.12
1957	LILLIAN HERRICK		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1962	CHARLES A TAYLOR		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1962	DR GEORGE W SANDORH		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1962	CHARLES E & STELLA H FLANDERS		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1961	WILLIAM W BROWN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1930	WILLIAM PALMER		394.52		394.52	22.47	22.47	22.82	(22.47)	22.82	451.12
1934	JILLIAN OSBORNE		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1934	LEVI COUBY FAMILY		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1964	JOSEPH G WADSWORTH		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1979	WILBUR S CARRIS		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1932	LEONARD OSBORN		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1938	JULIA A LEWIS		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1940	JULIA A LEWIS		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1946	ED & HILLIS HENRICHILL		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1908	EDNA DEAN PROCTOR		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1908	ALMIRA COOK		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1908	SARAH N MORSE		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1908	SARAH C WADSWORTH		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1903	WILLIAM W BROWN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1903	GEORGE W TUCKER		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1906	GEORGE W TUCKER		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1906	MARY S COOSNELL		394.52		394.52	214.11	11.23	11.41	(11.23)	11.41	228.52
1903	CHARLES BOONAN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1916	GEORGINA PATTERSON		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1918	ELIZABETH P COVE		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1918	MARION DOUGLAS		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1923	MARY E DOUGLAS		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1927	E C L I BLACK		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1927	C & JH GEORGE		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1927	E & E HOPWELL		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1929	JOSHUA DANLING		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1929	HOSES J BROWN		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1929	MARCEY BUDLEY		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1929	CAROL T BROWN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1959	LUCY S CONNOR		1,921.78		1,921.78	112.40	114.14	114.14	(112.40)	114.14	2,255.97
1903	LUCY S CONNOR		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1916	LEVY S CONNOR		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1935	JOHN W CHASE		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1903	GEORGE W PALMER		789.00		789.00	856.57	44.94	45.65	(44.94)	45.65	902.22
1903	CONROY FOND		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1904	WILLIAM W BROWN		197.22		197.22	11.23	11.23	11.41	(11.23)	11.41	228.52
1914	PARKER P PATCH		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1914	BETSEY FLANDERS		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1964	LEON K PARKER		394.52		394.52	428.30	22.47	22.82	(22.47)	22.82	451.12
1941	WILLIS G BUXTON		1,183.50		1,183.50	1,284.85	67.43	68.47	(67.43)	68.47	1,411.12
1965	NELLIE VAN BARCOW		393.84		393.84	428.30	22.47	22.79	(22.44)	22.79	451.12
1992	MARSHALL GILCHRIST		98.13		8.70	107.03	5.59	5.41	(5.41)	5.59	112.62
TOTALS			95,292.88	0.00	7,303.95	92,596.83	4,857.73	4,933.86	(4,857.73)	4,933.86	97,530.67





**TOWN OF HENNIKER**

**Audited Financial Statements  
and Other Financial Information**

**December 31, 1994**



GRZELAK AND COMPANY, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS  
American Institute of Certified  
Public Accountants (AICPA)  
New Hampshire Society of  
Certified Public Accountants  
AICPA Division for CPA Firms—  
Private Companies Practice Section

### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Henniker, New Hampshire

We have audited the accompanying general-purpose financial statements of the Town of Henniker as of and for the year ended December 31, 1994, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town of Henniker's management. Our responsibility is to express an opinion on these general-purpose 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 amounts that should be recorded in the General Fixed Assets Account Group are not known.

In our opinion, except for the effect on the general-purpose financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Henniker as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The individual and combining fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Henniker. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

  
GRZELAK AND COMPANY, P.C.  
Laconia, New Hampshire

March 10, 1995

Exhibit A  
**TOWN OF HENNIKER, NEW HAMPSHIRE**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
December 31, 1994

	Governmental Fund Types			Fiduciary Funds Trust and Agency Funds	Account Groups			TOTALS Memo Only
	General Fund	Special Revenue Funds	Capital Projects Funds		General Long-Term Debt	General Fixed Assets		
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 839,622	\$ 334,023	\$ 2,482	\$ -	\$ -		\$ 1,176,127	
Accounts Receivable, Net	79,018	95,408	-	20,000	-		194,426	
Taxes Receivable	1,418,520	-	-	-	-		1,418,520	
Allowance for Doubtful Accounts	(38,174)	-	-	-	-		(38,174)	
Investments	-	-	-	2,056,472	-		2,056,472	
Due from Other Governments	22,067	-	-	-	-		22,067	
Due from Other Funds	5,098	97	-	-	-		5,195	
Interest Receivable	-	-	-	-	-		-	
Inventory	-	-	-	-	-		-	
Other Current Assets	-	-	-	-	-		-	
Restricted Assets	-	-	-	-	-		-	
Property and Equipment, Net	-	-	-	-	-		-	
Restricted Fixed Assets	-	-	-	-	-		-	
Other Assets	-	-	-	-	-		-	
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations	-	-	-	-	867,847		867,847	
<b>TOTAL ASSETS</b>	<b>\$ 2,326,151</b>	<b>\$ 429,528</b>	<b>\$ 2,482</b>	<b>\$ 2,076,472</b>	<b>\$ 867,847</b>		<b>\$ 5,702,480</b>	

The notes to financial statements are an integral part of this statement.  
Exhibit Page - 1

<b>LIABILITIES</b>										
Accounts Payable	\$	68,218	\$	18,534	\$	-	\$	-	\$	86,752
Cash Overdraft	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-
Due to Pooled Cash Account	-	-	-	-	-	-	-	-	-	-
Due to School District	1,933,659	-	-	-	-	-	-	-	1,933,659	
Due to Other Governments	-	-	-	-	-	-	46,916	-	46,916	
Due to Other Funds	97	-	5,098	-	-	-	-	-	5,195	
Deferred Revenue	-	-	-	-	-	-	-	-	-	
Tax Anticipation Notes	-	-	-	-	-	-	-	-	-	
Other Current Liabilities	2,350	-	-	-	-	-	-	-	2,350	
Deferred Compensation	-	-	-	-	-	247,300	-	-	247,300	
Compensated Absences	-	-	-	-	-	-	49,947	-	49,947	
General Obligation Long - Term	-	-	-	-	-	-	-	-	-	
Debt - Bonds and Notes	-	-	-	-	-	-	-	817,900	817,900	
		<b>TOTAL LIABILITIES</b>		<b>2,004,324</b>		<b>23,632</b>		<b>294,216</b>		<b>867,847</b>
										<b>3,190,019</b>

<b>FUND EQUITY</b>										
Investment in Fixed Assets	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance</b>										
Reserved										
Encumbrances	108,380	-	35,157	-	-	-	-	-	143,537	
Endowments	-	-	-	-	-	-	1,369,657	-	1,369,657	
Inventory or Prepays	-	-	-	-	-	-	-	-	-	
Continuing Appropriation	-	-	-	-	-	-	-	-	-	
Unreserved										
Designated	-	-	-	-	-	-	412,599	-	412,599	
Undesignated	213,447	-	370,739	2,482	-	-	-	-	586,668	
		<b>TOTAL FUND EQUITY</b>		<b>321,827</b>		<b>405,896</b>		<b>1,782,256</b>		<b>2,512,461</b>
		<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$ 2,326,151</b>		<b>\$ 429,528</b>		<b>\$ 2,076,472</b>		<b>\$ 5,702,480</b>

The notes to financial statements are an integral part of this statement.  
Exhibit Page - 2

**TOWN OF HENNIKER, NEW HAMPSHIRE**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

For the Year Ended December 31, 1994

	Governmental Fund Types			Fiduciary Funds	Account Groups			TOTALS
	General Fund	Special Revenue Funds	Capital Projects Funds		General Long-Term Debt	General Fixed Assets	Memo Only	
<b>REVENUES</b>								
Taxes, Net	\$ 5,611,726	\$ -	\$ -	\$ -			\$ 5,611,726	
Licenses and Permits	339,144	-	-	-			339,144	
Intergovernmental Revenues	328,693	-	-	-			328,693	
Charges for Services	29,979	434,224	-	-			464,203	
Miscellaneous	78,115	75,982	191	5,964			160,252	
	<u>6,387,657</u>	<u>510,206</u>	<u>191</u>	<u>5,964</u>			<u>6,904,018</u>	
<b>OTHER FINANCING SOURCES</b>								
Operating Transfers In	55,440	-	-	20,000			75,440	
Proceeds from Sale of Bonds	132,900	-	-	-			132,900	
	<u>188,340</u>	<u>-</u>	<u>-</u>	<u>20,000</u>			<u>208,340</u>	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>6,575,997</u>	<u>510,206</u>	<u>191</u>	<u>25,964</u>			<u>7,112,358</u>	

Account Groups  
Do Not Report  
Activity in the  
Combined Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balances.

The notes to financial statements are an integral part of this statement.  
Exhibit Page - 3

<b>EXPENDITURES</b>									
General Government	481,517	-	-	-	-	-	-	481,517	
Public Safety	416,413	-	-	-	-	-	-	416,413	
Highways and Streets	460,564	-	-	-	-	-	-	460,564	
Sanitation	205,176	476,766	-	-	-	-	-	681,942	Account Groups
Health	18,141	-	-	-	-	-	-	18,141	Do Not Report
Welfare	18,518	-	-	-	-	-	-	18,518	Activity in the
Culture and Recreation	69,479	67,849	-	-	-	-	-	137,328	Combined Statement
Conservation	500	-	-	-	-	-	-	500	of Revenues,
Redevelopment & Housing	-	-	-	-	-	-	-	-	Expenditures and
Economic Development	50	-	-	-	-	-	-	50	Changes in Fund
Debt Service - Principal	43,000	-	-	-	-	-	-	43,000	Balances.
Debt Service - Interest	59,803	-	-	-	-	-	-	59,803	
Capital Outlay	367,826	7,140	-	-	-	-	-	374,966	
Other	4,810	-	-	-	-	-	-	4,810	
	<u>2,145,797</u>	<u>544,615</u>	<u>7,140</u>					<u>2,697,552</u>	
<b>OTHER FINANCING USES</b>									
Operating Transfers Out	20,000	2,186	-	-	-	-	32,715	54,901	
Other Governments	4,471,453	-	-	-	-	-	32,715	4,471,453	
	<u>4,491,453</u>	<u>2,186</u>						<u>4,526,354</u>	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>6,637,250</u>	<u>546,801</u>	<u>7,140</u>				<u>32,715</u>	<u>7,223,906</u>	
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(61,253)	(36,595)	(6,949)				(6,751)	(111,548)	Account Groups
<b>CHANGE IN RESERVES</b>	(22,543)	(17,213)	-				-	(39,756)	Do Not Report
<b>UNRESERVED FUND BALANCE CHANGE, NET</b>	(83,796)	(53,808)	(6,949)				(6,751)	(151,304)	Activity in the
<b>BALANCE - January 1</b>	297,243	424,547	9,431				139,464	870,685	Combined Statement
<b>BALANCE - December 31</b>	<u>\$ 213,447</u>	<u>\$ 370,739</u>	<u>\$ 2,482</u>				<u>\$ 132,713</u>	<u>\$ 719,381</u>	of Revenues, Expenditures and Changes in Fund Balances.

The notes to financial statements are an integral part of this statement.

Exhibit Page - 4

Exhibit C

**TOWN OF HENNIKER, NEW HAMPSHIRE**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (BUDGETARY BASIS) - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS  
 For the Year Ended December 31, 1994

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>						
Taxes, Net	\$ 5,562,669	\$ 5,611,726	\$ 49,057	\$ -	\$ -	\$ -
Licenses and Permits	310,406	339,144	28,738	-	-	-
Intergovernmental Revenues	337,104	328,693	(8,411)	-	-	-
Charges for Services	24,623	29,979	5,356	422,103	434,224	12,121
Miscellaneous	62,867	78,115	15,248	-	75,982	75,982
	<u>6,297,669</u>	<u>6,387,657</u>	<u>89,988</u>	<u>422,103</u>	<u>510,206</u>	<u>88,103</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	20,539	55,440	34,901	-	-	-
Proceeds from Sale of Bonds	132,900	132,900	-	-	-	-
	<u>153,439</u>	<u>188,340</u>	<u>34,901</u>	-	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>6,451,108</u>	<u>6,575,997</u>	<u>124,889</u>	<u>422,103</u>	<u>510,206</u>	<u>88,103</u>

The notes to financial statements are an integral part of this statement.  
 Exhibit Page - 5

<b>EXPENDITURES</b>									
General Government	514,340	481,517	32,823	-	-	-	-	-	-
Public Safety	404,595	416,413	(11,818)	-	-	-	-	-	-
Highways and Streets	491,825	460,564	31,261	-	-	-	-	-	-
Sanitation	179,371	205,176	(25,805)	-	-	422,103	476,766	(54,663)	-
Health	21,788	18,141	3,647	-	-	-	-	-	-
Welfare	17,000	18,518	(1,518)	-	-	-	-	-	-
Culture and Recreation	72,614	69,479	3,135	-	-	-	67,849	(67,849)	-
Conservation	500	500	-	-	-	-	-	-	-
Redevelopment & Housing	-	-	-	-	-	-	-	-	-
Economic Development	-	50	(50)	-	-	-	-	-	-
Debt Service - Principal	43,000	43,000	-	-	-	-	-	-	-
Debt Service - Interest	61,472	59,803	1,669	-	-	-	-	-	-
Capital Outlay	368,150	367,826	324	-	-	-	-	-	-
Other	-	4,810	(4,810)	-	-	-	-	-	-
	<u>2,174,655</u>	<u>2,145,797</u>	<u>28,858</u>			<u>422,103</u>	<u>544,615</u>	<u>(122,512)</u>	
<b>OTHER FINANCING USES</b>									
Operating Transfers Out	20,000	20,000	-	-	-	-	2,186	(2,186)	-
Other Governments	4,471,453	4,471,453	-	-	-	-	-	-	-
	<u>4,491,453</u>	<u>4,491,453</u>	<u>-</u>				<u>2,186</u>	<u>(2,186)</u>	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>6,666,108</u>	<u>6,637,250</u>	<u>28,858</u>			<u>422,103</u>	<u>546,801</u>	<u>(124,698)</u>	
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(215,000)	(61,253)	153,747	-	-	-	(36,595)	(36,595)	-
<b>CHANGE IN RESERVES</b>	-	(22,543)	(22,543)	-	-	-	(17,213)	(17,213)	-
<b>UNRESERVED FUND BALANCE CHANGE, NET</b>	(215,000)	(83,796)	131,204	-	-	-	(53,808)	(53,808)	-
<b>BALANCE - January 1</b>	215,000	297,243	82,243	-	-	-	424,547	424,547	-
<b>BALANCE - December 31</b>	\$ -	\$ 213,447	\$ 213,447	\$ -	\$ -	\$ -	\$ 370,739	\$ 370,739	\$ -

The notes to financial statements are an integral part of this statement.  
Exhibit Page - 6



**TOWN OF HENNIKER, NEW HAMPSHIRE**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES**  
**NONEXPENDABLE TRUST FUNDS**

For the Year Ended December 31, 1994

	Town Common Trust Funds			Other Trust Funds	TOTALS Memo Only
	Endowment Principal	Endowment Earnings	Total		
<b>REVENUES</b>					
Interest and Dividend Income	\$ 87,374	\$ -	\$ 87,374	\$ -	\$ 87,374
Gain (Loss) on Sales of Investments	(34,165)	-	(34,165)	-	(34,165)
Other Income	-	-	-	-	-
	<u>53,209</u>	<u>-</u>	<u>53,209</u>	<u>-</u>	<u>53,209</u>
<b>EXPENSES</b>					
Cemetery	-	10,448	10,448	-	10,448
Library	-	14,752	14,752	-	14,752
Memorials	-	15,431	15,431	-	15,431
Other Expenses	-	20,539	20,539	-	20,539
	<u>-</u>	<u>61,170</u>	<u>61,170</u>	<u>-</u>	<u>61,170</u>
	53,209	(61,170)	(7,961)	-	(7,961)
<b>TRANSFERS IN (OUT)</b>	(87,374)	87,374	-	-	-
<b>NET INCOME</b>	(34,165)	26,204	(7,961)	-	(7,961)
<b>FUND BALANCE - January 1</b>	1,403,672	253,682	1,657,354	-	1,657,354
<b>CONTRIBUTIONS</b>	150	-	150	-	150
<b>FUND BALANCE - December 31</b>	\$ 1,369,657	\$ 279,886	\$ 1,649,543	\$ -	\$ 1,649,543

The notes to financial statements are an integral part of this statement.

## TOWN OF HENNIKER, NEW HAMPSHIRE

## COMBINED STATEMENT OF CASH FLOWS - NONEXPENDABLE TRUST FUNDS

For the Year Ended December 31, 1994

	Nonexpendable Trust Funds		Total
	Town Trust Funds	Other Trust Funds	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Payment for Goods and Services	\$ (61,170)	-	\$ (61,170)
<i>Net Cash (Used for) Provided By Operating Activities</i>	<u>(61,170)</u>	<u>-</u>	<u>(61,170)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Contributions	150	-	150
<i>Net Cash (Used for) Provided By Noncapital Financing Activities</i>	<u>150</u>	<u>-</u>	<u>150</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds (Payments)	-	-	-
<i>Net Cash (Used for) Provided By Capital and Related Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from (Purchase of) Investment Transactions	(26,723)	-	(26,723)
Interest and Dividends Earned on Investments	87,374	-	87,374
<i>Net Cash (Used for) Provided By Investing Activities</i>	<u>60,651</u>	<u>-</u>	<u>60,651</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(369)	-	(369)
<b>CASH BALANCE - January 1</b>	369	-	369
<b>CASH BALANCE - December 31</b>	\$ -	\$ -	\$ -
<b>Reconciliation of Net Income to Cash Flow from Operating Activities</b>			
Net Income (Loss)	\$ (7,961)	-	\$ (7,961)
Less: Interest and Dividends Earned on Investments	(87,374)	-	(87,374)
Add: Loss on Sale of Investments	34,165	-	34,165
Cash Flow from Operating Activities	\$ (61,170)	\$ -	\$ (61,170)

The notes to financial statements are an integral part of this statement.

TOWN OF HENNIKER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Henniker (hereinafter referred to as the "Town" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. 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 GASB's generally accepted accounting principles applicable to the Town, and the Town's conformity with such principles, are described below. These disclosures are an integral part of the Town's financial statements.

**A. THE REPORTING ENTITY**

The Town of Henniker is a general-purpose local government governed by an elected Board of Selectmen. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"* and effective for fiscal years beginning after December 15, 1992 (i.e., calendar year 1993), these financial statements are required to present the Town of Henniker (the "primary government") and its "component units" (if any).

A *primary government* is defined by the GASB as any state government or general-purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets *all* of the following criteria: (a) it has a *separately elected* governing body; (b) it is *legally separate*; and (c) it is *fiscally independent* of other state and local governments.

A *component unit* is defined by the GASB as a legally separate organization for which the *elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it *appoints a voting majority* of the organization's governing body *and* (1) it is able to *impose its will* on that organization *or* (2) there is a potential for the organization to provide specific financial *benefits* to, or impose specific financial *burdens* on, the primary government. A primary government may also be financially accountable if an organization is "*fiscally dependent*" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events* without substantive approval by a primary government; (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government.

Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Town's reporting entity.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**Excluded from the reporting entity:**

**HENNIKER AND JOHN STARK REGIONAL SCHOOL DISTRICTS.** The school districts are excluded from the Town's reporting entity. The school districts are not a component unit of the Town since the school districts meet the specific GASB #14 definition of a "special-purpose" primary government that (a) has a *separately elected* governing body; (b) is *legally separate*; and (c) is *fiscally independent* of other state and local governments.

**POLICE AND FIRE "AUXILIARIES."** Any auxiliary non-profit organization is excluded from the Town's reporting entity. Auxiliaries are not component units of Town's since (a) the Town's elected officials are not *financially accountable* for them and (b) they are not *fiscally dependent* on the Town.

**RELATED ORGANIZATIONS.** A related organization is an organization for which the Town is *accountable* because it appoints a voting majority of the board, but is not *financially accountable*. In such circumstances accountability flows from the notion that individuals are obliged to account for their acts, including the acts of the officials they appoint; sometimes, however, appointments are not substantive and others may have oversight responsibility for those officials after appointment. The Town has no reportable related organizations.

**JOINT VENTURES.** A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated and governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an *ongoing financial interest* or (b) an *ongoing financial responsibility*. The Town has no reportable joint ventures.

**JOINTLY GOVERNED ORGANIZATIONS.** The State of New Hampshire provides for the creation of regional multi-governmental arrangements that are governed by representatives from each of the governments that create the organization. Although these organizations may appear similar to joint ventures - in that they provide goods and services to the citizenry of two or more governments - they do not meet the definition of a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

TOWN OF HENNIKER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

**B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The Town has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad *fund categories*: *Governmental, Proprietary and Fiduciary funds*.

Each fund category, in turn, is further divided into separate *fund types* described as follows:

**Governmental Funds**

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked monies (**special revenue funds**), and the acquisition or construction of general fixed assets (**capital projects funds**) or the accumulation of resources for the payment of principal and interest (**debt service funds**). The **general fund** is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1994 are clearly identifiable.

**Proprietary Funds**

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (**enterprise funds**) or to other departments or agencies primarily within the Town (**internal service funds**). **The Town had no proprietary funds to report on for the year ended December 31, 1994.**

**Fiduciary Funds**

Fiduciary funds are used to account for the *assets held on behalf of outside parties*, including other governments, *or on behalf of other funds* within a government. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or expendable *trust fund* is used. The terms "**nonexpendable**" and "**expendable**" refer to whether or not a government is under an obligation to maintain the trust principal. *Agency funds* generally are used to account for assets that the government holds on behalf of others.

TOWN OF HENNIKER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

*Account Groups*

**General fixed assets** are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.

All *purchased* fixed assets are to be valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

*Donated fixed assets* are to be valued at their estimated fair market value on the date received.

*Public domain ("infrastructure") general fixed assets* consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets that should be reported in the general fixed assets account group are **not depreciated**.

The Town does not maintain a record of its general fixed assets and accordingly, a General Fixed Assets Account Group, required by Generally Accepted Accounting Principles (GAAP), is not included in these financial statements. According, this has resulted in a report modification (qualification).

**Long-term debt** is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion *expected to be financed from expendable available financial resources* is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.

TOWN OF HENNIKER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. **All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus.** With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus.** With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The **modified accrual basis of accounting** is used by all governmental fund types, expendable trust funds and agency funds. **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. Licenses and permits, fines and forfeits and miscellaneous revenues, are recorded as revenues when received in cash. General property taxes and investment earnings are recorded when earned (when they are measurable and available). **Expenditures are recognized in the accounting period in which the fund liability is incurred**, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

The **accrual basis of accounting** is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The Town may report *deferred revenue* on its combined balance sheet when a potential revenue does not meet both the "***measurable***" and "***available***" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies). In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**D. BUDGETS**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary system in accordance with various legal requirements which govern the Town's operations. The Town budget is voted on at the annual town meeting. The Town's General Fund Budget is on a basis which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations

At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "longer than annual" authority (such as special warrant or capital related activities) may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established. In accordance with New Hampshire laws and regulations, the New Hampshire Department of Revenue Administration (NHDR) utilizes the adopted Town budget, and other county, school district (and sometimes precinct) tax assessment information, to calculate, determine and establish the annual tax rate of the Town.

State legislation also require *balanced budgets* and in most cases, the use of some portion of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. **For the year ended December 31, 1994, \$215,000 was used to reduce taxes.**

**E. ENCUMBRANCES**

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.



**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**F. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the Town. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments).

**G. DUE TO AND DUE FROM OTHER FUNDS**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. **Individual interfund balances at December 31, 1994 were as follows:**

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 5,098	\$ 97
Special Revenue	97	5,098
Capital Projects	-	-
Trust and Agency	-	-
	<u>\$ 5,195</u>	<u>\$ 5,195</u>

**H. INVENTORIES**

Inventories are accounted for utilizing the *purchase method*. Under this method, inventories are recorded as expenditures when purchased. When material (significant), inventory amounts are to be reported as assets of the respective fund and are equally offset by a fund balance reserve. **The Town reported no inventories at December 31, 1994.**

TOWN OF HENNIKER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

**I. COMPENSATED ABSENCES**

Town employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. Compensated absences that *are expected to be liquidated with expendable available financial resources* are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of compensated absences that are *not expected to be liquidated with expendable available financial resources* are reported *in the general long-term debt account group* (and no expenditure is reported for these amounts). In accordance with provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulated rights to receive compensatory time benefits.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations of the Town are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund.

**K. FUND EQUITY**

For *governmental funds*: the *unreserved fund balances* represent the amount available for budgeting future operations; the *reserved fund balances* represent the amounts that have been legally identified for specific purposes and are not appropriable for expenditure; and the *designated fund balances* represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be *reserved for endowments* (the principal balances of nonexpendable trust funds plus any unspent income balances), *reserved for encumbrances* (commitments relating to unperformed contracts for goods and services), *reserved for continuing appropriation* (commitments relating to unperformed non-lapsing appropriations) or *reserved for inventory* (recorded at year end, if material, under the purchase method) or *prepaids*.

**L. MEMORANDUM ONLY - TOTAL COLUMNS**

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Legal Debt Limit.** Per state statute, the Town may not incur debt at any one time in excess of 1.75 percent (1.75%) of it's locally assessed valuation (as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration). As of December 31, 1994, the Town had a *net equalized valuation* of \$162,603,566 and a legal debt limit of \$2,845,562. **For the year ended December 31, 1994, the Town had not exceeded it's legal debt limit.**

**Deposits and Investments.** The Town Treasurer is authorized by State Statutes to invest excess funds, with the approval of the Selectmen, in obligations of the United States Government, in savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within the states of New Hampshire or Massachusetts. **For the year ended December 31, 1994, the Town was in compliance with these applicable deposit and investment state laws and regulations.**

**Risk Management.** The Town is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets and workers compensation. **Settled claims, if any, have not exceeded the Town's coverage in any of the past three fiscal years.**

**Claims, Judgments and Contingent Liabilities**

**Grants.** Amounts received are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the Town and the applicable funds. **At December 31, 1994 the Town believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the Town.**

**Litigation.** The Town, including it's administrative boards, can be a defendant in lawsuits. In litigation not relating to property tax abatement requests or tax assessments, the resolution of such matters, although not currently determinable, is not expected to have an adverse material effect on any of the individual funds or the overall financial position of the Town. In litigation related to property tax abatement requests or tax assessment determinations, the Town on a regular basis - and in conformity with State Statutes - annually (a) raises through taxation an amount for resolution of such matters known as "overlay," and (b) provides for a "reserve for uncollectible taxes." Management believes that an adequate amount has been either *reserved* or *raised through overlay taxation* for any current or potential property tax disputes.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**3. CASH AND INVESTMENTS**

**Deposits.** At December 31, 1994, the carrying amounts and bank balances of the Town's cash deposits (and cash equivalents) with financial institutions were as follows:

	<u>Book Amount</u>	<u>Bank Amount</u>	<u>FDIC Insured</u>	<u>Collat- eralized</u>	<u>Deposit Risk</u>
General	\$ 839,622	\$ 634,436	\$ 100,000	\$ -	\$ 534,436
Special Revenue	334,023	395,611	28,843	-	366,768
Capital Project	2,482	2,482	-	-	2,482
Fiduciary Funds	-	-	-	-	-
	<u>\$ 1,176,127</u>	<u>\$ 1,032,529</u>	<u>\$ 128,843</u>	<u>\$ -</u>	<u>\$ 903,686</u>

**Investments.** Investments made by the Town, as well as collateral for the deposits identified above and any of the above deposits invested in the New Hampshire Public Deposit Investment Pool, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below.

**Category 1 - Insured or registered, or securities held by the Town or its agent in the Town's name.**

**Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Town's name.**

**Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Town's name.**

	1	<u>Category</u> 2	3	<u>Carrying Amount</u>	<u>Market Value</u>
Collateral - U.S. Obligations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Deposit Investment Pool	-	-	-	-	-
Investments	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**4. PROPERTY TAXES**

**Property Tax Calendar.** The Town is responsible for assessing, collecting and distributing property taxes in accordance with state legislation. The *property tax year* is from **April 1 - March 31**. Unpaid property taxes may be *liened* (following statutory notification and procedural guidelines) as soon as 30-days after the final bill (or installment) is due. *Unpaid taxes* are assessed *interest at a rate of 12%* up to the "lien date," at which time the rate *increases to 18%*. Two years from the execution of the real estate tax lien the Tax Collector may execute to the lienholder a "deed" of the property subject to the real estate tax lien and not *redeemed (paid)*.

**Property Taxes Receivable.** Property taxes receivable at December 31, 1994 consist of the following:

Property Taxes, Uncollected	\$	864,283
Property Taxes, Unredeemed		550,010
Other Property Related Taxes		4,227
		1,418,520
Less: Allowance for Doubtful Accounts		(38,174)
Property Taxes, Net	\$	1,380,346

**Revenue Recognition.** The Town recognizes property tax revenues when they are levied (i.e., after a warrant for collection is committed to the Tax Collector by the Board of Selectmen). This is a GAAP departure (from *GASB Statement #1* generally, and specifically *NCGA Interpretation -3 "Revenue Recognition - Property Taxes"*). Under GAAP, certain disclosures are required of property tax revenues that are not received during the period, or within 60-days thereafter, that are recognized as receivables without a corresponding reserve. The Town believes that this application of GAAP to its property tax revenues would result in misleading financial statements since such GAAP application would reduce fund balance by the amount of uncollected property taxes; concurrent with a GAAP requirement to record an expenditure (and payable) for the amount due to the local education authority (such amount based solely on a share of the uncollected property taxes). This GAAP departure as applied to New Hampshire town was addressed by the GASB in 1984. The GASB, in responding to an inquiry on this matter, provided justification for the departure from the 60-day rule due to the unique legislation in the State of New Hampshire regarding the Town's responsibility for (and expenditure recognition of) intergovernmental payments to the local education authority (school district). This justification has been reviewed and accepted by the New Hampshire Department of Revenue Administration (which requires GAAP-based regulatory reporting) and has been established as a widely prevalent practice followed by most New Hampshire towns.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**5. LONG-TERM DEBT**

**General Obligation Debt**

The Town can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the Town. General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group, are as follows:

<u>Purpose</u>	<u>Rate</u>	<u>Amount</u>
General Government - Sewer Bond	VAR%	\$ 70,000
General Government - Sewer Bond	5.0%	355,000
General Government - Water Bond	VAR%	20,000
General Government - Transfer Station	VAR%	240,000
General Government - Fire Station Bond	VAR%	<u>132,900</u>
		<u>\$ 817,900</u>

Annual debt service requirements to maturity for general obligation debt are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 60,000	\$ 46,168	\$ 106,168
1996	67,900	45,946	113,846
1997	70,000	41,674	111,674
1998	70,000	37,315	107,315
1999	65,000	33,079	98,079
After	<u>485,000</u>	<u>155,765</u>	<u>640,765</u>
	<u>\$ 817,900</u>	<u>\$ 359,947</u>	<u>\$ 1,177,847</u>

**Changes in Long-Term Liabilities**

During the year ended December 31, 1994, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/94</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/94</u>
General Obligation Debt	\$ 745,000	\$ 132,900	\$ 60,000	\$ 817,900
Capital Lease Obligations	\$ -	\$ -	\$ -	\$ -
Compensated Absences	\$ 51,515	\$ -	\$ 1,568	\$ 49,947

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**6. DEFINED BENEFIT PENSION PLAN**

The Town participates in the *New Hampshire Public Employees Retirement System* (the NHPERS), a *cost-sharing multiple-employer public retirement system*. The System's defined benefit contributory retirement plan is administered by the State of New Hampshire. The System covers substantially all employees of the State of New Hampshire and participating New Hampshire political subdivisions, including certain employees of local education authorities. For the year ended December 31, 1994 the following amounts related to the NHPERS are disclosed.

Payroll - Employees Covered by the Plan	\$ 667,728
Payroll - Total Town Payroll All Employees	823,644
Contribution Obligation - Total	63,262
Amount Paid by the Town	20,164
Amount Paid by the Employee	43,098

**Eligibility and Benefits.** Eligibility to participate in the NHPERS is granted to all full-time employees. The defined retirement benefit basically consists of an annual amount equal to one-half of average final compensation, modified by Social Security System entitlements as effective for after-65 retirements.

**Contribution Obligations.** Employee contributions, set by State legislation, are a percent (varied by employment class) of employee salary. The Town is required to contribute a percent of the employees salary in an amount necessary to fund the system under an actuarial valuation performed on the entire state-wide plan.

**Pension Benefit Obligation.** The amount reported as benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users to assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The NHPERS does not determine or measure on an individual employer basis (such as the Town) the pension benefit obligation or the net assets available for benefits.

The audited NHPERS report indicates that the pension benefit obligation at June 30, 1993 was \$1,797,292,347 and the net assets available for benefits on June 30, 1993 were \$1,674,294,371. The Town's percentage of these amounts cannot be determined. Other GAAP disclosures, including the 10-year historical trend information on the NHPERS accumulation of sufficient assets to pay benefits when due, is presented in the above-mentioned annual audited plan report.

**TOWN OF HENNIKER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**7. DEFERRED COMPENSATION PLAN**

The Town offers to its full-time employees a deferred compensation plan in accordance with an agreement entered into on April 30, 1985. The plan is administered by The Copeland Companies, under section 457 of the Internal Revenue Code and RSA Chapter 101-B of the statutes of the State of New Hampshire. Participation in the plan is optional to eligible employees.

**Contributions**

Contributions to the plan are made through employee withholdings under the terms identified in each employees Participant Agreement.

**Payments of Deferred Compensation**

Participants shall elect a payment option, from those available under the Investment Contract, at least 30 days before the payments of benefits is to commence. If a timely election is not made then the benefits will be paid as a Life Annuity with payments guaranteed for 10 years.

**Ownership of Funds**

All of the assets held by the Town in connection with the Plan shall be the sole property of the Town and shall not be held in trust for the participants or as collateral security for the fulfillment of the Town's obligations under the Plan. Any such assets shall be subject to the claims of general creditors of the Town, and no Participant or Beneficiary shall have any vested interest or secured or preferred position with respect to such contracts or have any claim against the Town except as a general creditor.



**TOWN WARRANT 1996**

**TOWN OF HENNIKER**

**STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Henniker in the County of Merrimack in said State qualified to vote in Town Affairs:

You are hereby notified to meet at Cogswell Memorial School Auditorium in Henniker on **Tuesday the Twelfth (12) of March**, next, at **ten (10:00)** of the clock in the morning to act upon the following:

1. To choose all necessary Town Officers for the Ensuing Year.

**To vote on the following:**

2. Shall we adopt an exemption for the totally and permanently disabled? The exemption, based on assessed value, for qualified taxpayers shall be \$40,000. To qualify, the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$15,000 or, if married, a combined net income of not more than \$20,000; and own net assets not in excess of \$40,000 excluding the value of the person's residence. **Recommended by the Selectmen.**

3. **Are you in favor of amending the Henniker Zoning Ordinance by deleting the word "antique shop" and "Tea Room" from Article XII Home Business?** The purpose of the amendment is to keep professional uses allowed as a home business and to separate retail business from a home business. **The Selectmen proposed and the Planning Board recommends this article.**

4. **Are you in favor of amending the Henniker Zoning Ordinance by adding the definition and regulation of yard sales to Article VI, Section 415?** The article would read: "Yard sales, including flea markets and any other similar types of outdoor sales shall not be conducted for more than ten (10) days in a calendar year, per tax lot. After each sale event, all evidence of sale and merchandise

shall be removed from sight. A fine of \$25.00 per day can be levied for each day of non compliance.” The purpose of this amendment is to establish a limit of ten (10) days per year for residents to hold yard sales and requires that after each event all evidence of the sale and merchandise shall be removed from sight. **The Selectmen proposed and the Planning Board recommends this article.**

**5. Are you in favor of amending the Henniker Zoning Ordinance by adding Section 1303 to Article XIII, Administration, to be titled Certificate of Permitted Use?** The purpose of this amendment is to certify that a building is safe for occupancy or that planning board requirements are adhered to. The certificate will ensure that proper provisions regarding septic installation, water, electricity and life safety measures are met or to designate the type of permitted use allowed for a structure. **The Selectmen proposed and the Planning Board recommends this article.**

**6. Are you in favor of amending the Town of Henniker district map by changing the four lots owned by Pats Peak (588-A, 589-B, 591, and 656-A) to Commercial Recreational (CR) district from Rural Residential (RR) district?** Presently Pat’s Peak is divided into two zoning districts which required zoning board approval. This change would place the Pat’s Peak area into one zone, Commercial Recreational (CR). **The Selectmen proposed and the Planning Board recommends this article.**

**7. Are you in favor of amending the Henniker Zoning Ordinance by adding Section 807 to Article VIII to be titled Educational District?** The purpose of this amendment is to provide one zone which will encompass the Henniker School District and New England College. This will be the only zone which will allow the establishment of fraternities and sororities. **The Selectmen proposed and the Planning Board recommends this article.**

**8. Are you in favor of amending the Henniker Zoning Ordinance, Article XIII, Section 1305, Administration?** The amendment is to change the existing section with the following: “A building permit is required for all construction, reconstruction, alteration or similar activity, however, no fee is required if the reasonable cost to complete such activity shall be \$1,000 or less.” The change deletes the word “repairs” and adds “however no fee is required.” The purpose of this change is to process building permit applications to ensure zoning compliance, property line setbacks and to keep accurate records of changes and/or additions to property, but not to burden the residents with an application fee if the cost of construction is less than \$1,000. **The Selectmen proposed and the Planning Board recommends this article.**

## **THE POLLS WILL BE OPEN FROM 10:00 AM TO 8:00 PM FOR VOTING**

You are hereby notified to meet at the Cogswell Memorial School Auditorium in said Henniker on **Wednesday the Thirteenth (13) day of March, at seven (7:00) of the clock in the evening** to act upon the following:

9. To hear and act upon the reports of the Town Officers, Library Trustees, Trustees of Trust Funds and other Committees.
10. To see what sum of money the Town will raise and appropriate for General Government purposes, Emergency Management, Code Enforcement, General Assistance, Culture & Recreation, Debt Service, Insurance and Parks.
11. To see what sum of money the Town will vote to raise and appropriate for the Police Department and Animal Control.
12. To see if the Town will vote to raise and appropriate the sum of \$150,000 for the renovation, construction and equipping of a new Police building located at and utilizing the old rescue squad building on Western Avenue, tax lot #397X, and to authorize the use/transfer of last year's December 31, 1995 fund balance in that amount for this purpose. **Recommended by the Selectmen.**
13. To see what sum of money the Town will vote to raise and appropriate for the Rescue Squad and Fire Department.
14. To see if the Town will vote to impose a fee for services rendered by the Henniker Rescue Squad in emergency situations. **Recommended by the Selectmen.**
15. To see what sum of money the Town will vote to raise and appropriate for the Highway Department and Street Lights.
16. To see if the Town will vote to raise and appropriate the sum of \$150,000 for the purchase of a new bucket loader and a one ton pickup truck with plow for the Highway Department. **Recommended by the Selectmen.**
17. To see if the Town will vote to raise and appropriate the sum of \$194,000 for improvements to Old Concord Road from the intersection of Main Street and Ramsdell Road to 500 feet east of the Amey Brook Bridge contingent upon the receipt of the town's share of the Highway Block Grant. **Recommended by the Selectmen.**
18. To see if the Town will vote to raise and appropriate the sum of \$16,500 for the purpose of converting all the town's existing outdoor street lights to High Pressure Sodium fixtures. **Recommended by the Selectmen.**
19. To see what sum of money the Town will vote to raise and appropriate for Solid Waste Disposal.
20. To see what sum of money the Town will vote to raise and appropriate for the Tucker Free Library.
21. To see if the Town will vote to raise and appropriate the sum of \$39,500 for renovations to the

Tucker Free Library; estimated as \$22,000 for reinforcement to the stack room floor and the children's room floor to meet safety standards, \$9,500 to renovate a section of the basement area to become the children's room and \$8,000 to purchase shelving for expanding the adult stacks into the present children's room. **Recommended by the Library Trustees.**

22. To see what sum of money the Town will vote to raise and appropriate for the operating expenses of the Wastewater Treatment Plant. **This sum to be funded by sewer assessments.**

23. To see what sum of money the Town will vote to raise and appropriate for the operating expenses of the Cogswell Spring Water Works. **This sum to be funded by water assessments.**

24. To see if the Town will vote to raise and appropriate the sum of \$177,000 to be used to demolish and remove from the site the Contoocook Valley Paper Company building located at the intersection of Western Avenue and Old Hillsboro Road, tax lot #380-A. **Recommended by the Selectmen.**

25. To see if the Town will retain tax lot # 380-A, formerly the Contoocook Valley Paper Company, for a community park and recreation area.

26. To see if the Town will vote to authorize the Selectmen to enter into a long-term lease agreement, as provided by RSA 41:11-a, with the Henniker Historical Society for use of Academy Hall to house and maintain records and objects related to the history of the Town of Henniker and to make such information available to the public. The term of said lease to expire on June 30, 2068 or in the event the Historical Society is unable or unwilling to maintain Academy Hall the Historical Society shall return the use and possession of the building to the control of the Selectmen and thereby terminate the lease. **Recommended by the Selectmen.**

27. To see if the Town will vote to establish a tipping fee on commercial refuse haulers who pick up household or commercial waste from Henniker residents and businesses and dispose of such refuse at either the Town's Transfer Station/Recycling Center or the incinerator in Penacook, with said tipping fee used to reduce the Solid Waste Budget. Further, to allow the selectmen to set said tipping fee on an annual basis.

28. To see if the Town will vote to appoint a committee of three citizens to study and recommend to the 1997 Annual Meeting the advisability of abolishing the present Sewer Commissioner positions assumed by the Board of Selectmen, and to abolish the Cogswell Springs Water Works Water Commissioners.

In their place, a single commission of three elected officials would act to ensure the cost effective and efficient operation of the Wastewater Facility and the Cogswell Springs Water Works.

The proposed study committee would be jointly appointed by the Board of Selectmen/Sewer Commissioners, the Cogswell Springs Water Works Commissioners, and the Town Moderator not later than May 1, 1996. **Submitted by Petition.**

29. To see if the Town will vote to urge our representatives to the General Court of New

Hampshire and the United States Congress to pass laws reforming electoral campaign financing, thus returning the political process to the will of the people and encouraging the participation of candidates with great ability and limited means. Measures to accomplish this may include, but not be limited to, the following:

1. Sharp limitations on all forms of contributions to candidates, including soft money contributions (contributions to political parties.);
2. Maximum spending limits per election linked to geographic and demographic makeup of each state and district, such as \$1.00 per voter;
3. Sharp limitations on all forms of spending to influence elections, including independent expenditures;
4. Sharp limitations on contributions to and spending by political action committees; and
5. Remedies, such as free broadcast time, postal subsidies, and democratic (public) financing, to balance inequities between credible candidates, incumbent and challenger, rich and poor.

**Submitted by Petition.**

30. To see if the Town will participate in a retail electric competition pilot program offered by the State of New Hampshire, Public Utilities Commission, and to allow the Selectmen to designate "Geographic Areas of Choice" within the community to participate in the program.

31. Should the Town recognize and support the Food Pantry?

32. 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.

33. To transact any other business that may properly come before this meeting.

**Given under our hands and seal this 22nd day of February in the year of our Lord, Nineteen Hundred and Ninety-Six.**

**Joseph P. Damour**

**William R. Belanger  
HENNIKER BOARD OF SELECTMEN**

**Ronald C. Taylor**

\*\*\*\*\*

**A true copy of Warrant--Attest**

**Joseph P. Damour**

**William R. Belanger  
HENNIKER BOARD OF SELECTMEN**

**Ronald C. Taylor**

\*\*\*\*\*

**We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place for the purpose within mentioned by posting up an attested copy of the within warrant at the place of meeting within named and a like copy at the Town Hall and Post Office, being public places in said Town on the 22nd day of February, 1996.**

**Joseph P. Damour**

**William R. Belanger  
HENNIKER BOARD OF SELECTMEN**

**Ronald C. Taylor**

<b>PURPOSE OF APPROPRIATION (RSA 31:4)</b>	<b>W.A. NO.</b>	<b>Appropriations Prior Year As Approved By DRA</b>	<b>Actual Expenditures Prior Year</b>	<b>APPROPRIATIONS ENSURING FISCAL YEAR RECOMMENDED</b>
<b>ACCT. NO. GENERAL GOVERNMENT</b>				
4130 Executive	10	16,245.00	12,217.08	15,067.00
4140 Town Clerk	10	23,553.00	22,603.78	25,885.00
4141 Election and Registration	10	2,427.00	1,455.31	5,520.00
4142 Tax Maps	10	2,590.00	2,522.53	1,875.00
4150 Financial Administration	10	200,643.00	217,834.33	236,975.00
4151 Tax Collector	10	28,627.00	24,891.37	30,054.00
4152 Revaluation of Property		86,500.00	21,460.00	0.00
4153 Legal Expense	10	12,000.00	12,130.37	12,000.00
4155 Personnel Administration	10	91,067.00	89,920.25	0.00
4191 Planning Board	10	8,873.00	8,345.91	8,996.00
4192 Zoning Board of Adjustment	10	4,700.00	3,677.62	4,047.00
4195 Cemeteries	10	5,000.00	5,000.00	5,000.00
4196 Insurance	10	108,767.00	91,722.13	100,518.00
4197 Regional Associations-Municipal Dues	10	1,250.00	1,227.95	1,265.00
<b>PUBLIC SAFETY</b>				
4210 Police	11	383,424.00	380,392.15	428,887.00
4215 Rescue Squad	13	32,406.00	32,455.98	54,376.00
4220 Fire	13	64,081.00	63,614.92	64,095.00
4240 Building Inspection—Code Enforcement	10	16,324.00	11,908.13	13,325.00
4290 Emergency Management	10	19,900.00	10,808.88	500.00
<b>HIGHWAY AND STREETS</b>				
4311 Highway Department	15	251,149.00	246,004.05	284,810.00
4312 Highway and Streets	15	108,590.00	105,295.73	101,250.00
4313 Bridges				
4316 Street Lighting	15	18,000.00	18,541.65	18,000.00
<b>SANITATION</b>				
4324 Solid Waste Disposal	19	203,463.00	199,456.30	240,004.00
4326 Sewage Collection and Disposal	22	282,736.00	259,360.96	297,980.00
<b>SUB-TOTALS</b>		<b>1,972,315.00</b>	<b>1,842,847.38</b>	<b>1,950,429.00</b>

<b>PURPOSE OF APPROPRIATION (RSA 31:4)</b>	<b>W.A. NO.</b>	<b>Appropriations Prior Year As Approved By DRA</b>	<b>Actual Expenditures Prior Year</b>	<b>APPROPRIATIONS ENSURING FISCAL YEAR RECOMMENDED</b>
<b>ACCT. NO. GENERAL GOVERNMENT</b>				
<b>SUB-TOTAL FROM PREVIOUS PAGE</b>		<b>1,972,315.00</b>	<b>1,842,847.38</b>	<b>1,950,429.00</b>
<b>WATER DISTRIBUTION AND TREATMENT</b>				
4331 Cogswell Spring Water Works	23	185,773.00	179,772.65	186,873.00
<b>HEALTH</b>				
4414 Animal Control	11	15,670.00	14,907.14	16,576.00
<b>WELFARE</b>				
4442 Direct Assistance	11	18,819.00	17,885.85	20,000.00
<b>CULTURE AND RECREATION</b>				
4520 Athletics	10	17,000.00	14,922.25	18,900.00
4550 Library	20	51,000.00	51,000.00	63,210.00
4583 Patriotic Purposes	10	1,200.00	1,183.40	1,200.00
4589 Band	10	2,967.00	2,967.00	2,967.00
<b>CONSERVATION</b>				
4611 Conservation Commission	10	500.00	214.39	700.00
4652 Community Programs—Grants	10	11,732.00	11,732.00	12,459.00
<b>DEBT SERVICE</b>				
4711 Principal on Bonds	10	50,025.00	49,000.00	78,489.00
4712 Interest on Bonds	10	37,605.00	41,830.89	95,900.00
4723 Tax Anticipation Interest	10	50,000.00	20,311.64	40,000.00
<b>PARKS</b>				
4520 Parks Department	10	365.00	1,660.86	8,581.00
<b>WARRANT ARTICLES</b>				
4312 Road Improvements	17	104,604.00	104,604.00	194,000.00
4901 Library Improvements	21	15,000.00	0.00	39,500.00
4521 Parks		5,000.00	5,200.00	
4901 Landfill Closure Bond		700,000.00	127,669.44	
4901 Paving of Fire/Rescue Building Lot		25,000.00	21,436.11	
<b>SUB-TOTALS</b>		<b>3,364,575.00</b>	<b>2,558,404.40</b>	<b>2,879,784.00</b>

PURPOSE OF APPROPRIATION (RSA 31:4) ACCT. NO. GENERAL GOVERNMENT	W.A. NO.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSURING FISCAL YEAR RECOMMENDED
<b>SUB-TOTALS FROM PREVIOUS PAGE</b>		3,264,575.00	2,558,404.40	2,879,784.00
4902 Septage Receiving Station Bond		210,000.00	164,803.45	
**** Bucket Loader/Truck with Plow	16			150,000.00
**** Paper Company Demolition	24			177,000.00
**** Police Station Construction/Renovation	12			150,000.00
**** Street Light Conversion	18			16,500.00
Bridges			18209.21	
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>		3,474,575.00	2,740,617.06	3,223,284.00



Acct. No.	SOURCE OF REVENUE Taxes	ESTIMATED REVENUE Prior Year	ACTUAL REVENUE Prior Year (Unaudited)	ESTIMATED REVENUE Ensuing Fiscal Year
3120	Land Use Changes	0.00	379.00	0.00
3185	Yield Taxes	20,802.00	20,958.00	22,000.00
3186	Payment in Lieu of Taxes	15,404.00	15,404.00	16,770.00
3190	Interest & Penalties on Delinquent Taxes	131,440.00	179,078.00	140,000.00
<b>LICENSES, PERMITS &amp; FEES</b>				
3210	Business Licenses and Permits	1,799.00	2,054.00	2,000.00
3220	Motor Vehicle Permit Fees	332,631.00	351,057.00	360,000.00
3230	Building Permits	4,814.00	6,471.00	6,000.00
3290	Other Licenses, Permits & Fees	4,397.00	3,504.00	7,000.00
<b>FROM STATE</b>				
3351	Shared Revenue	65,349.00	65,349.00	65,349.00
3353	Highway Block Grant	105,169.00	105,169.00	103,887.00
3354	Water Pollution Grants	28,011.00	28,011.00	27,074.00
3356	State & Federal Forest Land Reimbursement	167.00	1,447.00	1,447.00
3357	Flood Control Reimbursement	52,821.00	54,328.00	54,328.00
3359	Other ( Including Railroad Tax)	14,108.00	15,237.00	25,237.00
<b>FROM OTHER GOVERNMENT</b>				
3379	Intergovernmental Revenues	1,348.00	2,579.00	1,618.00
<b>CHARGES FOR SERVICES</b>				
3401	Income from Departments	31,546.00	46,174.00	46,000.00
3409	Other Charges	1,524.00	1,825.00	1,825.00
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property	3,501.00	3,501.00	0.00
3502	Interest on Investments	14,169.00	25,589.71	18,000.00
3509	Other	45,799.00	57,528.00	58,000.00
<b>INTERFUND OPERATING TRANSFERS IN</b>				
3914	Sewer Enterprise Fund	282,736.00	282,736.00	271,706.00
3914	Water Enterprise Fund	185,773.00	185,773.00	186,873.00
<b>SUB-TOTALS</b>		<b>1,343,308.00</b>	<b>1,454,151.71</b>	<b>1,415,114.00</b>

SOURCE OF REVENUE Acct. No. Taxes	ESTIMATED REVENUE Prior Year	ACTUAL REVENUE Prior Year (Unaudited)	ESTIMATED REVENUE Ensuing Fiscal Year
<b>SUB-TOTAL PREVIOUS PAGE</b>	<b>1,343,308.00</b>	<b>1,454,151.71</b>	<b>1,415,114.00</b>
3915 Capital Reserve Fund	0.00	17,500.00	0.00
3916 Trust and Agency Funds	21,119.00	21,119.00	20,000.00
<b>OTHER FINANCING SOURCES</b>			
3934 Proceeds form Long Term Bonds	910,000.00	910,000.00	0.00
General Fund Balance			
Fund Balance Voted From Surplus	0.00	0.00	150,000.00
Fund Balance Remaining to Reduce Taxes	130,025.00	130,025.00	0.00
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$2,404,452.00</b>	<b>\$2,532,795.71</b>	<b>\$1,585,114.00</b>
<b>1995 REVENUES BY DEPARTMENT</b>			
<b>DEPARTMENT</b>	<b>1995 DEPARTMENT APPROPRIATION</b>	<b>1995 REVENUES &amp; CREDITS</b>	<b>NET DEPARTMENT TAX IMPACT</b>
TOWN CLERK	23,553.00	356,036.00	0.00
TOWN OFFICE	200,643.00	13,845.00	186,798.00
TAX COLLECTOR	28,627.00	200,415.00	0.00
PLANNING BOARD	8,873.00	1,351.00	7,522.00
ZONING BOARD OF ADJUSTMENT	4,700.00	1,003.00	3,697.00
POLICE	383,424.00	14,981.00	368,443.00
FIRE	64,081.00	451.00	63,630.00
BLDG. INSPECTOR-CODE ENFORCEMENT	16,342.00	6,471.00	9,871.00
SOLID WASTE DISPOSAL	203,463.00	28,981.00	174,482.00
SEWAGE COLLECTION & DISPOSAL	282,736.00	282,736.00	0.00
COGSWELL SPRING WATER WORKS	185,773.00	185,773.00	0.00
ANIMAL CONTROL	15,670.00	579.00	15,091.00
ROAD IMPROVEMENTS	104,604.00	105,169.00	0.00
LANDFILL CLOSURE BOND	700,000.00	700,000.00	0.00
SEPTAGE RECEIVING STATION BOND	210,000.00	210,000.00	0.00
<b>TOTAL</b>	<b>2,432,489.00</b>	<b>2,107,791.00</b>	<b>829,534.00</b>







SELECTMEN'S OFFICE  
TOWN OF HENNIKER  
2 DEPOT HILL ROAD  
HENNIKER, NH 03242

**CARRIER ROUTE PRE-SORT**

U.S. POSTAGE  
PAID  
HENNIKER, NH  
03242  
PERMIT #17