NHamp 352-07 588 1981

ANNUAL REPORT

Of the Town Officers of the town of

STRATFORD N.H.

For the year ending

DECEMBER 31 1981

INCLUDING REPORT OF THE SCHOOL DISTRICT



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For the year ending

DECEMBER 31 1981

INCLUDING REPORT OF THE SCHOOL DISTRICT

printed by: LIEBL PRINTING COMPANY
Colebrook, New Hampshire 03576

EMERGENCY TELEPHONE NUMBERS

POLICE:

OFFICE 922-3821
IF NO ANWSER 636-2353

FIRE:

TO REPORT A FIRE ONLY:

NORTH STRATFORD 922-5511 STRATFORD HOLLOW 636-2221

AMBULANCE:

STRATFORD 237-4971 GROVETON 636-1430

STATE POLICE TOLL-FREE NUMBER: 1 (800) 852-3411

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TOWN OFFICERS

Moderator Lewis Allin Town Clerk Edna Fuller

James Chapple

Selectmen Harlan McMann

Paul Hawley

Treasurer Charlotte Blodgett

Tax Collector Bradley Harding Lorraine Harding

Town Bookkeeper Frances Hawley

Mary Diagneault

Supervisors

Lena Corliss

Madeline Mulcahy

Darwin Fuller

Cemetery Trustees Alvin Daigneault

Oliver Arsenault

Trustee of Trust Funds

Alvin Daigneault

Roger Hunt

Durwood Owen

Bonnie Lewis

Library Trustees Harriet Savage

Mary Nugent

Librarians Marjorie Carrier

Robert Turner

Fire Chief Lawrence Curley

Michael Bennett

Water Rent Collector Charlotte Blodgett

Health Officer Bruce Stohl

Chief of Police Gerald Leigh

Road Agent Lawrence Hook

Fire Warden Bryan McMann

Planning Board

Elwood Havnes Victor Bruno - Wilson McMann - Paul Hawley - Donald Vaughan Harlan McMann - Darwin Fuller

Conservation Committee

Bryan McMann

Rene Routhier

Seaton Stone, Sr.

Town Nurse Anita Marshall

1982 WARRANT TOWN OF STRATFORD

To the inhabitants of the Town of Stratford, in the County of Côôs in said State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stratford on Tuesday the Ninth Day of March next at ten o'clock in the forenoon to act upon the subjects here and after mentioned.

You are hereby warned that on said date and place the polls will be open at 10:00 in the forenoon and will remain open until 6:00 o'clock in the afternoon for the receipt of your ballots under the non-partisan ballot system.

1. To see if the Town will vote to choose by Non-Partisan Ballot the following Town Officers:

One Selectman for Three Years
One Town Clerk for One Year

One Town Clerk for One Year

One Trustee of Trust Funds for Three Years

One Moderator for Two Years

One Supervisor for Six Years

- 2. To see if the Town will vote to raise and appropriate the sum of \$15,666.66 and to authorize the withdrawal from the Revenue Sharing Fund established under provision of the State and Local Assistance Act of 1972 and to authorize the Selectmen to make pro-rata reductions on the amount if estimated entitlements are reduced or take any other action thereon and expend the funds as follows:

 Final Payment of Flood Notes \$15,666.66
- 3. To see if the Town will vote to accept the budget and raise and appropriate money for same. If not, to see what sum of money the Town will vote to raise and appropriate to defray town charges for the ensuing year.

- 4. To elect two auditors for the ensuing year or see if the Town will vote to petition the State Office of Revenue Administration to have an audit made by the Division of Municipal Accounting or to authorize the Selectmen to hire a private auditing firm of accountants to audit the Town Books and make an appropriation to cover the costs of the same.
- 5. To see if the Town will vote to instruct the Selectmen and Town Treasurer, to borrow money in order to defray the expenses of the Town in anticipation of taxes for the ensuing year.
- 6. To see if the Town will vote to instruct the Board of Selectmen to appoint all other Town Officers as required by law, not elected by Non-Partisan Ballot.
- 7. To see if the Town will vote to raise and appropriate a sum of \$375.00 for operating expenses of the Ambulance District A-1.
- 8. To see if the Town will vote to raise and appropriate a sum of \$750.00 as a contribution for the support of the services of the Upper Connecticut Valley Mental Health Services and \$200.00 towards the support of the Vershire Center.
- 9. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the support of the Beatrice D. Weeks Memorial Hospital.
- 10. To see if the Town will vote to raise and appropriate the sum of \$2,100.00 for the support of the Upper Connecticut Valley Hospital.
- 11. To see if the Town will vote to raise and appropriate the sum of \$1,100.00 for operating expenses and matching funds for the Northern Coos Community Health Association.
- 12. To see if the Town will vote to raise and appropriate the sum of \$620.00 for the support of the services from North Country Council, Inc.
- 13. To see if the Town will vote to raise and appropriate the sum of \$569.81 in support of the White Mountains Region Association.
- 14. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend, without further action of the Town Meeting, money from

- the State, Federal, or other governmental unit or a private source which becomes available during the fiscal year. (RSA 31:95b)
- 15. To see if the Town will vote to accept the winter maintenance of the road in the A.D. Wood Development leading off from U.S. Route #3 to the turn off for the Earth House and from said road to the residence of Ellis Potter and vote to raise and appropriate a sum of money to cover the cost of the same.
- 16. To see if the Town will vote to accept the winter maintenance of the southern end of Percy Road to the Francis White residence, and to raise and appropriate a sum of money to cover the cost of the same.
- 17. To see if the Town will vote to accept the winter maintenance of the so-called Mason Road for approximately 1200 feet off from U.S. Route #3 and to see if the Town will raise and appropriate a sum of money to cover the cost of the same.
- 18. To see if the Town will vote to raise and appropriate the sum of \$19,500.00 for the garbage collection and use of the landfill in Lyndonville, Vermont by Ray O. Parker & Son, Inc.
- 19. To see if the Town will vote to raise and appropriate a sum of money to cover the purchase of a new police cruiser.
- 20. To see what action the Town wishes to take on the purchase of a new road sander, and to raise and appropriate a sum of money to cover the cost of the same.
- 21. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the purchase of fire hose for the Stratford Hollow Fire Department.
- 22. To see if the Town will vote to authorize the Board of Selectmen to modify the present procedure for the collection of property taxes.
- 23. To see if the Town will vote to raise and appropriate a sum of money to offset the printing costs for a reproduction of the information in the 1925 History of the Town of Stratford.

- 24. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 to help defray the expenses of the Town Nurse.
- 25. To see if the Town will vote to accept the new flood plain maps as prepared and designed by the firm of Hamilton Engineering.
- 26. To see what action the Town wishes to take in regard to one acre of real estate located on Percy Road taken by Tax Deed.
- 27. To see what action the Town wishes to take with the disposition of a building adjacent to the railroad station acquired by tax deed.
- 28. To hear reports of agents, officers, and committees, heretofore chosen and take any action on same.
- 29. To transact any other business that may legally come before said meeting.

Given under our hands and seal this 8th day of February in the year of our Lord, Nineteen Hundred and Eighty Two(1982).

Harlan McMann Paul Hawley James Chapple

Selectmen of Stratford

A True Copy of Warrant Attest:

Harlan McMann Paul Hawley James Chapple

Selectmen of Stratford

Section I Purpose of Appropriation	Approp. Previous FY '81	Actual Expend. FY '81	Approp. Ensuing FY '82
GENERAL GOVERNMENT: Town Officers' Salaries. Town Officers' Expenses. Elec. & Registration Exp. Town Hall & Other Bldgs. Emp. Soc.Sec. & Retire.	3,800.00 750.00 000.00	12,251.00 4,127.01 594.85 11,202.65 2,495.69	14,500.00 5,000.00 750.00 13,000.00 3,500.00
PROTECTION OF PERSONS & I Police Department	16,500.00 16,500.00 8,500.00 100.00	16,556.33 20,086.47 7,225.00 358.00 742.75 327.32	17,000.00 17,000.00 8,500.00 400.00 750.00 500.00
HEALTH DEPT: Health Department Vital Statistics Sewer Maintenance Town Dump/Garbage Removal	35.00	75.00 15.00 1,274.00 876.80	100.00 35.00 1,400.00 1,500.00
HIGHWAYS & BRIDGES: Town Maintenance(Summer) Town Maintenance(Winter) Street Lighting Gen.Exp. of Highway Dept Town Road Aid	15,000.00 9,000.00 150.00	8,397.66 16,189.54 8,575.89 150.57 185.83	9,000.00 18,000.00 9,000.00 175.00 187.78
LIBRARIES:	1,500.00	1,500.00	1,500.00
PUBLIC WELFARE: Town Poor APTD & OAA Assistance		3,575.48 3,680.55	4,000.00
PATRIOTIC PURPOSES: Memorial Day, Etc	300.00	155.85	400.00
RECREATION: PARKS & PLAY			
PUBLIC SERVICE ENTERPRISE	2,700.00 ES:	2,173.31	2,700.00
Municipal Water Cemetaries	*	5,562.78 553.51	5,000.00 1,000.00
DEBT SERVICE: Principal Long Term Notes Interest Long Term Notes Interest on Temporary Note CAPITAL OUTLAY:	752.00	2,081.68 751.92 858.48	-0- 126.68 1,000.00
Revenue Sharing			
TOTALS	125,454.21	132,600.92	140,024.46

Section II Sources of Revenues	Estimated Revenue Previous FY '81	Actual Revenues Previous FY '81	Estimated Revenues Ensuing FY '82
FROM STATE:			
Interest & Dividends Tax. Railroad Tax Savings Bank Tax Meals & Rooms Tax	800.00	9,060.58 1,188.44 1,959.46 5,245.00	1,000.00 800.00 500.00 3,000.00
State Aid Water Supply & Pollution Project (EPA). Reimb.A-C Business Profit	0-	1,500.00	-0-
Tax (Town Portion) Highway Subsidy(CI,IV & V	.18,984.00	18,984.00 6,885.30	18,869.00 4,500.00
FROM LOCAL SOURCES: Dog licenses Business licenses, Permits	100.00	165.00	100.00
Filing Fees Motor Vehicle Permit Fees	360.00	596.00 16,649.00	50.00 10,000.00
<pre>Int. on Taxes Int. on Deposits Withdrawal Capital Reserv</pre>		4,849.76 554.74 850.93	1,200.00
National Bank Stock Taxes Resident Taxes Retained Normal Yield Taxes Assess Rent of Town Property Sale of Town Property Sale of Town Histories Income From Departments.	4,000.00 ed7,500.00 1,000.00 	20.00 6,260.00 9,556.17 4,495.00 -0- 40.00 11,054.55	20.00 3,500.00 5,000.00 2,000.00 -0- -0- -0-
INCOME FROM MUNICIPAL UTI Municipal WaterSurplus	5,000.00		5,000.00 10,000.00
FROM FEDERAL SOURCES: Revenue Sharing (Contra) (.13,584.99	(13,584.99) (15,666.60
*Total Revenues from all except property taxes			65,539.00
*Amount to be raised by property taxes	.43,990.21		74,485.46
TOTALS	125,454.21		140,024.46

*Total estimated "Revenues from all sources except property taxes"deducted from total appropriations ensuing fiscal year give "amount to be raised by property taxes."

NOTES

NOTES

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TAXES ASSESSED AND TAX RATE 1981

\$12,500.00
3,800.00
750.00
10,000.00
1,200.00
550.00
16,500.00
16,500.00
100.00
8,500.00
500.00
850.93
1,475.00
35.00
20,500.00
6.000.00
1,000.00
185.83
22,000.00
600.00
100.00
9,000.00
150.00
1,500.00
4,000.00
1,800.00
300.00
4,987.00
2,700.00
1,000.00
3,700.00
750.00
750.00
3,500.00
2,081.68
752.00
500.00
300.00
13,584.99
13,304.33
\$176.531.50

REVENUES

Estimated Revenues & Credits: Local:
Resident Taxes
Yield Taxes
Inventory Penalties
From State: Meals & Rooms Tax. Interest & Dividends Tax. Savings Bank Tax. Highway Subsidy. Railroad Tax. Extra Additional Highway Subsidy. State Aid Water Pollution Projects. Reimbursement Road Toll. 5,245.00 9,061.00 9,061.00 1,959.00 1,188.00 2,580.00 1,188.00 1,188.00 1,188.00
From Local Sources, Except Taxes: 10,000.00 Motor Vehicle Permit Fees. 10,000.00 Dog Licenses. 146.00 Business Licenses, Permits & Filing Fees. 470.00 Rent of Town Property. 2,700.00 Sale of Town Histories. 20.00 Water Department. 6,053.00 Surplus Used. 40,000.00 Donation Town of Bloomfield. 900.00 Article #24 &25 Capital Reserve Funds. 5,817.00 Revenue Sharing Funds(Long Term Note) 13,584.99 TOTAL. \$122,305.00
Total Town Appropriations \$176,531.50 Total Revenues & Credits 122,305.00 Net Town Appropriations 54,227.00 Net School Appropriation 430,373.00 County Tax Assessment 47,598.00 Total Town, School & County \$532,198.00
Deduct Total Business Profits Tax Reimb\$145,072.00 ADD war services credits
TAX RATE: Municipal\$.37 School

KILLION, PLODZIK & SANDERSON

ACCOUNTANTS AND AUDITORS

171 NORTH MAIN STREET

CONCORD, NEW HAMPSHIRE 03301

JOHN J. KILLION, JR., C.P.A. STEPHEN D. PLODZIK. P.A. ROBERT E. SANDERSON, P.A.

TELEPHONES 603 224-5971 603 225-6996

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

We have examined the combined financial statements and the combining and account group financial statements of the Town of Stratford, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining and account group financial statements referred to above present fairly the financial position of the Town of Stratford, New Hampshire at December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

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

January 18, 1982

Killion, Pladzik & Sanderson

EXHIBIT A TOWN OF STRATFORD Combined Balance Sheet - All Fund Types and Account Groups December 31, 1981

	Govern	mental Fund	Types
		Special	Capital
<u>ASŜĒTS</u>	General	Revenue	Projects
Cash	\$166,702	\$ 21,407	\$
Investments, At Cost			
Receivables			
Taxes	159,557		
Other	777		
Due From Other Governments		92,942	9,579
Due From Other Funds	12,565		
Amount To Be Provided For			
Retirement of General Long-Term Debt			
TOTAL ASSETS	\$339,601	\$114,349	\$9,579
	disabilities (see a second		
LIABILITIES AND FUND EQUITY			
ALLE CALLED THE CONTRACTOR OF			
Liabilities			
Accounts Payable	\$ 176	\$	\$
School District Tax Payable	290,373		
Due To Other Governments	16		
Yield Tax Security Deposits	3,597		
Due To Other Funds		157	174
Contracts Payable			12,764
Notes Payable			
Total Liabilities	294,162	157	12,938
Fund Equity			
Fund Balances			
Reserved For Encumbrances	15,540		
Reserved For Endowments			
Unreserved			
Designated For Capital Acquisitions			
Undesignated	29,899	114,192	(3,359)
Total Fund Equity	45,439	114,192	(_3,359)
TOTAL LIABILITIES			
AND FUND EQUITY	\$339,601	\$114,349	\$ 9,579

Fiduciary Fund Type	Account Groups	Totals Year Ended (Memorandum Only)	
Trust Funds	General Long- Term Debt	December 31, 1981	December 31, 1980
\$81,777 200	\$	\$269,886 200	\$343,467 200
		159,557 777	66,212 227
		102,521 12,565	178,500 15,960
	15,666	15,666	31,333
\$81,977	\$15,666	\$561,172	\$635,899
\$.	\$	\$ 176 290,373 16	\$ 242 199,529 41
12,234		3,597 12,565	1,711 15,133
12,234	15,666 15,666	12,764 15,666 335,157	14,438 31,333 262,427
34,408		15,540 34,408	12,000 33,471
35,335		35,335	35,263
69,743		140,732 226,015	292,738 373,472
\$81,977	\$15,666	\$561,172	\$635,899
	The state of the s		

 $\qquad \qquad \text{The accompanying notes are} \\ \text{an integral part of these financial statements.} \\$

EXHIBIT A-1 TOWN OF STRATFORD All Special Revenue Funds Combining Balance Sheet December 31, 1981

ASSETS	Federal Revenue Sharing	Community Development Block Grant
Cash Due From Other Governments	\$5,792 	\$
TOTAL ASSETS	\$8,834	\$ - 0-

LIABILITIES AND FUND BALANCES

Due To Other Funds	\$	\$
Fund Balances Unreserved Undesignated	8,834	
TOTAL LIABILITIES AND FUND BALANCES	\$8,834	\$-0-

Department of Resources	North	Laura P.	Totals V	ear Ended
and Economic Development Grant	Stratford Library	Johnson Library	December 31, 1981	December 31, 1980
\$ 12,008 89,900	\$881	\$2,726	\$ 21,407 92,942	\$ 77,236 168,921
\$101,908	\$881	\$2,726	\$114,349	\$246,157
\$ 157	\$	\$	\$ 157	\$ 1,633
101,751	_881	2,726	114,192	244,524
\$101,908	\$881	\$2,726	\$114,349 ———	\$246,157

The accompanying notes are an integral part of these financial statements.

EXHIBIT A-2 TOWN OF STRATFORD All Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For The Fiscal Year Ended December 31, 1981

	Federal Revenue Sharing	Community Development Block Grant
Revenues Intergovernmental Revenues Local Sources	\$ 8,439 395	\$ 1,966
Other Financing Sources Interfund Transfers		
Total Revenues and Other Sources	8,834	1,966
Expenditures Salaries and Wages Supplies and Repairs Capital Outlay and Equipment Acquisition and Relocation Expenses Other		47,891
Other Uses Interfund Transfers	13,585	
Total Expenditures and Other Uses	13,585	47,891
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(4,751)	(45,925)
Fund Balances - January 1	13,585	45,925
Fund Balances - December 31	\$ 8,834	\$ -0-

Department of Resources	North	Laura P.	Totals Y	ear Ended
and Economic Development Grant	Stratford Library	Johnson Library	December 31, 1981	December 31, 1980
\$	\$ 20	\$ 6,127	\$ 8,439 8,508	\$ 449,996 6,403
	750	<u>750</u>	1,500	750
	770	6,877	18,447	457,149
81,999	74 8	150 430 3,881	898 430 3,881 129,890 95	14,349 415 975,863 184
	,,	7,		
			13,585	17,392
81,999	796	4,508	148,779	1,008,203
(81,999)	(26)	2,369	(130,332)	(551,054)
183,750	907	357	244,524	795,578
\$101,751	\$881	\$2,726	\$114,192 ———	\$ 244,524

The accompanying notes are an integral part of these financial statements.

EXHIBIT B TOWN OF STRATFORD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1981

	Governmental Fund Types		
		Special	Capital
	General	Revenue	Projects
Revenues			
Taxes	\$413,464	\$	\$
Intergovernmental Revenues	170,998	8,439	
Local Sources	39,499	8,508	
Other Financing Sources			
Interfund Transfers	16,070	1,500	
Total Revenues and Other Sources	640,031	18,447	
Expenditures			
General Government	29,749		
Protection of Persons and Property	44,756		
Health and Sanitation	24,542		
Highways and Bridges	33,500		
Libraries		5,304	
Public Welfare	6,928	. ,	
Patriotic Purposes	156		
Recreation	2,173		
Cemeteries	554		
Unclassified	3,632		
Public Service Enterprises	6,837		
Debt Service	0,037		
Principal	15,666		
Interest	1,610		
Capital Outlay	2,485		
Overlay	6,106		
Community Development fund	0,100	47,891	
Department of Resources		47,091	
and Economic Development Grant		81,999	
C.E.T.A.		01,,,,,	
Other Uses			
Interfund Transfers	1,500	13,585	
Transfers To Other Governmental Units	477,971		
Total Expenditures and Other Uses	658,165	148,779	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(18,134)	(130,332)	
Fund Balances - January 1	63,573	244,524	(3,359)
Fund Balances - December 31	\$ 45,439	\$114,192	(\$3,359)

Total	Ls	Year	Ended
(Memo	ora	ndum	On1v)

	J. O-1
(Memorar	ndum Only)
December 31,	December 31,
1981	1980
\$413,464	\$ 224,469
179,437	651,094
48,007	58,126
17,570	49,978
658,478	983,667
29,749	33,441
44,756	44,989
24,542	8,693
33,500	32,817
5,304	
	2,828
6,928	5,273
156	305
2,173	2,197
554	2,111
3,632	5,270
6,837	5,573
15,666	15,667
1,610	1,379
2,485	60,885
6,106	6,843
47.,891	732,149
81,999	243,714
	13,608
	Í
15,085	17,392
477,971	315,309
806,944	1,550,443
(148,466)	(566,776)
304,738	871,514
\$156,272	\$ 304,738

The accompanying notes are an integral part of these financial statements.

EXHIBIT C TOWN OF STRATFORD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances $$\operatorname{\mathtt{Budget}}$$ and $\operatorname{\mathtt{Actual}}$

General and Special Revenue Fund Types For The Fiscal Year Ended December 31, 1981

		General Fund	1
			Variance Favorable
	Budget	Actual	(Unfavorable)
Revenues			
Taxes	\$409,116	\$413,464	\$ 4,348
Intergovernmental Revenues	170,910	170,998	88
Local Sources	20,289	39,499	19,210
Other Financing Sources			
Interfund Transfers	19,402	16,070	(3,332)
Total Revenues and Other Sources	619,717	640,031	20,314
			20,314
Expenditures	20 150	20.7/0	(500)
General Government	29,150	29,749	(599)
Protection of Persons and Property	42,100	44,756	(2,656)
Health and Sanitation	29,960	24,542	5,418
Highways and Bridges Libraries	32,036	33,500	(1,464)
Public Welfare	5,800	6,928	(1 120)
Patriotic Purposes	· ·	,	(1,128)
Recreation	300	156	144
Cemeteries	2,700	2,173	527
	750	554	196
Unclassified	4,800	3,632	1,168
Public Service Enterprises	4,700	6,837	(2,137)
Debt Service	15 (((25 (()	
Principal	15,666	15,666	
Interest	1,252	1,610	(358)
Capital Outlay	5,817	2,485	3,332
Overlay	5,215	6,106	(891)
Community Development Fund			
Department of Resources			
and Economic Development Grant			
Other Uses			
Interfund Transfers	1,500	1,500	
Transfers To Other Governmental Units	477,971	477,971	
Total Expenditures and Other Uses	659,717	658,165	1,552
Excess of Revenues and			
Other Sources Over (Under)			
Expenditures and Other Uses	(40,000)	(18,134)	21,866
Fund Balances - January 1	63,573	63,573	
Fund Balances - December 31	\$ 23,573	\$ 45,439	\$21,866

Totals Year Ended
(Memorandum Only)

Sp	ecial Revenu	ie Funds	(Memorandum Only)		
		Variance			Variance
Pudaat	Actual	Favorable (Unfavorable)	Pudaat	lokus1	Favorable
Budget	ACTUAL	(Unfavorable)	Budget	Actual	(Unfavorable)
\$	\$	\$	\$409,116	\$413,464	\$ 4,348
13,585	8,439	(5,146)	184,495	179,437	(5,058)
13,505	8,508	8,508	20,289	48,007	27,718
	0,500	0,300	20,207	40,007	27,720
1,500	1,500		20,902	17,570	(3,332)
15,085	18,447	3,362	634,802	658,478	23,676
			29,150	29,749	(599)
			42,100	44,756	(2,656)
			29,960	24,542	5,418
			32,036	33,500	(1,464)
1,500	5,304	(3,804)	1,500	5,304	(3,804)
			5,800	6,928	(1,128)
			300	156	144
			2,700	2,173	527
			750	554	196
			4,800	3,632	1,168
			4,700	6,837	(2,137)
			15,666	15,666	
			1,252	1,610	(358)
			5,817	2,485	3,332
			5,215	6,106	(891)
	47,891	(47,891)		47,891	(47,891)
	81,999	(81,999)		81,999	(81,999)
13,585	13,585		15,085	15,085	
15,505	13,505		477,971	477,971	
15,085	148,779	(133,694)	674,802	806,944	(132,142)
	(130,332)	(130,332)	(40,000)	(148-,466)	(108,466)
244,524	244,524		308,097	308,097	
\$244,524	\$114,192	(\$130,332)	\$268,097	\$159,631	(\$108,466)

Special Revenue Funds

The accompanying notes are an integral part of these financial statements,

SCHEDULE 1 TOWN OF STRATFORD General Fund

Statement of Estimated and Actual Revenues For The Fiscal Year Ended December 31, 1981

REVENUES	<u>Estimated</u>	Actual	Over (Under) Budget
Taxes	0200 (11	A200 770	A 167
Property and Inventory	\$392,611	\$392,778	\$ 167 270
Resident National Bank Stock	5,990	6,260	. 2/0
Yield	20	20 9,556	109
Interest and Penalties	9,447		3,802
Total Taxes	1,048	4,850	
lotal laxes	409,116	413,464	4,348
State of New Hampshire			
Meals and Rooms Tax	5,245	5,245	
Interest and Dividends Tax	9,061	9,061	
Savings Bank Tax	1,957	1,959	2
Highway Subsidy	6,883	6,865	(18)
Business Profits Tax	145,072	145,072	
Aid For Water Pollution Projects	1,400	1,400	
Forest Fire Reimbursement	1,100	5	5
Road Toll Refund	104	104	
Civil Defense		59	59
Railroad Tax	1,188	1,188	
Other	-,-	40	40
Total State of New Hampshire	170,910	170,998	88
Local Sources			
Motor Vehicle Permit Fees	10,000	16,649	6,649
Dog Licenses	146	165	19
Business Licenses, Permits and Fees	470	596	126
Rent of Town Property	2,700	4,495	1,795
Interest On Deposits	-,	555	555
Income From Departments	900	1,297	397
Sale of Town Property		9,510	9,510
Other Income	20	149	129
Income From Water Department	6,053	6,083	30
Total Local Sources	20,289	39,499	19,210

SCHEDULE 1 (Continued) TOWN OF STRATFORD General Fund Statement of Estimated and Actual Revenues

For The Fiscal Year Ended December 31, 1981

REVENUES	Estimated	Actual	Over (Under) Budget
Interfund Transfers			
Special Revenue Funds	4 40 505		
Revenue Sharing Trust and Agency Funds	\$ 13,585	\$ 13,585	\$
Capital Reserve Funds	5,817	2,485	(3,332)
Total Interfund Transfers	19,402	16,070	(3,332)
Total Revenues	619,717	\$640,031	\$20,314
Fund Balance Used To Reduce Tax Rate	40,000		
Total Revenues and Use of Fund Balance	\$659,717		

SCHEDULE 2 TOWN OF STRATFORD General Fund

Statement of Appropriations, Expenditures and Encumbrances For The Fiscal Year Ended December 31, 1981

	Encumbered From 1980	Appropriations
General Government		
Town Officers' Salaries	\$	\$ 12,500
Town Officers' Expenses	*	3,800
Election and Registration Expenses		750
Town Buildings Maintenance		10,000
Municipal Audit		2,100
Total General Government	***************************************	29,150
Protection of Persons and Property		
Police Department		16,500
Fire Department, Including Forest Fires		16,500
Planning and Zoning		100
Insurance		8,500
Civil Defense		500
Total Protection of Persons and Property		42,100
Health and Sanitation		
Health Association		100
Hospitals		1,000
Ambulance		375
Vital Statistics		35
Town Dump		20,500
Visiting Nurse		6,000
Upper Connecticut Valley		
Mental Health Association		950
North Country Community Health Association		1,000
Total Health and Sanitation		29,960
Highways and Bridges		
Town Road Aid		186
Town Maintenance		22,700
Street Lighting		9,000
General Expenses of Highway Department	-	150
Total Highways and Bridges		32,036
Libraries		1,500
D 111 - W-16		
Public Welfare		
Town Poor		4,000
Aid To Permanently and Totally Disabled		1,800
Total Public Welfare		5,800

\$ 12,251 \$	\$ 249 (328) 155 (675)
	155
4,128	
595 10,675	(0/3)
2,100	
29,749	(599)
16,556	(56)
20,021 358	(3,521)
7,494	(258) 1,006
327	173
44,756	(2,656)
	(/
75	25
1,000	
375	
15	20
15,127	5,373
6,000	
950	
1,000	
	5,418
186	(5 (07)
24,587 3,540	(5,427)
8,576 151	424
33,500 3,540	(5,004)
	(
3,247	753
3,681	(1,881)
6,928	(1,128)

SCHEDULE 2 (Continued) TOWN OF STRATFORD General Fund

Statement of Appropriations, Expenditures and Encumbrances For The Fiscal Year Ended December 31, 1981

	Encumbered From 1980	Appropriations
Patriotic Purposes	\$	\$ 300
Recreation		2,700
Cemeteries		750
Unclassified		7.0
Damages and Legal Expenses		750
Retirement and Social Security		3,500
North Country Council		550
Total Unclassified		4,800
Public Service Enterprises		
Sewer Department		1,000
Water Department	- Marie Andrews Committee	3,700
Total Public Service Enterprises		4,700
Debt Service		
Principal Of Debt		15,666
Interest On Debt		
Long-Term Debt		752
Tax Anticipation Notes		500
Total Debt Service		16,918
Capital Outlay		
Roof Replacement		4,987
Fire Building		830
Bridge Reconstruction	12,000	
Total Capital Outlay	12,000	5,817
Total Town Appropriations	12,000	176,531
Transfers To Other Governmental Divisions		
School District Tax		430,373
County Tax		47,598
Total Transfers		477,971
Overlay	-	5,215
Total Town Appropriations,		
Transfers and Overlay	\$12,000	\$659,717

Expenditures Net of Refunds	Encumbered To 1982	(Over) Under Budget
\$ 156	\$	\$ 144
2,173	-	527
554		196
743 2,3 39 550		7 1,161
3,632		1,168
1,274 5,563 6,837		(274) (1,863) (2,137)
15,666		
752 858 17,276		(<u>358</u>)
1,634 851 	$\frac{12,000}{12,000}$	3,353 (21) 3,332
174,088	15,540	(_1,097)
430,373 47,598 477,971 6,106		 (<u>891</u>)
\$658,165	\$15,540	(\$1,988)
	The second secon	

SCHEDULE 3 TOWN OF STRATFORD

TOWN OF STRATFORD

Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Entitlement Payments Interest Income	\$8,439 	
Total Revenues	\$ 8,834	
Expenditures Debt Service	13,585	
Excess of Revenues Over (Under) Expenditures	(\$ 4,751)	
Fund Balance - January 1	13,585	
Fund Balance - December 31	\$ 8,834	

SCHEDULE 4 TOWN OF STRATFORD Summary of Tax Warrants For The Fiscal Year Ended December 31, 1981

	Levies Of				
- Dr	1981	1980	1979	Prior Years	
<u>- bi</u>	1701	1900	17/7	Itals	
Uncollected Taxes - January 1, 1981					
Property	\$	\$41,425	\$	\$158	
Resident		1,830	10		
Yield		144	103	393	
Taxes Committed To Collector					
Property	392,663				
Resident	5,860				
Yield	9,556				
National Bank Stock	20				
Boat Taxes	10				
Added Taxes					
Property	95			10	
Resident	330	70			
Overpayments During Year					
Resident	20	20			
Interest Collected On					
Delinquent Property Taxes	3	2,284		23	
Penalties On Resident Taxes	16	51	1		
TOTAL DEBITS	\$408,573	\$45,824	\$114	\$584	
·		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
- Cr					
Remittances To Treasurer					
Property Taxes	\$253,572	\$41,425	· ś	\$104	
Resident Taxes	4,200	510	10	4104	
Yield Taxes	7,683	29			
National Bank Stock Taxes	20	2)			
Boat Taxes	10				
Interest	3	2,284		23	
Penalties	16	51	1		
Abatements Allowed		-	•		
Property	1,990				
Resident	-,,,,	1,340			
		1,540			
Uncollected Taxes - December 31, 1981 Property	137,196			64	
Resident	2,010	70		0-4	
Yield	1,873	115	103	393	
11614			_103	373	
TOTAL CREDITS	\$408,573	\$45,824	\$114	\$584	

SCHEDULE 5 TOWN OF STRATFORD

Summary of Tax Sale Accounts
For The Fiscal Year Ended December 31, 1981

		Levies	Of	
- Dr	1980	1979	1978	Prior Years
Unredeemed Taxes - January 1, 1981	\$	\$15,402	\$5,427	\$1,320
Tax Sale of August 29, 1981	13,485			
Interest and Costs After Sale	298	644	1,138	392
TOTAL DEBITS	\$13,783	\$16,046	\$6,565	\$1,712
<u>- Cr</u>				
Remittances To Treasurer Redemptions Interest and Costs	\$ 4,030 298	\$ 6,311 644	\$4,616 1,138	\$1,126 392
Abatements During Year		1,040	778	
Unredeemed Taxes - December 31, 1981	9,455	8,051	33	194
TOTAL CREDITS	\$13,783	\$16,046	\$6,565	\$1,712
		-		

SCHEDULE 6
TOWN OF STRATFORD
Summary of Town Clerk's Account
For The Fiscal Year Ended December 31, 1981

- Dr. -

\$16,649		
\$165		
	188	
	127	
		\$16,964
	\$16,649	
	188	
	127	
	\$165 	\$165 <u>23</u> 188 <u>127</u> \$16,649 188

\$16,964

TOTAL CREDITS .

SCHEDULE 7 TOWN OF STRATFORD Summary of Water Rent Warrants For The Fiscal Year Ended December 31, 1981

- Dr. -

Uncollected Water Rents - January 1, 1981	\$ 27
Water Rents Committed To Collector	6,053
Added Water Rents	30
TOTAL DEBITS	\$6,110
<u>- Cr</u>	
Remittances To Treasurer Water Rents Collected	\$5,633
Abatements Allowed	447
Uncollected Water Rents - December 31, 1981	30
TOTAL CREDITS	\$6,110

SCHEDULE 8
TOWN OF STRATFORD
Town Trust Funds
Summary of Principal and Income
For The Fiscal Year Ended December 31, 1981

	Principal			
	Balance January 1, 1981	Additions	Withdrawals	Balance December 31,
Cemetery Funds	\$18,790	\$ 600	\$	\$19,390
Helen Brown Fund	10,000			10,000
Rollin Baldwin Fund	886	1,448	1,333	1,001
John C. Hutchins Prize Fund	1,000			1,000
Capital Reserve Funds Fire Truck and Fire Station Fund North Stratford Memorial Fund Stratford Hollow Memorial Fund	700 3,560 3,833	50 50	700	3,610 3,537
Spur Road Bridge Construction Fund School District Funds	24,258			24,258
Totals	\$63,027	\$2,148	\$2,379	\$62,796

	In	come		Balance of
Balance January 1, 1981	Additions	Withdrawals	Balance December 31, 1981	Principal and Income December 31, 1981
\$ 827	\$1,188	\$1,095	\$ 920	\$20,310
160	576	573	163	10,163
(19)	96	77		1,001
. 81	58	42	97	1,097
130	21	151		
1,069	349		1,418	5,028
1,154	133	1,287		3,537
517	665		1,182	1,182
42	1,288		1,330	25,588
\$3,961	\$4,374	\$3,225	\$5,110	\$67,906

DETAILED STATEMENT OF PAYMENTS 1981

Paul Hawley	,100.00 ,100.00 ,100.00 ,777.00 50.00 600.00 ,524.00
Bradley Harding2	,000.00
Town Officers' Expenses:	, 252,00
Colebrook Office Supply\$ Registry of Deeds, Coos County N.H. Municipal Association Town Clerk's Association N.H.Assoc. of Assessing Officials.	291.90 135.04 300.00 19.00 20.00
Edna Fuller Frances Hawley (Supplies) Postmaster, North Stratford (Stamps)	370.65 685.45 395.63
New England Telephone Co	757.62 29.85 105.65 73.10
News & Sentinel N.H. Tax Collectors Association Probate Court Bradley Harding	77.12 36.75 1.25 105.15
Charlotte Blodgett	50.00 134.00 20.00
Wheeler & Clark	14.60 345.75 9.30
Real Data Corp. David Garcelon. Branham Publishing.	15.00 117.00 17.20
	,127.01
Election & Registration Expenses: News & Sentinel	62.66 52.30 52.30 52.30
Daisy Bruno	31.83 31.83

Beverly Kettle	•	31.83 66.00 40.80 75.00 98.00 594.85
Municipal Audit: Killion, Plodzik & Sanderson	.\$	1,200.00
North Country Council, Inc	•	550.00
Town Hall & Other Buildings: Laurence Hook	•	377.80 348.26 8,420.84 28.00 1,473.51 9.30 82.98 335.00 1.46 89.50 36.00 1,202.65
Social Security & Employee Retirement:		
Treasurer, State of N.H		2,211.37 274.37 9.95 2,495.69
Treasurer, State of N.H	\$	274 27
Treasurer, State of N.H. N.H.M.A. Unemployment Compensation Fund. OASI Fund. Police Department: Gerald Leigh Leonce Boivin John White. Colin Noyes. Rainey Allin Harlan Connary.	\$1	274.37 9.95 2,495.69 3,279.50 2,540.00 3,277.29 1,120.00 96.00 20.00 36.00 0,368.79 428.00 292.00 720.00

Stratford Shell Hunters Auto Parts Emerson's Country Store Big A Store P & B Auto Service Sanel Auto Parts Nugent Motor Company	• • •	843.90 18.43 948.40 555.68 392.92 9.25 18.00 4,688.65
Misc. Expenses: N.E. Telephone Co. Hills Dept. Store. Bruce Stohl Emerson & Son, Inc. Regent Standard Forms. Champagne's Cash Market. J.B.Simons, Inc. Colebrook Office Supply. News & Sentinel. Walter Stephens, Jr. Equity Publishing Co. Roberts Country Store.		290.60 3.58 100.00 35.37 39.46 3.78 136.45 27.00 14.80 60.50 38.00 29.35 778.79
Fire Department: Utilities: Public Service Co. of N.H N.E.Telephone Co Stratford Oil Company		965.60 1,729.85 8,600.73 1,296.18
Gas, Maintenance on Equipment & Stations: Burns Exxon		468.74 324.88 2,390.00 268.04 7.80 60.00 478.16 114.50 74.01 31.30 92.96 123.50 185.63 91.30 100.00 34.19 16.00 7.00 40.80 4,908.81

Firemen & Forestry:	
Robert Turner, Cash Payroll	563.88
Rainey Allin	21.00
Michael Bennett	189.00
William Gaudette	108.75
Douglas Goodwin	175.00
Phillip Hurley	144.00
Jeffrey Kennett	31.50
Jesse Kennett	45.50
John Kennett	150.00
Jules Kennett	66.50
Danny Martin	60.00
Raymond Pinard	122.50
Timothy Ramsay	73.50
Harvey Raymond, Sr	210.00
William Simpson	96.00
Stewart Sweatt, Jr	105.00
Doton Thomason	22.50
Peter Thompson	240.00
	98.00
Albert Riff	80.50
Wayne Hand	
Paul Wheeler	24.50 35.00
David Raymond	
Richard Hand	73.50
Donald Hand	17.50
Lawrence Curley	203.68
Thurman Blodgett	138.25
Bryan McMann	113.21
Raymond Frizzell	79.44
Wayne Deyette	53.19
Norman Bartlett	65.44
Rene Routhier	61.94
Andre Champagne	33.25
Roger Stinson	119.25
Jeffrey Flanders	91.19
Howard Danforth	40.25
Burton Danforth	66.13
Bruce Blodgett	26.94
Roger Villa	29.75
Seaton Stone, Sr	5.94
	\$ 3,888.48
Article #24 Capital Reserve Fund	
Fire Truck, Fire Station and/or Land:	
Arthur Lewis III	\$ 375.00
Perras Lumber Co	475.93
	\$ 850.93

Insurance & Bonds: George M. Stevens & Son, Inc National Flood Insurance Program N.H. Insurance Company N.H. Insurance Group Planning & Zoning: News & Sentinel Hinkley & Donovan	· · · · · · ·	153.00
Damages & Legal Expenses: Hinkley & Donovan	.\$	742.75
N.E. Telephone Co	.\$	327.32
Health Department: Health Officer Vital Statistics Town Nurse Expenses. George M. Stevens & Son, Inc Ambulance District A-1 Upper Connecticut Valley Mental Health Asso Upper Connecticut Valley Hospital. Beatrice D. Weeks Memorial Hospital. Northern Coos Community Health Assoc		75.00 15.00 6,000.00 632.00 375.00 950.00 500.00 1,000.00
Sewer Department: Laurence Hook		654.00 200.00 420.00 1,274.00
Town Dump & Garbage Removal: Ray O. Parker & Son, Inc. Ray O. Parker & Son, Inc. Laurence Hook. News & Sentinel. North Country Publishing.		4,249.97 756.00 85.80 14.80 20.20 .5,126.77

Town Maintenance: SUMMER
Laurence Hook
Pike Industries, Inc
P & B Auto Service
Seaton Stone, Sr
Trees 'N' Turf
Emerson & Son, Inc
\$ 0,397.00
Town Maintenance: WINTER
Laurence Hook\$ 9,757.86
David McMann
International Salt Co
Wayne Bennett
Champagne's Cash Market
Hunters Auto Parts
John Danais, Inc
P & B Auto Service
Seaton Stone, Sr
F.B. Spaulding Co
Jon Emerson
Perras Lumber Co
\$16,189.54
Street Lighting:
Public Service Co. of N.H\$ 8,575.89
General Expense of Highway Dept\$ 150.57
Town Road Aid:
State of New Hampshire\$ 185.83
<u>LIBRARIES:</u> \$ 1,500.00
Aid to the Permanently & Totally Disabled
& Old Age Assistance:
Treasurer, State of New Hampshire\$ 3,680.55
Town Poor:
Stratford Oil Co\$ 766.61
Champagne's Cash Market 160.60
Public Service Co. of N.H
Bruce Blodgett (Wood)
241.20

James & Deborah LaBonte. \$ Registry of Deeds Coos County John Forbes. Pyrofax Gas Co. Becknell Industries, Inc. Styles Drug Store. S & W Market. Arthur Casey. Ryan's Fuel Service. Reginald Mailhot. Fitch Fuel. Mikes Service Center. Hinkley & Donovan.	66.43 4.93 165.00 100.13 45.00 10.80 4.17 125.00 398.33 140.00 29.00 68.00 800.00 3,575.48
Memorial Day, Etc: H.A. Holt & Sons, Inc\$	155.85
Article #25 Stratford Hollow Memorial Fund: George Hall\$ United Methodist Publishing House\$	1,400.00 233.66 1,633.66
Recreation- Parks & Playgrounds: Public Service Co. of N.H. \$ Laurence Hook. Wayne Bennett. Stratford 4-H Lions. Canadian National Railroad. Stratford School District. News & Sentinel.	98.81 124.05 90.45 50.00 6.00 1,800.00 4.00 2,173.31
Water Department: Public Service Co. of N.H. \$ Laurence Hook. Water Rent Collector. N.H.Water Supply & Pollution Control Comm. F.B. Spaulding Co. Steven Young. Mark Young. Hunters Auto Parts. Neptune Meter Co. Tri-Sales, Inc. Calco, Inc. Goulet Electric. Roberts Country Store.	655.81 2,312.42 225.00 28.00 95.95 1,310.50 75.00 7.26 56.74 41.80 725.00 28.00 1.30 5,562.78

Cemetaries: Alvin Daigneault. \$ 4.98 Arthur Fitzgerald. 192.00 Burns Exxon. 6.93 Laurence Hook. 115.60 Oliver Arseneault. 234.00 \$ 553.51
Debt Service: Principal Long Term Notes & Bonds: First Colebrook Bank
<pre>Interest Long Term Notes & Bonds: First Colebrook Bank\$ 751.92</pre>
Principal-Tax Anticipation Notes: First Colebrook Bank\$30,000.00
Interest on Temporary Notes: First Colebrook Bank\$ 858.48
Discounts, Abatements & Refunds: Real Estate Taxes
County Tax: Treasurer, Coos County\$47,598.00
Step II Design: Hoyle, Tanner & Associates\$ 1,673.71
Stratford School District Appropriations: 1980-81 School Year. \$199,529.33 1981-82 School Year. \$140,000.00 \$339,529.33
<u>Yield Tax Deposits:</u> Tax Collector, Town of Stratford\$ 2,093.50
Bond & Debt Tax: Treasurer, State of N.H\$ 25.08
Taxes Bought by the Town:\$13,484.89
Dog Fees Paid to State:\$ 22.50
Marriage License Fees to State: 104.00

TOWN CLERK'S REPORT

12 Marriages	8 Births	9 Deaths
757 Motor Vehicle Perm	nits	\$16,649.00
		114.00 80.50 6.50 4.00 205.00 22.50 5.00 3.00
2 Town Histories 8 Marriages TOTAL		20.00 104.00 \$16,963.50

REPORT OF ROAD AGENT

To The Honorable Board of Selectmen:

Roads:

Time spent on road includes hauling gravel, grading roads, repairing bridges, culverts and patching roads, also plowing and sanding of winter roads. Materials Used:

24 tons cold patch 22 tons salt

22 tons salt
Laurence Hook
120 yds.winter sand
Road Agent

POLICE DEPARTMENT

To The Honorable Board of Selectmen:

The Stratford Police Department is made up of three part-time officers who patrol on Friday and Saturday nights and who are on call 24 hours a day. Crime in the United States is generally on the rise, and Stratford has seen an increase as well, particularly in domestic and juvenile complaints. The Department is doing its best to carry out its duties and to keep disturbances in check with the limited personnel and equipment available to it. No police force can be effective, however, without the full support and backing of the townspeople it serves. With such backing and with the continued dedication of the Department's Officers, the Stratford Police Department will do its best to meet the protection needs of the Town.

Respectfully submitted: John White, Deputy Chief

STRATFORD HOLLOW FIRE DEPARTMENT

The Hollow Department responded to a total of 19 calls in 1981.

Structural Fires 6
Chimney Fires 6
Grass Fires 2
Vehicle Fires 3
Misc. Fires 1
Mutual Aid Fires 1

The interior of the new fire station is nearly complete. I would like to thank the firemen, Ladies Auxillary, and other volunteers for their help in this project.

Lawrence Curley, Chief

NORTH COUNTRY COUNCIL, INC.

Dear Selectmen:

North Country Council, Inc. has provided assistance and information on flood insurance, historic preservation and on subdivision regulations.

The mainstay of our assistance to towns has been community planning. The Council staff met throughout the year with planning boards, boards of adjustment, and master plan committees to discuss solutions to local community issues. The Council organized a seminar for Coos County towns on the sub-division review process in April. After the amendment of the subdivision law during the recent legislative session, we sponsored three subregional seminars on the new procedure for subdivision review.

The Council is a very cost-effective local organization, as was shown by a recent survey which showed that for every dollar that was appropriated by towns in 1980, almost six dollars in services were provided by the Council.

On behalf of the Council and its Board of Directors, we want to thank you for your support during the past year and hope that the Town will continue to use the services of NCC during 1982. Please feel free to contact either one of us or the Council staff in Franconia at 823-8108 or 823-5566.

Respectfully submitted,

Mary Nugent Paul Hawley

NCC Representatives

ANNUAL REPORT

of the

SCHOOL DISTRICT

of the town of

STRATFORD, NEW HAMPSHIRE

FOR THE FISCAL YEAR ENDING JUNE 30, 1981

SCHOOL WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Stratford, qualified to vote in district affairs:

You are hereby notified to meet in the Stratford Town Hall in said district on Tuesday, March 9, 1982, at 10:00 o'clock in the forenoon until 6:00 o'clock in the evening for the reception of your ballots under the non partisan ballot system.

 To choose by non partisan ballot the following district officers for the ensuing year; a moderator, a district clerk, a district treasurer, two auditors and one member of the school board.

Given under our hands at Stratford this $22\,\mathrm{nd}$ day of February, 1982.

Mary Nugent Rene Routhier Lewis Allin

School Board

A True Copy of Warrant--Attest Mary Nugent Rene Routhier Lewis Allin

REPORT OF SCHOOL BOARD

Mary Nugent, Chairman 1982
Rene Routhier 1983
Lewis Allin 1984
Treasurer, Patricia Allin
Clerk, Edna Fuller
Moderator, Colin Noyes
Auditor, State Tax Commission
Superintendent of Schools, Alan E. Rich
Assistant Superintendent of Schools, Charles J. Micciche

Board meetings are called by the Chairman

TENTATIVE SCHOOL WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Stratford qualified to vote in district affairs:

You are hereby notified to meet in Stratford Public School Gymnasium in said district on Monday, March 8, 1982, at 7:30 o'clock in the evening to act upon the subjects hereinafter mentioned.

- To hear reports of agents, auditors, committees or officers heretofore chosen and pass any vote relating thereto.
- 2. To see if the district will vote to accept the provisions of Title I, Public Law 89-10 (Elementary and Secondary Education Act of 1965), and to appropriate such funds as may be made available to the district under said Federal Act for such particular projects as may be determined by the school board. Further, to see if the district will authorize the school board to make application for such funds and to expend the same for such projects as it may designate.
- 3. To see if the district will vote to accept the provisions of the Federal and State School Lunch and Special Milk Program and to appropriate such funds as may be made available to the district under said program. Further to see if the district will authorize the school board to make application for such funds and to expend the same for such programs.
- 4. To see if the district will authorize the school board to make application for, to receive and expend in the name of the district such advances, grants-in-aid or other funds for educational purposes as may now or hereafter be forthcoming from the U.S. Government and/or State Agencies.
- 5. To see if the district will vote to raise and appropriate the sum of \$5,000.00 to be placed in a Capital Reserve Fund established for the purpose of replacing or improving its heating equipment and/or systems, or to make major capital improvements, and that the school board be authorized as agents to determine when such funds may be expended.
- 6. To see if the district will vote to raise and appropriate the sum of \$22,010.00 for the payment of salaries under the terms of a collective Bargaining Agreement for the year 1982-83. (Included in the proposed budget for 1982-83.

- 7. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries of school district officials and agents and for the payment of the statutory obligations of the district.
- 8. To transact any other business that may lawfully come before said meeting.

Given under our hands at Stratford this 19th day of February, 1982.

Mary Nugent Rene Routhier Lewis Allin

School Board

A True Copy of Warrant--Attest Mary Nugent Rene Routhier Lewis Allin

REPORT OF SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 1980 to June 30, 1981

Cash on Hand July 1, 1980 Received from Selectmen:		\$	45,863.19
Current Appropriation	\$289,529.33		
Revenue from State Sources	84,989.83		
Revenue from Federal Sources	67,121.17		
Received from Tuitions	78,687.76		
Received from All Other			
Sources	21,521.06		
TOTAL RECEIPT	'S	5	41,849.15
Total Amount Available for Fisca	l Year	5	87,712.34
Less School Board Orders Paid	_5	87,622.07	
Balance on Hand June 30, 1981		\$	90.27

PATRICIA ALLIN, District Treasurer

DETAILED STATEMENT OF RECEIPTS

	DETAILED STATEMENT OF REC	CLII IS
198	0	
July	•	
1	Balance on hand \$	45,863.19
15	State of N.H., Adv. Payment Summer Food	1,958.00
15	State of N.H., Apr.'80 gasoline tax refund	52.50
Sep	tember	
	School Lunch Deposits ·	1,645.00
17	State of N.H., Federal Reimb. Projects	1,017.17
17	State of N.H., Reimb. excess cost tuition	35.00
17	Stratford School Lunch, Transfer of funds	2,500.64
17	Northumberland Sch. Dist., Supplies	599.00
17	State of N.H., Fed.Reimb.June'80 Sch Lunch	1,371.00
17	J. W. Pepper & Son, Refund	105.88
17	City of Manchester, Reimb. excess tuition'79-8	80 605.00
Oct	ober	
1	Tuition, Troy Champagne	181.00
1	State of N.H., Sweepstakes	5,448.97
1	State of N.H., Foundation Aid	37,915.80
1	Town of Stratford, Summer Program Bus	1,800.00
1	State of N.H., Aug. '80 Adv. Summer Food	556.00
31	Town of Stratford, Appropriation	30,000.00
31	Rehabilitation Center, Refund G.Marier	90.00
31	State of N.H., Gasoline tax refund	91.16

Novembe	r	
5 Cole	ebrook Academy Act. Asso., College Fair	\$ 25.00
	e of N.H., Federal Reimb. Projects	11,132.60
Scho	ool Lunch Deposits Oct.	1,397.05
Scho	ool Lunch Deposits. Nov.	89.00
20 Tuit	ion, Troy Champagne	181.00
	of Stratford, Appropriation	30,000.00
	ool Lunch Deposits. Nov.	1,217.10
Decembe	· · · · · · · · · · · · · · · · · · ·	_,
8 State	e of N.H., Sept.'80 Federal Reimb.	4,005.00
	n of Stratford, Appropriation	30,000.00
	ool Lunch Deposits, Dec.	78.60
	of N.H., Foundation Aid	37,915.80
1981		
January		
9 State	e of N.H., Oct.'80 Federal Reimb.	3,578.00
	d Boudle, Restitution	500.00
	n of Stratford, Appropriation	30,000.00
February	,	,
10 Town	of Stratford, Appropriation	30,000.00
10 State	e of N.H., Nov.'80 Reimb.	3,204.00
	on, Troy Champagne	181.00
	ol Lunch Deposits	1,639.71
	ol Lunch Deposits	890.41
	mfield, Vt. Sch. Dist., Tuition	30,708.16
	e of N.H., Reimb. Projects	9,244.40
	ol Lunch Deposits	1,109.93
	swick School District, Tuition	8,362.50
	e of N.H., "Artists in Sch" Reimb.	200.00
21 S.A.	U. #58 94-142, Share L. Gray's salary	3,000.00
	ol filing fees	3.00
	e of N.H., Dec.'80 Fed. Reimb.	2,784.00
	e of N.H., Jan.'81 Fed. Reimb.	3,298.00
	of Stratford, Appropriation	30,000.00
April		
•	ond Rejea, Restitution	500.00
_	on, Troy Champagne	182.00
	e of N.H., Transp. Voc Ed. Berlin	2,700.00
	ol Lunch Deposits Mar.	1,593.32
	n of Stratford, Appropriation	20,000.00
	e of N.H., Feb. '81 Fed. Reimb.	2,515.00
	e of N.H., Foster Children Tuition'79-80	974.26
	of Stratford, Appropriation	20,000.00
	ol Lunch Deposits, April	1,614.37
May		
-	of Stratford, Appropriation	20,000.00

Mas	contd.	
13	State of N.H., Adjustment Fed. Reimb.	\$ 54.00
13	Driver Education Fees	500.00
20	State of N.H., Mar.'81 Fed. Reimb.	3,276.00
20	State of N.H., Federal Reimb. Projects	8,800.00
22	Town of Stratford, Appropriation	10,000.00
30	May'81 School Lunch Deposits	1,458.37
June		
9	Town of Stratford, Appropriation	10,529.33
9	Whirlpool Corp., Refund	6.00
15	Town of Stratford, Appropriation	10,000.00
15	SAU #58 Federal Energy Conservation Funds	4,434.00
15	Brunswick School Dist., Tuition	8,362.50
22	Bloomfield School Dist., Tuition	30,529.60
22	State of N.H., April'81 Federal Reimb.	2,894.00
22	Town of Stratford, Appropriation	19,000.00
22	Driver Education Fees	60.00
22	School Lunch Deposits	1,236.67
		\$587,798.99
	Checks insufficient funds	-86.65
		\$507 712 24

SUPERINTENDENT'S SALARY 1980-1981

State's Share	\$ 3,174.00
Northumberland School District's Share	16,105.00
Stratford School District's Share	5,694.00
Stark School District's Share	1,538.00
	\$ 26.511.00

ASSISTANT SUPERINTENDENT'S SALARY 1980-1981

State's Share	\$ 2,100.00
Northumberland School District's Share	13,768.00
Stratford School District's Share	4,868.00
Stark School District's Share	1,315.00
	\$ 22,051,00

BALAN	BALANCE SHEET	SCHOOL D	SCHOOL DISTRICT - STRATFORD	ATFORD
ASSETS	General	Federal Projects	Food Service	Capital Reserve
Cash Investments Taxes Receivable	90.27	.		25,249.34
Interfund Receivables Intergovernmental Receivables	592.00 2,700.00 61.00	299.00	6,087.00	
Other Receivables Total Assets	6,264.27	599.00	6,087.00	25,249.34
LIABILITIES				
Interfund Payables Other Payables Total Liabilities	21,236.00 21,236.00	592.00	2,619.00 2,619.00	
FUND EQUITY Unreserved Retained Earnings Reserve for Special Purposes			3,468.00	25,249.34
Unreserved Fund Balance TOTAL FUND EQUITY	(14,971.73) (14,971.73)	7.00	3,468.00	25,249.34
TOTAL LIABILITES and FUND EQUITY	6,264.27	299.00	00.780,0	25,249.34

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STATE	STATEMENT OF REVENUES	REVENUES	School District - Stratford	Stratford
For the Fig	scal Year Ende	For the Fiscal Year Ended June 30, 1981		
LOCAL	General	Federal Projects	Food Service	Capital Reserve
Current Appropriation Tuition	289,529.33			
Pupils, Parents & Other Sources Other LEA's Outside N.H.	725.00			
Transportation Fees	1,800.00			
Earnings on Investments				991.34
Food Service			13,882.88	
	369,948.28		13,882.88	991.34
REVENUE FROM STATE SOURCES				
Foundation Aid	75,831.60			
Sweepstakes	5,448.97			
Foster Children	974.26			
Transportation - Vocational	5,400.00			
Handicapped Aid	35.00			
Child Nutrition			828.00	
Total Revenue from State Sources87,689.83	87,689.83		828.00	
REVENUE FROM FEDERAL SOURCES				
Elementary/Secondary (ESEA)Title I	,	24,043.17		
Child Nutrition Programs			33,327.00	
Total Revenue from Federal Sources	S O	24,043.17	33,327.00	
OTHER SOURCES				
Transfer from General Fund				20,000.00
Food Service Fund	2,500.64			
TOTAL REVENUE	460,138.75	24,043.17	48,037.88	20,991.34

GENERAL FUND: STATEMENT OF EXPENDITURES For the Year Ended June 30, 1981 Sch

School District-Stratford

Total	233,847.43	10,492.50	6,760.64			14,857.56	5,292.17	860,65		7,479.86		5,389.58	32,680.00	29,800.86		83 830 38	03.620.60	41,173.50		20,000.00	525,292.48	
Other												580.21								20,000.00	20,580.21	
Property	3,694.39															1 042 98	06.240,1				4,737.37	
Supplies	14,277.33	2,575.87	981.63			71.50				521.17				459.01		22 986 78	07.000,00	6,829.86			60,401.00	
Purchased Services	6,315.69	814.33	2,352.99			782.06	682.00	860.65		1,135.50		3,854.37	32,680.00	621.20		A A2E 02 22 E22 70	07.020,02	30,045.16			116,457.22	
Employee Benefits	31,303.46	661.30	213.52			2,199.00	488.19			1,208.23				4,067.77		A A 2 E 0 2	4,430.03	446.48			274,796.88 48,319.80 116,457.22	
Salaries	178,256.56	6,441.00	3,212.50			11,805.00	4,121.98			4,614.96		955.00		24,652.88		00 000 00	20,333.33	3,852.00				
INSTRUCTION	Regular Programs Special Programs	Vocational Programs	Other Programs	SUPPORT SERVICES	Pupils	Guidance	Health		Instructional	Educational Media	General Administration	School Board	SAU Office	School Adm.	Business	Operation & Maint.	& Flant	Pupil Transportation	Transfer to Capital	Reserve Fund	TOTAL GENERAL FUND	
							-	-57	7													

FEDERAL PROJECTS FUNDS; STATEMENTS OF EXPENDITURES - ELEMENTARY

t - Stratford	Total		24,036.17
chool District	Supplies		798.39
Ø	Purchased	Services	200.00
	Employee	Benefits	3,014.92
	Salaries		20,022.86
			Title I ESEA

FOOD SERVICE FUND Statement of Expenditures for the Year Ended June 30, 1981

Total	24,937.66	9,133.00	11,870.22	45,940.88
Property	12.04	2.00	6.00	23.04
Supplies	15,135.62	5,501.00	7,150.72	27,787.34
Purchased Services	107.00	40.00	51.50	198.50
Salaries	9,683.00	3,587.00	4,662.00	17,932.00
	Elementary	Middle Jr. High	High	Total Food Service Fund

STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY School District - Stratford For the Year Ended June 30, 1981

ce Capital Reserve	4,258.00	20,991.34		25,249.34
Food Service	1,371.00	48,037.88	45,940.88	3,468.00
Federal Projects Food Service		24,043.17	24,036.17	7.00
General	50,182.00	460,138.75	525,292.48	(14,971.73)
DESCRIPTION	Fund Equity, July 1, 1980	Additions: Revenue	Deletions: Expenditures	Fund Equity, June 30, 1981



Cloyd M. Price

State of New Hampshire Department of Revenue Administration

61 South Spring Street PO Box 457 Concord, 03301

MUNICIPAL SERVICES DIVISION FREDERICK E. LAPLANTE

LORRAINE F. RACETTE
Assistant Director

October 8, 1981

TRANSMITTAL AND COMMENTARY LETTER

The School Board Stratford School District Groveton, New Hampshire 03582

Members of the Board:

We have examined the financial statements of the various funds and account groups to the Stratford School District for the year ended June 30, 1981 and have issued our report thereon, dated October 8, 1981. As part of our examination, we reviewed and tested the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

General Accounting System

Our review of the School District's general accounting system disclosed the following material weaknesses in internal accounting controls.

- . No cash receipts journal is maintained as part of the accounting $\ensuremath{\mathsf{system}}.$
- . Additional manual analysis of the system's output is necessary to reconcile with cash balances.
- . No cumulative detailed listing of expenditures for non-payroll items is being used to assure correct coding of expenses.

We strongly recommend that District officials seriously consider the establishment of a comprehensive system that will alleviate the deficiencies as discussed in the preceding paragraphs. This will provide District officials with a high level of confidence that local government resources are being properly used. In addition, the present system which is forementioned <u>must</u> be integrated into a complete accounting system.

School Lunch Sales

Very little control exits over school lunch sales receipts. We recommend that the District consider the feasibility of implementing control mechanisms at the point of sale.

Student Activity Funds

As noted in our opinion the School Activities Agency Fund was not audited due to the condition of the records. At present, the Student Activities Fund includes funds which we do not believe to be student activities. We recommend that the activities fund transfer the balance of these funds to appropriate Special Revenue Funds under the control of the central office and Treasurer for better accountability. We urge that district officials prepare auditable reports for these Student Activity Funds so that you may be reasonably assured that the District's fiduciary responsibilities to the school students are being fulfilled.

Other

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

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

Our study and evaluation of the District's system of internal accounting control for the year ended June 30, 1981 which was set forth in the first paragraph, would not necessarily disclose all weaknesses in the system.

Several other areas while not material weaknesses in internal control, merit your attention.

Fixed Assets Records

Adequate accounting procedures and records are essential to the protective custody of governmental property. The value of fixed assets for all governmental entities is substantial and usually greater in value than the current assets.

Fixed Assets Records (Continued)

Lack of these detailed records prevents fair presentation of fixed assets costs as required by generally accepted accounting principles.

Petty Cash

The School District does not employ the imprest system for its petty cash funds. We recommend that the School District adopt this system to strengthen its control over petty cash.

Federal Funds Accounting

The School District currently accounts for Federal funds on the computer system and on a manual system. This manual system is time consuming, cumbersome and represents a duplication of effort. We suggest that you look into the possibility of getting permission to eliminate the manual system. We understand that at least one School District has received permission to integrate their Federal funds accounting by the Department of Education.

Student Activity Funds

During our review we noted that the student activity bank account was not being reconciled. We suggest that the cash be reconciled monthly.

Unissued checks are not pre-numbered. We suggest that pre-numbered checks be purchased when the current supply is exhausted.

Invoices and detailed receipts have not been submitted to us. We strongly recommend that they be kept and made available to auditors in the future.

We believe these steps are necessary to rectify these weaknesses in your controls.

Gross Budgeting

For the fiscal year ended June 30, 1981.

- Actual Special Fund revenue exceeded budgeted Special Fund revenue by 65%.
- . The budget for the Food Service Fund did not include sales; approximately 29% of the financial activity.

Sound management practice requires that realistic budgets be prepared for all projected operations. We urge the District to budget on a "Gross Basis" to provide full accountability for operations from the planning phase through the final report on the years' operation.

Publication Requirement

The provisions of R.S.A. 71-A:21 require that only this letter be published in the next District Report.

However, we suggest that you consider the publication of the entire report which includes auditor's opinion, financial statements and notes to financial statements. No portion of either the auditor's opinion, financial statements or notes to financial statements may be published separately.

We extend our thanks to the officials and employees of the Stratford School District for their assistance during the course of our audit.

Municip & Services Division

MUNICIPAL SERVICES DIVISION

DEPARTMENT OF REVENUE ADMINISTRATION

jad



Cloyd M. Price Commissioner

State of New Hampshire Department of Revenue Administration

61 South Spring Street PO Box 457 Concord, 03301

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

LORRAINE F. RACETTE
Assistant Director

AUDITOR'S OPINION

The School Board Stratford School District Groveton, New Hampshire 03582

We have examined the financial statements of the various funds and account groups of the Stratford School District listed in the foregoing table of contents, for the fiscal year ended June 30, 1981. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records as we considered necessary in the circumstances.

The combined financial statements referred to above do not include financial statements of the School Activities Agency Fund, which should be included to conform with generally accepted accounting principles.

The Food Service Fund did not make available to us certain lunch sales receipts. Therefore, we limited our testing of school lunch revenues to the reconciling of recorded receipts with bank deposits.

The Stratford School District has not maintained a record of its general fixed assets, and therefore the combined financial statements also do not contain a statement of general fixed assets as is required by generally accepted accounting principles.

In our opinion, except that the financial statements referred to above do not include financial statements of the School Activities Agency Fund, the effects of the scope limitation of Food Service Fund as discussed in the above paragraph, and the general fixed assets group of accounts resulting in the incomplete presentation, the combined financial statements present fairly the financial position of the Stratford School District at June 30, 1981 and the results of its operations for the year then ended, in accordance with generally accepted accounting principals applied on a basis consistent with that of the preceding year.

Municipal Lucies Division

October 8, 1981

STRATFORD SCHOOL DISTRICT COMPARATIVE BUDGETS Budget 1981-82

Budget 1982-83

	\$206,000	18,790	21,700	1,100	11,198	2,839	704	1,567	250		33,246	3,602	3,792	10,600	28,689	1,888	945	121	20		11,050	758	1,138
Function Totals \$264,148										82,933										18,901			
	\$200,000	15,925	22,680	800	10,694	2,232		2,003	250		49,502	6,470	6,200	200	18,300	1,706	167				10,180	710	1,160
Function Totals \$254,584										82,845										16,950			
1000 Instruction	110-120 Salaries - Teachers - Aides - Subs	210-213 Health, Life & Disability Insurance	214-299 Other Emp. Benefits (Fixed Charges)	300-599 Purchased Services	610 Supplies	630 Books	640 Periodicals	740 Equipment	810 Dues & Fees	1200 Special Programs (Spec. Ed., Title I, Kindergarten)	110-120 Salaries - Teachers - Aides	210-213 Health Life & Disability Insurance	214-299 Other Emp. Benefits (Fixed Charges)	300 Purchased Prof. & Tech. Services	500 Other Purchased Services	610 Supplies	630 Books	640 Periodicals	740 Equipment	1300 Vocational Education	110 Salaries - Teachers	210-213 Health, Life & Disability Insurance	214-299 Other Emp. Benefits

Budget 1982-83	\$ 3,200 2,000	355	\$ 13,325	2,500	375	000'9	800	200	150				14,669	11,430	. 603	1,336	700	200		6,622	4,862	535	1,000	200	1	25
Budget 1981-82	\$ 2,650	250	\$ 10,650	3,550	250	5,550	800	400	100		15	15	19,007	14,725	1,405	1,577	700	200	100	6,255	4,535	555	700	250	190	25
1000 T	1300 Vocational Education Conta. 300-599 Purchased Services 610 Supplies	630-640 Books - Periodicals 740 Equipment	er Ins	121 Activity Salaries	200 Employee Benefits	300-599 Purchased Services	610 Supplies		800 Dues & Fees	2000 Support Services	2110 Attendance & Social Work Services	120 Temporary Salaries	2120 Guidance Services	110 Salaries	210-213 Health, Life & Disability Insurance	214-299 Other Emp. Benefits	300-599 Purchased Services	610 Supplies	800 Other Objects - Fees & Dues	2130 Health Services	100-120 Salaries	210-299 Employee Benefits	300-599 Purchased Services	610 Supplies	740 Equipment	800 Other Objects - Dues & Fees

Budget 1982-83		\$ 700	€\$		9,836		1,	615	1,			350	5,355		4,	350	41,147		36,412	2		2,	1,500	200	200	85,803	23,000	
81-82	\$ 600		009	100		5,076	1,295	653	1,869	150		300		955	3,800			36,468		27,845	2,700	2,750	009	500	200		22,025	1,850
Budget 1981-82	\$ 600	700			9,343								4,755				36,468		34,595							81,451		
	· 2140 Psychological Services 330 Pupil Services	2210 Improvement of Instruction	300-499 Instructional Imp. Services	610 Supplies	2220 Educational Media	110-120 Salaries	210 Health Insurance	214-299 Employee Benefits	300-599 Purchased Services		630 Books	640 Periodicals	2310 School Board Services	110 Salaries	300-599 Purchased Services	800 Dues & Fees	2320 Office of the Superintendent	351 School Adm. Services	2400 Support Services - School Administration	110-115 Salary Prin. & V.P. & Sec.	210-213 Health, Life & Disability Insurance	214-299 Employee Benefits	300-599 Purchased Services	610 Supplies		2540 Operation & Maintenance of Plant	110-120 Salaries, Custodial, Maintenance	210 Health Insurance

Budget 1982-83	\$ 3,075 16,000 5,000 7,500 9,800 18,000	\$ 39,936 \$ (6.650 786 25,000 7,400	31,000 30,000 1,000 \$650,787
Budget 1981-82	\$ 3,076 15,700 4,500 7,500 9,800 16,000	\$ 38,000 4,500 500 26,500 100 6,400	31,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000
of Dlant contd	2340 Operation & Maintenance of Figure Contu. 214-299 Employee Benefits 400 Disposal, Repairs, Maintenance 500 Purchased Services 610 Supplies 652 Electricity 653 Fuel	657 Bottled Gas 740 Equipment Pupil Transportation 110-120 Salaries - Drivers & Temp. 200-260 Employee Benefits 513-520 Purchased Transportation 610 Supplies 656 Gasoline	2640 Staff Services 300-599 Purchased Services 5240 Food Service 880 Federal Transfer 880 Local Transfer 5250 Capital Reserve 880 Fund Transfer 75,

STRATFORD SCHOOL DISTRICT COMPARATIVE FINANCIAL STATEMENTS & BUDGETS

RECEIPTS

Estimate 1982-83

Estimate 1981-82

-0- \$	10,000	-0-	101	1,500	24,297	8,000	400	30,000	18,000	000'68	009	468,990	\$650,787
-0- \$	22,625	4,335	009	1,500	37,835	1,500	400	30,000	25,500	78,000	-0-	430,373	\$632,668
Unreserved Fund Balance	Foundation Aid	Sweepstakes	Foster Children	Driver Education	Handicapped Aid	Vocational Area Transportation	National Forest Reserve	Child Nutrition	ESEA - Title I	Tuition	Other Revenue	District Assessment	

1982-83

FOOD SERVICE PROGRAM BUDGET

Budget 1981-82

EXPENDITURES		
Salaries Employee Benefits Purchased Services Supplies Other Expenses	\$19,300.00 3,630.00 300.00 26,700.00 200.00	\$20,265.00 4,428.00 400.00 29,000.00 200.00 \$54,293.00

REVISED ESTIMATED REVENUES

	1981-82	1982-83
Local Appropriation Sales Child Nutrition	\$ 1,000.00 15,130.00 34,000.00 \$50,130.00	\$ 1,000.00 17,293.00 36,000.00 \$54,293.00

REPORT OF THE OFFICE OF THE SUPERINTENDENT OF SCHOOLS

The school year began on a fast paced note, with many major concerns over the uncertainty of Federal Funds resulting from President Reagan's budget cuts, and concern over the limitations in the State's funding sources as well. Despite the budget implications those factors posed for the school districts as we planned our programs for the 1982-1983 school year, the school climate began in all buildings with a productive, businesslike approach from faculty and students alike.

One of the most significant aspects of our elementary programs this year has been the trial adoption of the Spalding Phonics Program for all children up through Grade Three. A teacher training Workshop was held for a two week period after school to introduce the program and its special teaching techniques to staff members new to Spalding, and to refresh and reinforce the program for teachers who had participated in the original training two years ago. The program itself is perhaps one of the more basic, fundamental, and effective approaches to teaching reading available today, and it is one that has had proven success for the past two decades throughout the country. In fact, the use of phonics, or the sounds letters make in words, to teach reading has its origin in the early days of public education in the United States, going back to the time honored McGuffey Readers of the 1800's. Early results from the classrooms indicate that most children move ahead much more than a full grade level in reading, spelling, and other areas of Language Arts. The staff is beginning to focus next on Mathematic Programs which will provide similar successful results.

Increased attention to Special Education for the handicapped has resulted in expansion of services in some areas, particularly in providing psychological counseling and assessments. The part-time services from the previous school year were insufficient to meet all of our counseling and testing needs, and it was necessary to purchase or contract from private providers. However, those excess costs have been dramatically reduced by having the psychologist available for four days per week instead of the previous day-and-a-half. The savings are approximately fifty percent over contracting these required services privately. The State Department of Education conducted an on-site program audit and compliance review in October, and as a result approved our programs until June of 1983. SAU 58 was the first in New Hampshire to receive approval under the new State Standards for the Education of the Handicapped since the passage of Legislation, RSA 186:C. Our programs are exemplary and attract tuition students from other school districts which lack special

facilities for the handicapped, and a North Country Workshop was conducted in Stratford for all Special Education Teachers in towns from Pittsburg to Whitefield in the fall.

The final phase of the federally supported energy conservation measures was entered, with many of the projects coming to completion. Storm windows, caulking, insulation and other fuel saving materials were employed in the schools, with half the costs being paid for with Federal Funds. Although this winter has not been as initially severe as in prior years, oil consumption rates have declined, which can be attributed both to the application of energy conserving materials and increased attention to and monitoring of thermostat settings, boiler conditions, and general energy consciousness of people using the schools.

At the Stratford School this year, one session of Kindergarten was maintained, even though enrollment increased over last year. There was a new Kindergarten teacher this year, and there were a number of other new faces on the staff, including Grade Two, Grade Six, Guidance, Søcial Studies, Business Education, Secondary Special Education, and Foreign Languages. Also, using Federal Funds, an Aide was bired to assist youngsters having difficulty in Math and Language Arts. The Aide works under the supervision of the Guidance Director.

A Federal Project was approved for the Seventh through Twelfth Graders, and was funded at just under \$5,000. Project ADAPTS, designed to give children positive attitudes and decision making skills in avoiding the pressures of drug and alcohol abuse they face in everyday situations, provided special training for the staff and included funds for the purchase of instructional materials and equipment. The Federal Funds end this year, but the equipment and materials remain with the school at no cost to the district.

This is the third consecutive year of a successful program of Adult Basic Education being offered at Stratford for residents of Northern Coos County. Participants in the program can work toward obtaining a Graduate Equivalency Diploma, and the program is a major step in improving educational standards in the community.

Building Trades students continue to participate in that important vocational oriented program. Due to the poor economic conditions which have resulted nationally in elevated mortgage interest rates and a depressed real estate market. The students, working together with students from Groveton High School, have concentrated on projects such as remodeling houses and constructing additions this year.

It is hoped that the future economic climate will improve so that this course may return to its prior successful house construction program. Nine students also participate in the AREA Vocational Program at Berlin, taking courses in Auto Mechanics, Welding, Diversified Occupations, and Child Care.

Stratford continues to provide the best possible education for the least possible cost. The Iowa Test of Basic Skills and the NEDT, both standardized tests of student achievement, exhibit a continuous trend of Stratford students scoring well compared to National levels. The rate of improvement, furthermore, has consistently increased for the third consecutive year. Nine out of eleven college bound students scored above the fiftieth percentile -- higher than half of the students in the country-- on the important PSAT tests, which is a record for any school to be proud of. It is gratifying to know that graduates continue to find success in post-graduate and collegiate programs, which speaks well for the fine preparation they received in their years at Stratford High School.

All of the staff, students and administration wish to thank the citizens of Stratford, Bloomfield, and Brunswick for your support throughout the year.

Respectfully submitted,

ALAN E. RICH, Superintendent

CHARLES J. MICCICHE, Assistant Superintendent

REPORT OF THE SCHOOL NURSE

JANUARY-DECEMBER 1981

STRATFORD SCHOOL DISTRICT

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Total number of students seen in the Health Office - 922
First Aid - 161 Other Problems - 234
Accidents - 42 - 9 requiring medical attention
Screenings for Height, Weight, Vision & Hearing - 322
Physicals - Routine 4th, 7th, 11th grade, Athletic and Pre-Sch. - 115
Students on prescribed medications - 7 received 27 doses
Throat Cultures - 8
Referrals: to Physicians - 46
            to Dentist - 10
            to Opthalmologists - 6 Glasses RX - 5 (4 seen through
                                               sight consersation
Clinics - Orthopedic - 1
          Cardiac - 1
Communicable diseases:
           Impetigo - 2
           Ringworm - 2
           Chicken Pox - 10
           Strep Throat - 5
Pre-School Vision and Hearing Screening - 23
Immunizations:
           DPT Boosters - 18
           Polio Boosters - 5
          Mumps - 1
Home Visits - 8
Placement Meetings - 9
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Respectfully Submitted,

KATHLEEN EMERSON School Nurse

FACULTY (GRADES 7 - 12)

Principal Roger Boyington Social Studies

Ronaldo Pelchat Business Education Stephanie Lyons

Secondary Special Education

Diane Mansfield

Art

Ellen Gries Industrial Arts Kenneth Grimes

Mary McCarthy

Music Harry Hikel Guidance/Title I Science

Kris Oswald Home Economics Carol Raczkowski

English

Dennis Rylands

Foreign Language, English

Roland Ludlam

Physical Education/Title I Russell MacDonald

Nurse

Kathleen Emerson

Librarian

Phyllis Dowse Special Education Nancy Clifford SAU

STRATFORD TEACHERS

	Yrs. 1981	- 1982	
Name Degree	Exp.	Assignment	Salary
Roger Boyington MA	18	Principal (46 wks.)	\$19,571
Mava Barfield BS	1	Kindergarten	4,650
Sylvia Carrigan B.Ed	.14	Elementary	14,768
Nancy Clifford BS	4	Special Ed. (SAU 58)	10,960
Larry Clough B.Ed	.+15 18	Mathematics	15,400
Ann Dyment BS	4	Elementary	10,130
Ellen Gries BA	7	Art	3,808
Kenneth Grimes B.Ed	16	Industrial Arts	15,400
Sylvia Hibbard B.Ed	15 16	Elementary	15,356
Harry Hikel MA	16	Music (shared teacher)	8,770
Roland Ludlam MA	2	Business	8,931
Stephanie Lyons BS	3 .	Business	10,130
Russell MacDonald BS	5 4	Phys. EdTitle I	10,585
Diane Mansfield BA	1	Special Education	9,300
Mary McCarthy MA	1	Guidance, Title I	10,345
Paula Noll BS	7	Elementary	11,790
Kris Oswald BS+	4-1/2	Science	10,953
Ronaldo Pelchat BA	1	Social Studies	9,300
Carol Raczkowski BS	4	Home Economics	10,545
Dennis Rylands MA	+10	English	13,535
Margaret Sheltry BS	4	Elementary Title I	10,960
Dalzell Williams BS	1	Elementary	9,300
Gary Bisson BA	10	Driver Education	3,570
Eugene Blank BA+	10	Building Trades	4,492

ENROLLMENT

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Total	82	20	22	18	26	30	24	19	16	290
12	11									11
11	2.1									2.1
10	2.5									25
6	28									28
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7		26								26
9									16	16
ro.								19		13
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-				18						18
×			22							22
	*High School	*Junior High	Mava Barfield	Sylvia Carrigan	Patsy Collins	Ann Dyment	Paula Noll	Sylvia Hibbard	Dazell Williams	Totals

*At 7th grade and above, school work is departmentalized so that no student's class is identified with any single teacher. Margaret Sheltry - Elementary Title I

SCHOOL ADMINISTRATIVE UNIT #58

SCHOOL CALENDAR

1982 - 1983

DAYS	<u>M</u>	T	<u>W</u>	TH	F	DAYS	<u>M</u>	T	W	TH	F
SEPTEMBER 17	X 13 20 27	X 14 21 28	8 15 22 29	9 16 23 30	10 17 24	FEBRUARY 15	7 14 X 28	1 8 15 X	2 9 16 X	3 10 17 X	4 11 18 X
OCTOBER 20	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 X 29	MARCH 23	7 14 21 28	1 8 15 22 29	2 9 16 23 30	3 10 17 24 31	4 11 18 25
NOVEMBER 19	1 8 15 22 29	2 9 16 23 30	3 10 17 24	4 X 18 X	5 12 19 X	APRIL 16	4 11 18 X	5 12 19 X	6 13 20 X	7 14 21 X	1 8 15 22 X
DECEMBER 16	6 13 20 X	7 14 21 X	1 8 15 22 X	2 9 16 X X	3 10 17 X X	<u>MAY</u> 21	2 9 16 23 X	3 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27
JANUARY 21	3 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	JUNE 12	6 13 * <u>18</u>	7 14 * <u>19</u>	1 8 15	2 9 16	3 10 *17

SEPTEMBER THROUGH JANUARY - 93 DAYS

FEBRUARY THROUGH JUNE - 87 DAYS

Sept. 7 Teachers Meeting Oct. 22 State Professional Conference Nove. 11 Veterans Day

Nov. 25-26 Thanksgiving Recess

Dece. 23-31 Christmas Vacation Feb. 21-25 Winter Vacation April 25-29 Spring Vacation May 30 Memorial Day June 16 Last Day of School

*** MAKE UP DAYS IF NEEDED

Registered in the Town of Stratford for the year ending December 31, 1981 BIRTHS

	Date of	Date of Place of Date of Place of	Hido Jo ome N	Cox Name of Eather	Maiden Name of Maiden Name of Mother	REsidence of Residence of Mother	BirthplaceBirthplace Birthplace Birthplace	irthplace Birthplac
	DILLII	DILUI	- 1	Sea Ivallie of Faulei	Monte	Modifici	OI MOUNT	OI I amor
	Jan. 16	Colebrook, N.H.	Shannon Dawn	F David Rowe	Terry Carter	Stratford, N.H.	Mass.	Michigan
	April. 2	Lancaster, N.H.	Jack Clint	M Glen Berthel	Brenda Martineau	Stratford, N.H.	N.H.	N.H.
	April 28	Hanover, N.H.	Lorna Leigh	F Joseph Fortin	Tammy Gaudette	Stratford, N.H.	N.H.	Maine
78	May 25	Lancaster, N.H. Christopher John	Christopher John	M John Washburn	Leona Gadwah	Stratford, N.H.	N.H.	N.H.
-	June 26	Colebrook, N.H.	Casey Anne	F Jeffrey Kennett	Chung Lee	Stratford, N.H.	Korea	N.H.
	July 8	St. Johnsbury, Vt. Shawn Patrick	. Shawn Patrick	M Maurice Connary	Donna Pond	Stratford, N.H.	Vermont	N.H.
	Aug. 6		Brett Robert	M Alan Graham	Judith Field	Stratford, N.H.	N.H.	Mass.
	Nov. 12	Lancaster, N.H. Travis Charles	Travis Charles	M Raymond Hand	Tina Gaudette	Stratford, N.H.	N.H.	N.H.

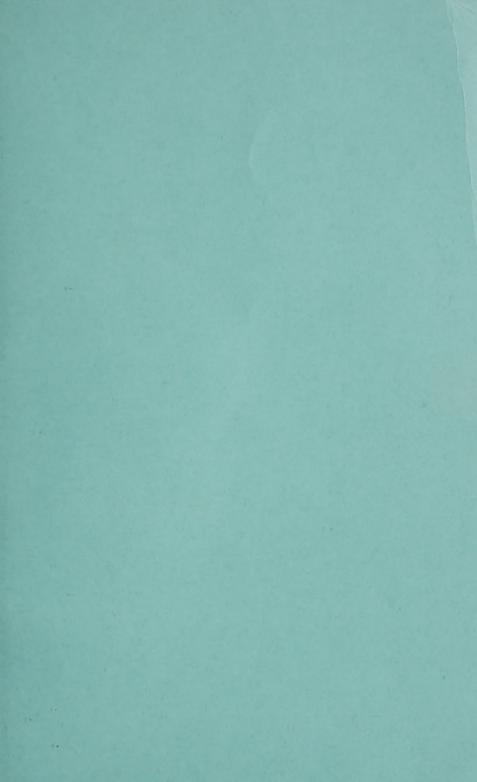
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Date and Place of Marriage	Name and Surname Groom and Bride Roland Tellier	Residence of each at Time of Marriage Berlin, N.H.	Birth Date of each 02-23-53	Name of Parents. of Groom Raymond Tellier	Name of Parents of Bride Joseph Portigue	Name, Residence and Official Status of Person Officiating Eric C. Lang, Jefferson, N.H.
May 15	Robert Pellerin	Maidstone, Vt.	09-09-61	Roland Pellerin	David McMann	Lynette A. Emerson, N. Stf'd
Stratford, N.H.	Davine McMann	Stratford, N.H.	07-28-65	Monique Lamoureux	Rose Farrar	Justice of the Peace
June 19 N. Stratford, N.H.	Daniel Colby Cheryl Willey	Bloomfield, Vt. Stratford, N.H.	01-13-60 08-31-61	Freeman Colby Mildred Shallow	Stanley Willey Joan Glidden	Maurice Rochefort, Groveton Roman Catholic Priest
June 27 Stratford, N.H.	Raymond Hand Tina Gaudette	No. Stratford, N.H. Bloomfield, Vt.	01-15-52 06-24-64	Frederick Hand Doris Maguire	Wilfred Gaudette Lynda King	Phyllis L. Benner, N. Stratford Baptist Minister
June 27	Floyd Riff	Berlin, N.H.	10-06-51 12-24-53	Albert Riff	Leslie Young	Nancy J. Marshall, N'Umbrlnd
Stratford, N.H.	Linda Young	Berlin, N.H.		Mary Whiting	Florence Webb	Justice of the Peace
Sept. 4 Colebrook, N.H.	David Holbrook Susan Allin	Lemington, Vt. Stratford, N.H.	05-25-57 04-06-60	Nelson Holbrook Pauline Bergeron	Lewis Allin Patricia Willis	Andre A. Bellefeuille, Cl'bk, Roman Catholic Priest
Sept. 14	Arthur Casey, Jr.	Whitman, Mass.	10-15-39	Arthur Casey, Sr.	Joseph Botto	Ralph H. Hurlbutt, Gr'vton
Stratford, N.H.	Joanne Botto	Whitman, Mass.		Laura Lund	Pauline Ahern	Justice of the Peace
Sept. 19	Domenic Orrino	Montreal, Que.	09-10-58	Antonio Orrino	Richard Tetreault	Maurice J. Rochefort, Gr'ton
Groveton, N.H.	Shirley Tetreault	N. Stratford, N.H.	01-13-56	Anna Berlingieri	Frances Poulin	Roman Catholic Priest
Sept. 19	Kevin Parsons	N. Stratford, N.H.	05-23-58 12-13-55	Maurice Parsons	Joseph O'Neil	Phyllis L. Benner, N. St'fd, N.J
N. Stratford, N.H.	Debra Marsh	N. Stratford, N.H.		Phyllis White	Lorraine Arsenault	Baptist Minister
Oct. 10	William Desmarais	Dummer, N.H.	11-28-61	Joseph Desmarais	Harold Ramsay, Sr.	Phyllis L. Benner, N. St'fd, N.J. Baptist Minister
N. Stratford, N.H.	Lori Ramsay	N. Stratford, N.H.	07-18-64	Lorriane Cote	Lorraine Lumbra	
Oct. 24	Wilber French	Montpelier, Vt.	02-28-55	J. Cyril French	William Boudle	Phyllis L. Benner, N. St'fd, N.J
Stratford, N.H.	Janey Boudle	Bloomfield, Vt.	05-21-57	Beverly Campbell	Eda Johnson	Baptist Minister
October 31	Raymond LaCasse, S	Sr.N. Stratford, N.H.	05-28-37 02-10-39	Armand LaCasse	Leo LeBlanc	Phyllis L. Benner, N. St'fd, N.I
Stratford, N.H.	Lorraine Covell	N. Stratford, N.H.		Antoinette Roby	Adela Bourassa	Baptist Minister
November 28	Earl Sweatt	Stratford, N.H.	07-11-58 09-23-62	Wilfred Sweatt, Sr.	Thomas Neal	Phyllis L. Benner, N. St'fd, N.I
Stratford, N.H.	Thomasine Neal	Columbia, N.H.		Shirley Ball	Marion Brison	Baptist Minister

Registered in the Town of Stratford for the year ending December 31, 1981 DEATHS

Name of Mother	Bessie Gould	Kate Barrett	Della Hanks	Edna Smith	Mary Lynch	Georgiana -	Denise Poulin	Etta Savage	Ethel Keach
Name of Father	Ira Noyes	Havilah Hinman	Jacob Stock	William Potter	Bernard Nugent, Sr.	Joseph Dykens	Anthony LeClair	Augusta Douglass	Winfield Nugent
Marital Status Occupation	Ret. Carpenter Ira Noyes	Homemaker	Maint. Man	Millworker	Contractor	Homemaker	Woods Cont.	Housewife	Clerk
Marital Status	Mar.	Mar.	Wid.	Div.	S	Wid.	Mar.	Mar.	Mar.
Place of Birth Sex	N.H. M	N.H. F	Pa. M	N.H. F	N.H. M	N. Scotia F	ME. M	ME. F	N.H. M
Age	65	84	85	65	42	82	39	80	72
Name of Deceased	Raymond Noyes	Alice Ruch	John Stock	Alice Algier	Bernard Nugent, Jr.	Mabel Bergeron	Robert LeClair	Marion Calden	Desmond Nugent
Date and Place of Death	01-22-81 United We	03-17-81	04-02-81	Willterield, N.H. 04-23-81	05-07-81	06-21-81	08-11-81	09-18-81	10-10-81



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Special 4th Olos Pote Book

