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1992

# ANNUAL REPORTS

## 1992



Richard Devens III

**Town of Sandwich  
New Hampshire**

# GENERAL INFORMATION

TOWN OFFICE.....284-7701  
Monday through Friday, 8:00a.m. - 4:00p.m.

SELECTMEN'S MEETING.....284-7701  
Monday, 7:30p.m.

HIGHWAY DEPARTMENT.....284-6950  
Monday through Friday, 7:00a.m. - 3:30p.m.  
-Summer-  
Monday through Thursday, 6:30a.m. - 5:00p.m.

TOWN CLERK/TAX COLLECTOR.....284-7113  
First Monday of each month 7:00p.m. - 9:00p.m.  
Tuesday and Thursday, 9:00a.m. - 3:00p.m.  
Last Saturday of each month 9:00a.m. - 1:00p.m.

## BOARD OF ADJUSTMENT

Third Thursday of Each Month 7:30p.m.

## CONSERVATION COMMISSION

Second Tuesday of Each Month, 7:30p.m.

## HISTORIC DISTRICT COMMISSION

Third Tuesday of Each Month, 7:30p.m.

## PLANNING BOARD

First Wednesday of Each Month, 7:30p.m.

## SANDWICH LAND TRUST COMMITTEE

Third Thursday of Each Month, 7:30p.m.

## RECREATION COMMITTEE

Fourth Tuesday of Each Month, 7:00p.m.

## RECYCLING COMMITTEE

Second Thursday of Each Month, 7:30p.m.

TRUSTEES OF TRUST FUNDS.....284-6629

LIBRARY TRUSTEES.....284-6665  
Third Monday of Each Month, 7:30 p.m.

WENTWORTH LIBRARY.....284-6665  
Monday 2:00p.m. - 6:00p.m.  
Tuesday 4:00p.m. - 6:00p.m.  
Wednesday 2:00p.m. - 8:00p.m.  
Thursday 4:00p.m. - 6:00p.m.  
Friday 9:00a.m. - 6:00p.m.  
Saturday 9:00a.m. - 1:00p.m.

CEMETERY TRUSTEES.....284-6636

SEWER COMMISSIONERS.....284-6807  
Third Thursday of each month 7:30pm

# **ANNUAL REPORTS**

**of the**

**OFFICERS**

**of the**

**TOWN OF SANDWICH**

**New Hampshire**



**FOR THE YEAR ENDING DECEMBER 31, 1992**

**This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.**

**DALE S. MAYER**

**JOHN L. WEBB**

**LEE W. QUIMBY**

**Selectmen**

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# DEDICATION



## Dedication (continued)

Alfred Quimby was born December 10, 1833, the youngest of twelve children and destined to play an important role in the history of Sandwich. He left home at seventeen to seek his fortune in Massachusetts and Manchester, NH. Starting out as a clerk in a bookstore, Mr. Quimby later bought a store where he sold school supplies and newspapers. In 1865 he married Carrie Augusta Davis. They had no children and for nearly sixty years he lived in Manchester, eventually giving up the store to concentrate on his real estate and other investments.

He was considered an astute businessman and, fortunately for Sandwich, his business sense was accompanied by a strong attachment to the town where he was born. When he died February 15, 1918 at 85 he left \$244,000 to fund the Quimby Trust.

The first three trustees were named by Mr. Quimby and he decreed that thereafter they would choose their own successors who would serve without compensation and with no limits to their term of office. The Trustees were directed to expend the funds so as to "contribute to the permanent upbuilding and wellbeing of said Town of Sandwich, and its inhabitants and institutions..." Fifteen people have served as Trustees since 1918. The current Trustees are Arthur M. Heard II, Donald A. Pease and Susan E. Wiley.

Since 1918 the Trust has given over two million dollars to the Town. Some of the early support went towards parts of our life we take for granted today: bringing

electricity to the town and improving the roads to the Center. After the disastrous fire of 1934 in the center of town, funds were spent on the purchase and development of Quimby Field and the village green and the relocation of the Post Office. For 40 years the Fund supported education in the town, operating the Quimby School and it was a source of much unhappiness when this community school had to close.

Quimby Fund contributions have also benefited the Fire Department, helped to improve Durgin Bridge, assisted with the sewer project, the purchase and development of Remick Park, the senior housing apartments at Spokesfield Common, the Wentworth Library and Sandwich Historical Society.

Recently a considerable investment was made in enlarging the Post Office building to meet the need for more space. The design has received much favorable attention as an excellent example of how to enlarge an historic building without diminishing the original building.

In 1993 the Fund continues its good works funding contributions to the Town's recreation program, renovation of the Town Hall, scholarships for students of all ages in educational institutions ranging from day care to graduate and adult programs, the newly established Care Givers program and the Benz Community Center. A major contribution has been made during the last several years to the relocation of the Squam Lake Road where it passes the Town Beach.

Dedication (continued)

At Town Meeting in 1993 when the voters of the town are asked to approve the purchase of additional land by the beach, the cost to the Town will be reduced by a \$25,000 contribution from the Quimby Fund.

As a town we have been exceptionally fortunate to have had a public spirited citizen such as Alfred Quimby with the vision to establish a trust which would continue to benefit us all, seventy-five years later and our descendants in the years to come. We have also been fortunate to have Trustees with their own vision and good judgment carry on his work.

Our thanks to Alfred Quimby and his trustees.

Dale S. Mayer  
John L. Webb  
Lee W. Quimby  
Selectmen

# TOWN OFFICERS

## MODERATOR

Robert J. Rowan

## STATE SENATOR

Kenneth McDonald

## REPRESENTATIVES TO THE GENERAL COURT

Robert Foster

Howard Saunders

Term expires

## SELECTMEN

Dale S. Mayer	1993
John L. Webb	1994
Lee W. Quimby	1995

## ADMINISTRATIVE ASSISTANT

Joanne N. Coutu

## TOWN CLERK/TAX COLLECTOR

Priscilla K. Seeley	1995
Patricia A. Merriman, Deputy	

## TREASURER

Leonard H. Marino	1995
Denny C. Kalette, Deputy	

## SUPERVISORS OF THE CHECKLIST

Mary Fleischmann	1994
Janet E. Brown	1996
Robert N. Peaslee	1998

## LIBRARY TRUSTEES

Jeffrey Fleischmann	1993
Barbara Parsons	1993
Anne C. Papen	1994
Lisa Shambaugh	1994
Diane Decker Booty	1995
Virginia Heard	1995
Walter Johnson	1995

## Term expires

## TRUSTEES OF TRUST FUNDS

Robert Ayotte	1993
Robert N. Burrows	1994
Jane A. Brewer	1995

## CEMETERY TRUSTEES

Sarah W. Zuccarelli	1993
Geoffrey Burrows	1994
Robert N. Burrows	1995

## PLANNING BOARD

Willard Martin	1993
Phyllis Olafsen	1993
Walter Johnson, Chairman	1994
Benjamin Bullard, V. Chairman	1994
John Biggs	1995
Thomas Hadley	1995
Dale S. Mayer	Ex Officio
Walter Carlson, Alt.	1993
Robert Erb, Alt.	1994
Alan Nichols, Alt.	1994
Frances Walsh, Alt.	1995
Patricia Merriman, Alt.	1995
Lee W. Quimby, Alt.	Ex Officio

## BOARD OF ADJUSTMENT

Norman W. Chatel	1993
Frank C. Henry	1994
Peter C. Hoag	1994
Roger W. Hamblin, Chairman	1995
Jane Beckman	1995
Lee W. Quimby	Ex Officio
Jeff Fleischmann, Alt.	1993
Peter Pohl, Alt.	1994
Margaret Demos, Alt.	1995

## LAKES REGION PLANNING COMMISSION

Willard Martin	1993
Rose deMars	1994



	Term expires
CONSERVATION COMMISSION	
Gunnar Berg	1993
Joseph Upson	1993
Frank Bates, Chairman	1994
Rose deMars	1994
Jeff Fair	1995
Gordon Ford	1995
George Kimball	1995
John L. Webb	Ex Officio
Patricia Slothower, Alt.	1993
Jocelyn Gutches, Alt.	1994
Dean Farnsworth, Alt.	1995
HISTORIC DISTRICT COMMISSION	
Charles Gamper	1993
Ethel Mykland	1993
Thomas Hadley, Chairman	1994
Richard Devens	1994
John L. Webb	Ex Officio
Sally Kalette	1995
William Kenly	1995
RECREATION COMMITTEE	
Marie Eaton	1993
Gloria Hoag	1993
Holly Milbury	1993
Josette Smith	1993
Louis G. Brunelle, Chairman	1994
Robert Ayotte	1994
Tim Michael	1994
Lesley Johnson	1995
Steve Olafsen	1995
Susan Wiley	1995
Lee W. Quimby	Ex Officio
Louisa Bryant, Alt.	1995
Lee Webb, Alt.	1995
Jere Burrows	

Term expires

LAND TRUST COMMITTEE

Elizabeth Crooker	1993
Denley W. Emerson	1993
Susan Speers	1993
Richard Allen	1994
Frank Henry	1994
Frederick Rozelle	1994
Martha Carlson, Chairman	1995
Rose deMars	1995

RECYCLING COMMITTEE

Daphne Mowatt, Chairman	1993
Sharon Heath	1993
Fred Lavigne	1993
Tish Sanchez de Bustamante	1993
Steve Danielovich	1994
Kathy Fair	1994
Ben Shambaugh	1994
Jane Beckman	1995
Sally Kalette	1995
Evelyn MacKinnon	1995
Marilyn Read	
John L. Webb	Ex Officio

BALLOT INSPECTORS

Jean Brown	Republican
Pauline Peaslee	Republican
Nancy Benton	Democrat
Marguerite King	Democrat

SEWER COMMISSIONERS

Daphne Mowatt	1993
Spencer F. Martin, Jr.	1994
Robert J. Rowan	1995

HEALTH OFFICER

Dr. Douglas S. McVicar

POLICE CHIEF

Louis G. Brunelle

TOWN ROAD AGENT

Peter E. Prentice

SANDWICH VOLUNTEER FIRE DEPARTMENT  
Francis G. Hambrook, Chief

SANDWICH FIRE DEPARTMENT VOLUNTEERS

Bruce Bartasek	
Louis Brunelle	
Rudy Carlson	
Harold Denison	Steward
Keith Forbes	
Walt Forbes	Captain
Bill Greene	Lieutenant
F.G. Hambrook	Chief
Paul Michalski	
Sue Michalski	
Jim Mykland	2nd Asst. Chief
Andrew Peaslee	
Kerry Peaslee	
David Porter	Captain, Res./Sec.
Allen Seeley	
Bernard Swan	1st Asst. Chief
Jeff Szymujko	
Kim Tracy	Captain
Betty Webster	
Michael Welch	

FOREST FIRE WARDEN  
Francis G. Hambrook

TOWN FOREST COMMITTEE  
James Mykland  
Peter Pohl  
Lee W. Quimby

EMERGENCY MANAGEMENT DIRECTOR  
Louis G. Brunelle, Police Chief

WELFARE OFFICER  
Dale S. Mayer, Selectman

AUDITORS  
Plodzick & Sanderson Professional Association

## SELECTMEN'S ANNUAL REPORT: 1992

The year 1992 was an eventful one in Sandwich. It began with the destructive fire at the Highway Garage in January. Quick action by an alert resident and the fire department kept damage down but much of the building and some of the equipment had to be rebuilt. The Highway crew deserves thanks from all of us for managing to work well under very difficult conditions.

Peter Prentice has worked most of the year with Dufresne-Henry Inc. removing the old gas and fuel oil tanks buried at the garage. The job was complicated by the discovery of small amounts of contaminated soil around one of the tanks. Although the many regulations involved made for a more expensive job than we had anticipated, Pete was able to do some of the work with his crew at a considerable savings to the Town.

In 1993 we will determine what needs to be done with the tanks at the Central Fire Station. Barring unexpected surprises and costs, some of the money in the Fuel Tank Capital Reserve Fund should be available to spend on the final phase of this project—the design and construction of an environmentally safe above ground fuel storage depot at the Highway Garage for use by Fire, Highway and Police departments.

The dump continues to recycle an ever increasing amount of the Town's solid waste at a very real monetary saving to the taxpayers. The recycling regulations help your pocketbook as well as the environment.

Work on the Loop Bridge at the end of Bennett Street has been on hold this year due to the bankruptcy of the contractor who was awarded the job. It is anticipated that

## Selectmen (continued)

the Forest Service will award a new contract soon and work should begin in the spring.

The Police Department now has a second full-time officer. In addition, part-time help is employed during the summer months. We received a grant from the White Mt. National Forest to allow extra help to patrol in Sandwich Notch under our Chief's direction. The effort, which was effective, is to keep partying at a minimum and encourage those who wish to hike and camp. The Town and WMNF are cooperating to keep the Notch a safe and peaceful recreation area.

The Fire Department is now up to 20 members. The new compensation plan approved at the 1992 Town Meeting has been well received. Interest on the part of the members in EMT training and advanced emergency medical training has continued. As so many of the calls received by the department involve medical emergencies we are extremely fortunate to have a number of members with these skills. The Fire Department has requested an article in the Warrant authorizing placement of an order for a new pumper, estimated to cost \$181,397 fully equipped.

As in past years, Stewart Ambulance continues to provide services under contract to four towns acting together, Meredith, Center Harbor, Moultonboro and Sandwich. The basic cost of the service will be \$37,551 in 1993. This assures us that two to three ambulances are manned and on call



at all times. When a resident requires transportation he will be sent a bill. If he has insurance most of the bill will be covered. Anyone who has difficulty meeting the required payment should contact the Town's Welfare Officer.

The Planning Board, assisted by a grant from the Benz Fund worked with the Lakes Region Planning Commission, Selectmen and department heads to put together a Capital Improvements Program for the next six years. Copies are available in the Selectmen's office and at the Library.

The Recreation Program, still financed in large part by the Quimby Trustees, has become a Town department headed by Jere Burrows. Many popular programs continue and new ones are being tried. Work was done on brushing out the old walls at Remick Park and a new stone wall was donated by the Quimby Trustees so a large part of the park is now enclosed, making a safer place for small children to play. A Sandwich firm, Hayden Hillsgrove, built the wall and contributed labor and materials for part of the wall.

The Library comes to us this year for the first time with a request for \$6,000 to improve insulation and make other repairs to the building. They are operating an increasingly busy facility on reduced income from their trust funds and help with this capital expenditure seems appropriate.

The Town Hall Renovation Committee finished its work with the reconstruction of the area in front of the building,



## Selectmen (continued)

rebuilding the parking lot, walls and plantings. While this work was being done, a new drainage pipe from the pond was put in and drip strips along the side of the building were installed. It is hoped this will keep some of the runoff from going into the cellar. Plans are underway to do further work in the cellar to keep moisture from entering the walls and causing exterior paint problems. The Quimby Trustees have given \$5,000 towards this project. It is also expected that 1993 will see the building repainted.

The Selectmen wish to acknowledge the excellent cooperation they received from New England Telephone who moved the parking lot pole at no cost and New Hampshire Electric Coop who made an exception to their rules and allowed us to put a light on that pole controlled by switches inside the building, so that it would not have to burn all night.

Inside the Town Hall there was considerable change as well. Here it was personnel. At the start of the year, Tony Leiper and Rita Taylor retired as Treasurer and Town Clerk/Tax Collector. They have been ably replaced by Len Marino and Priscilla Seeley. Pat Merriman came in as Deputy Town Clerk/Tax Collector.

In September Administrative Assistant, Joanne Coutu announced the arrival of Garrett Joseph Coutu. After a month's maternity leave, Joanne has come back two days a week to keep us all organized and on track with Priscilla and Pat helping out the rest of the week. Our appreciation is great for their professionalism and good cheer in a very busy office.

## Selectmen (continued)

The 1991 Annual Report won first prize in the New Hampshire Municipal Association's contest for small towns. Efforts by everyone in the Selectmen's office to organize the Report better have been well rewarded. We thank everyone who has helped us with suggestions and photos.

The 1992 report will in large part be printed on our new laser printer and the type should be easier to read. A new computer was installed in the Town Clerk/Tax Collector's office which will enable us to print tax bills more economically.

By summer, missing road signs should be replaced with new ones. It is planned to bolt them to trees where possible rather than using poles, to cut down on vandalism. This summer will see the measuring of all Town roads and the implementation of house numbering to be ready for state-wide 911 service.

The Town's Trust Funds are a special asset. Mention is made in the budget of some of the anticipated uses of trust fund income. One fund in particular, does not appear in the budget but has been of great benefit to the Town's children. Income from the Marjorie Thompson Fund has been used to finance a special summer school tutoring program for some of the elementary school students. This program will continue in 1993. Also in 1992, with the assistance of Louis Brunelle, bike helmets were provided for 100 children in town at the subsidized cost of only \$5 each. This program was very well received and we hope it can continue in the future.

## Selectmen (continued)

The Selectmen took on several special projects in 1992. The search for a viable cable TV system was pursued and, after many possibilities had been explored with the help of the Cable TV committee, the reluctant conclusion was reached that a reasonably priced system was impossible given the small number of potential subscribers. However, rapidly advancing technology may make it possible to have comparable service, without cable, in the near future.

A thorough analysis of the Town's insurance policies was made to determine whether insurance could be obtained elsewhere at less cost. The decision was made to stay with the present insurer. Some changes were made which have resulted in savings.

The Town Treasurer prepared a report indicating that substantial savings would be possible were we to go to semi-annual tax billing. A public hearing was held. Attendance was poor and the Selectmen decided to postpone any decision on this until a poll can be taken of those attending Town Meeting on March 10.

Two of the Selectmen (Jack Webb, a member of the Friend's Meeting, disqualified himself) spent considerable time attempting to find a common ground in the dispute between the No. Sandwich Friends Meeting (the Quakers) and their neighbors, over the proposed addition to the Meetinghouse at the corner of Brown Hill Road and Quaker Whiteface Road. The discussions did serve to make everyone aware of the strong feelings on both sides. Unhappily, no

## Selectmen (continued)

solution acceptable to all could be found. The Friends Meeting has now brought suit against the Town (the Zoning Board of Adjustment) in Superior Court to overturn the ZBA's ruling denying them the lesser set-back requirements.

Sandwich has many miles of shoreline on Squam Lake, but the Town owns only 387 feet presently at the beach. Sandwich residents have had occasional access at other locations. One of the most popular spots has been the collection of docks on Denley Emerson's land by Mill Bridge Road. This will no longer be available as it has been sold and the docks are to be sold as condominiums to purchasers of lots in a subdivision across the road. The loss of this semi-public access brought to the fore the problem Sandwich residents have finding boat access. Fortunately, two opportunities to provide access for Town residents have developed in 1992.

The State is moving ahead with the relocation of Squam Lake Road from Mill Bridge Road to Range Road. Work should start this spring. This will increase the land area on the lake side of the road. The Selectmen, with help from the Planning Board and the Conservation Commission, are negotiating an agreement with Denley Emerson to purchase land adjoining the beach and on the opposite side of the road. This would provide off-road parking, a picnic area and small boat launch site. A warrant article authorizing this expenditure will be presented to Town Meeting.

Another possibility for Squam access is developing on land owned by Roger Coolidge. A conservation easement was given



Selectmen (continued)

to the Town in 1988 but no public access was permitted. We are hopeful that negotiations with Mr. Coolidge will result in a small boat launching site and hiking trails on land fronting on Otter Cove.

The Selectmen with the able assistance and support of the volunteer Budget Committee have put together the 1993 Budget. It is extremely difficult to forecast the Town's tax rate. We do not know how a possible recovery will affect building and perhaps an increase in Town valuation, spreading our expenses over more property dollars. We do not know the school and county requirements for 1993. Together, school and county accounted for 68% of our property tax in 1992 while municipal expenses were only 32%. We want to emphasize that much effort has gone into keeping expenses down without sacrificing essential services. A one-time expense would result should we purchase the Emerson land. The Selectmen feel this is an opportunity which may not come again and hope the Town will agree. Denley has offered to finance the purchase over a period of years and the Quimby Fund would make a \$25,000 contribution to the purchase.

Town government is a mix of departments, boards and commissions; paid staff and volunteers. It works well in Sandwich and that is a tribute to all who are a part of it. The Selectmen thank you.

Respectfully submitted,  
Dale S. Mayer  
John L. Webb  
Lee W. Quimby  
Sandwich Board of Selectmen

# 1993 BUDGET

Appropriations and Estimates of Revenue for the  
 Ensnung Year, January 1, 1993 to December 31, 1993

TITLE	1992 APPROPRIATION	1992 ACTUAL EXPENDITURE	1992 APPROP. CREDITS	1993	*new for 1993 budget/benefits & insurance breakdown	
				RECOMMENDED & PETITION ARTICLES		
<b>GENERAL GOVERNMENT:</b>						
Town Officers' Salary	8,650	8,650		13,812	8,950	4,862
Town Office Expense	63,550	63,935	64	79,779	65,650	14,129
Building Inspections	1,250	1,084		1,325		
Town Clerk/Tax Collector	20,226	20,328	60	26,400	21,650	4,750
Tax Lien/Title Search	1,000	1,100		0		
Election & Registration	5,600	5,747	82	2,115	2,000	115
Cemeteries	500	500		500		
Cemeteries Art. #13	2,400	2,400		3,000		
General Government Buildings	9,800	9,113		11,700		
Property Appraisal Update	22,000	17,054		19,000		
Planning Board	2,450	3,629		2,500		
Board of Adjustment	1,000	386		500		
Legal Expenses	12,000	11,495		15,500		
Survey Town Lines	2,000	815		0		
Audit Town Books	9,400	8,588		8,400		
Lakes Region Planning Comm.	1,747	1,747		1,747		
N.H. Municipal Association	685	685		500		
Salary Increase/3.4% Art. #10				7,452		
Paint Town Hall Art. #11				<u>10,000</u>		
SUBTOTAL	164,258	157,256	206	183,778		
SUBTOTAL W/ARTICLES				204,230		
<b>PUBLIC SAFETY:</b>						
Police Department	69,940	68,937	2,590	94,484	69,980	24,504
Fire Department	22,475	21,481		32,691	23,290	9,401
Fire Dept. Equipment	6,350	6,235		6,925		
Compensation-Fire	13,000	13,000		13,000		
Forest Fires/Red Hill Tower	2,000	1,999		2,000		
Rescue/Hepatitis B Vaccine	1,140	60		1,400		
FD Hydrant	2,500	1,877		2,500		
FD Ctrl Station & Cupola	<u>1,650</u>	<u>422</u>		<u>0</u>		
SUBTOTAL	119,055	114,011	2,590	153,000		
<b>HIGHWAYS, STREETS &amp; BRIDGES:</b>						
Town Maintenance	23,900	23,054		23,900		



## Budget (continued)

TITLE	1992			1993	*new for 1993 budget/benefits & insurance breakdown	
	1992 APPROPRIATION	1992 ACTUAL EXPENDITURE	1992 APPROP. CREDITS	RECOMMENDED & PETITION ARTICLES		
General Highway Dept.	25,720	24,953		26,025		
Street & Christmas Lighting	5,000	4,575		5,000		
Salaries	105,000	108,294		166,721	105,000	61,721
Notch & Dale Road	841	841		841		
Block Grant	58,498	55,955		67,587		
Fuel Tank Capital Reserve	10,000	10,000		16,000		
Town Mapping & House #'s	<u>3,000</u>	<u>708</u>		<u>0</u>		
SUBTOTAL	231,959	228,380		306,074		
SANITATION:						
Solid Waste Disposal	68,869	62,331		77,000	67,998	9,002
Household Hazardous Waste	<u>1,803</u>	<u>1,803</u>		<u>715</u>		
SUBTOTAL	70,672	64,134		77,715		
HEALTH:						
Ambulances	32,361	32,361		37,551		
Animal Control	300	300		300		
CC Mental Health, Inc.	1,465	1,465		1,511		
Wolfeboro Vis. Nurse Assoc.	6,825	6,825		3,050		
Huggins/Lakes Reg. Hospital	2,000	2,000		2,000		
Family Health Centre	350	350		361		
Bearcamp Valley School Art#26	1,000	1,000		500		
CC Agnst Domestic Violnc Art#24	271	271		274		
CC Hospice Art. #25	<u>500</u>	<u>500</u>		<u>500</u>		
SUBTOTAL	45,072	45,072		44,773		
SUBTOTAL W/ARTICLES				46,047		
WELFARE:						
General Assistance/Welfare	10,000	6,310	555	10,000		
Community Action Program	2,000	2,000		2,400		
Meals/Wheels-Food Bank Art#23	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>		
SUBTOTAL	13,000	9,310	555	12,400		
SUBTOTAL W/ARTICLE				13,400		
CULTURE AND RECREATION:						
Fees: Trst & Cap Res. Funds	2,572	2,572		4,921		
Parks and Recreation	35,285	31,689		45,094	41,170	3,924
Patriotic Purposes	750	750		800		
Conservation Commission	500	1,345	845	750		
Old Home Week	<u>1,020</u>	<u>1,066</u>		<u>1,020</u>		
SUBTOTAL	40,127	37,422	845	52,585		

## Budget (continued)

TITLE	1993		
	1992 APPROPRIATION	1992 ACTUAL EXPENDITURE	1992 APPROP. & PETITION CREDITS ARTICLES
<b>DEBT SERVICE:</b>			
Prin. Long Term Bonds & Notes	60,000	60,000	60,000
Int. Long Term Bonds & Notes	43,438	43,438	39,122
Int. Tax Anticipation Note	<u>27,000</u>	<u>22,312</u>	<u>27,000</u>
SUBTOTAL	130,438	125,750	126,122
<b>CAPITAL OUTLAY:</b>			
State Road Improvement Art#19	60,000	14,035	60,000
Hwy Truck/Sander	47,000	46,448	0
Hwy Overhead Doors	3,500	3,500	0
Hwy. Plow Art. #18			3,500
Police Cruiser Art. #17			15,395
Squam Lake Land Art. #4			28,700
Fire Truck Art. #3			181,397
Library Bldg Repair Art. #12			<u>6,000</u>
SUBTOTAL	110,500	63,983	294,992
SUBTOTAL W/ARTICLES			294,992
<b>OPERATING TRANSFERS OUT:</b>			
Capital Reserve Equip. Funds	41,000	41,000	47,000
FD Bldg Capital Res.	5,000	5,000	5,000
Driveway to Hwy Cap Res Art#30	12,000	32,892	24,000
Driveway Expenses	18,000	4,417	0
Town Forest Committee Art#27	5,000	5,000	5,000
Sewer Capital Reserve Art#28	<u>2,200</u>	<u>0</u>	<u>2,200</u>
SUBTOTAL	83,200	88,309	52,000
SUBTOTAL W/ARTICLES			83,200
<b>MISCELLANEOUS:</b>			
FICA, Retirement, Medicare	30,000	25,403	0
Misc. Property Insurance	54,038	59,969	2,500
Unemployment Compensation	1,500	1,795	219
Insurance BC/BS	47,900	47,890	0
Life & Weekly Indemnity	1,600	1,298	0
Municipal Sewer Dept. Art#29	10,309	0	10,307
Lease Emerson Parking Lot	<u>450</u>	<u>450</u>	<u>450</u>
SUBTOTAL	145,797	136,805	219
SUBTOTAL W/ARTICLE			13,257
<b>TOTAL APPROPRIATIONS</b>	<b>1,154,078</b>	<b>1,070,432</b>	<b>1,370,622</b>

BUDGET  
TOWN OF SANDWICH  
Sources of Revenue

	1992 ESTIMATED	1992 ACTUAL	1993 ESTIMATED
Yield Taxes	18,000	35,472	18,000
Int & Penalty on Taxes	10,000	9,850	10,000
Tax Lien/Title Search	1,000	0	0
Payment in Lieu of Taxes	3,250	2,808	3,000
INTERGOVERNMENTAL REVENUES-STATE:			
Shared Revenue	19,021	17,779	17,779
Highway Block Grant	58,498	58,498	67,587
Reimb State/Federal Forest Land	13,500	13,841	13,500
Sewer Bond/State Share	46,825	46,825	45,185
Transfer Sewer Trust	15,000	15,000	15,000
State Grant Art. #19	40,000	40,000	40,000
LICENSES & PERMITS:			
Motor Vehicle Permit Fees	95,000	101,566	98,000
Dog Licenses	1,250	1,517	1,150
Business Licenses, Permits & Filing Fees	1,200	1,557	1,200
Boat Fees	1,500	300	300
State Decals			1,400
Bldg & Misc Permit Fees	4,000	4,487	4,000
Dump/Beach Stickers	750	755	750
CHARGES FOR SERVICES:			
Planning Board	3,000	2,287	2,500
Board of Adjustment	500	400	500
Plow Dooryards	30,000	0	0
MISCELLANEOUS REVENUES:			
Interest on Deposits	15,000	11,137	10,000
Sale of Town Property	1,500	2,830	1,500
Town Forest Committee	5,000	5,000	5,000
SAR Quimby Gift Art. #19	10,000	10,000	10,000
Doris Benz Fund/SAR Art. #19	10,000	10,000	10,000
Squam Land Quimby Gift Art. #4			28,700
Sandwich Slopes Road	6,570	6,570	6,178
OTHER FINANCING SOURCES:			
Income/Sewer Dept. Art. #29	10,309	0	10,307
Sewer Capital Reserve Art. #28	2,200	0	2,200

Budget (continued)

	1992 ESTIMATED	1992 ACTUAL	1993 ESTIMATED
Misc. Revenue	2,000	1,343	2,500
Hwy Truck/Sander-Cap Res	47,000	46,447	0
Hwy Plow Art. #18			3,500
Police Cruiser Art. #17			15,395
Quimby Reimb. Park & Rec.	24,500	23,834	30,900
Dump Capital Reserve	1,244		1,244
Fire Dept. Capital Reserve Art#3			110,000
Donation - Welfare	1,000	1,200	0
Donation - Remick Park/Quimby		5,000	0
Donation - Visiting Nurse		1,706	0
Driveway Plowing Special Revenue Fund Art. #30			24,000
Recreation Fund			250
Edrie Burrows Fund			500
<b>TOTAL REVENUES</b>	<b>498,617</b>	<b>478,009</b>	<b>612,025</b>

# 1992 INCOME AND EXPENDITURES

## GENERAL GOVERNMENT

### APPROPRIATIONS:

Town Officers' Salaries	\$ 8,650
Central Administration	64,800
Election & Registration	5,600
General Town Buildings	9,800
Reappraisal of Town Property	22,000
Town Clerk/Tax Collector	21,226
Legal Expenses	12,000
Carry-over General Town Bldg	3,000

### CREDITS:

From Town Office:	64
From School: Election	82

\$147,222

### EXPENDITURES:

#### Town Officers' Salaries:

Richard C. Papen, Selectman	\$ 450
Lee W. Quimby, Selectman	1,350
Dale S. Mayer, Selectman	1,800
John L. Webb, Selectman	1,800
Leonard H. Marino, Treasurer	1,500
Denny Kalette, Deputy Treasurer	100
Janet E. Brown, Suprvsor/Chklst	200
Robert N. Peaslee, Suprvsor/Chklst	200
Mary Fleischmann, Suprvsor/Chklst	200
Jane Brewer, Trustee of Trust Funds	700
F. G. Hambrook, Forest Fire Warden	150
Mary F. Hambrook, Dep. Town Clerk	100
Dr. Douglas S. McVicar, Hlth Officer	100

\$ 8,650

#### Central Administration:

##### Hourly Wages:

Richard C. Papen, Selectman	2,176
Lee W. Quimby, Selectman	3,536
Dale S. Mayer, Selectman	6,904
John L. Webb, Selectman	4,572

1992 Income and Expenditures (continued)

Expenses:	
Richard C. Papen, Selectman	80
Lee W. Quimby, Selectman	141
Dale S. Mayer, Selectman	369
John L. Webb, Selectman	284
Leonard H. Marino, Treasurer	320
Jane Brewer, Trustee of Trusts	134
Office Administration:	
Joanne N. Coutu	21,404
Priscilla K. Seeley	5,103
Patricia A. Merriman	2,541
Office Supplies, Postage, etc.	5,228
Telephone	1,774
Office Equipment & Repairs	48
Notices	298
Town Reports	5,914
Misc., Dues, etc.	1,655
Computer Expense	1,454
Building Inspections	1,084
	\$ 65,019
Election & Registrations:	
Hourly Wages	\$ 3,607
Expenses	1,300
Notices	840
	\$ 5,747
General Town Buildings:	
Heating Fuel	\$ 1,202
Electricity	1,419
Cleaning & Supplies	1,796
Misc.	582
Repairs & Maintenance	4,114
Expense from carry-over	3,000
	\$ 12,113
Reappraisal of Town Property:	
Albert J. Childs, Appraiser	\$ 17,054



1992 Income and Expenditures (continued)

Town Clerk/Tax Collector:

Rita P. Taylor, Town Clerk/  
Tax Collector \$ 2,247

Priscilla K. Seeley, Town Clerk/  
Tax Collector 7,177

Administrative Services:

Patricia A. Merriman 4,091

Mary F. Hambrook 193

Telephone 604

Dues 35

Postage 712

Office Supplies 1,440

Notices 76

Mileage 210

Meetings 1,044

Dog Fines & Licenses 157

Registry Fees 210

Marriage Licenses 561

Boat Registrations 614

Vital Records 162

Computer Expense 729

Misc. 66

Tax Lien/Title Search 1,100

\$ 21,428

Legal Expenses:

\$ 11,495

Summary: GENERAL GOVERNMENT

1992 Appropriations & Credits \$147,222

1992 Expenditures 141,506

Unexpended Balance 5,716

AUDIT:

APPROPRIATION \$ 9,400

EXPENDITURE

Plodzik & Sanderson, PA \$ 8,588

Unexpended Balance 812

1992 Income and Expenditures (continued)

CONSERVATION COMMISSION:

CARRY-OVER	\$	256	
APPROPRIATION		500	
DONATIONS		845	\$ 1,601
EXPENDITURES			
Camp Expenses	\$	1,159	
Carry-over Expense-misc.			
supplies & dues		72	
Misc. supplies & dues		186	
			\$ 1,417
Unexpended Balance			184

LAND TRUST FUND:

REIMBURSE GENERAL FUND			\$ 2,341
EXPENDITURES			
Project Expenses	\$	313	
Legal Expenses		2,028	
			\$ 2,341

CARE OF CEMETERIES:

APPROPRIATION	\$	500	
1992 Article #13		2,400	
			\$ 2,900
EXPENDITURE			
Sandwich Cemetery Trustees			\$ 2,900

CARE OF STRAY ANIMALS:

APPROPRIATION	\$	300	
EXPENDITURE			
N.H. Humane Society			\$ 300

1992 Income and Expenditures (continued)

LAKES REGION PLANNING COMMISSION:

APPROPRIATION \$ 1,747

EXPENDITURE

Lakes Region Planning Commission \$ 1,747

WELFARE-General Assistance:

APPROPRIATION \$ 10,000

RECIPIENT REIMBURSEMENT 555

\$ 10,555

EXPENDITURES

\$ 6,310

Unexpended Balance

4,245

PLANNING BOARD:

APPROPRIATION \$ 2,450

APPLICANT REIMBURSEMENT 2,286

\$ 4,736

EXPENDITURES

General Expenses, Postage, etc. \$ 320

Notices 231

Refunds on Deposits 58

Registry of Deeds 380

Capital Improvements Project 2,640

\$ 3,629

Unexpended Balance

1,107

ZONING BOARD OF ADJUSTMENT:

APPROPRIATION \$ 1,000

APPLICANT REIMBURSEMENT 400

\$ 1,400

EXPENDITURES

Postage and Supplies \$ 70

Notices 269

Refunds on Deposits 47

\$ 386

Unexpended Balance

1,104

1992 Income and Expenditures (continued)

TOWN PARKS & RECREATION:

APPROPRIATION

Quimby Trustees Donation	\$ 24,500	
Raised by Taxation	9,785	
Trust Fund Income	1,000	
		\$ 35,285

EXPENDITURES

Jere G. Burrows, Director	\$ 14,860	
Life Guards:		
Carolyn Donahue	3,083	
Rozanne Glogowski	2,754	
Karyn Welsh	1,824	
Priscilla Seeley, /calendar	25	
James Arthmann	791	
Printing	218	
Rentals/Chem. Toilets	2,615	
Care of Floats & Equipment	830	
Telephone	530	
Trash Removal	304	
Training	367	
Notices	85	
Misc.	409	
Electricity	152	
Office Supplies	139	
Events, Trophies, etc.	472	
Mileage	659	
Sponsor Fees	1,500	
Gas	72	
		\$ 31,689
Unexpended Balance		3,596

OLD HOME WEEK:

APPROPRIATION

\$ 1,020

EXPENDITURES

Badges, Supplies, Printing	\$ 1,066
Overdraft	( 46)

1992 Income and Expenditures (continued)

SURVEY TOWN LINES:

APPROPRIATION		\$ 2,000
EXPENDITURE		
Francis G. Hambrook		815
Unexpended Balance		1,185

MUNICIPAL SOLID WASTE:

APPROPRIATION		\$ 68,869
EXPENDITURES		
Hourly Wage:		
Kirke Read	\$ 10,416	
Marilyn Read	9,955	
Adam Goodine	4,125	
Misc. work	1,337	
Little Pond Disposal	33,329	
Printing	104	
Equipment & Equip. Maint.	468	
Telephone	350	
Electricity	299	
Rentals	770	
Mileage	681	
Misc.	163	
Notices	50	
Recycling Committee	3	
Dues	280	
		\$ 62,330
Unexpended Balance		6,539

HOUSEHOLD HAZARDOUS WASTE:

APPROPRIATION		\$ 1,803
EXPENDITURE		
Lakes Region Planning Comm.		\$ 1,803



1992 Income and Expenditures (continued)

LANDFILL CLOSURE:

REIMBURSE FROM CAPITAL RESERVE \$ 12,226

EXPENDITURES

Project Expenses \$ 12,226

DUMP CAPITAL RESERVE:

REIMBURSE FROM CAPITAL RESERVE \$ 1,243

EXPENDITURES

Utility Poles/electricity \$ 1,243

LEASE EMERSON PARKING LOT:

APPROPRIATION \$ 450

EXPENDITURE

Denley W. Emerson \$ 450

N.H. MUNICIPAL ASSOC. DUES:

APPROPRIATION \$ 685

EXPENDITURE

N.H. Municipal Association \$ 685

SOCIAL SECURITY & RETIREMENT:

APPROPRIATION \$ 30,000

EXPENDITURES

FICA \$ 15,855

Retirement 5,163

Medicare 4,385

\$ 25,403

Unexpended Balance

4,597

1992 Income and Expenditures (continued)

INSURANCE:

APPROPRIATION	\$105,038	
CREDIT-STATE UNEMPLOYMENT REFUND	219	
REIMBURSEMENT PARTICIPATING ELECTED OFFICIALS	11,722	\$116,979

EXPENDITURES

Workers Compensation	\$ 27,599	
Town Officers' Bonds	1,740	
Liability, Fleet, Fire	27,630	
Unemployment Compensation	1,795	
Blue Cross/Blue Shield	47,890	
Life Insurance	1,297	
Participating elected officials	11,722	\$119,673
Overdraft		(2,694)

HIGHWAY TOWN MAINTENANCE:

APPROPRIATION		\$ 23,900
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EXPENDITURES

Sand and Salt	\$ 7,500	
Tarvia	12,000	
Dust Control	280	
Culverts	1,174	
Bushes	2,100	
		\$ 23,054

Unexpended Balance		846
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HIGHWAY GARAGE FIRE:

INSURANCE REIMBURSEMENT		\$ 97,536
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EXPENDITURES		\$ 97,405
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1992 Income and Expenditures (continued)

HIGHWAY DEPARTMENT PAYROLL:

APPROPRIATION		\$105,000
EXPENDITURES		
Wages		\$108,294
Overdraft		(3,294)

HIGHWAY DEPARTMENT GENERAL EXPENSES:

APPROPRIATION		\$ 25,720
EXPENDITURES		
Equipment Repairs & Maint.	\$ 2,203	
Building Repairs & Maint.	283	
Vehicle Repairs & Maint.	2,479	
Equipment	7,203	
Parts & Supplies	7,523	
Miscellaneous	344	
Electricity	1,962	
Heating fuel	1,117	
Telephone	685	
Gas & Diesel Fuel	1,154	
		\$ 24,953
Unexpended Balance		767

CAPITAL OUTLAY:

APPROPRIATION-Notch & Dale Road		\$ 841
EXPENDITURE		
Treasurer, State of NH		\$ 841

HIGHWAY TRUCK & SANDER:

FROM HIGHWAY CAPITAL RESERVE		\$ 46,447
EXPENDITURES		
Truck & Sander		\$ 46,447

1992 Income and Expenditures (continued)

HIGHWAY OVERHEAD DOORS:

APPROPRIATION	\$ 3,500
EXPENDITURE	\$ 3,500

DRIVEWAY PLOWING:

REIMBURSE FROM DRIVEWAY PLOWING SPECIAL REVENUE FUND	\$ 4,417
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EXPENDITURES

Tom Blue	\$ 220
Louis Brunelle	371
Great Bear LTD	630
Christopher Greene	550
Roger Goodine	238
Tim Michael	275
Peter Prentice	279
William Quinn	328
William Racine	414
Kirke Read	96
Willard Saunders	866
Refund	150
	\$ 4,417

Amount Transferred to Driveway Plowing Special Revenue Fund	\$ 32,892
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TOWN BRIDGE FUND:

EXPENDITURE	\$ 1,310
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STATE ROAD IMPROVEMENT:

PROJECT EXPENSE-BEAN ROAD	\$ 14,035
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1992 Income and Expenditures (continued)

BLOCK GRANT AID:

FROM STATE OF NEW HAMPSHIRE \$ 58,498

EXPENDITURES

Wages	\$ 14,000	
Gas & Diesel Fuel	3,060	
Equipment & Road Work	7,680	
Tar	18,672	
Gravel	7,562	
Culvert	253	
Bushes	1,267	
Sand & Salt	3,183	
Misc.	278	
		\$ 55,955

Unexpended Balance 2,543

FOREST FIRES:

APPROPRIATION \$ 2,000

EXPENDITURES

Red Hill Tower	\$ 1,000	
Equipment & Misc.	999	
		\$ 1,999

FIRE DEPARTMENT TRAINING:

APPROPRIATION/Compensation \$ 13,000

EXPENDITURES

\$ 13,000

DRY HYDRANTS:

APPROPRIATION \$ 2,500

EXPENDITURES

R.A. Dunlap & Son	\$ 945	
Equipment	930	
		\$ 1,875

Unexpended Balance 625



1992 Income and Expenditures (continued)

CAPITAL RESERVE FUNDS:

APPROPRIATION	\$ 56,000	
FROM FUEL TANK CAPITAL RESERVE	6,349	
FROM OFFICE EQUIPMENT FUND	2,508	
		\$ 64,857

EXPENDITURES

Payments to Funds:

Highway Dept. Equip. Fund	\$ 20,000
Fire Protection Equip. Fund	20,000
Fire-Building Capital Reserve	5,000
Fuel Tank Capital Reserve	10,000
Office Equipment Fund	1,000

Expenditures from Funds:

Fuel Tank Capital Project Expense	7,328
Office Equipment	2,508

\$ 65,836

FIRE DEPARTMENT:

APPROPRIATION	\$ 22,475
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EXPENDITURES

Heating Fuel	\$ 3,090
Electricity	1,929
Telephone	734
Station Repairs & Maintenance	1,320
General Supplies	579
Truck & Equipment Repairs, Inspection, Parts, Etc.	3,838
Dues	251
Training	1,033
Mutual Aid	7,830
Gas & Diesel Fuel	692
Misc.	185

\$ 21,481

Unexpended Balance

994

1992 Income and Expenditures (continued)

FIRE DEPARTMENT EQUIPMENT:

APPROPRIATION		\$ 6,350
EXPENDITURES		\$ 6,235
Unexpended Balance		115

FIREWORKS:

APPROPRIATION		\$ 750
EXPENDITURE		\$ 750

TOWN FOREST COMMITTEE:

APPROPRIATION	\$ 5,000	
REIMBURSE GENERAL FUND	1,274	
		\$ 6,274

EXPENDITURES		
Payment to Account	\$ 5,000	
Francis G. Hambrook	1,274	
		\$ 6,274

HEPATITIS B VACCINE:

APPROPRIATION		\$ 1,140
EXPENDITURE		60
Unexpended Balance		1,080

FIRE DEPARTMENT CENTRAL STATION & CUPOLA:

APPROPRIATION		\$ 1,650
EXPENDITURE		\$ 422
Unexpended Balance		1,228

1992 Income and Expenditures (continued)

STREET LIGHTING:

APPROPRIATION	\$ 5,000
EXPENDITURE	
Public Service Co. and N.H. Electric Co-op., Inc.	\$ 4,575
Unexpended Balance	425

PUBLIC SAFETY-POLICE DEPARTMENT:

APPROPRIATION	\$ 69,940
REFUNDS AND REIMBURSEMENTS	2,590
	\$ 72,530
EXPENDITURES	
Hourly Wage:	
Louis Brunelle, Chief	\$ 29,767
Priscilla K. Seeley	912
Bruce Burrows	20,690
Eric Borrin	1,260
Brett Livingston	88
Gregory Stankatis	1,536
Electricity	234
Training	949
Telephone	2,866
Office Supplies, Postage, etc.	590
Maintenance of Cruisers	1,982
Equipment & Repairs	1,434
Gas	3,673
Uniforms	618
Heating Fuel	791
Computer Expense	684
Building Repairs & Maintenance	61
Dues	700
Misc.	102
	\$ 68,937
Unexpended Balance	3,593

1992 Income and Expenditures (continued)

REMICK PARK:

DONATION\QUIMBY TRUSTEES \$ 5,000

EXPENDITURES

Hayden Hillsgrove \$ 5,000

CUSTODIAN OF TRUST FUNDS:

APPROPRIATION \$ 2,572

EXPENDITURE

Concord National Bank \$ 2,572

TRUST FUNDS:

FROM TRUSTEES OF TRUST FUNDS \$ 16,756

EXPENDITURES

MARJORIE THOMPSON FUND:

Help with Library computer \$ 1,000

Bicycle helmets 1,745

Summer School Program 3,240

LENA NELSON FUND:

Memorial Day Celebrations 612

DORIS BENZ TRUST:

Help with Library computer 600

Highway & Police fire alarms 2,829

Cable TV mailing 257

Curtins for voting room 60

Mounting Town Map 128

HALL/BLANCHARD TRUST:

Repairs to grader 7,885

\$ 18,356

Needed from Trustees of Trust Funds

1,600

1992 Income and Expenditures (continued)

DAY CARE:

APPROPRIATION \$ 1,350

EXPENDITURES

Bearcamp Valley School \$ 1,000

Family Health Centre 350

\$ 1,350

WOLFEBORO VISITING NURSE ASSOCIATION:

APPROPRIATION \$ 6,825

EXPENDITURE \$ 6,825

CARROLL COUNTY AGAINST DOMESTIC VIOLENCE:

APPROPRIATION \$ 271

EXPENDITURE \$ 271

CARROLL COUNTY HOSPICE:

APPROPRIATION \$ 500

EXPENDITURE 500

CARROLL COUNTY MENTAL HEALTH:

APPROPRIATION \$ 1,465

EXPENDITURE \$ 1,465

MEALS ON WHEELS:

APPROPRIATION \$ 1,000

EXPENDITURE \$ 1,000



1992 Income and Expenditures (continued)

PAYMENTS TO PRIVATE HOSPITALS:

APPROPRIATION \$ 2,000

EXPENDITURES

Lakes Region General Hospital \$ 1,000

Huggins Hospital 1,000

\$ 2,000

COMMUNITY ACTION PROGRAM:

APPROPRIATION \$ 2,000

EXPENDITURE

\$ 2,000

AMBULANCE SERVICE:

APPROPRIATION \$ 32,361

EXPENDITURES

Stewart's Ambulance Service

\$ 32,361

INTEREST ON TAX ANTICIPATION NOTE:

APPROPRIATION \$ 27,000

EXPENDITURES

Unexpended Balance

\$ 22,312

4,688

TAX ANTICIPATION NOTES:

EXPENDITURES (balancing item) \$700,000

PRINCIPAL LONG TERM BONDS AND NOTES:

APPROPRIATION \$ 60,000

EXPENDITURES

Sewer Bond \$ 35,000

Sandwich Slopes Bond 5,000

Fire Truck Bond 20,000

\$ 60,000

1992 Income and Expenditures (continued)

INTEREST LONG TERM BONDS AND NOTES:

APPROPRIATION \$ 43,438

EXPENDITURES

Sewer Bond	\$ 39,130	
Sandwich Slopes Bond	1,570	
Fire Truck Bond	2,738	
		\$ 43,438

HOUSE NUMBERING AND ROAD SIGNS:

APPROPRIATION \$ 3,000

EXPENDITURE

Unexpended Balance	\$ 708	
		2,292

LIBRARY PAYROLL:

REIMBURSEMENT FROM LIBRARY TRUSTEES \$ 21,916

EXPENDITURES

Wages & payroll taxes	\$ 21,916
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TOWN HALL RENOVATION:

REIMBURSE GENERAL FUND \$ 22,051

EXPENDITURES

Carroll County Landscape	\$ 3,180	
Olafsen Building & Remodeling	800	
Hayden Hillsgrove	15,725	
Robert Rowan	775	
Area Plumbing & Heating	100	
Gravel	1,471	
		\$ 22,051

1992 Income and Expenditures (continued)

TAXES BOUGHT BY TOWN:

Priscilla K. Seeley, Tax Collector \$ 59,858

DISCOUNTS, ABATEMENTS & REFUNDS:

Property Tax Adjustments \$ 4,217

INTER-FUND TRANSFER:

\$ 5,000

PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:

County Tax \$ 125,234

Inter-Lakes School District \$1,084,744

TOTAL FUNDS SPENT 1992

\$3,254,232\*

1992 ENCUMBRANCES:

State Road Improvements \$ 98,465

Bennett Street Bridge 6,366

Block Grant 2,543

Survey Town Lines 1,185

Dry Hydrants 625

Fire Department Central Station 1,228

House Numbering & Road Signs 2,292

# TREASURER'S REPORT

January 1 to December 31, 1992

Balances of all Funds, January 1, 1992:	
General Fund (GF)	\$513,923.00
Cons. Comm.-Dodge	567.19
Cons. Comm.-Notch Land	16,705.17
Forestry Committee	16,549.44
Land Trust	2,907.40
Sewer Construction	50,402.74
Sewer Operation	12,980.09
Town Bridge	10,251.37
Town Hall Renovation	<u>15,722.78</u>
Total	\$ 640,009.18
1992 Receipts, all Funds	<u>3,430,631.00</u>
Total Funds Available	\$ 4,070,640.18

Payments on order of	
Selectmen-Gen'l Fund	\$3,254,231.62
Payments on order of	
Sewer Commissioners	11,670.46
Special Fund Payments	<u>47,290.32</u>
Total Disbursements, all Funds	(3,313,192.40)
Total of all Funds	
12/31/92 Balances	\$ 757,447.78

## PROOF OF BALANCE

General Fund Checking Account	
Balance 12/31/92	
First NH Bank	\$31,720.74
Less outstanding	
1992 Checks	<u>(16,511.08)</u>
	\$15,209.66
First NH "Choice" Account	
Balance 12/31/92 Statement	\$590,810.56
First N.H. "NOW"	
Balance 12/26/92	<u>-0-</u>
General Fund Balance 12/31/92	\$ 606,020.22

Treasurer's Report (continued)

Special Fund Balances (see separate Schedules)

Cons. Comm.-Dodge Fund	\$ 587.14
Cons. Comm.-Notch Land Fund	17,292.75
Forestry Commission Fund	20,851.11
Land Trust Fund	647.24
Driveway Plowing	52,078.50
Sewer Construction Fund	35,564.95
Sewer Operation Fund	13,414.85
Town Bridge Fund	9,286.05
Town Hall Renovation Fund	<u>1,704.97</u>

151,427.56

Totals of all Funds: 12/31/92 Balances \$757,447.78

DETAILED STATEMENT OF 1992 RECEIPTS

GENERAL FUND

TAXES (see Tax Collector's Report)	\$2,042,226.31
PAYMENTS IN LIEU OF TAXES	2,807.72

LICENSES, PERMITS, PENALTIES, & FINES

From Town Clerk (see Town Clerk's Report)	\$105,563.57
Building Permits	4,177.55
Pistol Permits	84.00
Excavation Permits	25.00
Cons. Easement Filing Fees	20.00
Current Use Filing Fees	<u>180.00</u>

Licenses, Permits, Penalties, & Fines Total \$ 110,050.12

FROM THE STATE OF NEW HAMPSHIRE

Shared Revenue	\$ 17,779.00
Highway Block Grant	79,784.47



Treasurer's Report (continued)

FROM THE STATE OF NEW HAMPSHIRE (continued)

Reim. State & Fed. Land	13,840.47
Sewer Bond, State Share	
Int. & Principal	46,825.00
From the State of N.H., Total	\$ 158,228.94

FROM TRUSTS AND OTHER TOWN FUNDS

Benz SAR	\$ 10,000.00
Highway Fire	97,535.71
Doris Benz Trust	3,273.64
Hall & Blanchard Trust	7,884.87
Lena Nelson Trust	612.40
Marjorie Thompson Fund	4,985.00
Remick Park Fund	5,000.00
Sewer Construction Fund	15,000.00
Landfill Clsr. Cap. Res.	12,226.30
Office Equipment Cap. Res.	2,508.00
Hwy Truck & Sander	46,447.00
Fuel Tank	6,348.39
	<u>                    </u>
	\$ 211,821.31

APPROPRIATION CREDITS OR REIMBURSEMENTS

Blue Cross/Blue Shield	\$ 11,721.84
Elections	81.81
Park & Recreation	5.77
Forestry Comm. Fund	1,273.75
Driveway Plowing Spec. Fund	4,416.77
Land Trust	2,340.61
Old Age Assistance (Welfare)	555.00
Police Dept.	2,589.55
Tax Collector	60.00
Town Bridge Fund	1,313.10
Town Hall Renov. Fund	22,050.88
Town Off. Exp.	63.45

Treasurer's Report (continued)

APPROPRIATION CREDIT OR REIMBURSEMENTS (continued)

Treasurer Salary		
Unemployment Comp.		219.61
Wentworth Library:		
Wages	18,338.50	
FICA	1,137.01	
Medicare	265.90	
State U/C	274.46	
BC/BS	<u>1,900.36</u>	
		<u>21,916.23</u>
		\$ 68,608.37

GIFTS AND BEQUESTS

Cons. Comm.-Camp Fund	\$	35.00
Cons. Comm.-General		150.00
Cons. Comm.-White Sylvania		500.00
Cons. Comm.-Bearcamp Valley Garden Club		150.00
Cons. Comm.-Other Donations		
Visiting Nurse		1,706.25
Honor Roll		50.00
Quimby Trust: Recreation		23,834.00
Town Hall Renovation		5,000.00
Miscellaneous		10.00
Needy		<u>1,200.00</u>
	\$	32,635.25

OTHER SOURCES OF REVENUE

Tax Anticipation Notes	\$700,000.00
Town Office Revenue	987.49
(Excl. Computer)	
Town Hall Revenue	88.00
Computer Revenue	45.00
Highway Dept. Revenue	118.80
Police Revenue	103.00
Planning Board Revenue	2,286.07
Board of Adjustment Rev.	400.00

Treasurer's Report (continued)

OTHER SOURCES OF REVENUE (continued)

Interest on Deposits	11,065.14	
Dump and Beach Stickers	755.00	
Recycle Sales	1,023.26	
Dump Material Sold	249.50	
Dump Fees	1,557.06	
Plowing	<u>1,272.50</u>	
		\$ 719,950.82

Total Receipts, General Fund \$3,346,328.84

SPECIAL FUND RECEIPTS (Also See Separate Schedules)

Cons. Comm.-Dodge Fund	\$ 19.95	
Cons. Comm.-Notch Land Fund	587.58	
Forestry Committee Fund	5,575.42	
Land Trust Fund	80.45	
Driveway Plowing	56,500.27	
Sewer Const. Account	1,052.42	
Sewer Operation Fund	12,105.22	
Town Bridge Fund	347.78	
Town Hall Renov. Fund	<u>8,033.07</u>	
		\$ <u>84,302.16</u>

GRAND TOTAL, All Receipts \$3,430,631.00

SPECIAL FUND REPORTS

Conservation Commission Funds:

Dodge Fund		
Balance 12/31/91	\$ 567.19	
Interest 1992	<u>19.95</u>	
Total Funds Available	\$ 587.14	
Disbursements	<u>-0-</u>	
Balance 12/31/92	\$ 587.14	
Proof: Meredith Village Savings		
Bank Balance 12/31/92	\$ 587.14	

Treasurer's Report (continued)

SPECIAL FUND REPORTS (continued)

Notch Fund

Balance 12/31/91	\$ 16,705.17
Interest 1992	<u>587.58</u>
Total Funds Available	\$ 17,292.75
Disbursements	<u>-0-</u>
Balance 12/31/92	\$ 17,292.75
Proof: Meredith Village Savings	
Bank Balance 12/31/92	\$ 17,292.75

Forestry Commission

Balance 12/31/91	\$ 16,549.44
Interest 1992	575.42
Transfer from GF Art. #28	<u>5,000.00</u>
Total Funds Available	\$ 22,124.86
Disbursements-(Reimb. GF)	<u>(1,273.75)</u>
Balance 12/31/92	\$ 20,851.11
Proof: First NH Bank 12/31/92	\$ 20,851.11

Land Trust Fund

Balance 12/31/91	\$ 2,907.40
Interest 1992	<u>80.45</u>
Total Funds Available	\$ 2,987.85
Disbursements-(Reimb. GF)	<u>(2,340.61)</u>
Balance 12/31/92	\$ 647.24
Proof: First NH Bank 12/31/92	\$ 647.24

Drive Plowing Fund

Balance 12/31/91	\$ -0-
Transfer from GF Art. #32	32,891.52
Receipts 1992	
Plow Fees	\$23,110.04
Interest	488.71
Misc. Fees	<u>10.00</u>
	<u>23,608.75</u>

Total Funds Available	\$56,500.27
Disbursements	
Bank Fee	\$ 5.00
Reimburse GF	<u>4,416.77</u>
	<u>(4,421.77)</u>
Balance 12/31/92	\$52,078.50
Proof: First NH Bank 12/31/92	\$52,078.50

Treasurer's Report (continued)

SPECIAL FUND REPORTS (continued)

Sewer Construction Account

Balance 12/31/91		\$50,402.74
Receipts 1992		
Interest	\$ <u>1,052.42</u>	
Total Funds Available		\$51,455.16
Disbursements		
To Town-1992 Tax Red.		<u>(15,890.21)</u>
Balance 12/31/92		\$35,564.95
Proof: First NH Bank 12/31/92		\$ 5,564.95
Comm. Bk & Tr "CD"		
Due 9/26/93		<u>30,000.00</u>
		\$35,564.95

Sewer Operation Account

Balance 12/31/92		\$ 12,980.09
Receipts 1992		
(CY) Misc.	\$ 474.57	
(CY) Rents	11,270.74	
Interest on Deposits	<u>359.91</u>	
		<u>12,105.22</u>
Total Funds Available		\$ 25,085.31

Expenditures per Sewer Commissioners		\$(11,670.46)
Balance 12/31/92		\$ 13,414.85
Proof: Checking A/C 12/31/92		\$ 15,304.85
Less Outstanding 1992 Checks		<u>(1,890.00)</u>
Proof: First NH Bank 12/31/92		\$ 13,414.85

Town Bridge Fund

Balance 12/31/91		\$ 10,251.37
Interest 1992		<u>347.78</u>
Total Funds Available		\$ 10,599.15
Disbursements (Reimb. GF)		<u>(1,313.10)</u>
Balance 12/31/92		\$ 9,286.05
Proof: Savings A/C 12/31/92		\$ 9,286.05

Treasurer's Report (continued)

SPECIAL FUND REPORTS (continued)

Town Hall Renovation Fund

Balance 12/31/91 \$ 15,722.78

Receipts 1992

White Sylvania Tr. \$ 2,500.00

Quimby Trust 5,000.00

Interest 533.07

8,033.07

Total Funds Available \$ 23,755.85

Disbursements-(Reimb. GF) (22,050.88)

Balance 12/31/92 \$ 1,704.97

Proof: First NH Bank 12/31/92 \$ 1,704.97

Respectfully Submitted:

Leonard H. Marino

Treasurer



# 1992 REPORT OF TRUSTEES OF TRUST FUNDS

## Trustees of Trust Funds Paid Out in 1992

### Cemeteries

Friends North Sandwich/Quakers	79.39
Little's Pond Cemetery	251.09
Sandwich Cemetery Trustees	1,819.18
Rural Cemetery Association	3,071.88

### School

Inter-lakes School District (Daniel Atwood School)	318.99
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### Library

Wentworth Library Trustees (Charter Trust Account)	1,495.39
Wentworth Library Trustees (First NH Account)	30,260.87

### Marjorie Thompson Fund

Summer School Program	3,240.00
Bike Helmets	1,200.00
Library Computer(schl portion)	1,000.00

### Hall/Blanchard Highway Funds

Transmission for Grader	7,884.87
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### Doris Benz Fund

State Road Improvement Art. #16, Curtains, Frame	10,188.19
TV Questionnaire & Postage	257.45
Smoke/Fire Alarm deposits	791.50
Bal. Alarms for Police & Hwy	1,414.00
Bal. Hwy Dept. Alarm System	622.50
Library Computer(non-school)	600.00

### Children's Dental Trust

Dr. Livingston	308.00
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Trustees of Trust Funds (continued)

Albert Blanchard Children's Trust

Dr. Roy Carson	200.00
Laconia Eye Association	86.00
Boston Children's Hospital	90.00

Lena Nelson Memorial Day Fund

Wreaths \$125/Essay Contest \$95	220.00
Flags \$165.60/Bus for band \$75	240.60
Cemetery Flags on sticks	151.80

Fuel Tank Fund

Waste Disposal - Art. #10	2,276.50
Storage Tank Assessment	1,923.73
Storage Tanks, July & August	2,148.16
Project Expenses	979.17

Highway Equipment Fund

New Truck Plow Hitch	6,000.00
Highway Truck-Art. #18	31,659.00
Sander - Art. #18	8,288.00

Office Equipment Fund

Typewriter, Town Clerk	210.00
Printer Sound Cover	420.00
Computer System & Printer for Town Clerk/Tax Collector	1,878.00

Dump Fund

1992 Pole Installation Charges	1,243.44
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Landfill Closure Fund

Closure Project Expenses	12,226.30
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Respectfully submitted,  
Robert Ayotte  
Robert Burrows  
Jane Brewer

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1992

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
Friends of M. Sandwich Cemetery											
07/26/28	Dr. A. B. Hoag		100.92	0.00	0.96	101.88	0.00	8.13	(7.97)	0.16	102.04
05/31/91	Susan M. Hill	Ctr. Sandwich Quaker	500.38	0.00	4.76	505.14	0.00	40.32	(39.52)	0.80	505.94
03/25/21	Walter D H Hill	M. Sandwich	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
05/27/57	Effie M. Langley	N. Sandwich Friends	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
SUBTOTALS			1,005.14	0.00	9.56	1,014.70	0.00	80.99	(79.39)	1.60	1,016.30
Little's Pond Cemetery											
08/16/22	Charles M. Donovan		100.96	0.00	1.04	102.00	8.39	8.81	(17.03)	0.17	102.17
01/17/33	Arven Blanchard	Little's Pond Cemetery	100.96	0.00	1.96	102.00	8.39	8.81	(17.02)	0.18	102.18
05/10/41	Edith L. French	Little's Pond Cemetery	75.73	0.00	0.78	76.51	6.29	6.61	(12.77)	0.13	76.64
08/04/48	George M. Need	Little's Pond Cemetery	201.92	0.00	2.08	204.00	16.77	17.62	(34.04)	0.35	204.35
07/20/78	Herman E. Lewis	Little's Pond Cemetery	1,009.63	0.00	10.41	1,020.04	83.65	88.11	(170.23)	1.73	1,021.77
SUBTOTALS			1,489.20	0.00	15.35	1,504.55	123.69	129.96	(251.09)	2.56	1,507.11
Rural Cemetery											
02/08/10	Orilla P. Horroli		212.58	0.00	2.02	214.60	0.00	17.13	(16.79)	0.34	214.94
02/10/10	Charles Blanchard	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
12/31/10	Susan A. Sherman	Rural	151.44	0.00	1.44	152.88	0.00	12.20	(11.96)	0.24	153.12
12/26/11	Samuel Chase	Rural	50.24	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
11/24/14	Mrs. James E. Hudgett	Rural	52.24	0.00	0.24	52.48	0.00	2.03	(1.99)	0.04	25.52
01/29/17	Mrs. Henry Hanson	Rural	125.24	0.00	0.00	125.24	0.00	2.03	(1.99)	0.04	102.08
02/14/17	Nellie J. Nichol	Rural	192.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	25.52
02/04/18	Mrs. Emma Cox	Rural	52.24	0.00	0.24	25.48	0.00	2.03	(1.99)	0.04	25.52
11/04/22	Nellie Hodge	Rural	40.38	0.00	0.24	25.48	0.00	2.03	(1.99)	0.04	25.52
11/15/23	Charles A. Glinan	Rural	50.48	0.00	0.38	40.76	0.00	3.25	(3.19)	0.06	40.82
05/08/28	Ora Fellows	Rural	100.96	0.00	0.48	50.96	0.00	4.07	(3.95)	0.08	51.04
02/02/28	Nellissa G. Rowe	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
11/24/28	Freewill Baptist Church	Rural	338.23	0.00	3.22	341.45	0.00	27.26	(26.72)	0.54	341.99
08/12/29	M. Quinby & H. Leavens	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
07/03/31	Oliver Lee	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
10/21/31	Jonathan & Julia Tappan	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
12/29/31	Frank S. Hunt	Rural	25.24	0.00	0.24	25.48	0.00	2.03	(1.99)	0.04	25.52
12/29/31	Herman E. Lewis	Rural	1,539.69	0.00	14.66	1,554.35	0.00	124.07	(121.60)	2.47	1,556.82
09/28/33	Frank B. Weston	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
07/22/35	Alonzo March Wallace	Rural	151.44	0.00	1.44	152.88	0.00	12.20	(11.96)	0.24	153.12
08/02/38	Bentley D. Simpson	Rural	706.74	0.00	6.73	713.47	0.00	56.95	(55.82)	1.13	714.60
05/19/38	Richard E. Burrough	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
05/10/38	Charles L. Wallace	Rural	100.96	0.00	0.96	101.92	0.00	16.27	(15.95)	0.32	102.08
05/10/38	Clara B. Hart	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
07/21/38	Charles B. Hoyt	Rural	100.96	0.00	0.96	101.92	0.00	16.27	(15.95)	0.32	102.08
03/18/40	Hary A. Harston	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1992

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
04/17/40	William Horne Estate	Rural	116.11	0.00	1.11	117.22	0.00	9.36	(9.17)	0.19	117.41
04/18/40	Lucy A. Silver Hunt	Rural	34.07	0.00	0.32	34.39	0.00	2.75	(2.70)	0.05	34.44
10/26/40	John S. Quinby	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
10/30/42	Walter G. Atwood	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
07/27/43	Leonard A. Smith	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
11/29/43	Frank Burleigh	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
02/01/44	Warren J. Houlton	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/25/48	Edw. J. & Clarence Bryant	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
09/06/49	Willis H. Smith	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
09/06/49	James S. Rogers	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
09/06/49	Eliza A. Atwood	Rural	149.66	0.00	1.42	151.08	0.00	12.06	(11.82)	0.24	151.32
10/30/49	Amy M. Torsey	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.82)	0.49	306.26
01/03/52	Cora M. Barker	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
05/10/52	Mrs. Ida M. Hanson	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
05/10/55	Katharine F. Bryar White	Rural	1,009.63	0.00	9.61	1,019.24	0.00	81.36	(80.74)	1.62	1,020.86
07/23/56	Perley C. Knox	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
09/18/61	Arthur J. Tuttle	Rural	555.29	0.00	5.29	560.58	0.00	46.52	(43.86)	0.86	561.41
04/04/66	James & Harriet Beede	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.95)	0.49	306.26
09/16/66	Chancellor & Nancy Forbush	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.92)	0.32	204.16
12/06/66	Bertha G. Smith Est.	Rural	1,009.63	0.00	9.61	1,019.24	0.00	81.36	(80.74)	1.62	1,020.86
04/02/68	Lorenzo D. Bean Lot	Rural	151.44	0.00	1.44	152.88	0.00	15.50	(15.95)	1.62	204.16
06/28/68	Charles & Eva Fellows	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
09/09/68	Edward & Victoria Gilman	Rural	403.86	0.00	3.85	407.71	0.00	39.54	(31.89)	0.65	408.36
06/01/70	Keith K. Lakey	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
12/14/70	Rueben Dodge Fund	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
09/09/71	Luther J. Burrows	Rural	805.78	0.00	7.88	813.66	0.00	48.81	(47.84)	0.97	612.52
09/27/71	Carl G. Beede	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
07/17/72	Lawrence K. Hall	Rural	12.85	0.00	2.02	14.87	0.00	24.41	(16.75)	0.49	306.26
03/15/73	Ann B. & Philip J. Robbins	Rural	52.85	0.00	4.81	57.66	0.00	17.09	(16.75)	0.34	214.39
08/31/73	Fred & Virginia Croxy	Rural	129.24	0.00	1.23	130.47	0.00	10.41	(10.20)	0.21	130.68
09/24/73	Charles & Janet Uhle	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/03/73	Mr. & Mrs. Alexander Uhle	Rural	403.86	0.00	3.85	407.71	0.00	32.54	(31.89)	0.65	408.36
02/19/75	Herbert E. Mouton	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
08/19/75	Glen Smith Fund	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/16/75	Lena T. Nelson Fund	Rural	1,514.44	0.00	14.42	1,528.86	0.00	122.04	(119.61)	2.43	1,531.29
01/16/75	Mr & Mrs Nathaniel Burrows	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
01/05/76	Almira Tappan Dodge	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
04/06/76	Henry & Mary B. Balch	Rural	1,009.63	0.00	9.61	1,019.24	0.00	81.36	(79.74)	1.62	1,020.86
11/09/76	Francis D. Pratt	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
12/31/76	Richard K. Brown	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
04/01/77	Frederick K. Brown	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
09/12/77	Kaufmann Reikert	Rural	25.24	0.00	0.24	25.48	0.00	2.03	(1.99)	0.04	25.52
09/12/77	Estaline & Catherine White	Rural	530.05	0.00	5.05	535.10	0.00	42.71	(41.86)	0.85	535.95
11/18/77	T. Guthrie Speers	Rural	429.09	0.00	4.09	433.18	0.00	34.58	(33.89)	0.69	433.87
11/18/77	William G. & Hope R. Hacker	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
01/05/78	Edward A. Savin, Jr.	Rural	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04



REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1992

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
01/05/78	Gerard & Ruth Jves	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
04/07/78	Richard W. Ford	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
12/20/78	Shaker-Nimal	Rural	151.44	0.00	1.44	152.88	0.00	12.20	(11.96)	0.24	153.12
03/25/78	Henry R. Taylor	Rural	351.36	0.00	3.36	355.72	0.00	28.47	(27.90)	0.57	356.29
04/02/78	Rural - General Trust	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/01/78	Paul & Ellen Coolidge	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/19/78	Polly & Peter	Rural	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
12/03/78	Richard & Ann Papan	Rural	60.58	0.00	0.58	61.16	0.00	4.88	(4.78)	0.10	61.26
12/11/78	Dr. & Mrs. Jordi Folch-Pi	Rural	706.74	0.00	6.73	713.47	0.00	56.95	(55.82)	1.13	714.60
12/11/78	Kathaniel H. Burrows	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
04/14/80	Dr. & Mrs. Donald Hight	Rural	410.92	0.00	3.91	414.83	0.00	33.11	(32.45)	0.66	415.49
05/19/80	Norme & Bernice Michal	Rural	504.82	0.00	4.77	509.59	0.00	40.68	(39.87)	0.80	509.72
05/02/80	Dr. & Mrs. H. Curtis Wood Jr	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
05/12/80	Austin Burrows	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
05/16/80	Annette Blondeau	Rural	282.69	0.00	2.69	285.38	0.00	22.78	(22.33)	0.45	285.83
05/16/80	John & Janet Laverack	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
07/08/80	Mr. & Mrs. Theodore Hope Jr	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
12/11/80	William Biddle	Rural	126.20	0.00	1.20	127.40	0.00	10.17	(9.97)	0.20	127.60
02/27/81	Rev. Harris W. & Jean Howe	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
05/08/81	Thomas Marshall Dix	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
07/02/81	Roger & Frederika Merriman	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
09/23/82	Mrs. Peter Burrows	Rural	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
12/30/82	Dr. Gurney Taylor	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
03/22/83	Mr. & Mrs. Haven Tibbetts	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
05/06/84	David B. & Elizabeth Howe	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
11/28/84	Vaughan & Lois Harmon	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
11/28/84	Ethel Carter	Rural	10.10	0.00	0.10	10.20	0.00	0.81	(0.79)	0.02	10.22
11/28/84	June Nicoli	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
11/28/84	Hinona R. Bailey	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
12/01/84	Mr. & Mrs. Robert Gifford	Rural	530.05	0.00	5.05	535.10	0.00	42.71	(41.86)	0.85	535.95
05/25/85	Erving & Evelyn Hudgett	Rural	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
08/20/85	Vandempol Adhance	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
08/20/85	Ralph W. Nelson	Rural	10.10	0.00	0.10	10.20	0.00	0.81	(0.79)	0.02	10.22
08/20/85	Mr. & Mrs. Willen Linscheer	Rural	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
10/16/85	Mr. & Mrs. Burette McBee	Rural	201.92	300.00	2.72	504.64	0.00	23.07	(22.61)	0.46	505.10
10/30/85	Mr. & Mrs. Curtis Beaton	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
05/24/86	M/M J. Gillmar Tyson	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
08/27/86	M/M Phillip Ryder	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
07/14/87	Edith F. Gregson	Rural	403.86	0.00	3.85	407.71	0.00	32.54	(31.89)	0.65	408.36
09/10/87	Alan & Betsy Switzer	Rural	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
10/22/87	Lester A. Lear	Rural	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
10/13/88	Patricia & Arthur Heard	Rural	501.62	0.00	4.78	506.40	0.00	40.61	(39.62)	0.80	507.57
05/08/89	M/M Arthur Sinclair	Rural	503.96	0.00	4.80	508.76	0.00	40.61	(39.80)	0.81	509.57
08/10/89	Beaton, Curtis & Chr-lt.	Rural	100.79	0.00	0.96	101.75	0.00	8.12	(7.96)	0.16	101.91
05/24/90	R & H Deming	Rural	500.65	0.00	4.77	505.42	0.00	40.34	(39.54)	0.80	506.22
06/04/90	Ernest W. Bean	Rural	500.65	0.00	4.77	505.42	0.00	16.14	(15.62)	0.32	202.49
11/07/90	M & B Bowler	Rural	200.26	0.00	1.91	202.17	0.00	16.14	(15.62)	0.32	202.49
12/21/90	lieten Murray	Rural	500.65	0.00	4.77	505.42	0.00	40.34	(39.54)	0.80	506.22

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1992

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
12/16/91	M/M Maurice Bowler	Rural	300.00	0.00	2.86	302.86	0.00	24.17	(23.69)	0.48	303.34
12/16/91	Wayne F. Keeffe	Rural	500.00	0.00	4.76	504.76	0.00	40.29	(39.49)	0.80	505.56
01/30/92	M/M David Blackshear	Rural	0.00	300.00	2.62	302.62	0.00	22.15	(21.71)	0.44	303.06
03/30/92	M/M John Dyer	Rural	0.00	500.00	3.57	503.57	0.00	30.19	(29.59)	0.60	503.67
04/20/92	M/M R.Q. Peaslee, Jr.	Rural	0.00	500.00	3.29	503.29	0.00	30.83	(27.25)	0.58	503.67
06/24/92	M/M Giles Curtis EMM	Rural	0.00	250.00	1.21	251.21	0.00	10.27	(10.07)	0.20	251.41
06/24/92	M/M Thomas Johnson	Rural	0.00	500.00	1.21	251.21	0.00	10.27	(10.07)	0.20	251.41
08/14/92	Mary E. F. Fenn	Rural	0.00	50.00	0.17	50.17	0.00	1.48	(1.45)	0.03	50.20
		SUBTOTALS	37,541.04	2,150.00	370.28	40,061.32	0.00	3,134.18	(3,071.88)	62.30	40,123.62
Sandwich Cemetery Association											
10/05/64	James & Harriet Beede	Beede	202.01	0.00	1.92	203.93	0.00	16.28	(15.96)	0.32	204.25
03/01/90	Lena T. Nelson	Beede	1,001.31	0.00	9.53	1,010.84	0.00	80.69	(79.09)	1.60	1,012.44
01/03/16	Charles H. White	Elm Hill	1,009.63	0.00	9.61	1,019.24	0.00	81.96	(79.74)	1.62	1,020.86
02/14/85	Elisabeth & Grant Powers	Elm Hill	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
08/24/89	Leon Reed Jr. Family	Elm Hill	503.96	0.00	4.80	508.76	0.00	40.61	(39.80)	0.81	509.57
11/09/89	John & Daphne Carter	Elm Hill	251.98	0.00	2.40	254.38	0.00	20.30	(19.90)	0.40	254.78
04/27/90	P. & L. Hillbury	Elm Hill	500.65	0.00	4.77	505.42	0.00	40.34	(39.54)	0.80	506.22
08/14/91	Linda E. Oliver	Elm Hill	500.25	0.00	4.05	504.30	0.00	40.31	(39.51)	0.80	505.81
09/08/26	Hamiln Huntress	Elm Hill	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
04/27/14	Eliza B. Atwood	E. Sandwich	125.24	0.00	0.24	125.48	0.00	2.03	(1.99)	0.04	125.52
10/23/20	Wilson D. George	Family W. Sandwich	151.85	0.00	1.85	153.70	0.00	12.24	(12.00)	0.24	153.54
12/26/11	Alfred A. Harston	Grove	504.82	0.00	0.81	505.63	0.00	40.68	(39.87)	0.81	510.44
04/02/21	William B. Fellows	Grove	304.96	0.00	0.96	305.92	0.00	18.14	(17.98)	0.16	306.10
06/07/22	J. Hartwell Smith	Grove	383.85	0.00	3.65	387.50	0.00	30.92	(30.31)	0.61	387.91
11/24/28	George L. Clark	Grove	184.39	0.00	1.59	185.98	0.00	13.47	(13.15)	0.32	186.45
08/27/36	George S. Hoyt	Grove	100.96	0.00	1.44	102.40	0.00	12.20	(11.96)	0.24	102.68
06/30/39	Elmer B. Hart	Grove	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
07/21/39	Charles B. Hoyt	Grove	1,009.63	0.00	0.96	1,010.59	0.00	81.36	(79.74)	1.62	1,020.86
04/17/54	Robert T. Russell	Grove	201.92	0.00	9.61	211.53	0.00	16.27	(15.95)	0.32	204.16
01/26/70	Thomas Smith	Grove	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
09/16/76	James & Jane Durgin	Grove	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
05/03/38	William McClosky	Rubbard	100.13	0.00	0.95	101.08	0.00	8.07	(7.91)	0.16	101.24
07/26/90	Frank & Anna Beardard	Rubbard	25.24	0.00	0.24	25.48	0.00	2.03	(1.99)	0.04	25.52
02/02/31	Bessie Lovering	Rubbard E. Sand	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
03/11/57	James E. Hoyt	Rubbard/Little's Pond	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
02/04/16	Misses Mason	Mason	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
06/29/27	Charlotte Mallice Davis	Mason	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
07/19/72	Calvin Peain	Mason	50.48	0.00	0.48	50.96	0.00	4.07	(3.99)	0.08	51.04
02/17/78	Ruida A. Verrin	Mason	5,048.14	0.00	48.05	5,096.20	0.00	406.79	(398.71)	8.08	5,103.42
05/31/75	Rory S. Verrin Memorial	Mason	100.96	500.00	2.97	603.93	0.00	25.14	(24.64)	0.50	603.43
07/14/77	William Henry Peaslee	Mason	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
02/20/24	Elizabeth H. Haddock	N. Sandwich	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
08/06/28	Stella A. Quinby	N. Sandwich	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
08/16/37	Edmund Quimby	N. Sandwich	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26



REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1992

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
07/29/40	Walter S. Tappan	N. Sandwich	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
02/12/41	Joseph And Nancy Quinby	N. Sandwich	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
11/29/43	William R. Bigelow	N. Sandwich	504.82	0.00	0.96	505.63	0.00	8.14	(7.98)	0.16	510.44
07/10/87	Dr. & Mrs. J.C. Thompson	N. Sandwich	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
05/24/79	Bernice Peaslee	Skinner	100.96	0.00	0.96	101.92	0.00	8.14	(7.98)	0.16	102.08
06/23/62	Arthur Thompson	Thompson	302.89	0.00	2.88	305.77	0.00	208.48	(23.92)	0.49	306.26
06/13/74	Lena T. Nelson Fund	Thompson	6,310.17	0.00	60.08	6,370.25	0.00	508.68	(495.35)	10.13	6,380.26
09/12/20	George H. Thompson	Thompson - H. Sandwich	2,211.52	0.00	2.21	2,213.73	0.00	17.40	(17.40)	0.36	2,224.38
04/13/63	Charles A. Fowler	Need	106.86	0.00	2.88	109.74	0.00	8.74	(8.57)	0.17	109.96
04/15/63	Charles A. Fowler	Whitace	302.89	0.00	2.88	305.77	0.00	24.41	(23.92)	0.49	306.26
08/17/82	Marguerite & Stephen Davol	Whitace	201.92	0.00	1.92	203.84	0.00	16.27	(15.95)	0.32	204.16
	SUBTOTALS		22,720.54	500.00	219.24	23,439.78	0.00	1,856.06	(1,819.18)	36.88	23,476.66
	Library										
12/30/12	Erastus P. Jewell	Library	504.83	0.00	4.81	509.64	0.00	40.68	(39.87)	0.81	510.45
05/01/20	Charles Blanchard	Library	3,876.02	0.00	36.00	3,912.02	0.00	312.33	(306.16)	6.17	3,919.99
04/27/47	Joseph Wentworth "A"	Library	2,019.29	0.00	19.23	2,038.52	0.00	162.72	(169.50)	3.22	2,041.74
01/03/52	Orna H. Barker	Library	504.82	0.00	4.81	509.63	0.00	40.68	(39.87)	0.81	510.44
02/07/68	Stephen Wentworth Memorial	Library	12,027.31	0.00	114.51	12,141.82	0.00	969.18	(949.99)	19.19	12,161.01
	SUBTOTALS		18,932.27	0.00	180.26	19,112.53	0.00	1,525.59	(1,495.39)	30.20	19,142.73
	Miscellaneous Funds										
04/22/77	Margjorie Thompson Tr	Child. School	15,328.08	0.00	218.72	15,546.80	7,644.85	1,851.19	(5,440.00)	4,056.05	19,602.85
03/26/80	Edrie Burrows	Children	1,531.32	0.00	34.31	1,565.63	2,071.82	2,903.35	0.00	2,362.17	3,927.80
07/28/70	Albert C. Blanchard	Children's Fund	13,849.45	0.00	143.54	13,992.99	1,226.42	1,214.83	(961.00)	1,499.25	15,473.24
09/12/83	Lena T. Nelson Memorial Day	Dental Fund	1,166.25	0.00	16.51	1,182.76	567.47	1,379.71	(308.00)	1,399.18	1,681.94
06/01/84	Boris L. Benz	Floors	0,653.15	0.00	54.61	5,107.76	682.32	462.17	(612.40)	532.09	5,639.85
05/01/20	Charles Blanchard	General Purpose	101,078.27	0.00	1,289.28	102,367.55	34,330.57	10,911.27	(13,873.64)	31,368.20	133,735.75
01/01/31	Moses A. Hall	Highway Fund	33,292.04	0.00	343.93	33,635.97	2,831.94	2,910.92	(3,942.43)	1,800.43	35,436.40
03/17/84	Sandwich Home Nursing Assn	Highway Fund	27,173.53	0.00	361.84	27,535.37	10,831.80	3,062.52	(3,942.44)	9,951.88	37,487.25
02/07/77	Bicentennial	Home Nursing	1,335.15	0.00	16.96	1,352.11	446.37	143.56	0.00	589.93	1,942.04
03/28/88	Robert Ramirez	Memorial Trust	5,050.06	0.00	70.66	4,699.86	2,792.05	598.01	0.00	3,390.06	8,089.92
01/05/88	Remick Park	N. Sandwich	1,312.64	0.00	13.83	1,326.47	140.12	117.07	0.00	257.19	1,583.66
01/31/45	Town Of Sandwich	Recreation	463.85	0.00	7.90	471.75	365.86	66.86	0.00	432.72	904.47
07/01/37	Daniel D. Atwood	School Fund	4,038.50	0.00	38.45	4,076.95	508.34	73.59	0.00	581.93	995.57
02/16/37	Sandwich Town Grange Fair	Sidewalk Fund	2,212.83	0.00	26.18	2,239.01	537.04	221.59	0.00	758.63	2,997.64
09/13/49	Stade Improvement Fund	Town Improvement	1,012.02	0.00	18.56	1,030.58	937.15	157.07	0.00	1,094.22	2,124.80
	SUBTOTALS		218,931.28	2,107.30	2,727.04	223,765.62	67,487.69	23,079.88	(31,506.20)	59,061.37	282,826.99
	TOTALS - COMMON FUND		300,619.47	4,757.30	3,521.73	308,898.50	67,611.38	29,806.66	(38,223.13)	59,194.91	368,093.41
9/26/69	Joseph Wentworth "B" - 1st Capital Bank		400,912.05		10,391.10	411,303.15	(275.00)	30,035.87	(30,161.87)	(401.00)	410,902.15
	*** GRAND TOTALS ***		701,531.52	4,757.30	13,912.83	720,201.65	67,336.38	59,842.53	(68,385.00)	58,793.91	778,995.56

# CAPITAL RESERVES OF THE TOWN OF SANDWICH FOR 1992

Purpose	Beginning Balance	Additions	Paid	Income	Ending Balance
Highway Equipment	93,495.94	35,046.00	(45,947.00)	3,809.27	86,404.21
Fire Protection Equipment	50,406.24	20,000.00	0.00	2,734.93	73,141.17
Fire Building	0.00	5,000.00	0.00	0.00	5,000.00
Fuel tank	0.00	10,000.00	(7,327.56)	(92.09)	2,580.35
Office Equipment	3,581.46	1,000.00	(2,508.00)	154.44	2,227.90
Dump Fund	16,505.40	0.00	(1,243.44)	895.55	16,157.51
Police Dept Equip	21,585.94	0.00	0.00	1,171.21	22,757.15
Landfill Closure	197,095.22	0.00	(12,226.30)	10,351.40	195,220.32
Sewer	13,487.23	2,200.00	0.00	759.51	16,446.74
Sandwich Salt Shed	1,697.37	0.00	(1,697.37)	0.00	0.00
<b>TOTALS</b>	<b>397,854.80</b>	<b>73,246.00</b>	<b>(70,949.67)</b>	<b>19,784.22</b>	<b>419,935.35</b>

## CAPITAL RESERVE INVESTMENTS OF THE TOWN OF SANDWICH FOR 1992

Shares/ Par Value	Description	Rate	Maturity	Balance 01/01/92	Added	Sold	Balance 12/31/92	Income for Year
	FIDELITY US TR INC			1,800.00	156,000.00		157,800.00	1,464.00
125,000 US	TREASURY	8.375%	06/30/92	125,855.89		(125,855.89)	0.00	3,823.06
125,000 US	TREASURY	8.125%	09/30/92	126,092.17		(126,092.17)	0.00	9,064.09
125,000 US	TREASURY	9.125%	12/31/92	127,420.38		(127,420.38)	0.00	3,282.75
85,000 Lake	Sunapee SB	5.000%	06/30/93		85,000.00		85,000.00	1,084.40
50,000 US	Treasury	7.000%	06/30/93		51,402.61	(793.84)	50,608.77	(197.69)
60,000 Mascoma	SB	4.260%	09/30/93		60,000.00		60,000.00	
60,000 US	Treasury	7.625%	12/31/93		62,609.19	(317.96)	62,291.23	(1,958.99)
	ACCRUED INCOME RECEIVABLE			2,640.78	5,863.38	(2,640.78)	5,863.38	3,222.60
	CASH			508.08	86.50		594.58	
	DUE TO/FROM TRUST FUNDS			11,337.50		(11,337.50)	0.00	
	Payable to town					(2,222.61)	(2,222.61)	
	Receivable from town			2,200.00		(2,200.00)	0.00	
<b>TOTALS</b>				<b>397,854.80</b>	<b>420,961.68</b>	<b>(398,881.13)</b>	<b>419,935.35</b>	<b>19,784.22</b>

COMMON FUND OF THE TOWN OF SANDWICH FOR 1992

Shares/ Par Value	Description	Rate	Maturity	Balance 01/01/92	Added	Sold	Gain or (Loss)	Balance 12/31/92	Market Value	Income for Year
	Fidelity US Treas Inc			400.00	13,000.00			13,400.00	13,400	431.75
	Lyndonville SB			23,504.71		(23,504.71)		0.00		193.00
15,000	Lyndonville SB	7.500%	05/15/92	15,000.00		(15,000.00)		0.00		695.35
30,000	Lyndonville SB	10.000%	05/22/92	30,000.00		(30,000.00)		0.00		1,944.97
20,000	Bank of Woodstock	8.750%	02/09/93	20,000.00				20,000.00	20,000	1,750.66
10,000	U.S. Treasury	8.250%	09/30/93	10,292.24				10,292.24	10,344	825.00
20,000	Mascosa SB	8.850%	10/18/93	20,000.00				20,000.00	20,000	1,792.49
10,000	California Water Co	12.875%	11/01/93	10,848.22				10,848.22	10,688	1,287.50
25,000	Fed Home Loan Banks	7.300%	01/25/94	22,746.09						
25,000	ITT Financial	5.500%	05/15/94	25,834.33			3,119.54	0.00		1,632.36
10,000	Federal Home Loan Banks	8.600%	02/27/95	9,932.25				25,834.33	26,430	2,375.00
25,000	Ford Motor Credit	9.150%	06/08/95	24,861.56				9,932.25	10,756	860.00
10,000	U.S. Treasury	8.875%	07/15/95	10,503.56				24,861.56	26,813	2,287.50
10,000	Fed Home Loan Bks	9.500%	12/26/95	14,246.42				10,503.56	10,934	887.50
15,000	Gen Mot Accept Corp	8.250%	08/01/96	14,246.42				14,246.42	15,295	1,237.50
10,000	Tennessee Valley Auth	8.250%	11/15/96	34,882.30				34,882.30	37,833	2,887.50
10,000	Provident Life	10.000%	11/01/97	9,949.95				9,949.95	10,722	1,000.00
20,000	U.S. Treasury Note	8.875%	11/15/97	21,258.14				21,258.14	22,344	1,775.00
15,000	Laclede Gas	8.875%	03/15/99	20,200.77			(14.69)	15,150.58	15,408	1,463.22
24,757	Govt Nat Mtg Assn #8950	8.250%	05/15/2006	27,451.60		(5,035.50)		15,150.58	25,732	2,308.10
15,798	Govt Nat Mtg Assn Pool #2	9.000%	11/15/2008	17,479.07		(4,721.53)		324.60	16,928	1,500.83
25,000	Xerox	13.250%	09/01/14		29,894.00	(1,551.26)		15,916.19	29,469	634.90
25,000	US Treasury	8.875%	11/15/98		28,314.14			28,314.14	28,070	711.45
10,000	Sears Roebuck MTH	7.750%	01/11/99		10,000.68	(10,283.32)		0.00		447.78
10,000	Tenn. Valley Auth	6.250%	08/01/99		9,861.88		282.64	9,861.88	9,803	(10.42)
12,629	FMA Pool #12825F	9.500%	11/01/2011		15,806.95	(3,322.36)		12,305.85	12,028	615.32
	Accrued Income receivable			6,536.56		(6,536.56)		6,282.18	6,282	(254.38)
	Due from Cap Reserves			(11,337.50)				0.00		
	Income payable			(6,848.06)				(9,233.92)	(9,234)	
	Uninvested cash			529.26				579.49	579	
	Bank management expense				50.23			0.00		(2,423.22)
	TOTALS			368,230.85	131,395.62	(135,054.79)	3,521.73	368,093.41	381,760.84	29,806.66

**SCHEDULE OF TOWN OWNED PROPERTY**  
(ASSESSED VALUE)

		sub-total
Town Hall (U1 Lot 34)		
Land	\$10,006	
Building	89,960	\$99,966
Library (U2 Lot 1)		
Land	21,150	
Building	261,240	282,390
Fire Department		
Central Station (U3 Lot 14A)		
Land	14,200	
Building	361,500	375,700
Whiteface Fire Station (R7 Lot 11B)		
Land	9,350	
Building	47,500	56,850
Highway Department		
Old Fire Station (U1 Lot 27)		
Land	10,335	
Building	47,580	57,915
Town Garage (R8 Lot 7A)		
Land	21,260	
Building	100,780	122,040
Police Department		
Medical Building (U1 Lot 41)		
Land	12,315	
Building	42,360	54,675
Recreation		
Squam Beach (R20 Lot 10)		64,300
Pot Hole (R7 Lot 14)	1 acre	8,350
Bearcamp Beach (R2 Lot 19)		37,960
Beede's Falls-Land (R18 Lot 5)	30 acres	18,800
Aliston Grant (R4 Lot 8A)	4 acres	3,082
Remick Park (R8 Lot 12A)	1 acre	10,800



Schedule of Town-owned Property (continued)

Town Dump (R19 Lot 11)			
Land		63,300	
Building		25,000	88,300
Land-Map R1	Lot 50A	2.62 acres	9,660
Map R1	Lot 77	2.44 acres	17,520
Map R2	Lot 50A	2.6 acres	9,660
Map R3	Lot 12	.5 acres	5,865
Map R4	Lot 4	1.1 acres	4,508
Map R7	Lot 28	8 acres	6,760
Map R7	Lot 71	18.2 acres	3,550
Map R10	Lot 63	4 acres	9,250
Map R12	Lot 81	9.3 acres	2,800
Map R12	Lot 81A	16.6 acres	16,400
Map R14	Lot 17	100 acres	19,100
Map R18	Lot 4	16 acres	3,100
Map R18	Lot 6	70 acres	24,900
Map R24	Lot 4	1.5 acres	1,300
Map U2	Lot 16A	.2 acre	1,600
Land & Building			
Map R1	Lot 7	1 acre	
Land		4,250	
Building		4,280	<u>8,530</u>

Total assessed value Town-owned property \$1,425,631



Preparing for the 1899 Town & Grange Fair at the Baptist Church. The church is celebrating its 200th anniversary in 1993.

# REPORT OF TOWN CLERK

AUTOS:	1657 Registrations	\$100,866.50	
	Title Applications	446.00	
	State Decals	253.00	
			\$101,565.50
Receipts from Vital Records	\$	990.00	
UCC Fees		336.05	
Parking Fines		90.00	
Miscellaneous Fees		141.50	
Boats - Town Fees		300.52	
Boats - State Fees		<u>614.00</u>	
			\$ 2,472.07
Election Filing Fees	\$	<u>9.00</u>	
			\$ 9.00
DOGS			
Males/Females	37 @ \$7.00	\$	259.00
Neutered Males & Spayed Females	148 @ 4.50		666.00
Owners over 65	47 @ 2.00		94.00
Group Licenses	(5) 33 dogs	<u>140.00</u>	
	265 dogs	\$	1,159.00
Replacement Tags		2.00	
Dog Fines		\$	.00
Dog Penalties		56.00	
Dog Forfeitures		<u>300.00</u>	
			\$ 1,517.00
			<u>\$ 105,563.57</u>



# TAX COLLECTOR'S REPORT

3/12/92-12/31/92

MS-61

FOR THE MUNICIPALITY OF SANDWICH YEAR ENDING 12/31/92

	<u>1993*</u>	<u>***LEVIES OF***</u> <u>1992</u>		<u>Prior</u>
<b>Uncollected Taxes</b>				
- Beg. of Year**:				
Property Taxes	_____	_____		_____
Resident Taxes	_____	_____		_____
Land Use Change	_____	_____		_____
Yield Taxes	_____	_____		_____
Utilities	_____	_____		_____
_____	_____	_____		_____
_____	_____	_____		_____
<b>Revenues Committed</b>				
- This Year:				
Property Taxes	_____	1,969,382.92		113,946.98
Resident Taxes	_____	_____		_____
Land Use Change	_____	_____		_____
Yield Taxes	_____	36,900.58		3,949.10
Utilities	_____	_____		_____
Sewer	_____	11,330.74		_____
Sandwich Slopes	_____	5,785.00		_____
Bad check chg. (cust.)	_____	20.00		_____
<b>Overpayment:</b>				
Property Taxes	_____	218.50		_____
Resident Taxes	_____	_____		_____
Land Use Change	_____	_____		_____
Yield Taxes	_____	40.58		_____
_____	_____	_____		_____
<b>Interest Collected</b>				
On Delinquent Tax	_____	295.90		6,953.93
<b>Collected Resident</b>				
<b>Tax Penalties</b>	_____	_____		1,941.00
<b>TOTAL DEBITS</b>	\$	\$ 2,023,974.22		\$ 126,791.01
	=====	=====		=====

\*This column is for municipalities whose fiscal year ends June 30.  
 \*\*This amount should be the same as last year's ending balance.

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF SANDWICH YEAR ENDING 12/31/92

	<u>1993*</u>	<u>***LEVIES OF***</u> <u>1992</u>	<u>Prior</u>
<b>Remitted to Treasurer During Fiscal Year:</b>			
Property Taxes	_____	1,769,013.75	113,946.98
Resident Taxes	_____	_____	_____
Land Use Change	_____	_____	_____
Yield Taxes	_____	30,278.16	3,949.10
Utilities	_____	11,270.74	8,894.93
Interest	_____	295.90	_____
Penalties	_____	_____	_____
Sandwich Slopes	_____	5,785.00	_____
Bad check charge	_____	20.00	_____
<b>Discounts Allowed:</b>	_____	_____	_____
<b>Abatements Made:</b>			
Property Taxes	_____	2,915.59	_____
Resident Taxes	_____	_____	_____
Land Use Change	_____	_____	_____
Yield Taxes	_____	3,694.68	_____
Utilities	_____	30.00	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Uncollected Rev. - End of Year:</b>			
Property Taxes	_____	197,672.08	_____
Resident Taxes	_____	_____	_____
Land Use Change	_____	_____	_____
Yield Taxes	_____	2,968.32	_____
Utilities	_____	30.00	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL CREDITS</b>	\$ _____ =====	\$ 2,023,974.22 =====	\$ 126,791.01 =====

\*This column is for municipalities whose fiscal year ends June 30.

	<u>1993*</u>	<u>***ON LEVIES OF***</u> <u>1992</u>	<u>Prior</u>
Unredeemed Taxes Balance at Beg. of Fiscal Year	_____	_____	<u>40,490.01</u>
Liens Sold or Executed During Fiscal Year	_____	_____	<u>59,857.81</u>
Taxes Paid on Liens After Initial Lien	_____	_____	_____
Interest Collected After Sale/Lien Execution	_____	_____	<u>7,324.21</u>
Collected Redemption Costs	_____	_____	<u>1,427.00</u>
<b>TOTAL DEBITS</b>	<b>\$</b> =====	<b>\$</b> =====	<b>\$</b> <u>109,099.03</u> =====
Remittance to Treasurer: Redemptions	_____	_____	<u>43,087.06</u>
Interest/Costs (After Sale or Lien Execution)	_____	_____	<u>8,751.21</u>
Abatements of Unredeemed Taxes	_____	_____	<u>15.00</u>
Unredeemed Taxes, Int. & Costs Deeded to Munic.	_____	_____	<u>766.84</u>
Unredeemed Taxes on Initial Sale/Lien	_____	_____	<u>56,478.92</u>
Unredeemed Taxes on Sales/Liens Executed After Initial Exec.	_____	_____	_____
Cash on Hand	_____	_____	_____
<b>TOTAL CREDITS</b>	<b>\$</b> =====	<b>\$</b> =====	<b>\$</b> <u>109,099.03</u> =====

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? NO

TAX COLLECTOR'S SIGNATURE: Priscilla Healey DATE: Jan. 19, 1993

TAX COLLECTOR'S REPORT  
Summary of Tax Accounts

Fiscal Year Ended December 31, 1991 - (June 30, 1992)

Jan. 1. 1992 -- March 11, 1992

City/Town of: Sandwich

DR.

Uncollected Taxes -Beginning of Fiscal Year : (1)	Levies of.....		
	1992	1991	Prior
Property Taxes.....		\$ 168,077.67	\$ _____
Resident Taxes.....		_____	_____
Land Use Change Tax....		_____	_____
Yield Taxes.....		4,986.34	_____
Sewer Rents.....		47.00	_____
_____		_____	_____
_____		_____	_____
_____		_____	_____
<b>Taxes Committed to Collector:</b>			
Property Taxes.....	\$ _____	_____	_____
Resident Taxes.....	_____	_____	_____
National Bank Stock....	_____	_____	_____
Land Use Change Tax....	_____	_____	_____
Yield Taxes.....	3,121.89	_____	_____
Sewer Rent .....	_____	_____	_____
Other Utilities:			
Sandwich Slopes.....	785.00	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Added Taxes:</b>			
Property Taxes.....	_____	_____	_____
Resident Taxes.....	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Overpayments: (2)</b>			
a/c Property Taxes.....	_____	305.02	_____
a/c Resident Taxes.....	_____	_____	_____
a/c _____.....	_____	_____	_____
Interest Collected on		sewer 2.57	
Delinquent Taxes.....	_____	658.23	_____
Penalties Collected on			
Resident Taxes.....	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Debits</b>	<b>\$ 3,906.89</b>	<b>\$ 174,076.83</b>	<b>\$ _____</b>

TAX COLLECTOR'S REPORT  
Summary of Tax Accounts

Fiscal Year Ended December 31, 1991 - (June 30, 1992)  
Jan. 1, 1992- March 11, 1992

City/Town of: Sandwich

CR.

Remitted to Treasurer During of Fiscal Year :	Levies of.....		
	1992	1991	Prior
Property Taxes.....	\$ _____	\$ 54,396.80	\$ _____
Resident Taxes.....	_____	_____	_____
Land Use Change Tax....	_____	_____	_____
Yield Taxes.....	1,222.70	62.31	_____
Sewer Rents.....	_____	47.00	_____
National Bank Stock	_____	_____	_____
Other Utilities:	_____	_____	_____
Sandwich Slopes ....	785.00	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Interest on Taxes. & Costs	_____	sewer 2.57	_____
Penalties on Resident Tax	_____	658.23	_____
_____	_____	_____	_____
Discounts Allowed:	_____	_____	_____
Abatements Allowed:	_____	_____	_____
Property Taxes.....	_____	38.91	_____
Resident Taxes.....	1,066.45	974.93	_____
Yield Taxes.....	_____	_____	_____
Sewer Rent .....	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Uncollected Taxes End of Fiscal Year:	_____	_____	_____
Property Taxes.....	_____	113,946.98	_____
Resident Taxes.....	_____	_____	_____
National Bank Stock....	_____	_____	_____
Land Use Change Tax....	_____	_____	_____
Yield Taxes.....	832.74	3,949.10	_____
Sewer Rents.....	_____	_____	_____
Other Utilities:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits	\$ 3,906.89	\$ 174,076.83	\$ _____

- (1) These uncollected balances should be the same as last year's ending balances
- (2) Overpayments should be included as part of regular remittance items

Fiscal Year Ended December 31, 1991 - (June 30, 1992)  
Jan. 1, 1992 -- March 11, 1992

City/Town of: Sandwich

DR.

...Tax Sale/Lien on Account of Levies of.....

	1990	<del>1989</del> 1990	Prior 1989
Balance of Unredeemed Taxes of Fiscal Year :	\$	<u>27,977.70</u>	\$ <u>13,357.21</u>
Taxes Sold/Executed To Town During Fiscal Year: \$	_____	_____	_____
Date Sold/Liened			
Subsequent Taxes Paid:	_____	_____	_____
Interest Collected After Sale/Lien Execution:	_____	_____	<u>214.28</u>
Redemption Cost:	_____	_____	<u>20.00</u>
	_____	_____	_____
Total Debits	\$ <u>_____</u>	\$ <u>27,977.70</u>	\$ <u>13,591.49</u>

CR.

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$ _____	\$ _____	\$ <u>844.90</u>
Interest and Cost after Sale	_____	_____	<u>234.28</u>
_____	_____	_____	_____
Abatements During Year	_____	_____	_____
Deeded to Town During Year	_____	_____	_____
Unredeemed Taxes End of Year	_____	<u>27,977.70</u>	<u>12,512.31</u>
Unredeemed Subsequent Taxes	_____	_____	_____
Unremitted Cash	_____	_____	_____
	_____	_____	_____
Total Credits	\$ <u>_____</u>	\$ <u>27,977.70</u>	\$ <u>13,591.49</u>



# 1992 PROPERTY VALUATION

## Value of Land

Assessed Value, Current Use	
Land*	\$ 1,120,450
Assessed Value, Conservation	
Easement Land*	\$ 153,140
Assessed Value, Other Land	<u>44,991,285</u>
Total Value, all Taxable Land	\$ 46,264,875

## Value of Buildings

Assessed Value, All Buildings	\$ 79,553,104
-------------------------------	---------------

## Value of Public Utilities

Public Service Co., and N.H. Electric Coop., Inc.	<u>2,469,240</u>
---------------------------------------------------	------------------

Total Value before Exemptions \$128,287,219

Less: Elderly Exemptions (8)	\$ (260,000)
Blind Exemptions (4)	<u>( 60,000)</u>

Net Valuation on which Tax Rate is computed: \$127,967,219

TAX RATES/\$1,000	1990	1991	1992
Municipal	\$ 4.12	\$ 4.83	\$ 4.95
County	.89	.94	.96
School	8.02	7.61	9.59
Totals	\$13.03	\$13.38	\$15.50

\* 18,128 acres owned by 147 property owners in 1992

\* 2,115 acres owned by 18 property owners in 1992

# AUDITOR'S REPORT

## Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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### INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements of the Town of Sandwich as of and for the year ended December 31, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, except for the effect on the 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 Sandwich as of December 31, 1992, 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 combining and individual fund financial statements 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 Sandwich. 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.

January 27, 1993

*Plodzick & Sanderson  
Professional Association*

**EXHIBIT A**  
**TOWN OF SANDWICH, MEN HAMPSHIRE**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1992**

	Governmental Fund Types		Fiduciary	Account	Total
ASSETS AND OTHER DEBITS	General	Special Revenue	Fund Type Trust Funds	Group General Long-Term Debt	(Memorandum Only)
<b>Assets</b>					
Cash and Equivalents	\$608,560	\$127,785	\$ 11,837	\$	\$ 764,738
Investments		48,303	1,201,969		1,280,272
Receivables (Net of Allowances For Uncollectibles)					
Interest					
Taxes	235,074		12,209		14,604
Accounts					235,074
Special Assessments		90			90
Current	6,178				6,178
Noncurrent	11,077				11,177
Intergovernmental	14,999				14,999
Interfund Receivable	2,223	4,364			6,587
Other Debits					
Amounts To Be Provided For Retirement of General Long-term Debt				\$25,000	\$25,000
	<u>\$877,811</u>	<u>\$180,542</u>	<u>\$1,226,015</u>	<u>\$525,000</u>	<u>\$2,858,319</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
<b>LIABILITIES AND EQUITY</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 1,614	\$ 2,144		\$	\$ 3,758
Accrued Interest Payable			9,234		9,234
Accrued Payroll and Benefits	4,917				4,917
Intergovernmental Payable	618,155				618,155
Interfund Payable	4,364		2,223		6,587
Deferred Revenue	5,000				5,000
Deferred Special Assessments	17,355				17,355
General Obligation Debt Payable				\$25,000	\$25,000
Total Liabilities	<u>651,405</u>	<u>2,144</u>	<u>11,457</u>	<u>\$25,000</u>	<u>1,190,006</u>
<b>Equity</b>					
Fund Balances					
Reserved For Endowments			717,594		717,594
Reserved For Encumbrances	112,703	6,363	496,964		119,066
Reserved For Special Purposes					496,964
Unreserved					
Designated For Special Purposes		172,035			220,986
Undesignated	113,703				113,703
Total Equity	<u>226,406</u>	<u>178,398</u>	<u>1,214,558</u>		<u>1,668,313</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$877,811</u>	<u>\$180,542</u>	<u>\$1,226,015</u>	<u>\$525,000</u>	<u>\$2,858,319</u>

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

EXHIBIT B  
TOWN OF SANDWICH, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

	Governmental Fund Types		Fiduciary Fund Type	Total
	General	Special Revenue	Trust	(Memorandum Only)
<b>Revenues</b>				
Taxes	\$2,011,434	\$	\$	\$2,011,434
Licenses and Permits	110,050			110,050
Intergovernmental	160,679	2,652		163,331
Charges For Services	7,363	37,889		45,252
Miscellaneous	154,488	16,795	34,830	216,360
Other Financing Sources				
Operating Transfers In	90,001	36,657	58,200	184,858
<b>Total Revenues and Other Financing Sources</b>	<u>2,534,015</u>	<u>93,993</u>	<u>93,030</u>	<u>2,731,285</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government	289,823	2,974	2,508	295,305
Public Safety	137,913			137,913
Highways and Streets	218,021	4,352	7,328	229,701
Maintenance	68,580	8,402	9,206	83,112
Welfare	10,780			10,780
Health	11,774			11,774
Culture and Recreation	36,567	53,941		90,898
Conservation	500			500
Debt Service	125,750			125,750
Capital Outlay	191,237	1,057	23,364	215,658
Intergovernmental	1,369,706			1,369,706
Other Financing Uses				
Operating Transfers Out	63,900	2,200	47,190	128,290
<b>Total Expenditures and Other Financing Uses</b>	<u>2,521,175</u>	<u>72,926</u>	<u>66,232</u>	<u>2,698,697</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	12,840	21,067	26,798	32,588
<b>Fund Balances - January 1</b>	<u>213,566</u>	<u>157,331</u>	<u>393,137</u>	<u>841,102</u>
<b>Fund Balances - December 31</b>	<u>\$ 226,406</u>	<u>\$178,398</u>	<u>\$419,935</u>	<u>\$ 873,690</u>

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

**EXHIBIT C**  
**TOWN OF SANDWICH, NEW HAMPSHIRE**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1992**

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>									
Taxes	\$1,994,244	\$2,011,434	\$ 17,190				\$1,994,244	\$2,011,434	\$ 17,190
Licenses and Permits	102,500	110,050	7,550				102,500	110,050	7,550
Intergovernmental	198,037	163,331	(34,706)				198,037	163,331	(34,706)
Charges For Services	3,000	19,363	16,363	24,509	37,889	13,380	27,509	45,252	17,743
Miscellaneous	147,250	154,488	7,238	16,795	16,795		147,250	171,283	24,033
<b>Other Financing Sources</b>				5,000	35,657	31,657	78,244	126,658	48,414
Operating Transfers In	73,244	90,001	16,757						
<b>Total Revenues and Other Financing Sources</b>	<u>2,518,275</u>	<u>2,534,015</u>	<u>15,740</u>	<u>29,509</u>	<u>93,993</u>	<u>64,484</u>	<u>2,547,784</u>	<u>2,628,008</u>	<u>80,224</u>
<b>Expenditures</b>									
Current									
Public Safety	298,211	289,823	8,388	5,000	2,974	2,026	303,211	292,797	10,414
Highways and Streets	142,792	137,913	4,879				142,792	137,913	4,879
Sanitation	217,124	218,021	(897)	12,000	4,352	7,648	229,124	222,373	4,251
Health	70,672	65,504	5,168	10,309	8,402	1,907	80,981	73,900	7,081
Welfare	10,590	10,590					10,590	10,590	
Culture and Recreation	15,121	11,274	3,847				15,121	11,274	3,847
Conservation	39,627	36,957	2,670				39,627	36,957	2,670
Debt Service	500	500					500	500	
Capital Outlay	130,438	125,750	4,688				130,438	125,750	4,688
Intergovernmental	209,757	191,237	18,520				209,757	192,294	17,463
<b>Other Financing Uses</b>									
Operating Transfers Out	58,900	63,900	(5,000)	2,200	2,200		61,100	66,100	(5,000)
<b>Total Expenditures and Other Financing Uses</b>	<u>2,563,438</u>	<u>2,521,175</u>	<u>42,263</u>	<u>29,509</u>	<u>72,926</u>	<u>(43,417)</u>	<u>2,592,947</u>	<u>2,594,101</u>	<u>(1,154)</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>									
Fund Balances - January 1	(45,163)	12,840	58,003	(45,163)	21,067	21,067	(45,163)	33,907	79,070
Fund Balances - December 31	213,566	213,566		157,331	157,331		370,892	370,892	
	<u>\$ 168,403</u>	<u>\$ 226,406</u>	<u>\$ 58,003</u>	<u>\$157,331</u>	<u>\$178,398</u>	<u>\$21,067</u>	<u>\$ 325,734</u>	<u>\$ 404,804</u>	<u>\$ 79,070</u>

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

EXHIBIT D  
TOWN OF SANDWICH, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenses and Changes in Fund Balances  
All Nonexpendable Trust Funds  
For the Fiscal year Ended December 31, 1992

	Fiduciary Fund Type		Total (Memorandum Only)
	Nonexpendable Trust Funds		
	Town	Cemetery	
<u>Operating Revenues</u>			
New Funds	\$ 2,650	\$ 500	\$ 3,150
Interest and Dividends	62,490	535	63,025
Capital Gains	13,913		13,913
Miscellaneous		1,500	1,500
<u>Total Operating Revenues</u>	<u>79,053</u>	<u>2,535</u>	<u>81,588</u>
<u>Operating Expenses</u>			
General Government	6,370	4,254	10,624
Health	1,269		1,269
<u>Total Operating Expenses</u>	<u>7,639</u>	<u>4,254</u>	<u>11,893</u>
<u>Operating Income (Loss)</u>	71,414	(1,719)	69,695
<u>Operating Transfers</u>			
Transfers In		4,719	4,719
Transfers Out	(61,287)	(500)	(61,787)
<u>Total Operating Transfers</u>	<u>(61,287)</u>	<u>4,219</u>	<u>(57,068)</u>
<u>Net Income</u>	10,127	2,500	12,627
<u>Fund Balances - January 1</u>	<u>768,868</u>	<u>13,128</u>	<u>781,996</u>
<u>Fund Balances - December 31</u>	<u>\$778,995</u>	<u>\$15,628</u>	<u>\$794,623</u>

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



EXHIBIT E  
TOWN OF SANDWICH, NEW HAMPSHIRE  
Combined Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

	Fiduciary Fund Type		Total (Memorandum Only)
	Nonexpendable Trust Funds		
	Town	Cemetery	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 65,131	\$ 535	\$ 65,666
New Funds Received	2,650	2,000	4,650
Trust Income Distributions	(7,639)	(4,254)	(11,893)
Operating Transfers In - From Other Funds		4,719	4,719
Operating Transfers Out - To Other Funds	<u>(61,287)</u>	<u>(500)</u>	<u>(61,787)</u>
<u>Net Cash Provided (Used) By Operating Activities</u>	<u>(1,145)</u>	<u>2,500</u>	<u>1,355</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales and Maturities of Investment Activities	187,314		187,314
Purchase of Investment Securities	<u>(236,982)</u>		<u>(236,982)</u>
<u>Net Cash Provided (Used) in Investing Activities</u>	<u>(49,668)</u>		<u>(49,668)</u>
<u>Net Increase (Decrease) In Cash</u>	(50,813)	2,500	(48,313)
<u>Cash - January 1</u>	<u>51,491</u>	<u>8,064</u>	<u>59,555</u>
<u>Cash - December 31</u>	<u>\$ 678</u>	<u>\$10,564</u>	<u>\$ 11,242</u>
<i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>			
<u>Net Income</u>	\$ 10,127	\$ 2,500	\$ 12,627
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>			
(Gain) on Sales of Investments	(13,913)		(13,913)
(Increase) Decrease in Receivables			
Interest	255		255
Increase (Decrease) in Accrued Interest	<u>2,386</u>		<u>2,386</u>
<u>Total Adjustments</u>	<u>(11,272)</u>		<u>(11,272)</u>
<u>Net Cash Provided (Used) By Operations</u>	<u>\$ (1,145)</u>	<u>\$ 2,500</u>	<u>\$ 1,355</u>

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

## NOTES

## NOTES

## NOTES

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Sandwich, New Hampshire was incorporated in 1763 and operates under a Selectmen form of government.

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

A. Governmental Reporting Entity

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

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic--but not the only--criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Interlakes Cooperative School District

The School District is excluded from the Town's reporting entity, because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Land Trust
- Wentworth Library
- Conservation Commission
- Forestry Committee
- Driveway Plowing
- Sewer Department

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

- Town Bridges
- Town Hall Renovations
- Sewer Project



NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts  
Cemetery Trusts

Expendable Trust Fund

Capital Reserve

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

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

*Total Columns (Memorandum Only) on Combined Statements*

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

C. Measurement Focus/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

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

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 financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All 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.

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

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all material Special Revenue Funds, except the Wentworth Library, which is funded by Trust Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1992, the beginning General Fund balance was applied as follows:

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$ 56,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>101,866</u>
Total Use of Beginning Fund Balance	<u>\$157,866</u>

*Encumbrances*

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

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

	General Fund	Special Revenue Funds
	<hr/>	<hr/>
Total Appropriations		
budgetary basis (legally adopted budget)	\$2,476,275	\$29,509
Adjusted to restate budget to GAAP basis		
Carryover appropriations		
Reserve for encumbrances		
beginning of period	101,866	
Reserve for encumbrances end of period	(112,703)	
Expenditures made under the		
provisions of RSA 31:95-b		
which were authorized by vote		
of the Town Meeting		
Highway Garage	<u>98,000</u>	
Total Appropriations - GAAP Basis	<u>\$2,563,438</u>	<u>\$29,509</u>

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

E. Assets, Liabilities and Fund Equity

*Cash and Equivalents*

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the Laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds.

*Investments*

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

*Receivables*

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

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes on properties involved in bankruptcy have been reserved. In addition, management has also recognized a reserve representing potential abatements of the current receivables. The reserve totals \$22,045 at December 31, 1992.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Sandwich annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the responsibility

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

for and the payment of intergovernmental expenditures in New Hampshire were unusual and therefore justified a period of greater than 60 days. This practice is consistent with the previous year.

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

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (police and sewer) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

*Interfund Receivables and Payables*

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

*Inventories*

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

*Deferred Revenue*

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.



NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Long-Term Liabilities*

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds and income of the Nonexpendable Trust Funds.

*Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Compensated Absences - Town employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1992:



# SANDWICH TOWN WARRANT

1993

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 9th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of official ballots and at 7:30 p.m. Wednesday, the 10th day of March 1993, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to the Planning Board proposed amendment to the Zoning Ordinance, will be taken up on Tuesday, March 9th by official ballot, and the polls will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 10, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 72:35 IV.)

ARTICLE 1. To elect by official ballot all necessary Town and Cooperative School District officers for the ensuing year.

ARTICLE 2. To see how the Town will vote by official ballot on the following proposed amendments to the Town Zoning Ordinance. The Planning Board recommends approval of these amendments by a vote of 6 to 0 for Amendment No. 3 and a vote of 7 to 0 for all others.

1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Simplify and clarify terminology used in defining minimum lot sizes for a variety of land conditions and use.

2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Allow beaches, parks and boat access areas owned by the Town in Shoreland Districts.

3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Create new Skyline Districts that limit uses in specific high elevation sections of Town to agriculture, silvaculture and recreation.

Town Warrant 1993 (continued)

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Clarify and define setback requirements for dwellings, principal structures and accessory structures; allow expansion of non-conforming structures in Shoreland Districts by special exceptions which allow conforming additions to non-conforming structures.

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to purchase a new equipped fire truck, and for this purpose raise and appropriate a sum not to exceed \$161,397 for the truck and \$20,000 for the equipment with up to \$110,000 if available, to be withdrawn from the Fire Department Equipment Capital Reserve Fund, the balance minus any donations to be raised by bonds or notes. This must be voted by written ballot (2/3 vote needed to approve.)

ARTICLE 4. To see what sum of money the Town will vote to raise and appropriate for the purchase of land adjacent to the Town Beach on Squam Lake, and to authorize the Selectmen to issue notes and to complete the purchase. The Quimby Trustees have agreed to donate \$25,000 for this project.

Also, to authorize the Selectmen to accept and spend contributions for improvement of this land including the following Trust Fund money:

Sandwich Town Grange	\$ 700
Bicentennial Fund	2000
Slade Improvement Fund	1000

This must be voted by written ballot (2/3 vote needed to approve).

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

ARTICLE 6. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend funds from Federal, State or private sources which may become available during the course of the year, in accordance with RSA 31:95b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.

ARTICLE 7. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Town Warrant 1993 (continued)

ARTICLE 8. To see if the Town will vote to authorize the Selectmen to expend interest from the Marjorie Thompson Fund as they see fit, for the benefit of children of Sandwich residents.

ARTICLE 9. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last year's rates:

A. Town Treasurer                   \$1,800/year.

Note: The time spent and responsibilities of the Treasurer position warrant an increase in annual salary. The last increase was \$300 for 1987.

ARTICLE 10. To see if the Town will raise and appropriate \$7,452 to provide a 3.4% cost of living wage/salary increase effective April 1, 1993 for employees of the Highway Department, Police Department, Recreation Department, Recycling Center, Town Clerk/Tax Collector and office staff, but not including other elected or appointed officials.

Note: The last increase in wages for Town employees was effective January 1, 1991, voted at the 1991 Town Meeting. It is appropriate that our voters should decide on this. The COLA rate is that at which Social Security was increased this year.



Town Warrant 1993 (continued)

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the scraping, priming and painting of the Town Hall exterior.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$6,000 for the insulation of the Wentworth Library annex.

ARTICLE 13. To see if the Town will vote to raise and appropriate \$3,000 for cemetery maintenance. This article by request of the Cemetery Trustees.

ARTICLE 14. To see if the Town will approve the use of the Sandwich Recycling Center by residents of the Wonalancet section of Albany. The Town of Albany to furnish a list of approved residences for which they will pay the Town an annual fee of \$125 for a year-round residence and \$100 for a seasonal residence. The revenue to be deposited to the general fund.

ARTICLE 15. To see what sum the Town will raise and appropriate to purchase a right of public access and boat launch site for Town residents on the property of Roger Coolidge (Map R21-Lot 42). (The sum is not to exceed the penalty tax expected on acreage to be removed from current use on this property.)



Town Warrant 1993 (continued)

ARTICLE 16. To see what sum the Town will raise and appropriate to fund the creation of an RSA 31:19a Trust Fund for the purpose of maintaining Town beaches, launch sites and parks. The sum is not to exceed the amount of the penalty tax less amount spent to purchase property in Article 15.

(Note: It is the intention of the Selectmen that the amounts in Articles 15 and 16 shall, together, be no more than the penalty tax Mr. Coolidge will be liable for when he takes acreage out of current use in 1993. If the land is not withdrawn from current use, and therefore no penalty tax is received, no funds will be expended.)

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$15,395 to purchase a new four-door four-wheel drive police vehicle, a Chevrolet S-10 Blazer with the old vehicle to be used as a trade-in or sold, with the proceeds to be used against the appropriation. Funds for this vehicle are to be transferred from the Police Capital Reserve Equipment Fund. Note: Bid price for the 1993 cruiser is \$15,395. No additional appropriation is required for equipment.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$3,500 to purchase a new plow for the Highway Department, funds for this purchase are to be transferred from the Highway Department Equipment Capital Reserve Fund.

Town Warrant 1993 (continued)

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$60,000 for State Road Improvement: \$10,000 to come as a gift from the Quinby Trustees towards the relocation of Squam Lake Road, the State to match with \$20,000. In addition, \$10,000 from the Doris Benz Fund for other state road improvement, the state will contribute an additional \$20,000.

ARTICLE 20. To see if the Town will authorize the Selectmen to sell by whatever means they deem suitable the old 1952 Army tank truck, any funds received from said sale to be applied to the purchase of the new truck.

ARTICLE 21. To see if the Town will authorize the Selectmen to accept title to the dam controlling Red Hill Pond, if, on inspection after snow is gone it appears to them to be sound and stable.

Note: Denley W. Emerson owns the dam and the surrounding land which is under conservation easement given to the Town. He wishes to simplify his estate by relinquishing his ownership of the dam by giving it to the Town of Sandwich.

Town Warrant 1993 (continued)

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$1,011,397 to pay the following expenditures:

General Government.....	\$183,778
Public Safety.....	153,000
Highways, Streets, Bridges....	306,074
Sanitation.....	77,715
Health.....	44,773
Welfare.....	12,400
Culture and Recreation.....	52,585
Debt Service.....	126,122
Operating Transfers Out.....	52,000
Miscellaneous.....	2,950

The breakdown of the major categories are listed in the budget.

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$500 for Moultonboro-Sandwich Meals on Wheels and \$500 for the Food Bank at St. Andrew's. This article by petition.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$274 in support of Carroll County Against Domestic Violence & Rape's Shelter For Battered Women and Children. This article by petition.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$500 in support of Hospice of Southern Carroll County, whose services are provided to the citizens of Sandwich at no cost. This article by petition.

Town Warrant 1993 (continued)

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$500 for support of Sandwich children using the childcare services of the Bearcamp Valley School and Children's Center. This article by petition.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose. Also, to see if the Town will authorize funds from the sale of timber on Town property, managed by the Town Forest Committee, be deposited into the Town Forest Committee account.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$2,200 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be paid by the sewer users. This article by request of the Sewer Commissioners.

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$10,307 for the operation and maintenance of the central sewer system. These monies to be derived from the sewer users. This article by request of the Sewer Commissioners.

Town Warrant 1993 (continued)

ARTICLE 30. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$60.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article. Authorize the Selectmen to allow a reduction in the 1993/1994 plowing fees for individuals who paid by October 31, 1992 and who pay by October 31, 1993 and to transfer the sum of \$24,000 from excess money in the Driveway Plowing Special Revenue Fund to the Highway Department Capital Reserve Fund.

ARTICLE 31. To transact any other business that may legally come before said meeting.

Given under our hands and the Seal of the Town of Sandwich this 22nd day of February 1993.

Dale S. Mayer  
John L. Webb  
Lee W. Quimby  
Sandwich Board of Selectmen







TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

<u>Special Revenue Funds</u>	
Land Trust	\$ 1,700
Wentworth Library	53,024
Conservation Commission	<u>917</u>
<u>Total All Special Revenue Funds</u>	<u>\$55,641</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds and the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1 Includes deposits that are insured (Federal Depository Insurance).
- Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Book Balance</u>
Bank deposits	<u>\$163,544</u>	<u>\$-0-</u>	<u>\$577,291</u>	<u>\$704,835</u>	<u>\$764,738</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party's trust department or agent in the Town's name.
- Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Most of the Town's investments are under the management of Charter Trust and First NH Investment Services, who are the Town's agents for these funds. These investments are designated as Category 3 because they are held by an agent of the bank but not in the Town's name.

	Category			Carrying Amount	Market Value
	1	2	3		
US Government Obligations	\$	\$	\$498,655	\$ 498,655	\$ 469,328
Corporate Bonds			130,785	130,785	134,825
Common Stocks			<u>157,452</u>	<u>157,452</u>	<u>246,969</u>
	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$786,892</u>	<u>786,892</u>	<u>851,122</u>
Mutual Funds				193,537	186,434
Investments in Certificates of Deposit and other short-term investments	<u>\$47,566</u>	<u>\$252,277</u>		<u>299,843</u>	<u>299,843</u>
<u>Total Investments</u>				<u>\$1,280,272</u>	<u>\$1,337,399</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

Interest of 12% is charged on property taxes unpaid after 30 days from the date of billing.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Interlakes Cooperative School District and Carroll County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1992, was as follows:

Municipal Portion	\$ 4.95
School Tax Assessment	9.59
County Tax Assessment	<u>.96</u>
<u>Total</u>	<u>\$15.50</u>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on July 10, 1992, placed a lien for all uncollected 1991 property taxes.

Taxes receivable at December 31, 1992, is as follows:

<u>Property Taxes</u>	
Levy of 1992	\$197,672
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	38,528
Levy of 1990	17,951
Yield Taxes	2,968
Less: Reserve for estimated uncollectible taxes	<u>(22,045)</u>
<u>Total Receivable</u>	<u>\$235,074</u>

D. Accrued Interest Receivable

Accrued Interest Receivable as of December 31, 1992, is as follows:

<u>Capital Projects Fund</u>	
Sewer Project	\$ 2,395
<u>Fiduciary Funds</u>	
<u>Expendable Trust</u>	
Capital Reserve	5,863
Nonexpendable Trusts	<u>6,346</u>
Total Accrued Interest Receivable	<u>\$14,604</u>

E. Intergovernmental Receivable

The Town has recorded \$11,177 as an intergovernmental receivable which represents State/Federal Forest Land monies due from the State of New Hampshire.

F. Special Assessments Receivable

The Town is recognizing, at December 31, 1992, special assessments receivable of \$17,355. These represent assessments to Sandwich Slopes customers to fund the outstanding debt.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

G. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1992 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$2,223	\$4,364
<u>Special Revenue Funds</u>		
Conservation Commission	184	
Driveway Plowing	4,180	
<u>Trust Funds</u>		
<u>Expendable Trust</u>		
Capital Reserve	_____	<u>2,223</u>
<u>Totals</u>	<u>\$6,587</u>	<u>\$6,587</u>

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded \$618,155 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Interlakes Cooperative School District during the six-month period ending June 30, 1993.

B. Deferred Revenue

*General Fund*

Deferred revenue at December 31, 1992, consists of special assessments and other revenue collected or levied in advance of the fiscal year to which they apply. The balance is as follows:

Special Assessments	\$17,355
Donation	<u>5,000</u>
<u>Total</u>	<u>\$22,355</u>

C. Defined Benefit Pension Plan

*Plan Description and Provisions*

A few Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for Town employees covered by the System for the year ended December 31, 1992, was \$47,323; the Town's total payroll was \$320,843.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of gross earnings up to the Social Security taxable wage limit, with 9.2% of the excess wages. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1992, was as follows:

Town's Portion	\$2,043
Employees' Portion	<u>4,401</u>
<u>Total</u>	<u>\$6,444</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1991, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,676.3 million. The System's net assets available for benefits on that date (valued at market) were \$1,467.2 million. The System holds none of the Town's securities.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only four years and is presented in the System's June 30, 1991, annual financial report (the latest year available).

*Other Plans*

The Town also participates in an I.C.M.A. retirement plan. The Town contributes up to \$10 per pay period for each full-time employee. The cost to the Town for 1992 was \$3,120.

D. Long-Term Debt

The following is a summary of the Town's general obligation debt transactions for the fiscal year ended December 31, 1992.

	<u>Notes and Bonds Payable</u>
<i>General Long-Term Debt Account Group</i>	
Balance, Beginning of Year	\$585,000
Retired	<u>(60,000)</u>
Balance, End of Year	<u>\$525,000</u>

Long-term debt payable at December 31, 1992, is comprised of the following individual issues.

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/92</u>
Sewer Improvement Bonds	\$712,009	1987	2006	7.3-7.7	\$490,000
Sandwich Slopes Betterment Bonds	\$45,790	1987	1995	5.6-7.85	15,000
Fire Truck Note	\$60,000	1991	1993	7.0	<u>20,000</u>
Total General Long-Term Debt					<u>\$525,000</u>



TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1992, including interest payments, are as follows:

General Long-Term Debt Account Group

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1993	\$ 60,000	\$ 39,152	\$ 99,152
1994	40,000	34,805	74,805
1995	40,000	31,858	71,858
1996	35,000	28,910	63,910
1997	35,000	26,355	61,355
1998-2006	<u>315,000</u>	<u>120,102</u>	<u>435,102</u>
<b>Totals</b>	<b><u>\$525,000</u></b>	<b><u>\$281,182</u></b>	<b><u>\$806,182</u></b>

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

*Legal Debt Margin*

The amount of long-term debt that can be incurred by the Town is limited by State law. Except as otherwise provided, Town borrowing in general may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration under RSA 21-3:3 XIII. At December 31, 1992, the Town of Sandwich is using an equalized value of \$141,363,218 and a legal debt margin of \$2,473,856.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund	\$112,703
<u>Special Revenue Fund</u>	
Wentworth Library	<u>6,363</u>
<b>Total</b>	<b><u>\$119,066</u></b>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Reserved for Special Purposes*

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Non-Expendable Trust Funds (Income Balances)

Cemeteries	\$ 15,732
Highways and Sidewalks	12,334
Recreation	6,442
Educational	6,170
Library	129
Patriotic Purposes	532
Selectmen's Discretionary	33,221
Health	<u>2,469</u>

Total Nonexpendable Trust Funds

\$ 77,029

Capital Reserve Funds

Highway Equipment	\$ 86,454
Fire Protection Equipment	73,133
Dump	16,154
Police Department Equipment	22,754
Landfill closure	195,188
Office Equipment	2,227
Sewer	16,444
Fire Building	5,000
Fuel Tank	<u>2,581</u>

Total Capital Reserve Funds

419,935

Total Reserved for Special Purposes

\$496,964

*Reserved for Endowments*

The reserved for endowments at December 31, 1992 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1992 are detailed as follows:

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

<u>Purpose</u>	<u>Principal</u>
Cemeteries	\$ 66,020
Highways and Sidewalks	61,585
Recreation	8,064
Educational	24,737
Library	429,915
Patriotic Purposes	5,108
Selectmen's Discretionary	105,637
Health	<u>16,528</u>
<u>Total</u>	<u>\$717,594</u>

*Designated for Special Purposes*

The \$220,986 designated for special purposes represents the following fund balances which management intends to use in the subsequent years:

<u>Special Revenue Funds</u>	
Land Trust	\$ 647
Wentworth Library	63,098
Conservation Commission	18,064
Forestry Committee	20,851
Driveway Plowing	56,319
Sewer Department	<u>13,056</u>
<u>Total Special Revenue Funds</u>	\$172,035
<u>Capital Projects Funds</u>	
Town Bridges	\$ 9,286
Town Hall Renovations	1,705
Sewer Project	<u>37,960</u>
<u>Total Capital Projects Funds</u>	<u>48,951</u>
<u>Total</u>	<u>\$220,986</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

EXHIBIT A-1  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1992

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$1,946,674	\$1,951,992	\$ 5,318
Yield	31,000	33,454	2,454
Other	6,570	6,570	
Interest and Penalties on Taxes	<u>10,000</u>	<u>19,418</u>	<u>9,418</u>
Total Taxes	<u>1,994,244</u>	<u>2,011,434</u>	<u>17,190</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	7,500	9,184	1,684
Motor Vehicle Permit Fees	<u>95,000</u>	<u>100,866</u>	<u>5,866</u>
Total Licenses and Permits	<u>102,500</u>	<u>110,050</u>	<u>7,550</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	39,066	39,066	
Highway Block Grant	58,498	58,498	
Water Pollution Grants	46,825	46,825	
State and Federal Forest Land Reimbursement	12,148	14,598	2,450
State Road Aid	40,000		(40,000)
<u>Federal</u>			
Forest Reserve Land	<u>1,500</u>	<u>1,692</u>	<u>192</u>
Total Intergovernmental Revenues	<u>198,037</u>	<u>160,679</u>	<u>(37,358)</u>
<u>Charges For Services</u>			
Income From Departments	<u>3,000</u>	<u>7,363</u>	<u>4,363</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property		250	250
Interest on Investments	7,500	11,108	3,608
Insurance Dividends and Reimbursements	98,000	98,037	37
Gifts and Donations	38,500	42,285	3,785
Payment in Lieu of Taxes	<u>3,250</u>	<u>2,808</u>	<u>(442)</u>
Total Miscellaneous Revenues	<u>147,250</u>	<u>154,488</u>	<u>7,238</u>

EXHIBIT A-1 (Continued)  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1992

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Projects Funds	15,000	15,000	
Capital Reserve Funds	48,244	47,190	(1,054)
Trust Funds	<u>10,000</u>	<u>27,811</u>	<u>17,811</u>
Total Other Financing Sources	<u>73,244</u>	<u>90,001</u>	<u>16,757</u>
 <u>Total Revenues and Other Financing Sources</u>	 2,518,275	 <u>\$2,534,015</u>	 <u>\$ 15,740</u>
 <u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>56,000</u>		
 <u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	 <u>\$2,574,275</u>		

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

EXHIBIT A-2  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1992

	<u>Encumbered</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered</u>	<u>(Over)</u>
	<u>From 1991</u>	<u>1992</u>	<u>Net of Refunds</u>	<u>To 1993</u>	<u>Under</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>Budget</u>
<b>Current</b>					
<b>General Government</b>					
Central Administration		64,800	65,513		(713)
Election and Registration		5,600	5,665		(65)
Financial Administration		9,335	9,134		201
Town Clerk/Tax Collector		21,226	21,234		(8)
Revaluation of Property		22,000	17,054	4,946	
Legal Expenses		12,000	11,495	505	
Zoning Board of Adjustment		1,000	348	652	
Employee Benefits		30,000	25,477	4,523	
Pilotage Benefit		5,445	5,445		
General Government Buildings	3,000	5,800	3,605		(1,155)
Insurance, not otherwise allocated		105,038	102,301	2,737	499
Audit		9,400	107,232		(2,254)
Survey of Town Lines		2,000	8,588		812
Lakes Region Planning Commission		2,747	1,915	1,185	
Total General Government	<u>3,000</u>	<u>295,396</u>	<u>290,268</u>	<u>1,185</u>	<u>7,943</u>
<b>Public Safety</b>					
Police Department		69,940	66,741		3,199
Police - Hepatitis B Vaccine		1,140	472		668
Fire Department		22,475	21,463		1,012
Fire Department Compensation		13,000	13,000		
Forest Fires		2,000	2,000		
Dry Hydrants		2,500	1,876	624	
Ambulance		32,361	32,361		
Total Public Safety		<u>143,416</u>	<u>137,913</u>	<u>624</u>	<u>4,879</u>
<b>Highways and Streets</b>					
Town Maintenance		23,900	23,053		847
General Highway Department Expenses		25,720	23,168		2,552
Highway Department Salaries		105,000	109,665		(4,665)
Block Grant		58,498	55,955	2,543	
Street Lighting		5,000	4,631		369
Notch and Dale Roads		841	841		
House Numbering and Road Signs		3,000	708	2,292	
Total Highways and Streets		<u>221,959</u>	<u>218,021</u>	<u>4,835</u>	<u>(897)</u>
<b>Sanitation</b>					
Solid Waste Disposal		68,869	62,458		6,411
Dump			1,243		(1,243)
Hazardous Waste		1,803	1,803		
Total Sanitation		<u>70,672</u>	<u>65,504</u>		<u>5,168</u>



EXHIBIT A-2 (Continued)  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1992

	Encumbered From 1991	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
<b>Health</b>					
Animal Control		300	300		
Health Agencies and Hospitals		10,290	10,290		
Total Health		<u>10,590</u>	<u>10,590</u>		
<b>Welfare</b>					
Direct Assistance		10,000	6,153		3,847
Welfare Agencies		5,121	5,121		
Total Welfare		<u>15,121</u>	<u>11,274</u>		<u>3,847</u>
<b>Culture and Recreation</b>					
Parks and Recreation		35,285	41,942		(6,657)
Library		2,572	4,172		(1,600)
Patriotic Purposes		750	750		
Other Culture and Recreation		1,020	1,678		(658)
Total Culture and Recreation		<u>39,627</u>	<u>48,542</u>		<u>(8,915)</u>
<b>Conservation Commission</b>		500	500		
<b>Debt Service</b>					
Principal of Long-Term Debt		60,000	60,000		
Interest Expense - Long-Term Debt		43,438	43,438		
Interest Expense - Tax Anticipation Notes		27,000	22,312		4,688
Total Debt Service		<u>130,438</u>	<u>125,750</u>		4,688
<b>Capital Outlay</b>					
Land and Improvements	98,866	60,450	14,485	104,831	40,000
Machinery, Vehicles and Equipment		156,500	164,722	1,228	(9,450)
Total Capital Outlay	<u>98,866</u>	<u>216,950</u>	<u>179,207</u>	<u>106,059</u>	<u>30,550</u>
<b>Intergovernmental</b>					
School District Assessments		1,244,472	1,244,472		
County Tax Assessments		163,234	125,234		
Total Intergovernmental		<u>1,387,706</u>	<u>1,369,706</u>		
<b>OTHER OPERATING USES</b>					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Funds		56,000	5,000		(5,000)
Capital Reserve Funds		2,900	2,900		
Trust Funds		58,900	63,900		(5,000)
Total Operating Transfers Out					
<b>Total Appropriations,</b>	<u>\$101,866</u>	<u>\$2,574,275</u>	<u>\$2,521,175</u>	<u>\$112,703</u>	<u>\$42,263</u>
<b>Expenditures and Encumbrances</b>					

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

## NOTES

## NOTES

EXHIBIT A-3  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1992

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$111,700
 <u>Deduction</u>		
Unreserved Fund Balance Used To Reduce the 1992 Tax Rate	<u>56,000</u>	\$ 55,700
 <u>Additions</u>		
<u>1992 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$ 15,740	
Unexpended Balance of Appropriations (Exhibit A-2)	<u>42,263</u>	
1992 Budget Surplus		<u>58,003</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$113,703</u>

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

## **Warrant and Minutes: 1992 Town Meeting**

First session of the Sandwich Town Meeting was held at the Town Hall on Tuesday, March 11, 1992. Moderator Robert J. Rowan convened the meeting at 10:05 a.m. He read the 1992 Sandwich Town Warrant, made the following announcements that the Town Hall was a non-smoking area and requested that quiet be maintained and no loitering in meeting room. Richard Papen moved that we take up Articles 1 through 3 at this meeting, and that the polls remain open until 7:00 p.m., ballots be counted and that we reconvene at 7:30 p.m. Wednesday at the Sandwich Central School to take up the remaining articles on the warrant. Fred Rozelle seconded. Voted affirmative. Moderator announced that he would step down because he was also running for office, and that Fred Rozelle would be acting Moderator through the voting. Lee Webb was asked to inspect the ballot boxes. Polls were declared open at 10:25 a.m. Voting began.

### **SANDWICH TOWN WARRANT 1992**

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 10th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of official ballots and

Town Warrant 1992 (continued)

at 7:30 p.m. Wednesday, the 11th day of March 1992, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to the Planning Board proposed amendment to the Zoning Ordinance, Article 3, relating to the increase of the exemption for residential property for service connected disability for totally disabled veterans, will be taken up on Tuesday, March 10th by official ballot, and the polls will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 11, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 72:35 IV.)

ARTICLE 1. To elect by official ballot all necessary Town and Cooperative School District officers for the ensuing year.

Results Town Officers:

SELECTMAN for three years (Vote for one)

Richard C. Papen 237

Lee W. Quimby 327

TOWN CLERK/TAX COLLECTOR for three years (Vote for one)

Priscilla Seeley 505



Town Warrant 1992 (continued)

TREASURER for three years (Vote for one)

Leonard H. Marino 458

MODERATOR for two years (Vote for one)

Robert Rowan 491

SUPERVISOR OF CHECK LIST for six years (Vote for one)

Robert N. Peaslee 520

LIBRARY TRUSTEES for three years (Vote for three)

Margaret C. Biggs 291

Diane D. Booty 360

Robert T. Gabriel, Jr. 132

Virginia Heard 325

Walter Johnson 328

TRUSTEE OF TRUST FUNDS for three years (Vote for one)

Jane A. Brewer 479

CEMETERY TRUSTEE for three years (Vote for one)

Robert N. Burrows 476

SEWER COMMISSIONER for three years (Vote for one)

Robert Rowan 489

Results Cooperative School District Officers:

MODERATOR (Vote for one)

William L. Taylor 445

Town Warrant 1992 (continued)

MEMBER OF SCHOOL BOARD for three years  
Resident of Meredith (Vote for one)  
Robert P. Ambrose 226  
Ann W. Sprague 276

MEMBER OF SCHOOL BOARD for three years  
Resident of Center Harbor (Vote for  
one)  
Richard E. Hanson 252  
Lee W. Mattson 198

ARTICLE 2. To see how the Town will  
vote by official ballot on the following  
proposed amendments to the Town Zoning  
Ordinance. The Planning Board recommends  
the approval of all of these amendments by a  
vote of 7 to 0.

1. Are you in favor of the adoption of  
Amendment No. 1 as proposed by the  
Planning Board for the Town Zoning  
Ordinance as follows:

Clarify required dimensions of a street  
or driveway at the entrance to a street  
or roadway; require Town approval of  
driveway access to a private road;  
clarify sign regulations; minor  
editorial changes.

YES 356

NO 154

2. Are you in favor of the adoption of  
Amendment No. 2 as proposed by the  
Planning Board for the Town Zoning  
Ordinance as follows:

Permit additions to non-conforming  
dwellings as of March 4, 1974

(enactment of setback requirements) if non-conforming setbacks to property lines, roadways and wetlands are not decreased.

YES 371                      NO 132

3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Zoning Ordinance as follows:

Permit non-conforming septic systems to be replaced by state-approved holding tanks.

YES 407                      NO 104

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Change "Waterfront Districts" to "Shoreland Districts" to conform to State terminology; in these districts permit managed public lake access for car-top boats; prohibit certain lake-polluting activities, prohibit construction of dug-in boathouses.

YES 404                      NO 108

5. Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Allow each multi-family dwelling unit the same right to deeded lake access as a single-family home.

YES 326

NO 173

ARTICLE 3. Shall we adopt the provisions of RSA 72:35 IV for an optional property tax exemption on residential property for a service connected total disability? The optional disability exemption is \$1400 rather than \$700.

YES 405

NO 103

The second session of Town Meeting reconvened at the Sandwich Central School. Moderator Robert J. Rowan called the meeting to order at 7:30 p.m.. Rev. Marshall Davis gave the invocation, followed by saluting the Flag led by Bernard Swan. Moderator made the following announcements: No smoking in building; advised the location of emergency exits and rest rooms; and that the meeting was not conducted under Robert's Rules, but by the following rules: A. Anyone wishing to make a motion, seconding a motion, or wishing to speak on an article must first be recognized by the Moderator. B. All speakers must address the Moderator, there will be no cross floor debates. C. When recognized, please stand and state name when making or seconding a motion. D. Voting will be by voice vote, Yeas-affirmative, Nays-negative, if the outcome is not clear then a revote by show of hands will be conducted. E. Seven voters

may challenge the declared vote on any Article before the next Article is brought up, then a secret ballot must be held. F. If a secret ballot is desired on any Article, a written request signed by five voters is required and presented to the Moderator any time prior to the vote on the Article. G. Any Article may be legally amended. Each amendment will be discussed independently, and acted upon before the Article is called. (No amendments to the amendments). H. Motion to reconsider an Article must be made before the next Article is taken up. I. Moderator can be over-ruled by simple majority vote. Any challenger will be recognized and no second is required. The challenger has the right to state his or her reasons for the challenge.

Moderator continued by reading the following Article.

ARTICLE 4. To see if the Town will vote to authorize the Planning Board to prepare and amend, in accordance with RSA 674:5-8, a recommended program of municipal capital improvement projects projected over a period of at least six years.

Motion made by Richard C. Papan

Seconded by Louis Brunelle

No discussion

Voted affirmative

ARTICLE 5. To see if the Town will authorize the Selectmen to accept donations of personal property to the Town (RSA 31:95-e).

Motion made by Louis Brunelle  
Seconded by Jack Webb  
No discussion  
Voted affirmative

ARTICLE 6. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

Motion made by Dale Mayer  
Seconded by Denley W. Emerson  
No discussion  
Voted affirmative

ARTICLE 7. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend funds from Federal, State or private sources which may become available during the course of the year, in accordance with RSA 31:95b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.

Motion made by Jack Webb  
Seconded by Richard C. Papen  
No discussion  
Voted affirmative



Town Warrant 1992 (continued)

ARTICLE 8. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Motion made by Charles Stevenson  
Seconded by Louis Brunelle  
No discussion  
Voted affirmative

ARTICLE 9. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last year's rate:

A. Health Officer - \$100 per year

Motion made by James Mykland  
Seconded by Dale Mayer  
No discussion--Voted affirmative

ARTICLE 10. To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of designing and building a fuel storage facility to be located at the Highway Department and to raise, appropriate and transfer into this fund \$10,000 for this purpose and make the Selectmen the agent for this Fuel Tank Capital Reserve Fund.

Motion made by Richard Papen  
Seconded by Francis Hambrook  
Discussion followed explaining the article  
Voted affirmative

ARTICLE 11. To see if the Town will vote to establish an expendable Town created trust fund under the provisions of RSA 31:19-a for the purpose of building repair and replacement of building equipment for two buildings used by the Fire Department and to raise and appropriate and transfer into this fund \$5000 for this purpose and make the Selectmen the agents to expend this fund to be known as the Fire Department Building Maintenance and Repair Fund

Motion made by Francis Hambrook:

Seconded by Richard Papen

Discussion followed

Voted affirmative

ARTICLE 12. To see if the Town will vote to raise and appropriate \$35,285 to support the Sandwich Recreation program. The funding will be as follows:

Quimby Trustees contribution \$24,500

To be raised by taxation \$ 9,785

Trust Fund income \$ 1,000

Motion made by Jack Webb: Seconded by Evelyn McKinnon

Lengthy discussion followed.

Motion made by Paula Adriance that

Article 12 be amended as follows:

To see if the Town will vote to raise the sum of \$11,000 to maintain a recreation service at the same level as previous years.

Seconded by Michael Elliott

More discussion followed. 45 minutes spent on article.

Amendment was voted negative, Defeated.  
Article 12 voted affirmative as  
written.

ARTICLE 13. To see if the Town will  
vote to raise and appropriate the sum of  
\$2,400 to be used to replace stones  
destroyed by vandalism in the Lewis Q. Smith  
Cemetery on the Sandwich Notch Road.

Motion made by Louis Brunelle:

Seconded by James Mykland

No discussion

Voted affirmative.

ARTICLE 14. To see if the Town will  
authorize the Selectmen to institute a house  
numbering plan for the Town and to raise and  
appropriate the sum of \$3000 to be used to  
cover the cost of missing road signs and  
measuring Town roads to implement such a  
plan.

Motion made by Dale Mayer: Seconded by  
Jack Webb

Discussion followed

Voted affirmative.

ARTICLE 15. To see if the Town will  
vote to raise and appropriate the sum of  
\$40,000 to build sidewalks on Grove Street  
from Heard Road to the blinker, on Maple  
Street from the Child Care Center to Main  
Street and to repair the sidewalk on Squam  
Lake Road from the blinker to the school.  
Also, to authorize the Board of Selectmen to  
accept donations from Town Trust Funds,

Town Warrant 1992 (continued)

charitable organizations and individuals to offset this expense.

Note:

Marjorie Thompson Children's Fund	\$ 5,000
Moses Hall Fund	10,000
Daniel Atwood Sidewalk Fund	500
Slade Improvement Fund	930
Quimby Fund	15,000
Town Taxes and Donations	8,570

Motion made by Dale Mayer: Seconded by Richard Papen Dale Mayer moved that we amend article 15 as follows:

To see if the Town will vote to raise and appropriate the sum of \$36,000 to build sidewalks on Grove Street from Heard Road to the blinker, on Maple Street from the Child Care Center to Main Street. Also, to authorize the Board of Selectmen to accept donations from Town Trust Funds, charitable organizations and individuals to offset this expense.

Note:

Marjorie Thompson Children's Fund	\$5,000
Moses Hall Fund	10,000
Daniel Atwood Sidewalk Fund	500
Slade Improvement fund	930
Quimby Fund	15,000
Town Taxes and Donations	4,570

Seconded by Richard Papen

Discussion followed.

Amendment was defeated.

Article 15 as written was voted negative, defeated, after 25 minutes.

Town Warrant 1992 (continued)

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$69,940 for the operation of the Police Department.

Motion by James Mykland: Seconded by Richard Papen

Discussion on this article lasted 10 minutes.

Voted affirmative.

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$49,115 for the operation of the Fire Department.

Note: \$22,475 operation expense.

\$ 6,350 fire equipment purchase.

\$13,000 compensation for training, fires, work details.

\$ 1,140 hepatitis B vaccine

\$ 2,000 forest fires/Red Hill tower.

\$ 2,500 fire-dry hydrants

\$ 1,650 repairs to furnace and cupola

Motion made by Francis Hambrook:

seconded by Kerry Peaslee

Discussion

Voted affirmative.

ARTICLE 18. To see if the Town will vote to raise and appropriate \$47,000 for the purchase of a highway truck, plow frame and sander, to apply to the appropriation the sale or trade of the old equipment and insurance proceeds received from fire damage and to authorize the Selectmen to withdraw from the Highway Capital Reserve Equipment



Town Warrant 1992 (continued)

Fund the remainder needed, and to make the Selectmen agents to spend the Highway Capital Reserve Equipment Fund.

Note: The old truck was totalled by the insurance company and was due for replacement in 1992.

Motion by Kerry Peaslee: Seconded by Louis Brunelle  
Discussion  
Voted affirmative.

ARTICLE 19. To see if the Town will vote to raise and appropriate \$3500 to replace the overhead doors at the Highway garage.

Note: Insurance will cover replacement of the hardware and paint the old doors. The new doors will increase the insulation factor and contribute to energy savings in heating the building.

Motion by Francis Hambrook: Seconded by Louis Brunelle  
Discussion  
Voted affirmative.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$818,558 to pay the following expenditures:

General Government.....	\$161,858
Highways, Streets, Bridges.....	218,959
Sanitation.....	70,672
Health.....	43,301
Welfare.....	12,000
Culture and Recreation.....	4,842



Town Warrant 1992 (continued)

Debt Service.....	130,438
Operating Transfers Out.....	41,450
FICA, Medicare, Retirement.....	30,000
Insurance & Officers Bonds.....	54,038
Unemployment Compensation.....	1,500
Medical Premiums BC/BS.....	47,900
Life & Weekly Indemnity.....	1,600

The breakdown of the major categories are listed in the budget.

Motion by Louis Brunelle: Seconded by Robert Burrows

Discussion on this article lasted 15 minutes.

Voted affirmative.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$500 for Moultonboro-Sandwich Meals on Wheels and \$500 for the Food Bank at St. Andrew's. This article by petition.

Motion made by Charles Gamper:  
Seconded by Charles Stevenson

No discussion

Voted affirmative.

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$271 in support of Carroll County Against Domestic Violence & Rape's Shelter For Battered Women And Children. This article by petition.

Motion by Louis Brunelle

Seconded by Jude Davis

Short discussion explaining article

Voted affirmative

Town Warrant 1992 (continued)

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$500 in support of Hospice of Southern Carroll County, whose services are provided to the citizens of Sandwich at no cost. This article by petition.

Motion by Charles Gamper

Seconded by Fred Rozelle

Short discussion explaining article

Voted affirmative.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$1000 for support of Sandwich children using the childcare services of the Bearcamp Valley School and Children's Center. This article by petition.

Motion made by Lee Webb: Seconded by

Louis Brunelle

Short discussion explaining article

Voted affirmative.

ARTICLE 25. To see if the Town will vote to authorize the Selectmen to expend interest from the Marjorie Thompson Fund as they see fit, for the benefit of children in the town.

Motion made by Louis Brunelle: Seconded by Richard Papen

No discussion

Voted affirmative.

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$60,000 for State Road Improvement. \$10,000 is to come from a 1991 donation for this

project, and \$10,000 to be transferred from the Doris Benz Fund. The State will contribute the balance of \$40,000.

Motion made by Richard Papen: Seconded by Francis Hambrook  
Discussion  
Voted affirmative.

ARTICLE 27. To see if the Town will authorize the Selectmen to enter into a boundary line agreement with Wilbur J. Cook and Joan Cook concerning property that adjoins Town property in the Sandwich Notch area, for the purpose of resolving a dispute as to the location of the common boundary.

Motion made by James Mykland: Seconded by Denley Emerson

Richard Papen made a motion that we amend Article 27 as follows:

To see if the Town will authorize the Selectmen to enter into a boundary line agreement or adjustment with Wilbur J. Cook and Joan Cook concerning property that adjoins Town Property in the Sandwich Notch area, for the purpose of resolving a dispute as to the location of the common boundary.

Seconded by James Mykland.

Discussion

Amendment was voted in the affirmative.

Article 27 as amended was voted affirmative.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$5000 to be used by the Town Forest

Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

Motion made by James Mykland: Seconded  
by Louis Brunelle  
No discussion  
Voted affirmative.

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$2,200 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be paid by the sewer users. This article by request of the Sewer Commissioners.

Motion made by Robert Burrows: Seconded  
by Louis Brunelle  
No discussion  
Voted affirmative.

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$10,309 for the operation and maintenance of the central sewer system. These monies to be derived from the sewer users. This article by request of the Sewer Commissioners.

Motion made by Robert Burrows: Seconded  
by Louis Brunelle  
Short discussion  
Voted affirmative.

ARTICLE 31. To see if the Town will vote to discontinue plowing private driveways at the end of the 1991-1992 plowing season.

Note: If article 31 is approved article 32 is to be passed over.

Motion made by Robert Burrows to pass over this article.

Seconded by Robert Ayotte

Voted affirmative.

Article 31 passed over.

ARTICLE 32. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$60.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article. Authorize the Selectmen to allow a reduction in the 1992/1993 plowing fees for individuals who paid in 1991 and who pay by October 31, 1992 and to transfer the sum of \$12,000 from excess money to the Driveway Plowing Special Revenue Fund.

Further by adopting the provisions of RSA 31:95-c to restrict revenues from the driveway plowing fund to expenditures for the purpose of plowing driveways. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Driveway Plowing Special Revenue Fund,



separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue, and to authorize the Selectmen to be agents of this fund.

Motion made by Richard Papen: Seconded  
by Louis Brunelle  
Short discussion  
Voted affirmative.

ARTICLE 33. To transact any other business that may legally come before said meeting.

Dale Mayer asked those present if at future Town meetings there would be any objections to using a video camera to record the meetings. Moderator Rowan stated that he would not permit it this year, because many are intimidated and would not speak before a camera.

Consensus of those present agreed that it would not be a good idea. Tribute was paid to officers who will not be serving the Town after this meeting. Rita P. Taylor, Tony Leiper and Richard Papen.

Fire Chief, Francis Hambrook thanked Bernard Swan for his devoted service to the Fire Department and all were wished well in their retirement.



Motion to adjourn by Richard Papen at 10:45  
p.m.

Seconded by Jude Davis

Given under our hands and the Seal of the  
Town of Sandwich this 24th day of February  
1992.

Richard C. Papen  
Dale S. Mayer  
John L. Webb  
Sandwich Board of Selectmen

I, Rita P. Taylor, hereby certify that the  
proceedings are true and correct results of  
the action taken on Articles 1 through 33 of  
the Sandwich Town Warrant on March 10 and  
11, 1992.

Town Clerk, Sandwich, N.H.

## BOARD OF ADJUSTMENT

In 1992, the Board of Adjustment received and considered four completed applications for hearing and two requests, both of which were denied. The applications included three requests for variances from the terms of the Zoning Ordinance. These all involved additions to dwellings that did not themselves conform to current setback requirements. One application presented an appeal from an administrative decision by the Planning Board.

The Board reminds anyone contemplating building a new building, making changes in or additions to existing structures, or changing uses of their property, to review carefully the Zoning Ordinance of the Town, the Subdivision Regulations and, when appropriate, the Guidelines of the Historic District Commission, all of which are available at the Town Hall. If required, application for the appropriate permit should be made to the Board of Selectmen, the Planning Board and/or the Historic District Commission. This could eliminate unnecessary appeals and delays.

Respectfully submitted,  
Roger C. Hamblin, Chairman

# CEMETERY TRUSTEES

## MASON CEMETERY TRUST FUND

<u>Revenues and Other Financing Sources</u>	
Interest	\$ 344
Cemetery Trustees - General Account	<u>440</u>
<u>Total Revenues and Other Financing Sources</u>	774
<u>Expenditures</u>	
General Maintenance	<u>200</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	584
<u>Fund Balance January 1, 1992</u>	<u>6,080</u>
<u>Fund Balance December 31, 1992</u>	<u>\$ 6,664</u>

## CEMETERY TRUSTEES: GENERAL ACCOUNT

<u>Revenues and Other Financing Sources</u>	
Arthur M. Heard Trust	\$1,500
Interest Income	201
New Funds	500
From the General Fund	2,900
From Trust Funds	<u>1,819</u>
	<u>\$ 6,920</u>
<u>Expenditures and Other Financing Uses</u>	
General Maintenance	\$4,054
Mason Cemetery	440
Trust Funds	<u>500</u>
	<u>\$ 4,994</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures &amp; Other Financing Uses</u>	1,926
<u>Fund Balance January 1, 1992</u>	<u>7,048</u>
<u>Fund Balance December 31, 1992</u>	<u>\$ 8,974</u>

## CONSERVATION COMMISSION

The Conservation Commission had a busy year keeping up with the expanded focus on environmental and conservation issues. We met every month except August, and I thank every member for their dedication, involvement and accomplishments.

We continued to sponsor the annual 5 Days In Sandwich program and the Forest Society's Conservation Camp as important training for our youth. Unfortunately, the Conservation Camp was cancelled this year leaving a very disappointed camper. 5 Days In Sandwich went well and was well attended. Our thanks to White Sylvania Trust, The Bearcamp Valley Garden Club and several private donors for their support.

The household hazardous waste collection was the most successful yet.

The use and abuse of Squam Lake is always a concern of the Commission. This year we worked on the implementation of the Squam Lakes Watershed Plan, especially phase I and the septic survey. We also reviewed plans for a development involving the Lake and reviewed the Shoreland Protection Act.

The Forest Service Sandwich Opportunity Area recommendations were reviewed, and our recommendations were forwarded to the Forest Service.

Conservation Commission (continued)

A much needed revision of the by-laws was accomplished in accordance with the recommendations of the NH Association of Conservation Commissions Handbook.

We also began a project of flood plain mapping.

Finally, we inspected and made recommendations to the Wetlands Board on the usual group of dredge and fill applications.

Our thanks to the Selectmen and Joanne for their assistance and support.

Respectfully submitted,  
Frank D. Bates  
Chairman



"Over the Hill" hikers marching in the 1990 Sandwich Fair Parade.



## FIRE DEPARTMENT

IN TOWN FIRES	17
FALSE ALARMS	8
OUT OF TOWN MUTUAL AID CALLS	10
SEARCH/RESCUE & MEDICAL EMERGENCIES	62
OTHER EMERGENCIES	6
SERVICE CALLS	<u>18</u>
TOTAL CALLS	116

The total number of calls the Department responded to this year increased by ten making this the busiest year ever. We saw an increase of five in false alarms which were all alarm activations. Our fire calls increased by three over 1991. (1991 had seen an increase of seven over 1990.

The most serious fire we responded to was the one at the Town Highway garage. But for an excellent stop by the Department, aided by Moultonborough, this could have resulted in a total loss of the building and all the Town's highway equipment. As it was, one truck was destroyed and only one bay suffered moderate damage although there was heavy smoke damage throughout the building.

Chimney fires increased by three this past year after staying constant for the past several years. One of these fires spread to the partition and had it not been reported promptly it could have resulted in a substantial loss. Hence we again urge you to have your flues checked and cleaned at least once a year. Also we further urge you to promptly report these fires.

Along with the above cautions we urge you to have at least one smoke detector in your home and to change the batteries at least once a year. Nationally 75% of the fire deaths occur in homes and the vast majority in homes which do not have an operational smoke detector.



The Department added a second class A foam proportioner this year so that we now have a unit on the first out truck in each station.

We replaced the dry hydrant and line serving it near the Town Hall and at the same time replaced the screen on the line for the hydrant on Main Street.

We have had a couple of our members become certified EMT's and one become a certified First Responder. Also, several members completed the certified Firefighter One course. We continue to have training at least twice a month in firefighting, medical/rescue and hazardous materials.

Bernard Swan decided this past January not to run for re-election as First Assistant Chief. Bernard has served in this position for many years and I wish to publicly thank him for his services and the great assistance he has given me. Bernard continues to serve on the Department and I have appointed him the Safety Officer.

The department continues to need additional members for both firefighting and the rescue squad. Anyone interested, please contact any member of the Town Office.

In closing, I wish to thank all our members, the Sirens, the Selectmen, the Highway and Police Departments and last but not least the community for their support this past year.

Respectfully submitted,  
Francis G. Hambrook  
Fire Chief

## HEALTH OFFICER

By our good fortune during 1992 the Town's microbes remained well in check, and consequently there was little call for the Health Officer. I performed one inspection of a Family Day Care Home pursuant to the standards of the New Hampshire Division of Public Health Services. At the direction of the Selectmen, I also investigated one complaint of suspected sewage coming to the surface near a lake shore.

For a brief period during the summer there was concern about the purity of the drinking water in the Town Hall itself. After repeated sampling of this water, and consultation with the state's Water Supply and Pollution Control engineers, I was able to determine that this water source is indeed safely potable.

As always, please feel free to contact me on any water quality or public health matter.

Respectfully submitted,  
Douglas McVicar, M.D.  
Health Officer



"Top of the World" in 1928.

# HIGHWAY DEPARTMENT

The year started unpleasantly. Sunday morning, January 19, we had a serious fire caused by a faulty oil furnace. Thankfully, of all the heavy equipment, we only lost one truck. It has been replaced with a 1991 International.

During several months of tedious work everything was cleaned, repaired, painted or replaced. Prior to the fire there had been two inches of insulation in the Town Garage; it has now been improved to include eight inches in the roof and six inches in the walls. The roof has been replaced and electrical replaced as needed and/or updated.

Driveways were plowed six times for the 1991/1992 season (season Dec.91 thru Apr. 92). Thus far this winter we have had little snow, but made up for it with the amount of ice.

Much needed improvement was made to the Young Mountain bridge guardrail system. Asphalt aprons were placed on Cross Road and Metcalf Road where they intersect with State Highway 113. Mill Bridge Road was ditched, rocks removed, culverts replaced where necessary and the pavement shimmed and sealed.

The Highway Department was responsible for all the dirt work at the Town Hall. Our efforts also included stone drip edges, underground drainage, replacing underground conduits for electrical and telephone wires, removal of the old cement steps, replacement of gravel under the new brick walkway, etc.

Highway Department (continued)

Each year the Department spends time at the dump loading glass, pushing brush and metal piles, loading mattresses and upholstered furniture; whatever needs to be done with equipment and/or manpower.

The grader has had the engine and transmission rebuilt. With this completed, we should be able to keep it in working order for a few more years before replacing it.

The past year was quite difficult due to the fire. At this time I extend a special "THANK YOU" to the Town Crew for working in all the filth and to their wives who cleaned their clothes and put up with the residue in their homes for many months.

Thank you to the men and women of the Sandwich Fire Department and all other responding fire departments in the area. Thank you to Bud Peaslee for reporting the fire, the State Highway Crew, Sandwich Police, the Selectmen, Bob Rowan for the temporary light and power to the wood furnace and all the unmentioned people who gave their support, time and talent. With your help a very difficult situation was made much easier.

Respectfully submitted,  
Peter E. Prentice  
Road Agent



## HISTORIC DISTRICT COMMISSION

In 1992 the Sandwich Historic District Commission certified the appropriateness of many renovations large and small including alterations at the Baptist Church and Sandwich Town Hall. Approvals were given for several new signs in the District.

In December, changes were made to the guidelines for the approval of certificates of appropriateness that included the elimination of approvals for vinyl and aluminum siding, changes to sign standards, changes to the application filing date and revision of the District Map.

Respectfully submitted,  
Thomas Hadley, Chairman



Sandwich Historical Society, 1976

Left to Right - Mary Jo Roth, Helen Ingles, Ruth Goldthwaite, Betty Peaslee, Nancy Bean, Lynn Burrows, Eva Fellows, Liz Taylor.

## HOME NURSING AND HEALTH ASSOCIATION

It has been a very busy and rewarding year for the Sandwich Home Nursing and Health Association. We continue to monitor the health needs of our community and the services provided by the Wolfeboro Visiting Nurse Service of Wolfeboro and Vicinity.

Since the length of stay in hospitals and health care facilities has been greatly reduced, the need for skilled home care and rehabilitation services has increased tremendously.

Upon the orders of their physicians, local citizens have available, through the VNA, 24 hour skilled nursing care as well as access to physiotherapy, occupational therapy, social services, home health aides and maternal and child care.

Monthly blood pressure clinic and cholesterol screening are offered as well as an annual flu clinic. In November, 88 people received flu vaccines for a nominal fee.

Sick room supplies, walker and crutches are available on loan from Sandwich Home Nursing and Health Association or Wolfeboro Visiting Nurse Association. Call Fran Mauch if you need equipment.

Community nurse, Carol Tubman is well appreciated for the care and concern she shows to residents receiving her skilled care. The success of this agency is due largely to the able direction of Administrator Davena DeWolfe.



Sandwich residents are fortunate to be covered by the Wolfeboro VNA and the generous response to our annual fund drive and memorial gifts indicates that year round and seasonal residents agree to the worth of this agency.

As a result of funds received in 1992, we were able to contribute \$1,706.25 to the Town to help support health care costs.

Our most ambitious task this past year was to provide our elderly and homebound or disabled citizens with an organization which would coordinate the efforts of neighbors helping neighbors by focusing on areas of special needs.

Thanks to a generous start-up grant from the Alfred Quimby Trust we were able to hire Linda Jacobs Enright as our coordinator and pay operating expenses. Our appeal for volunteers was met with wonderful response and, after a year of planning, our service called Sandwich Caregivers was underway on October 1st.

This volunteer service covers transportation, home visits and respite care (which means we are able to permit family members to leave the care of loved ones for a few hours in order to take care of personal business). Students and a teacher from The Community School have signed on to do home chores such as stacking wood, washing windows, or anything Sandwich residents are unable to do for themselves.

Home Nursing & Health Assoc. (continued)

We do not provide emergency service and do require 24 hour notice. Please schedule your calls to Linda between 9 AM and 1 PM Monday through Friday. The Sandwich Caregivers phone is 284-6313.

There is no cost for this service. Initial funding has been covered by the grant from the Alfred Quimby Trust and contributions to the Sandwich Home Nursing and Health Association. We will be seeking other means of support in order to keep this organization going.

Linda and all the members of the board extend a very big thank you to the Trustees of the Alfred Quimby Fund and to the generous response of almost forty volunteers who give so much of their time.

Our sincere thanks to retiring Board member Barbara Stockton who was with us during the planning stages of Caregivers as well as being in charge of our equipment loan supplies.

Iris Devens was elected to take Barbara's place on the Board and we welcome her medical expertise and energy.

Appreciation is also extended to the year round and seasonal residents of the Town who contributed to the annual fund drive and memorial gifts and to the Wentworth Library for the use of the meeting room.

Respectfully submitted,  
Frances T. Mauch, R.N., President  
Board Member, WVNA

## LAND TRUST COMMITTEE

This year, the Trust for NH Lands and the New Hampshire Land Conservation Investment Program concluded their \$50 million five-year program. Since 1987, the program has protected more than 100,000 acres of unique lands in our state, including almost 2000 acres here in Sandwich.

In consultation with the Sandwich Selectmen and the Conservation Commission, our members decided that we still had work to do. In April, the Selectmen formally appointed the Land Trust Committee to monitor the conservation easements which the Town now holds, to help in conserving other important lands, and to offer information to the Town and interested citizens about land conservation.

Monitoring the Town's 10 easements is our main task. This year we improved our monitoring procedures, files and training. We are delighted to have help from Jeff O'Neil, Fred Lavigne and Steve Batchelder.

The Committee also worked hard on cutting and clearing the Bearcamp River Trail. Helen Bates signed the first easement right-of-way, giving the Town permanent access to the trail where it crosses her land on Elm Hill Road. Other easements are in the works along the 12 mile trail. Volunteers worked to clear sections on the Bates land, White Sylvania Trust land and Kent Mitchel's land. Major sections of the trail will be signed, blazed and ready for public use next spring.

Sandwich Land Trust Committee (continued)

The Committee was sorry to see the resignation this year of two founding members. Dr. Frank Bates played a key role in creating the Bearcamp River Trail. Lisa Shambaugh searched titles on all of the easements the Town purchased or obtained by gift since 1987. We welcome Sue Speers and Richard Allen as new members. They join Lib Crooker, Rose deMars, Fred Rozelle, Frank Henry, Denley Emerson, Jack Webb and Martha Carlson.

Respectfully submitted,  
Martha Carlson, Chairman



The elm at Elm Hill Cemetery.



## PLANNING BOARD

The Planning Board held a total of 17 meetings and hearings during the year. This included 12 regular monthly meetings, 1 special meeting, 2 working meetings and 2 public hearings. It considered applications for 11 subdivisions that included 2 major subdivisions, 3 boundary line adjustments, 2 site plan reviews and 2 utility company applications for tree cutting along scenic roads. In addition, there were 3 requests for consultations.

The Board proposed 5 amendments to the Zoning Ordinance that were approved at the 1992 Town Meeting in March. The Subdivision Regulations were revised in July to reflect the Zoning Ordinance changes. The Zoning Ordinance is reviewed annually by the Board and changes proposed if there are serious open issues or evolving needs that the current ordinance does not address. Four amendments are being proposed for the 1993 Town Meeting.

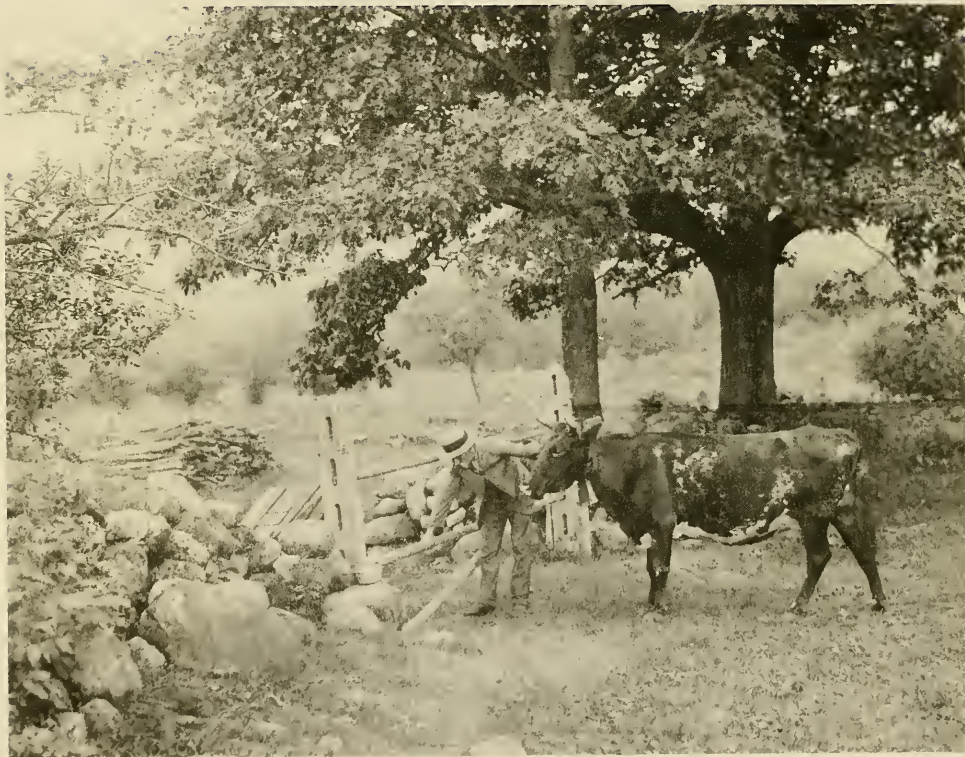
The 1992 Town Meeting authorized the Board to prepare a recommended program of capital improvement projects for a period of at least six years. A Capital Improvements Program Committee was formed by the Board in April. John Biggs was named Chairman, with Robert Erb and Patricia Merriman also representing the Board. The Selectmen and Town Treasurer also served along with Lynwood Bryant and James Hambrook representing the Town at large. The Lakes Region Planning Commission was hired to assist in the gathering of background data and in preparing the final report. Michael Tardiff represented the LRPC. The committee had several meetings to review requests for capital expenditures from Town departments and boards. A final report was presented in December and accepted by the Board.

## Planning Board (continued)

Officers elected for the year were Walter Johnson, Chairman; Benjamin Bullard, Vice-Chairman; Phyllis Olafsen, Administrative Secretary and Alan Nichols, Recording Secretary. Frances Walsh was appointed to the Board as an alternate.

It is the responsibility of the Planning Board to implement the goals of the Master Plan and the provisions of the Zoning Ordinance. The support of the residents and the cooperation of other Town Boards is appreciated.

Respectfully submitted,  
Walter C. Johnson, Chairman



James H. Beede (1875-1969) Sandwich farmer, town treasurer, square dancer.



## POLICE DEPARTMENT

Another year has passed and things have been going very well for the department.

1992 has turned out to be a very busy year for the department. I applied to the Highway Safety Agency for a grant for Highway Enforcement. The department received the grant and was able to participate in the State's effort in combating DWI and other serious motor vehicle offenses.

The program went very well with several arrests involving DWI, Open Containers, Minors in Possession of alcohol and drugs and persons who are under suspension and operating on the highways.

The department conviction rates have been almost 100%. It is programs like this that will make the highways in Sandwich and the entire State a lot safer.

The department was asked this year to assist the Forest Service in patrolling the Sandwich Notch. I met with the district Rangers and a plan was setup to patrol the Notch. The Forest Service provided funds to pay for the extra patrols in the Sandwich Notch. As a result of these patrols, several arrests were made on unruly persons and minors who were partying in the Notch. Alcohol and drugs were the main items we ran into. The result of the patrols was a noticeable decrease in parties and disturbances in the Notch. It is my understanding that if the Forest Service's budget is approved for 1993, the Sandwich Police Department will be asked to conduct the patrols again.

Police Department (continued)

We saw a drop in burglaries this year. Aggressive patrols were conducted all over Town. This is one effective way to combat criminal activity in the community. The other is the eyes and ears of the community. The department has been receiving more calls from residents reporting suspicious persons or incidents. This is a very effective way to assist the department in arrests and investigations of criminal activity. Most of the calls turn out to be legitimate, but one time it will assist us in the arrest of a burglar which will help in solving several other crimes. It is worth the call.

Again I thank the community for the support we receive. It is a pleasure to serve a community that cares.

Also a special thanks to the New Hampshire State Police Troop E, Carroll County Sheriff Department, Moultonboro Police and the Sandwich Fire Department for their assistance throughout the year,

Also I thank Officer Burrows, Officer Stankatis, Officer Livingston and Priscilla Seeley for their help this year.

Respectfully submitted,  
Louis G. Brunelle, Chief

PROPOSED EQUIPMENT REPLACEMENT SCHEDULE

YEAR	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22
POLICE Car 1	X			X					X					X												X				
POLICE Car 2			X		X						X												X							
FIRE																														
Truck 1		X																												
Truck 2										X																				
Truck 3																														
Truck 4																	X													
HIGHWAY																														
Truck 1		X							X															X						X
Truck 2														X													X			
Truck 3						X																								
Grader		X																												
Loader 1																														
Loader 2															X															
Backhoe		X																												
Sander 1										X																				
Sander 2			X																								X			
Sander 3																														
Jeep																														
Pickup w/Plow																														
Plow 1		X																												
Plow 2																														
Plow 3																														
Rock Rake																														
YEAR	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22

## RECYCLING COMMITTEE

The Recycling Committee has continued to search for profitable outlets for those of our items which have not been easy to dispose of so far. In order to handle some of these, we would need more weather-tight storage and possibly a small baler.

We are currently recycling aluminum, steel cans (please wash and flatten), newspapers (please tie securely), plastics numbers 1 & 2 (please rinse and flatten) and three colors of glass. Many other items are reshuffled in our "swap shop".

Most of our residents have become very educated about what goes where at the Dump (our signs are helpful) and we are proud of our organized appearance. The staff is always happy to answer your questions.

Respectfully submitted,  
Daphne Mowatt  
Chairman



Quimby School Students, 1961

Front Row - Mary Gotshall, Nancy Wiggin, Marilyn Clifford, Nancy Burrows, Marcia Eastman, Dottie Hoag.

Middle Row - Peter Pohl, David Chase, Wayne Richardson, Robert Engle, Paul Campbell, Dwight Woodward, Chester Burrows.

Back Row - Roy Bickford, William Stokes, Ronnie Moulton.



## THE SAMUEL H. WENTWORTH LIBRARY

This year has been a busy one as the library continued to benefit from the enthusiastic support of the community, the Selectmen and the Trustees as well as the competent ministrations of the librarian, John Perkins and his assistant, M.F. Hambrook.

Major donations were made to the library by the estate of Rosamund Ely, the Delgado Memorial Fund, the Arthur Heard Trust and the Friends of the Library. This year the Friends reaped their largest harvest ever from the biennial book sale, thanks in no small part to the generous contribution of over seventy cartons of books by T. Guthrie Speers, Jr. In addition the remaining money in the Arthur Olafsen Fund, some of which came in this year, was used to purchase additional VCR tapes.

This fall we received a Library Service and Construction grant from the State of New Hampshire. This grant was a matching grant in which the State put up \$3,000 which we matched with \$1,400 coming from the Delgado Memorial Fund and \$1,600 from the Town of Sandwich. (\$1,000 from the Marjorie Thompson Fund and \$600 from the Doris Benz Fund). The money has been used for a mini-computer and CD Rom arrangement which allows us to maintain and locate up to date reference facilities at the flick of a finger.

In a major capital event the electric heat in the annex was removed and replaced with a circulating warm water system. When the money can be raised to insulate the annex we can probably double our savings in energy costs.



As time passes it becomes increasingly more difficult to give the community the goods and services it has become accustomed to and indeed deserves. With the lack of significant growth in income offset by very significant growth in expenses, the time may well come when we will have to cut back on those two "untouchables" library hours and the book budget.

Our special thanks go to the Friends of the Library, the book selection committee and the volunteers. The book selection committee has been composed of Richard Lyons, Chairman, Anne Papen, Margaret Biggs, Norma Schrader and John Perkins. The volunteers include Sally Kalette, Tish O'Neil, Dick Lyons, Dolly Bryant, Janet Laverack, Margaret Goodwin, Ethel Mykland, Diane Booty and Charles Gray.

This year Virginia Heard was elected to the Board of Trustees and Ginger Parsons is stepping down in the coming term. Additional honors should be bestowed on Ginger for her long and dedicated service to the Library, both as a trustee and Chairman of the Trustees.

Respectfully submitted,  
Jeffrey R. Fleischmann, Chairman

## LIBRARIAN'S REPORT

1992 broke all records for circulation at the Wentworth Library. Circulation totals were highest recorded in a day, in a month and in a year, 301 on August 14, 2,673 for July and 22,103 for the year. Total circulation increased 25% for the year.

The Library received volunteer support and donated financial support which would be incredible to many living in surrounding communities. More books, videos and audio-cassettes were added this year than in any other year, The Friends of the Library gave major donations which greatly enhanced the Library's collections in all areas.

The desk volunteers are essential to smooth operation of the Library. I extend my heartfelt thanks to Dolly Bryant, Margaret Goodwin, Sally Kalette, Janet Laverack, Dick Lyons, Tish O'Neil, Diane Booty and Charles Gray. Thanks to Daphne Mowatt for retyping labels on hundreds of books to make them more legible. Junior volunteers completed the major project of combining the J and Y collections in July and August 1992, thanks to Jenny Sapowicz, Rachel Sorlien, Hannah and Rachel Booty, Megan and Stacey Gabriel and Casey Galfas for helping to type and stick labels and reshelve books. Thanks to Leon Hadley for loaning his large drawing of a whale which was greatly admired by everyone who used the Library. Margaret Biggs contributed wonderfully to the Library this year by maintaining plants, decorating and organizing one of the most successful library sales ever.

## Librarian's Report (continued)

Thanks to those students and teachers from FIVE DAYS IN SANDWICH who moved over 30,000 books from the Library to the Fairgrounds in less than an hour. Never underestimate the stamina of fifth graders, especially those from Sandwich.

As building maintenance problems have developed this year, the Trustees have been dauntless and optimistic. It has been a pleasure to help them meet the increasing challenges of our venerable Library building.

All collections were greatly improved in 1992. Videos were doubled and almost 1,000 new book titles were available during the year including the MacNaughton leasing program. The Wentworth Library is ready to meet the library needs of the Town in 1993.

One major bit of news for 1992 is the addition of the Robert Delgado Memorial micro-computer with CD-Rom which became available for public use in January 1993. This addition was made possible by gifts in memory of Bob, \$1600.00 from the Benz and Thompson funds and a \$3000.00 LSCA Technology Enhancement Grant approved by the New Hampshire Library Advisory Board. The Wentworth Library was one of only two libraries in the state to receive funding under this program in 1992. The Pioneer five disc CD unit will make it possible to run numerous CD reference works including Books in Print which will be updated monthly for three years as part of the project.

## Librarian's Report (continued)

Thanks to Ginger Parsons who has been an outstanding Trustee, Chairman and Friends President. Ginger was voted NH Library Trustee of the Year one year, but she received that accolade every year in which she served.

I continue to be fortunate to work in a community which is so devoted to the Library and what libraries can furnish.

Respectfully submitted,  
John E. Perkins, Librarian

### CIRCULATION

Adult Fiction	5,354
Adult Non-Fiction	2,815
Juvenile	6,849
Magazines	2,333
ILL requested	117
ILL supplied	27
Recordings	1,044
Videos	<u>3,564</u>
TOTAL	22,103

### COLLECTION COUNT

ADDED	
Fiction	275
Adult Non-fiction	299
Juvenile	286
Audio Visual	<u>150</u>
TOTAL	1,010
Discarded	321
Net Increase	689

### BOOK TITLES

1991	17,374
Added	<u>549</u>
TOTAL	17,923
AV TOTAL	546
TOTAL COLLECTION	18,469

## SANDWICH RECREATION

Recreational activities and programs for 1992 included:

**SKI PROGRAM-** A five week program for downhill and cross-country instruction for school children at King Pine Ski Area and with the Gunstock Outreach Program Instructors at and around the school and fairgrounds.

**WINTER CARNIVAL WEEKEND-** Held in late February, early March and despite the poor weather the planned activities were held and were well attended.

**AFTER SCHOOL INTRAMURALS-** March, Done at the school with Mr. Yeager, Physical Education Instructor, Ben Lear, Plymouth State College student, involving the 3rd through 6th grades.

**MAYPOLE DANCE-** Ushers in the spring season, participants include the children in grades K-6, and interested adults.

**YOUTH BASEBALL/SOFTBALL-** Including instructional, girls softball minor, boys baseball minor, girls softball major and boys baseball major, also senior baseball/softball which plays into the summer.

**TEN WEEK SUMMER PROGRAM-** Includes tennis activities for adults and children, swimming lessons, swim races, softball/baseball basketball, soccer, activities with Camp Hale, biking and this year safety helmets for bikes were offered in cooperation with the Police Department.

**OLD HOME WEEK ACTIVITIES-** Including races, Art show, field day, Magic Show, Karaoke Night, tennis tournament and more...

**SPRING AND FALL-** Tennis Programs



## Sandwich Recreation Program (continued)

YOUTH SOCCER-Includes instructional for 2nd and 3rd grades, and team play for 4th through 6th. This year's team won the regular season, the end of year round robin and the leagues sportsmanship award.

ADULT BASKETBALL-twice weekly

ADULT VOLLEYBALL-twice weekly

ADULT BADMINTON-once per week

YOUTH BASKETBALL-Including instructional for K-2nd, team play for 3rd through 6th boys and girls.

ADVENT PROGRAM AND FESTIVAL OF LIGHTS-For children through grade 4 and under.

HOLIDAY LIGHTS-Were placed at three locations around town.

COMMUNITY CHRISTMAS TREE-Held at the Town Hall, many thanks to the Eatons and the Cawleys for their donations of trees and boughs.

SKATING RINK-Due to weather conditions, the fire at the town garage and problems with the ground itself, the rink was quite literally a bust in the spring of 1992. The weather conditions in the fall-winter of 92 have not been any better and the ground problems are unfortunately the same. Any skating has been done on local ponds, etc. All people were warned to be careful because of the constant warming and freezing.

LEARN TO PLAY PIANO WORKSHOP-A one night program, participants received a cassette and work book.

NYSICA-A youth sports coaches' certification program offered and made mandatory for coaches working with the teams.

WALKING PROGRAM-The school gym is open Mon., Wed. and Fri. from 4:30 PM to 5:30 PM.

Participants are encouraged to bring their favorite tapes to listen to while they walk. Open Oct.-Apr.

Sandwich Recreation Program (continued)

This year marked a renewed interest in taking better care of the recreation area in town and the Quimby Trustees currently have. Some improvements were made to Remick Park in North Sandwich, at the Town Beach, the Pothole, Bearcamp Beach and to some of the equipment. We hope to do more in the next year and improve the areas but retain the natural beauty each has to offer.

The year 1992 saw a big change in the recreation program as the Town took over the administration of the Quimby sponsored activities as well as the position of recreation director. The Quimby Trustees will continue to support the program monetarily. The recreation committee and the recreation director are working to keep the spending and costs down. Many people need to be thanked for their hard work and interest in the program: the current Selectmen, Dick Papen, Bob Rowan, the Quimby Trustees, Janet Lavarack, members of the Recreation Committee, the Budget Committee, Joanne Coutu and Priscilla Seeley. This last year these people were invaluable in helping prepare for the combining of the two programs.

I would also like to thank all the people, parents, coaches, participants and those just plain interested for their help, support and encouragement. Without you it just would not work and I hope we can offer many more activities in 1993.

Respectfully submitted,  
Jere Burrows  
Recreation Director

## SEWER COMMISSION

Again this year the total daily flow remained at approximately two million gallons.

We have corrected the infiltration problems at our Bean Road location and repaired a pump breakdown at the Main Street pumping station.

The average sewer bill reflected a decrease in fees. We hope to maintain the decrease again next year and help our rate payers through economically lean times.

We are grateful to the Sandwich Fire Department for their assistance in supplying water under pressure to clean the pump chambers while repairs were in progress.

We remind you yet again that connection of sump pumps to the system is a gross violation and unfair to other users. Offenders may expect to be vigorously prosecuted.

And...please continue to be cautious in choosing soaps and cleaning products and in using any other inappropriate substances which will end up in our system.

On behalf of the Town, we would like to thank Daphne for her six years of service on the Commission.

Respectfully submitted,  
Robert J. Rowan  
Daphne Mowatt  
Spencer F. Martin, Jr.  
Sewer Commissioners

1993 SANDWICH SEWER BUDGET

	1992	1992 <u>Actual</u>	1993 <u>Proposed</u>
Technical Maint.	\$3,200	\$2,929.87	\$3,200
Mowing	-0-	-0-	80
Electricity	1,200	1,152.13	1,350
Postage	29	29.00	-0-
Miscellaneous	50	60.00	50
Tools and equipment	200	1,057.27	400
Tax Collector	200	200.00	200
Treasurer	200	200.00	200
Meters	375	-0-	250
Insurance	500	500.00	500
Capital reserve	2,200	2,200.00	2,200
Testing	2,000	1,240.00	2,000
Pumping	2,000	1,815.00	2,000
Propane	75	32.57	75
Audit	200	200.00	200
Snow Removal	80	-0-	-0-
	<u>          </u>	<u>          </u>	<u>          </u>
Totals	\$ 12,509	\$11,615.84	\$12,705

SEWER EXPENSES 1992

Operator, A.B. Glaski	\$2,929.87
NH Electric Co-op	1,152.13
US Postal Service	29.00
Misc. Town of Sandwich	60.00
Tools-	
EM Heath	\$257.82
Drake Elec.	48.00
Pump Syst.	752.45
Tax Collector-Town	1,057.27
Treasurer-Town	200.00
Insurance-Trustees, Trust Funds	200.00
Capital Reserve	500.00
Testing- RAI Labs	2,200.00
Pumping- Maple Ridge Septic	1,240.00
Propane- Wallace fuel	1,815.00
Audit- Plodzick & Sanderson	32.57
	<u>200.00</u>
	\$11,615.84



## TOWN FOREST COMMITTEE

The Town Forest Committee was formed many years ago to manage the natural resources of the various Town owned properties.

In recent years, the committee has also been involved in identifying, locating and mapping properties that the Town has acquired through tax sales over the years. In consultation with the Selectmen and Town Counsel, a decision is made whether to retain the property for the Town due to unique natural features, watershed protection, etc; or to return the property to the tax roll.

Last year we successfully completed the boundary agreement for the Notch Park and have been working on properties off the Wing Road and Young Mountain Road.

Respectfully submitted,  
Peter Pohl  
James Mykland  
Lee W. Quimby  
Forest Committee

Israel Mt., Sandwich, N. H.



Mt. Israel & Wiggin/Longum/Johnson house.



## TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done." Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

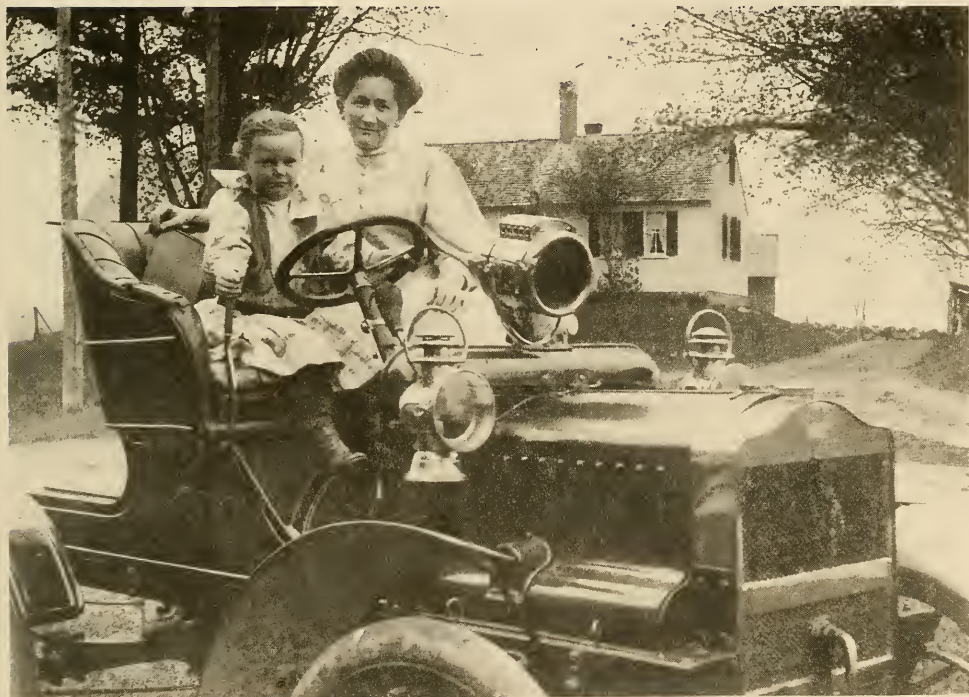
Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit before kindling an open fire.

Town Forest Fire Warden and State  
Forest Ranger (continued)

The N.H. Division of Forests and  
Lands assisted 28 towns with a total of  
\$20,000 in 50/50 cost share grants for fire  
fighter safety items and wildland  
suppression equipment in 1992.

If you have any questions regarding New  
Hampshire forest fire laws, please contact  
your local Forest Fire Warden, State Forest  
Ranger, or Division of Forest and Lands at  
271-2217.

Respectfully submitted,  
E. Sven Carlson, Local Forest Ranger  
Francis G. Hambrook,  
Municipal Forest Fire Warden



Mabel Quinby and niece, Mary, at Stanley Quinby home in North Sandwich.

## TOWN HALL RENOVATION COMMITTEE

At the 1977 Town Meeting it was voted to allow the Selectmen to appoint a committee to study the feasibility of building an addition to the town building for office space and a meeting room.

In 1979 the Town Meeting allowed the Town Hall Building Committee to continue the study and make recommendations for the renovation of the Town Hall.

The study continued until the Town Meeting of 1980, when the Town voted to authorize the Selectmen to renovate the Town Hall, using the \$23,000 with its interest, donated by the Quimby Fund in 1978 and to continue the project in stages as monies became available, through grants, donations and gifts, and with no Town tax money to be used.

The Town Hall was placed on the National Register of Historic Places in May 1980, making it eligible for grants. The Committee received matching grants from the National Trust for Historic Preservation and the state office of Historic Preservation through the United States Department of Interior. The Quimby Fund has been a major contributor, and the White-Sylvania Trust has been a long term supporter. The Sandwich Players, the Woman's Club and the Sandwich Historical Society have contributed. The Bearcamp Valley Garden Club gave the new plantings around the building.

Much credit and many thanks go to the people of Sandwich, both year around and summer residents for their generous support of our several fund drives. The most unusual fund drive was to sell the privilege of signing your name on the back of the new shingles, before they were put on the roof.

## Town Hall Renovation (continued)

The Town has a building that is in constant use. Many nights there are two or three meetings. The Selectmen have a warm, comfortable and efficient office. The office of the Town Clerk/Tax Collector is in Town Hall instead of the homes of the clerk and tax collector and regular office hours are held. There is a fire proof vault for town records. There is drinkable water and usable toilets that are handicapped accessible. The auditorium is more comfortable with a better heating system and screens/storm windows. An auditorium this size is a luxury for a town as small as Sandwich.

All during the years of the renovation the various selectmen have been patient, helpful and encouraging. The members of the Town Hall Committee have changed over the years, as interest has waxed and waned. Some members moved away, others served during the fifteen years the project has taken.

A bronze plaque will be placed in the lobby to make this record permanent.

The work of the Town Hall Renovation Committee is finished and the Committee has been dissolved.

Respectfully submitted,  
Richard L. Benton, Jr.  
Chairman



# MEMORIAL DAY ESSAY CONTEST

## WHAT MEMORIAL DAY MEANS TO ME

Memorial Day is a patriotic day on which we honor the people who have fought for our country. It is a day on which we slow down our busy lives and take time to remember those who cared enough about this country to stand up and be willing to give their lives for our freedom.

We should be thankful that we live in a country that has freedom. If we lived in a country in which we couldn't do anything we wanted, we would realize how lucky we are. We too, would be living without freedom if it wasn't for the brave soldiers who fought for our country.

Mike Canfield  
First Prize  
Grade 5



Lyle Hodgman (4-H) "Waiting to Show" in the Working Steer Competition at the 1992 Sandwich Fair.



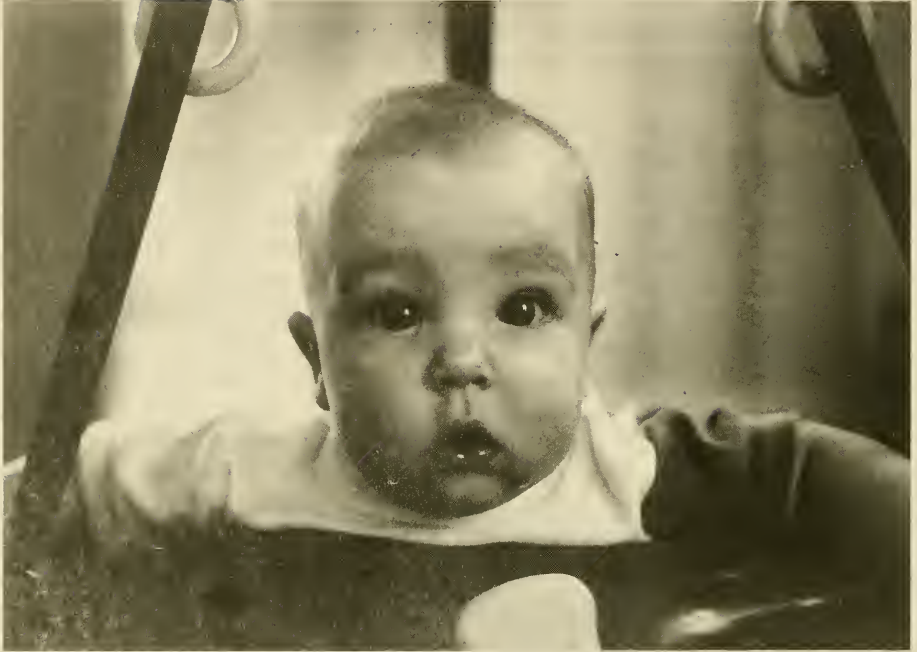
## WHAT MEMORIAL DAY MEANS TO ME

Memorial Day means to me what water means to the desert. You see I used to think that Memorial Day only meant that soldiers died in a war. But as I got older I knew that not all soldiers did not die. Finally when I realized that some of the soldiers that were still alive could have really gotten hurt, and been close to dying but lived through it, I felt very bad for what they went through.

I wish that everyone would try to realize how the families of the soldiers must have felt. I thought of the families that had lost loved ones that went to war must have been torn apart. I know that I wasn't yet born for many of the wars that went on, but our class has learned a little about Memorial Day. But, I feel that it means a great deal. I know that I couldn't have really known what a war was like, but just watching the videos of the recent war with Iraq, it looked really scary. Before I end I would like to say thank you, to all the wonderful soldiers who fought in the wars. We should all be proud because we can live in a free country. I would never say thanks enough.

Katie Brown  
First Prize  
Grade 6

## VITAL STATISTICS



1992's First Baby:  
Codie Ryan Nickerson-January 24, 1992

## BIRTHS

Registered in the Town of Sandwich, New Hampshire      December 31, 1992

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MAIDEN NAME OF MOTHER
Jan. 24, 1992	Laconia, NH	Codie R. Nickerson	Murray E. Nickerson III	Rebecca J. Gray
March 22, 1992	N. Conway, NH	Devon Pearson	Carl A. Pearson	Myriam R. Tambasco
April 21, 1992	Laconia, NH	Conor M. Crockford	Richard E. Crockford, Jr	Catherine S. Graham
May 31, 1992	Laconia, NH	Chelsea O. Ziherl	Edward J. Ziherl	Olga L. Krajewski
June 20, 1992	N. Conway, NH	Reiahn L. Jackson	Willie L. Jackson	Sherreita R. Ashby
Sept. 6, 1992	Concord, NH	Samuel J. Nungesser	William L. Nungesser	Colleen M. McDermott
Sept. 18, 1992	Lebanon, NH	Forrest K. Elliott	Barry P. Elliott	Jennifer Kondrotas
Nov. 28, 1992	Laconia, NH	Melissa K. Frase	Kim K. Frase	Lauren A. Ulitz

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Priscilla K. Seeley, Town Clerk

## MARRIAGES

REGISTERED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE  
for the year ending December 31, 1992

DATE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	RESIDENCE OF EACH AT TIME OF MARRIAGE
February 9, 1992	Dale Junicke Linda E. Oliver	Ctr. Sandwich Mansfield, MA
June 20, 1992	Declan Anthony O'Connell Kathleen Marie Carney	No. Sandwich, NH No. Sandwich, NH
June 27, 1992	Frederick James Crory III Deborah Winifred McCarthy	Lowell, Ma Lowell, MA
July 11, 1992	H. Benjamin Bullard IV Betty V. Webster	No. Sandwich, NH No. Sandwich, NH
July 11, 1992	Jon Lester Burrows Darlene Elliott Racine	Moultonboro, NH Center Sandwich, NH
July 31, 1992	Kevin Patrick Lavalley Kristen Berg	Black River Falls, WI Black River Falls, WI
August 1, 1992	Davis Rand Fulkerson Jean Ellen Janson	Philadelphia, PA Philadelphia, PA

continued to next page

September 12, 1992	David Hoyt Doane Gladys Ruth Ambrose	No. Sandwich, NH No. Sandwich, NH
September 12, 1992	Timothy John Collins Melanie Barbara Robbins	Christiana, MA Christiana, MA
October 2, 1992	Townsend Davis Thorndike Katherine Anne Hoyt	No. Sandwich, NH No. Sandwich, NH
October 9, 1992	Francis Damian Walsh Beth Christina Garand	Ludlow, MA Williamstown, VT
October 11, 1992	David Brainerd Howe Gladys Cynthia Bean	Ctr. Sandwich, NH Laconia, NH
October 17, 1992	Michael Adams Shore Kelly Susan Butterfield	Ctr. Sandwich, NH Bow, NH
December 12, 1992	Gary Deane Farnsworth Susan Janet Harter	Ctr. Sandwich, NH Ctr. Sandwich, NH
December 31, 1992	Michael Gilman Henle Cynthia Hunter Comer	Oberlin, OH Oberlin, OH

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Priscilla K. Seeley, Town Clerk



## DEATHS

Registered in the Town of Sandwich, New Hampshire      December 31, 1992

DATE OF DEATH	PLACE OF DEATH	NAME AND SURNAME OF THE DECEASED	NAME OF FATHER	NAME OF MOTHER
Jan. 4, 1992	Laconia, NH	Eldora F. Burrows	William Taylor	Christen E. Skinner
Jan. 10, 1992	Sandwich, NH	James G. Taylor	James G. Taylor	Mary Richards
Jan. 15, 1992	Sandwich, NH	Cheryl Turner	Robert Turner	Norma Mastin
Jan. 17, 1992	Meredith, NH	Oliver Hill Coolidge	J. Randolph Coolidge	Mary H. Hill
Jan. 20, 1992	Wolfeboro, NH	Winona R. Bailey	John W. Platt	Mary M. Milliron
Feb. 14, 1992	Sandwich, NH	Elizabeth D. Peaslee	Andrew F. Doe	Mary Hoyt
March 21, 1992	Wolfeboro, NH	Priscilla F. Dyer	Frank G. Feeley	Edith Noble
Sept. 11, 1992	Meredith, NH	Frank N. Burrows	Newell Burrows	Nellie--Unknown
Nov. 24, 1992	Portchester, NY	Helen B. Blodgett	John Burrows	Harriet Foss
Dec. 19, 1992	Laconia, NH	Reginald E. Stokes	Arthur P. Stokes	Harriet M. Hutchins
Dec. 23, 1992	Laconia, NH	John E. Newcomb	Willard E. Newcomb	Clare Wilson
Dec. 28, 1992	Laconia, NH	Florence E. Beach	Delbert Hudson	Eva M. Keyes

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Priscilla Seeley, Town Clerk

## TAX EXEMPTION/CREDITS

### TAX CREDITS:

Applications for the following permanent property tax credits must be filed by April 15th.

\$ 100 credit for veteran/veterans's spouse/  
veteran's widow

\$1400 credit for service connected total and  
permanent disability

\$1400 credit for widow of veteran killed or  
died on active duty

Total tax credit for double amputee or  
parapalegic

(Service connected credits may also be claimed by those who served on active duty in the armed forces of our allies if they were citizens of the U.S. at the time of their entry into these armed forces and are presently residents of N.H.)

### TAX EXEMPTIONS:

Exemptions (deductions from assessed valuation) are also available for:

Solar energy systems

Woodheating energy systems

Wind powered energy systems

Persons who are legally blind

Elderly property owners: subject to certain  
age, income and asset restrictions

Owner/resident of property modified for the  
physically handicapped.

Current use and conservation easements also result in a reduction in assessed valuation. Applications for current use or conservation easement exemptions must be filed by April 15th.

# TOWN ORDINANCES

(Copies are available at the Town Hall)

## PARKING ORDINANCE:

Defines the parking regulations on Routes 113 and 109 and the intersections on Bean Road and Church Street.

## DOG LEASH LAW:

Within the Town of Sandwich dogs must be kept on a leash or be under the control of their owner.

## BEACH ORDINANCES:

Require a Town Beach/Dump sticker for use of the Town Beach on the Bean Road, the Potholes in North Sandwich and the beach at Bearcamp Pond. Times of use and conduct are also regulated.

## DUMP/SOLID WASTE RECYCLING CENTER ORDINANCE:

Recycling requirements are listed. Fines are imposed if these are not met. A beach/dump sticker is required for use of the solid waste recycling center.

## ALARM ORDINANCE:

Requires registration of all alarm systems with the Police Department. Fines are imposed for excessive false alarms.

Permits are required for parades on state roads.

## Ordinances (continued)

Use of property in the Town is regulated by:

### ZONING ORDINANCE, SUBDIVISION REGULATIONS AND SITE PLAN REVIEW:

These regulations should be consulted before any new building or remodeling is planned and before changes in existing ownership of land through subdivision or boundary line adjustment. Topics covered include wetland protection, setbacks from lot lines, steep slopes, signs, septic regulations and other requirements.

### HISTORIC DISTRICT GUIDELINES:

Within the Historic District certain guidelines apply to changes in exteriors of buildings and use of land.

### EXCAVATION ORDINANCE:

Covers gravel pits and other excavations which may require attention to these regulations both during active use and later, when inactive.

### BUILDING PERMITS:

Any new building or changes to an existing structure require a building permit if the amount to be spent exceeds \$2,000 or when construction or reconstruction violates zoning regulation setbacks.

A state/federal permit is required for projects affecting wetlands.







# EMERGENCY CALLS

To Report Fires or Call  
Emergency Equipment

Emergency Ambulance Service  
**TEL. 1-524-1545**

or

SANDWICH POLICE DEPARTMENT  
284-7777

Phone answered day and night



**Richard Devens III**

NEW HAMPSHIRE STATE POLICE TROOP E  
323-8112

CARROLL COUNTY SHERIFF'S OFFICE  
1-800-552-8960

FOREST FIRE WARDEN  
F. G. HAMBROOK 284-6876