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# *Town of Bow*



## *1990 Annual Report*





## DEDICATION

*We are proud to dedicate the 1990 Town of Bow Annual Report to the citizens of Bow who are serving our County in Operation Desert Storm in the Persian Gulf.*



**1990**  
**ANNUAL REPORT**  
**for the**  
**TOWN**  
**of**  
**BOW, NEW HAMPSHIRE**



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**TOWN DIRECTORY**  
**TOWN OFFICERS AND STAFF**

Representatives to General Court ..... C. William Johnson  
Peter M. Stio  
Mary Ann Lewis  
Susan Carter

Moderator ..... Philip B. Ryan

Supervisors of Checklist

Eleanor Dustin ..... Term Expires 1992  
Judith King ..... Term Expires 1994  
Mary Jane Upton ..... Term Expires 1996

Selectmen

Sara H. Swenson ..... Term Expires 1991  
Eric E. Anderson ..... Term Expires 1992  
Reginald R. Scott ..... Term Expires 1993

Town Manager ..... Albert R. St. Cyr  
Town Clerk/Tax Collector ..... Cynthia M. Batchelder  
Deputy Town Clerk ..... Marilyn Lull  
Building Inspector ..... Ralph W. Currier  
Police Chief ..... Peter A. Cheney  
Road Agent ..... Leighton Cleverly  
Fire Chief ..... Dana Abbott  
Treasurer ..... Mark Lavalle  
Deputy Treasurer ..... John Sheridan  
Town Manager's Secretary ..... Gail F. Loomis  
Building Inspector's Secretary ..... Deborah McLean  
Recreation Director ..... Charles Christy  
Rescue Squad Director ..... Robert Lougee  
Bookkeeper ..... Paula A. Dwinal  
Health Officer ..... Ethan V. Howard, M.D.

Budget Committee

George Hamilton ..... Term Expires 1991  
John Lyford ..... Term Expires 1991  
Richard Bean, Chairman ..... Term Expires 1992  
John Burton ..... Term Expires 1992  
Ethan V. Howard, Jr. .... Term Expires 1993  
Ernest Simonds ..... Term Expires 1993  
Eric Anderson, Selectman  
Robert Gosling, School Board

### Baker Free Library

Thomas Fagan, Trustee .....	Term Expires 1991
Deborah Barnett, Trustee .....	Term Expires 1991
Chester Runde, Trustee .....	Term Expires 1992
Mary Slattery, Trustee .....	Term Expires 1994
Mary Brown, Trustee .....	Term Expires 1995

Linda Kling .....	Librarian
Bette Souza .....	Children's Librarian
Charlotte Buxton .....	Library Assistant
Donna Terrell .....	Library Assistant
Christian Hendrick .....	Library Page
Susan Bird .....	Bookkeeper
Donald Foote .....	Custodian

### Trustees of Trust Funds

Thomas Wallace .....	Term Expires 1991
Cedric H. Dustin, Jr. ....	Term Expires 1992
Roland Robinson .....	Term Expires 1993

### Planning Board

Mike Becker .....	Term Expires 1991
Thomas Pelletier .....	Term Expires 1991
Harold Davis .....	Term Expires 1991
Peter Imse, Chairman .....	Term Expires 1992
John Iffland .....	Term Expires 1993
Robert Wester .....	Term Expires 1993
Sara Swenson, Selectman .....	Term Expires 1991

John Mueller, Alternate .....	Term Expires 1992
Dave Buttrick, Alternate .....	Term Expires 1992
Philip Weaver, Alternate .....	Term Expires 1993

### Ballot Clerks

Rose Cross, Republican	Virginia Urdi, Democrat
Cynthia Batchelder, Republican	Melba Terrell, Republican
Sara Swenson, Republican – Alternate	
Kathy Lassey, Republican – Alternate	

### Building Advisory Committee

Robert Miller .....	Term Expires 1991
Roger Tellier .....	Term Expires 1991
Darlene Mosher .....	Term Expires 1992
Ethan V. Howard .....	Term Expires 1993

### Recreation Commission

R. James Loomis, Chairman	Term Expires 1991
Roland Robinson	Term Expires 1992
Charles Rheinhardt	Term Expires 1992
Robert Gosling	Term Expires 1993
Cynthia Gow	Term Expires 1993

### Building Code Board of Appeals

James A. Kelso, Jr.	Term Expires 1991
Maurice R. Nepveu	Term Expires 1991
Richard Tinker	Term Expires 1992
Robert Miller	Term Expires 1992
David Hickey, Chairman	Term Expires 1993

### Business Development Commission

Marvin Bihn	Term Expires 1991
Richard Welch	Term Expires 1992
Robert Dawkins, Chairman	Term Expires 1992
Paul Lins	Term Expires 1993
Paul Guilderson	Term Expires 1993

### Highway Safety Committee

Peter A. Cheney	Term Expires 1991
Leighton Cleverly	Term Expires 1991
Dana Abbott	Term Expires 1991
Robert Lougee	Term Expires 1991
Reginald Scott, Selectman	Term Expires 1991
Peter Stio	Term Expires 1991
James Bucknam	Term Expires 1991
Annette Greenfield	Term Expires 1991

### Historical Commission

Asa Morgan	Term Expires 1991
Hilda Sargent	Term Expires 1992
John Lyford	Term Expires 1992
Melba Terrell	Term Expires 1993
Jane Lindquist	Term Expires 1993
Sara Swenson, Selectman	

### Zoning Board of Adjustment

Bruce Crawford	Term Expires 1991
William Evans, Chairman	Term Expires 1991
Howard Cross	Term Expires 1992
Wayne Eddy	Term Expires 1993
Barbara Johnson	Term Expires 1993
Richard Tinker, Alternate	Term Expires 1992

Conservation Commission

Kathy Ouellette .....	Term Expires 1991
Michael Seraikas .....	Term Expires 1991
John Meissner .....	Term Expires 1992
Philip Downie .....	Term Expires 1992
Arthur Cheney .....	Term Expires 1992
Philip Wolfe, Chairman .....	Term Expires 1993
Katherine Lane .....	Term Expires 1993

Regional Refuse Disposal Commission

Wayne Eddy .....	Term Expires 1991
Leighton Cleverly .....	Term Expires 1991

Water Advisory Committee

Gary Nylén .....	Term Expires 1991
Edwin H. Bardwell .....	Term Expires 1992
Raymond Godbout .....	Term Expires 1993

Central N.H. Regional Planning Commission

Sara H. Swenson .....	Term Expires 1991
David Buttrick .....	Term Expires 1991

River Area Planning Committee

Reginald Scott .....	Term Expires 1991
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**RECORD OF ANNUAL TOWN MEETING  
TOWN OF BOW  
March 13-15, 1990**

Acting Moderator Thomas Webster opened the March 13th meeting at 10:00 A.M.

The meeting adjourned at 7:00 P.M. and was reconvened by Moderator Philip Ryan, Wednesday, March 14, 1990 at 7:17 P.M. at Bow Memorial School with the presentation of colours by Boy Scout Troop 75, consisting of Eben Herrick, Tom Bailey, Jason Duckworth and Assistant Scout Master Mead Herrick.

Following the Pledge of Allegiance, The Rev. James Smith led us in prayer.

Moderator Phil Ryan explained a petition received to separate VOTERS from NON-VOTERS. This will no longer be done.

The second part of this petition that "the Moderator allow to speak of an issue in the meeting only those persons who are registered voters and who have properly identified themselves" was sustained by the moderator.

By a standing vote of 173 no's and 179 yes's, this meeting will reconvene Thursday, March 15, at 7:00 P.M. if not finished this evening.

Steve Rawding, President of the Bow Men's Club presented the "Citizen of the Year" award to John J. Sheridan.

Al Ward asked Roger Ordway to please step forward. As Roger is retiring as Fire Chief, Al presented Roger with a picture of the Fire Department, fire truck and himself (Roger).

Moderator Philip Ryan explained his role as moderator and the concepts/rules of how this meeting would be run, namely, we would follow the Robert's Rules of Order.

By a standing vote of 207 yes and 60 no's, a motion to adopt a new rule to limit to 3 minutes maximum the time a person may speak; also that a person may not speak more than twice on one issue, passed.

The results of the Town ballot elections were read as follows:

Treasurer – Mark Lavalley - 522  
– John J. Sheridan - 403

Supervisor of Checklist – Mary Jane Upton - 37 (write-in)  
Louise Godbout - 11 (write-in)

Budget Committee – three years

Richard Hiland - 278  
Ethan V. Howard, Jr. - 632  
R. James Loomis - 411  
Ernest S. Simonds, Sr. - 414

Budget Committee – one year

Morris Foote - 271  
Raymond Godbout - 251  
George T. Hamilton - 400

Library Trustee – one year

Deborah L. Barnett - 494  
Thomas A. Fagan - 391

All other offices were unopposed.

The results of the school officer's elections were also read as follows:

School Board –

Robert Gosling - 659  
Richard Hiland - 333

Moderator – Dom D'Ambruoso - 851

Clerk – Harriet Kraybill - 901

Treasurer – Stephanie Thornton - 208 (write-in)

The results of a recount held March 19, 1990 at 4:00 P.M. are:

R. James Loomis - 411  
Ernest S. Simonds - 414

**PROPOSED ZONING ORDINANCE BALLOT QUESTIONS**  
**For the Town of Bow**  
**March 13, 1990**

Are you in favor of the adoption of five amendments to the Town Zoning Ordinance proposed by the Bow Planning Board (action by Official Ballot);

**Article 2, Section 1**

Are you in favor of the adoption of Amendment Number 1 of the Bow Zoning Ordinance as follows:

Amend Section 5.02(f) of the Table of Uses for Agricultural Uses as follows:

	RU	R	C	I-1	I-2	FA	FB	CIV	INST
(f) Rural and Agricultural									
(f-1) Agricultural solely for personal uses, but excluding grazing, care or keeping of animals.	X	X	X	X	X	X	X	X	X
(f-2) Agricultural for commercial uses, but excluding grazing, care or keeping of animals.	X	S	X	X	X	S	S	X	X
(f-3) Agricultural which involves grazing, care or keeping of animals solely for personal use.	X	S	S	S	S	S	S	S	S
(f-4) Agricultural which involves grazing, care or keeping of animals for commercial use, but excluding swine and poultry.	X	S	S	S	S	S	S	-	-
(f-5) Agricultural which involves commercial raising swine and poultry.	S	S	S	S	S	S	S	-	-
(f-6) Stables solely for personal use with stalls for up to 4 horses.	X	X	S	S	S	S	S	S	S

(f-7)

Commercial stables with stalls for up to 4 horses and stables solely for personal use with stalls for over 4 horses.

X S S S S S S S S

(f-8)

Commercial stables with stalls for over 4 horses.

S S S S S S S S S

YES - 598 NO - 318

**Article 2, Section 2**

Are you in favor of the adoption of Amendment Number II of the Bow Zoning Ordinance as follows:

Amend the location of zoning district boundaries to coincide with existing lot boundaries, as follows:

- (a) Redesignate the portion of the following lots on Albin Road and Melanie Lane which lie in the Rural (RU) Zone as Residential (R) Zone - Block 4, Lots 75-D, 75-E, 75-F, 76, 76-A, 76-B, 76-C, 76-D, and 76-E.
- (b) Redesignate the portion of the following lot which lies in the Residential (R) Zone to Rural (RU) Zone - Block 4, Lot 45.
- (c) Redesignate the portion of the following lot which lies in the Rural (RU) Zone to Limited Industrial (I-1) Zone - Block 5, Lot 42.
- (d) Redesignate the portion of the following lots on Gordon Road and Route 3A which lie in the General Industrial (I-2) Zone to Commercial (C) Zone - Block 2, Lots 185-B, 186 and 187-F.
- (e) Redesignate all of Block 2, Lot 187-A as lying entirely in the General Industrial Zone.
- (f) Redesignate the portion of the following lot which lies in the General Industrial (I-2) Zone to Commercial (C) Zone - Block 2, Lot 108-A.
- (g) Redesignate Block 1, Lot 58 as lying entirely in the Commercial Zone.

YES - 608 NO - 294



### **Article 2, Section 3**

Are you in favor of the adoption of Amendment Number III of the Bow Zoning Ordinance as follows:

Adoption of a revised Section 14.06(e) relative to conditions to the removal of sand and gravel.

YES - 662      NO - 252

### **Article 2, Section 4**

Are you in favor of the adoption of Amendment Number IV of the Bow Zoning Ordinances follows:

Adoption of the Wetlands Protection Ordinance.

YES - 729      NO - 229

### **Article 2, Section 5**

Are you in favor of the adoption of Amendment Number V of the Bow Zoning Ordinance as follows:

Adoption of the Aquifer Protection Ordinance.

YES - 705      NO - 235

**ARTICLE #3:** Was moved and seconded. By a ballot vote of 332 Yes, 55, no's, it was voted to 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 of \$1,400 rather than \$700.

(By petition - By ballot)

**ARTICLE #4:** Was moved and seconded. By a ballot vote of 296 yes, 91, no's, it was voted to adopt the provisions of RSA 72:28, V and VI for an optional veteran's exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veterans' exemption of \$100, rather than \$50.

(By petition - By ballot)

**ARTICLE #5:** Was moved and seconded. It was voted to raise and appropriate the sum of \$83,950 for a front-end loader utilizing a 5 year lease purchase arrangement and authorizing the withdrawal of \$20,000 from the Highway Equipment capital reserve fund for the first year's payment.

(Recommended by the Budget Committee)

ARTICLE #6: Was moved by Cedric Dustin, seconded by John Swenson. It was voted to raise and appropriate the sum of \$35,627 for town building improvements and updating the Town's tax map and authorizing the withdrawal of \$35,627 from various capital reserve funds for the following purposes:

A. Improvements to Town Buildings	\$10,000
B. Tax Map	25,627
Total	\$35,627

(Recommended by the Budget Committee)

ARTICLE #7: Was moved by John Lyford, seconded by Richard Bean. It was voted to raise and appropriate the sum of \$20,000 for three modifications to the Town Garage. These modifications consist of the following:

A. Grease Pit Ventilation	\$ 5,200
B. Charging System for Gasoline Pump	6,000
C. Repairs to Electrical Panel	8,800
TOTAL	\$20,000

(Recommended by the Budget Committee)

ARTICLE #8: Was moved and seconded. It was voted to raise and appropriate the sum of \$15,000 for the completion of revisions to the Town's Master Plan.

(Recommended by the Budget Committee)

ARTICLE #9: Was moved and seconded. It was voted to raise and appropriate the sum of \$58,670 for its share of the closure of the Concord Landfill (second of three payments).

(Recommended by the Budget Committee)

ARTICLE #10: Was moved and seconded. The article to see if the Town will vote to raise and appropriate the sum of \$45,928 for the Hall Street/Railroad crossing improvements project, (State of NH will fund all but \$20,928 of this project) the balance will come from encumbered State Aid Reconstruction Funds was DEFEATED.

(Not Recommended by the Budget Committee)

ARTICLE #11: Was moved and seconded. Gordon Blakeney moved to amend Article 11 by striking it in its entirety and substituting in its place a new Article 11 which would read as follows:

Article 11: WHEREAS indiscriminate aerial spraying for the gypsy moth caterpillar is a waste of money and is damaging to the environment, and

WHEREAS some areas of Bow appear at this time to have a high number of gypsy moth egg masses per acre and other parts of Bow have few or no egg masses, and

WHEREAS only the areas having a high count may suffer from defoliation of the trees this year,

**THEREFORE:** the Conservation Commission is authorized to publish requests for bids from registered forest entomologists and enter into a contract with the lowest bidder to survey the Town of Bow, prepare maps and other logistical information and identify the areas which have an average of 600 or more viable gypsy moth egg masses per acre, and

the Conservation Commission is also authorized to publish requests for bids from licensed tree experts and enter into a contract with the lowest bidder to spray from the ground a biological insecticide such as *Bacillus Thuringiensis* also known as Dipel, specifically into those areas that can be reached from public roadways that have been identified as having an average of 600 or more viable gypsy moth egg masses per acre and, if on private property, only with the written permission of the land owner, and the sum of \$50,000 is to be raised and appropriated for this purpose was DEFEATED.

The main motion, to see if the Town will vote to raise and appropriate the sum of \$175,000 for Town-wide spraying of the gypsy moth PASSED BY A STANDING VOTE OF 218 yes, and 180 no's.

(NOT Recommended by the Budget Committee)

**ARTICLE #12:** Was moved and seconded. It was voted to raise and appropriate the sum of \$224,870 for the revaluation of the Town and to authorize the withdrawal of \$94,870 from the Town Reappraisal capital reserve fund and authorize the use of \$130,000 from the Town's December 31, 1989 General Fund Balance (Surplus) for this purpose.

(Recommended by the Budget Committee)

**ARTICLE #13:** Was moved and seconded. The article to see if the Town will vote to raise and appropriate the sum of \$20,000 as matching funds to participate in the State Aid Reconstruction Program with the State of New Hampshire; 2-1 ratio (State to Town) for the repair and improvement of Class II highways WAS AMENDED TO:

To see if the Town will vote to raise and appropriate the sum of \$20,000 as matching funds to participate in the State Aid Construction Program with the State of New Hampshire; 2-1 ratio (State to Town) for the repair and improvement of Class II highways and PASSED AS AMENDED.

(Recommended by the Budget Committee)

**ARTICLE #14:** Was moved and seconded. It was voted to authorize the Selectmen to expend \$10,000 from encumbered State Aid Reconstruction funds for engineering work on the Albin Road-Logging Hill Road Intersection.

**ARTICLE #15:** Was moved and seconded. It was voted to accept a donation of \$15,000 from Mr. Jeff Noury for upgrading South Bow Dunbarton Road.

(Recommended by the Budget Committee)

ARTICLE #16: Was moved and seconded. It was voted to accept a donation of \$30,000 from Mr. Roger Gagne for the upgrading of the Brown Hill Road/Page Road intersection.

(Recommended by the Budget Committee)

ARTICLE #17: Was moved and seconded. An amendment "For use by the Parks & Recreation Department" was withdrawn.

The main motion to see if the Town will raise and appropriate the sum of \$16,000 for a pickup truck for use in ballfield and cemetery maintenance and authorize the withdrawal of \$10,666 plus interest from the Highway Equipment capital reserve fund and to raise the sum of \$5,334 by taxation in the current year PASSED.

(Recommended by the Budget Committee)

ARTICLE #18: THERE WAS NO MOTION TO ADOPT Article 18 to see if the Town will raise and appropriate the sum of \$5,333.00 to purchase a ¾ ton dump pickup out of the 1990 Capital Improvements Budget for the Parks and Recreation Department.

(By Petition)

ARTICLE #19: Was moved and seconded. BY A BALLOT VOTE OF 112 yes, and 124 no's, the article to establish a single postal clerk position to be filled by one or several different part-time town employees, and to fund that position at a rate approximately equivalent to that of a town clerk's wage. The postal clerk will operate the town's postal facility approximately five hours per day, five days per week, twelve months of the year. The first year's wages will be approximately \$7,500. Once approved and thereafter, the Town Manager will be responsible for selecting and supervising the postal person (s), establishing the duty hours, and setting the hourly rate of pay was DEFEATED.

(By Petition – by ballot)

ARTICLE #21: Was moved and seconded. It was voted to raise and appropriate the additional sum of \$19,687.00 to be expended in fiscal year 1990 by the Bow Parks and Recreation Department for salary for one full-time park maintenance employee, and appropriate supplies and repair equipment.

(By Petition)

IT WAS MOVED AND SECONDED TO ADJOURN AT 11:30 P.M. TO March 15, 1990 at 7:00 P.M.

THE MEETING RECONVENED AT 7:05 P.M., March 15, 1990.

ARTICLE #20: Was moved and seconded. It was voted to discontinue and relinquish all interest in a certain section of former state-aided highway being part of the former Wood Hill Road where it crosses lands of the Heirs of Lois H. Langley (Tax Lot 6, Block 3) and Paul Roy (Tax Lot 6-A, Block 3) which section was released to the Town by the State Highway Commissioner, December 30, 1974.

ARTICLE #22: Was moved and seconded. An amendment to “strike ‘employees’ and replace with ‘departments’ was DEFEATED.

The main motion, to see if the Town will vote to limit wage increases for Municipal employees to no more than 4% per employee per year was DEFEATED BY A BALLOT VOTE OF 62 yes and 182 no’s.

(By Petition – by ballot)

ARTICLE #23: Was moved and seconded. BY A BALLOT VOTE OF 66 yes, and 178 no’s, the article to see if the Town will vote to limit increases in the Municipal budget to no more than 4% per year was DEFEATED.

(By Petition – by ballot)

ARTICLE #24: Was moved and seconded. BY A BALLOT VOTE OF 64 yes, and 179 no’s, the article to see if the Town will vote to adopt a line item budgetary process beginning with the budget for 1991 was DEFEATED.

(By Petition – by ballot)

ARTICLE #25: Was moved and seconded. BY A STANDING VOTE OF 88 yes, and 97 no’s, the article to see if the Town will vote to proclaim April 22, 1990 as Earth Day was DEFEATED.

(By Petition)

ARTICLE #26: Was moved and seconded. It was voted to authorized the Selectmen to borrow money in anticipation of taxes.

ARTICLE #27: Was moved and seconded. It was voted to authorize the Board of Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year.

ARTICLE #28: Was moved and seconded. An amendment to add “to increase by \$20,000 by appropriation for the Fire Department” was DEFEATED.

After adding \$175,000 (Article #11), and \$19,687 (Article #21), a total budget of \$3,380,963 was PASSED.

(Recommended by the Budget Committee)

ARTICLE #29: *Sheryl Cheney* - asked if inventories of taxable property forms could be re-started filling out census part only.

*Chip Bailey* - Would the selectmen consider having Town Meeting on a Saturday.

*Halstead Colby* - Have selectmen thanked Al Ward for all his years of service to the Town.

*Sara Swenson* - A reminder for elderly exemption/veteran’s exemptions - be sure to apply by April if not already done.

*Sara Swenson* - presented Al Ward with a plaque for his years of service to the Town of Bow.

*Richard Tinker* - Asked about twice a year taxes.

ARTICLE #30: There were no standing committee reports.

Phil Ryan and Eric Anderson thanked all who make the Town work - employees, volunteers, etc.

There being no further business, the meeting adjourned at 8:40 P.M.

CYNTHIA M. BATCHELDER  
Town Clerk



## **BOARD OF SELECTMEN**

(L to R: Reginald R. Scott, Sara H. Swenson, Eric E. Anderson)

### **SELECTMEN'S MESSAGE**

The year 1990 has been one of major economic downturn in this region of the country and the Town has felt the effects with slower real estate activity and increased welfare costs. Hopefully we will soon see the economic climate recover and conditions improve for many of our residents.

The Town Manager has now completed his first full year overseeing the daily operation of the Town. Al St. Cyr has been well received by the citizens and employees of the Town alike. The Town Manager form of government has been smoothly integrated with the activities of the Board of Selectmen in the management of Town affairs.

This year saw the delivery of our newest fire truck which has been two years in the planning. The new style engine with an enclosed compartment for the firefighters is an important addition to our fire apparatus and continues the tradition of maintaining a well-equipped Fire Department.

The Selectmen wish to advise the voters that a Special Town Meeting will be held during 1991 to address the issue of Elderly Exemptions. Since this adjustment can be made only once every five years, the Selectmen wish to consider this matter after the current revaluation is completed.

Sadly, during this past year the Town has lost a number of citizens who have given much to the community. Jim Goodwin served as Fire Chief, Civil Defense Director, and Budget Committee member during his many years of community service. His devoted service to the Town can be seen in the quality of our Fire Department. This year also marked the passing of Curt Gordon, a longtime resident of the community who contributed much time and effort toward the improvement of the Town. Significant among these efforts was the construction of the recreation fields at Hanson Park. Stan Flagg will be missed by all those in the community who knew this man of endless energy. He was involved in Rotary, Boy Scouts and church activities to name a few. Stan and Marge were a Town tradition with the preparation of the meals on voting day.

The Selectmen wish to thank the dedicated employees of the Town who provide the services we all enjoy. A special note of thanks is given to the many citizens who give unselfishly of their time to serve on the many boards and commissions. This source of talent is very important to the community and the Selectmen wish to encourage citizens to volunteer for these positions.

SARA H. SWENSON  
ERIC E. ANDERSON  
REGINALD R. SCOTT  
Board of Selectmen





## SUMMARY OF PROPOSED ZONING AMENDMENTS

Two articles relative to zoning amendments appear on this year's Town Warrant. These articles represent a continuation of the Planning Board's efforts to revise and update the Town's Zoning Ordinance in a manner consistent with changes which have occurred since the Zoning Ordinance was originally adopted. Both articles recommend changes to the Zoning Ordinance which were requested by the Zoning Board of Adjustment and the Building Inspector, who both found that they were having problems enforcing the terms of the Zoning Ordinance as it is presently written. As in past years, the specific text of the Warrant Articles is the product of a joint committee of the members of the Zoning Board of Adjustment and the Planning Board and reflects input by the Building Inspector. The articles have been reviewed by the Planning Board which recommends approval of the amendments by the voters.

Question number 1 involves a comprehensive revision to our Town sign regulations. Our existing regulations were adopted some years ago. The regulations as they now exist contain ambiguous provisions concerning the number of signs that might be located on a property. In addition, they did not foresee the type and extent of business development which is now occurring on the River Road/Dunklee Street area off Route 3A. The first zoning article will amend our sign regulations to clarify ambiguities, allow the use of both on-site and off-site directory signs, and generally bring our sign regulations to conformance with the regulations being used by neighboring towns.

The second zoning article clarifies the question of whether or not any portion of the setback area may be used for parking and driveway purposes. This amendment will clarify that even though no buildings may be built in the setback area, this setback area may be used for parking purposes so long as a minimum ten (10) foot undisturbed buffer remains surrounding the perimeter of the property. The Planning Board believes that this proposed amendment preserves the intent of creating a safe and appropriate separation of buildings on adjacent lots while at the same time allowing a landowner to reasonably use his property.

A complete copy of the Zoning Ordinance Amendments is available for review at the Bow Municipal Building, 10 Grandview Road, Bow, NH.

## TOWN WARRANT

### 1991 Meeting of the Town of Bow The State of New Hampshire

To the inhabitants of the Town of Bow, in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Community Building in said Bow on Tuesday, the 12th day of March, 1991, at 10 o'clock in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1, 2 and 3 will be by official ballot, and the polls shall be open for balloting at 10 o'clock in the forenoon and shall not close before 7 o'clock in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:1-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow Memorial School in said Bow on Wednesday, the 13th day of March, 1991 at 7 o'clock in the evening to consider the remaining Articles of the Warrant.

1. To Choose by non-partisan ballot the following Town Officers:

One Selectman for three years

A Treasurer for one year

A Town Clerk/Tax Collector for one year

Two members of the Budget Committee for three years

One Library Trustee for five years

One Library Trustee for two years

One Trustee of the Trust Funds for three years.

2. Are you in favor of the adoption of Amendment Number 1 of the Bow Zoning Ordinance dealing with new Sign Regulations, Article VIII and deleting the existing Article VIII, Sign Regulations, as proposed by the Planning Board. (Action by Official Ballot). Amendment number 1 involves a comprehensive revision to our Town sign regulations. Our existing regulations were adopted some years ago. The regulations as they now exist contain ambiguous provisions concerning the number of signs that might be located on a property. In addition, they did not foresee the type and extent of business development which is now occurring on the River Road/Dunklee Road area off Route 3A. The first zoning article will amend our sign regulations to clarify ambiguities, allow the use of both on-site and off-site directory signs, and generally bring our sign regulations to conformance with the regulations being used by neighboring towns.
3. Are you in favor of the adoption of Amendment Number 2 of the Bow Zoning Ordinance, Sections 9.02 and 9.03, which would allow off-street parking spaces, driveways and certain access ways in certain setbacks as proposed by

the Planning Board. (Action by Official Ballot) Amendment number 2 clarifies the question of whether or not any portion of the setback area may be used for parking and driveway purposes. This amendment will clarify that even though no buildings may be built in the setback area, this setback area may be used for parking purposes so long as a minimum ten (10) foot undisturbed buffer remains surrounding the perimeter of the property. The Planning Board believes that this proposed amendment preserves the intent of creating a safe and appropriate separation of buildings on adjacent lots while at the same time allowing a landowner to reasonably use his property.

4. To see if the Town will raise and appropriate the sum of Eight Thousand Dollars (\$8,000), said amount to be placed in the Capital Reserve Fund for Highway Construction for the improvement of the following road and intersections:

- 1. South Bow Dunbarton Road ..... \$2,000
- 2. Logging Hill/Albin Road Intersection ..... \$2,000
- 3. Brown Hill/Page Road Intersection ..... \$2,000
- 4. Bow Center Road/Bow Bog  
Road Intersection ..... \$2,000

(Recommended by the Budget Committee)

5. To see if the Town will raise and appropriate the sum of Nineteen Thousand Five Hundred Dollars (\$19,500), said amount to be placed in the Fire Equipment Capital Reserve fund for the following equipment:

- 1. Air Bottle Compressor ..... \$5,000
- 2. Start Generator ..... \$7,500
- 3. Rescue Vehicle ..... \$7,000

(Recommended by the Budget Committee)

6. To see if the Town will vote to raise and appropriate the sum of Fifty-Eight Thousand Six Hundred Seventy Dollars (\$58,670) for its share of the closure of the Concord Landfill (last of three payments).

(Recommended by the Budget Committee)

7. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for title searches of Town road right of ways.

(Recommended by the Budget Committee)

8. To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) for the purchase of a plow/sander truck for the Highway Department, said sum to be withdrawn from the Capital Reserve Fund

created for the replacement of highway equipment.

(Recommended by the Budget Committee)

9. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) as matching funds to participate in the State Aid Reconstruction Program with the State of New Hampshire; 2-1 ratio (State to Town) for the repair and improvement of Class II highways.

(Recommended by the Budget Committee)

10. To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) for engineering studies for sewer and water service extension to the Town's commercial and industrial zone on Route 3-A.

(Not Recommended by the Budget Committee)

11. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the construction of ballfields and improvements at Hanson Park, and further to apply for, accept and expend awarded Federal funds in the amount of Twenty-Five Thousand Dollars (\$25,000) from the Federal Land and Water Conservation Fund Program to match the Town's Twenty-Five Thousand Dollar (\$25,000) portion of the project.

(Recommended by the Budget Committee)

12. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purchase of an asphalt roller for the Highway Department.

(Not Recommended by the Budget Committee)

13. To see if the Town will vote to raise and appropriate the sum of Nine Thousand One Hundred Thirty Dollars (\$9,130) for the purchase of two trailers for the recycling of plastic bottles. It is anticipated that 50% of this cost would be provided by the State of New Hampshire.

(By Petition)

(Recommended by the Budget Committee)

14. To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

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

(Recommended by the Budget Committee)

16. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from

the State, Federal or other governmental unit or a private source which becomes available during the fiscal year.

17. To see if the Town will vote to accept the budget as presented by the Budget Committee and to determine the amount to be raised and appropriated for Town expenses, and to pass any vote in relation thereto.
18. To see if the Town will vote to change the day of the annual Town Meeting from a Wednesday evening to a Saturday day-time meeting.
19. To transact any other business which may legally come before said meeting.
20. To hear the reports of standing committees and take any action relating thereto.

Given under our hands and seal the 12th day of February, in the year of our Lord, 1991.

SARA H. SWENSON  
ERIC E. ANDERSON  
REGINALD R. SCOTT

A true copy of the Warrant, attest:

SARA H. SWENSON  
ERIC E. ANDERSON  
REGINALD R. SCOTT  
Selectmen of Bow

**BUDGET FOR THE TOWN OF BOW**

**PURPOSES OF APPROPRIATION**

	<u>Actual</u> <u>Appropriations</u> <u>1990</u>	<u>Actual</u> <u>Expenditures</u> <u>1990</u>	<u>Selectmen's</u> <u>Budget</u> <u>1991</u>	<u>Budget</u> <u>Committee</u> <u>Recommended</u> <u>1991</u>
<b>General Government</b>				
Town Officers' Salary .....	\$ 163,430	\$ 165,293	\$ 179,144	\$ 179,141
Town Officers' Expenses .....	80,160	80,143	71,536	71,536
Election and Registration .....	3,208	4,021	2,300	2,300
Cemeteries .....	45	14,642	17,599	18,164
General Government Buildings .....	110,778	99,918	82,782	83,539
Reappraisal of Property .....	8,000	5,880	57,000	57,000
Planning and Zoning .....	32,362	25,468	26,744	26,744
Legal Expenses .....	60,005	62,202	35,000	35,000
Advertising and Regional Associations .....				
Contingency Fund .....	7,000		28,000	28,000
Business Development Commission .....	100	113	4,305	4,305
Budget Committee .....	1,025	527	600	600
Audit .....	7,500	8,950	7,500	7,500
<b>Public Safety</b>				
Police Department .....	361,202	357,186	380,632	380,632
Fire Department .....	114,871	133,591	138,662	137,982
Civil Defense .....	1,120	613	600	620
Building Inspection .....	20		5	5
<b>Highway, Streets &amp; Bridges</b>				
Town Maintenance .....	598,693	556,481	532,089	522,498
General Highway Department Expenses .....			105,113	105,113
Street Lighting .....	32,350	32,988	32,000	32,000

<b>Sanitation</b>					
Solid Waste Disposal.....	330,224	311,504	326,146	303,795	
<b>Health</b>					
Health Department.....	6,300	6,300	6,489	6,489	
Hospital & Ambulance.....	5,150	3,917			
<b>Welfare</b>					
General Assistance.....	9,500	11,666	21,225	21,225	
<b>Culture and Recreation</b>					
Library.....	101,230	101,231	115,679	124,373	
Parks and Recreation.....	87,866	87,615	100,784	100,784	
Conservation Commission.....	7,100	6,076	4,100	4,100	
<b>Debt Service</b>					
Interest Expense-Tax Anticipation Notes.....	175,000	167,900	175,000	175,000	
<b>Miscellaneous</b>					
Municipal Water Department.....	5		5	5	
Municipal Sewer Department.....	141,525	114,301	139,720	139,720	
FICA, Retirement & Pension Contributions.....	75,600	75,281	95,279	95,279	
Insurance.....	208,040	244,337	284,994	284,994	
Unemployment Compensation.....	2,400		2,400	2,400	
<b>Total Appropriations</b> .....	<u>\$ 2,731,809</u>	<u>\$ 2,678,144</u>	<u>\$ 2,973,429</u>	<u>\$ 2,950,843</u>	



## SOURCES OF REVENUE

	Estimated Revenues 1990	Actual Revenues 1990	Selectmen's Budget 1991	Budget Committee Recommended 1991
<b>Taxes</b>				
Yield Taxes.....	\$ 1,000	\$ 787	\$ 800	\$ 800
Interest & Penalties on Taxes.....		34,317	25,000	25,000
Land Use Change Tax.....	10,000	3,600	3,000	3,000
<b>Intergovernmental Revenues-State</b>				
Shared Revenue Block Grant.....	60,000	70,368	60,000	60,000
Highway Block Grant.....	80,000	84,541	80,000	80,000
Railroad Tax.....		432	400	400
State Aid Water Pollution Projects.....		10,962	10,614	10,614
State-Federal Forest Land, etc.....	100	62	62	62
Other Reimbursement-Business Profits.....	90,000	132,284	120,000	120,000
<b>Intergovernmental Revenues-Federal</b>				
Grant for Hanson Park.....			25,000	25,000
<b>Licenses &amp; Permits</b>				
Motor Vehicle Permit Fees.....	560,000	534,507	530,000	530,000
Dog Licenses.....	2,000	2,128	2,000	2,000
Business Licenses, Permits and Filing Fees.....	6,000	7,598	7,000	7,000
<b>Charges for Services</b>				
Income from Departments.....	50,000	155,104	154,000	154,000
Rent of Town Properties.....	4,000	5,127	5,000	5,000

<b>Miscellaneous Revenues</b>			
Interest on Deposits.....	100,000	151,345	100,000
Sale of Town Property.....		1,116	1,000
Other.....	5,000	18,575	15,000
Developer's Contributions.....	45,000		
<b>Other Financing Sources</b>			
Income from Water & Sewer Depts.....	141,525	114,301	139,720
Withdrawals from Capital Reserve.....	161,163	159,177	70,000
Withdrawals from General Trust Funds.....		2,500	
Income from Conservation Commission.....		6,051	4,100
Fund Balance.....	62,000	165,391	277,000
<b>Total Revenues and Credits.....</b>	<b>\$ 1,377,788</b>	<b>\$ 1,660,273</b>	<b>\$ 1,629,696</b>

**BUDGET FOR THE TOWN OF BOW**

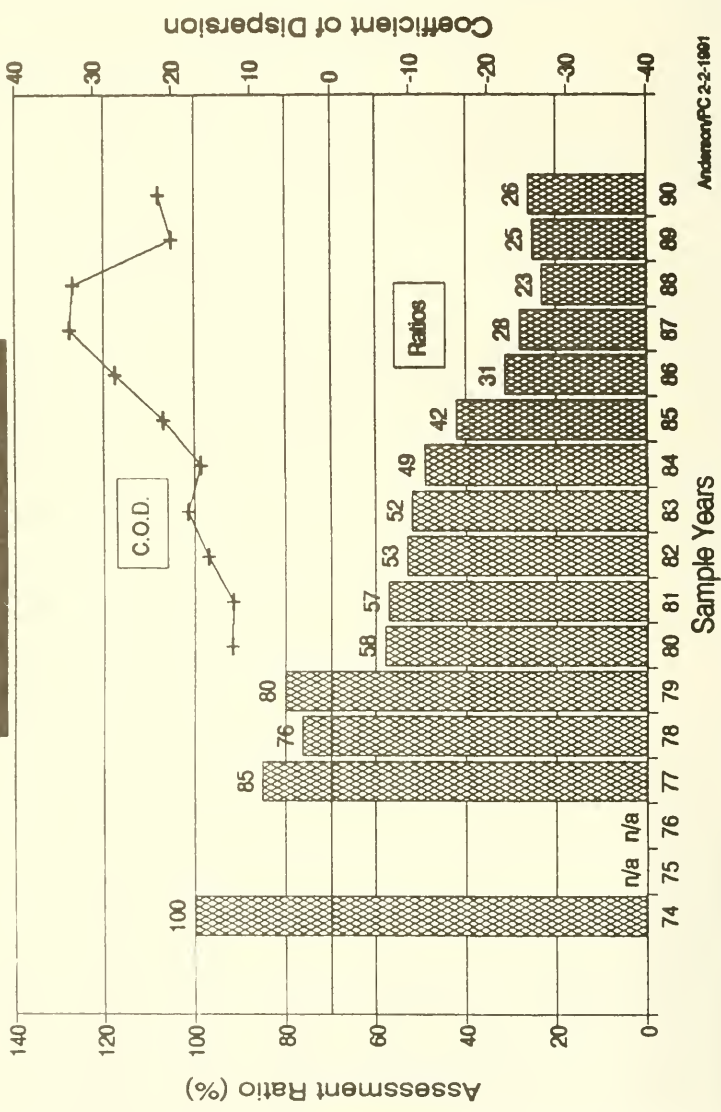
**SPECIAL WARRANT ARTICLES**

Art. #4	Highway Construction (South Bow/Dunbarton Rd. Logging Hill/Albin Rd. Intersection Brown Hill/Page Road Intersection Bow Center Rd./Bow Bog Intersection)	Budget Committee	
		<u>Recommended</u>	<u>Not Recommended</u>
		\$ 8,000	\$ 8,000

Art. #5	Fire Department Equipment (Air Bottle Compressor Start Generator Rescue Vehicle).....	19,500	19,500	
Art. #6	Concord Landfill .....	58,670	58,670	
Art. #7	Title Searches.....	10,000	10,000	
Art. #8	Plow Sander Truck.....	70,000	70,000	
Art. #9	State Aid Reconstruction.....	20,000	20,000	
Art. #10	Sewer and Water Study.....	40,000	40,000	
Art. #11	Hanson Park Grant.....	50,000	50,000	
Art. #12	Asphalt Roller.....	15,000	15,000	
Art. #13	Recycling Containers.....	9,130	9,130	
	<b>Total</b> .....	\$ 300,300	\$ 245,300	\$ 55,000

# Assessment Ratios

Town of Bow, New Hampshire



Anderson/PC 2-2-1991

## TREASURER'S ANNUAL REPORT

Cash on hand - January 1, 1990 .....	\$ 3,108,963.94
Receipts:	
From the Tax Collector .....	8,606,121.36
From the Town Clerk .....	547,396.50
State of New Hampshire	
Shared Revenue Block Grant .....	202,652.37
Highway Block Grant .....	84,541.13
Bow Police Department	
Dog Pick-up and Lodging Fines .....	490.00
Parking Fines .....	150.00
Police Reports .....	960.00
Pistol Permits .....	365.00
Other Fines & Permits .....	1,205.00
Dispatch Services .....	11,100.00
Fireworks Permits .....	100.00
Bow Conservation Commissoon .....	18,709.67
Recreation Department Program .....	33,777.47
Building Inspector Fees and Permits .....	22,990.55
Fire Department .....	40.00
Boston & Maine Dry Bridge Share .....	432.12
From Administrative Sources	
Tax Anticipation Note .....	4,000,025.00
Rent of Buildings .....	5,508.00
Trustees of Trust Funds .....	130,191.00
Sale of Town Property .....	1,116.50
Police Refunds .....	5,503.51
Insurance Refunds .....	5,315.84
Various Other Refunds .....	48,297.42
Interest Income .....	151,345.36
Special Settlement .....	60,542.98*
Cemetery Lots and Fees .....	3,535.00
Recycling Revenue .....	3,768.20
Tipping Fees .....	88,746.69
Revenue Not Otherwise Accounted For .....	<u>1,353.75</u>
 Total Revenue .....	 \$14,036,280.42
 Less Selectmen's Paid Orders .....	 \$13,986,648.27
 Cash on Hand - December 31, 1990 .....	 \$ 3,158,596.09

\*Final Audited Cash Balance



**TAX COLLECTOR**  
Cynthia Batchelder

**TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
Fiscal Year Ended December 31, 1990 – (June 30, 1991)**

Debits	Levies of		
	1991	1990	Prior
<b>Uncollected Taxes – Beginning of</b>			
<b>Fiscal Year: (1)</b>	\$	\$	\$ 644.00
Property Taxes .....			\$ 506,433.38
Resident Taxes .....			
Land Use Change Tax .....			
Yield Taxes .....			
Sewer Rents .....			22,571.12
<b>Taxes Committed to Collector:</b>			
Property Taxes .....		8,601,376.00	
Resident Taxes .....		–	
National Bank Stock .....		–	
Land Use Change Tax .....		3,600.00	
Yield Tax .....		786.56	
Sewer Rent .....		90,606.82	

<b>Other Utilities:</b>		
Overpayment .....		257.12
Sewer Interest .....		323.88
<b>Added Taxes:</b>		
Property Taxes .....	31,213.00	1,765.00
Resident Taxes .....		
<b>Overpayments: (2)</b>		
a/c Property Taxes .....	1,424.00	
a/c Resident Taxes .....		
<b>Interest Collected on</b>		
<b>Delinquent Taxes</b> .....	278.80	22,245.70
<b>Excess Debit</b> .....		54.39
<b>Total Debits</b> .....	<u>\$ 8,729,285.18</u>	<u>\$ 554,294.59</u>

	<u>Levies of</u>		
	<u>1991</u>	<u>1990</u>	<u>Prior</u>
<b>Credits</b>			
<b>Remitted to Treasurer During</b>			
<b>Fiscal Year:</b>			
Property Taxes .....	\$ 7,941,230.42	\$ 506,372.77	
Resident Taxes .....			
Land Use Change Tax .....	3,600.00		
Yield Taxes .....	786.56		
Sewer Rents .....	60,236.78	6,363.44	
National Bank Stock .....			
<b>Other Utilities:</b>			
Overpayments .....	1,424.00	257.12	
Sewer Interest .....		323.88	
Interest on Taxes & Costs .....	278.80	22,245.70	
Penalties on Resident Tax .....			
<b>Discounts Allowed:</b>			
<b>Abatements Allowed:</b>			
Property Taxes .....	16,616.00	1,880.00	
Resident Taxes .....			
Yield Taxes .....			
Sewer Rent .....	642.62	16,207.68	
<b>Uncollected Taxes</b>			
<b>End of Fiscal Year:</b>			
Property Taxes .....	674,742.58	644.00	
Resident Taxes .....			
National Bank STock .....			

Land Use Change Tax.....			
Yield Taxes.....			
Sewer Rents.....		29,727.42	
Other Utilities.....			
<b>Total Credits.....</b>	<b>\$</b>	<b>\$8,729,285.18</b>	<b>\$ 554,294.59</b>

- (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.

**Summary of Tax Sales/Tax Lien Accounts  
Fiscal Year Ended December 31, 1990 – (June 30, 1991)**

Debits	Tax Sale/Lien on Account of Levies of		
	1989	1988	Prior
<b>Balance of Unredeemed Taxes of Fiscal Year:.....</b>	<b>\$</b>	<b>\$ 44,133.87</b>	<b>\$ 2,719.82</b>
Taxes Sold/Executed to Town During Fiscal Year:.....	183,878.11		
Subsequent Taxes Paid: <b>Interest Collected After Sale/Lien Execution:.....</b>	4,063.02	5,290.35	761.94
<b>Redemption Cost:.....</b>	<b>1,236.00</b>	<b>472.50</b>	<b>85.50</b>
<b>Total Debits.....</b>	<b>\$ 189,177.13</b>	<b>\$ 49,896.72</b>	<b>\$ 3,567.26</b>

Credits			
<b>Remittance to Treasurer During Fiscal Year:</b>			
<b>Redemptions:.....</b>	<b>\$ 64,882.47</b>	<b>\$ 22,803.98</b>	<b>\$ 2,707.68</b>
Interest and Cost After Sale.....	5,299.02	5,762.85	847.44
Abatements During Year.....		6,604.52	
Deeded to Town During Year.....			
<b>Unredeemed Taxes End of Year.....</b>	<b>118,995.64</b>	<b>14,725.37</b>	<b>12.14</b>
<b>Unredeemed Subsequent Taxes.....</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unremitted Cash.....</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Credits.....</b>	<b>\$ 189,177.13</b>	<b>\$ 49,896.72</b>	<b>\$ 3,567.26</b>

**Summary of Tax Sale Accounts to Other Purchasers  
Fiscal Year Ended December 31, 1990 – (June 30, 1991)**

Debits	Tax Sale/Lien on Account of Levies of		
	1989	1988	Prior
<b>Balance of Unredeemed Taxes of Fiscal Year:.....</b>	<b>\$</b>	<b>\$ 12,564.44</b>	<b>\$ 9,189.26</b>



Taxes Sold to Others

During Fiscal Year: .....

Subsequent Taxes Paid:

Interest Collected After

Tax Sale: ..... 2,928.78 3,587.73

Redemption Cost: ..... 42.60 35.50

Total Debits ..... \$ 15,535.82 \$ 12,812.49

Credits

Remittance to Purchasers

During Fiscal Year:

Redemptions: ..... \$ 12,564.44 \$ 9,189.26

Interest and Cost After Sale ..... 2,971.38 3,623.23

Abatements During Year .....

Deeded During Year ..... 0 0 0

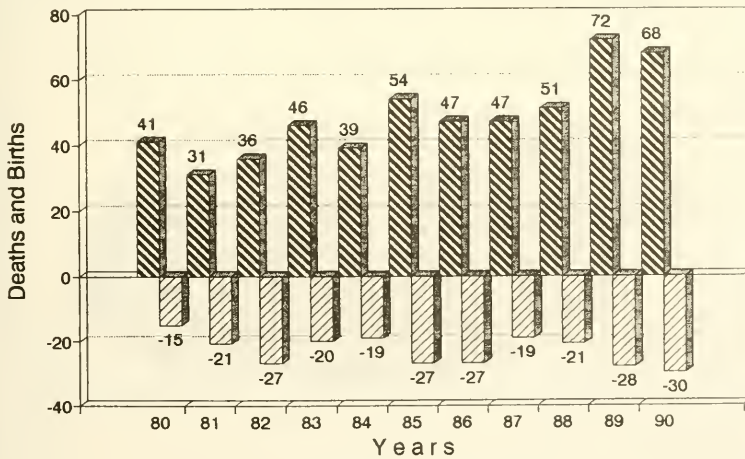
Unredeemed Taxes End of Year .....

Unredeemed Subsequent Taxes ..... 0 0 0

Unremitted Cash .....

Total Credits ..... \$ 15,535.82 \$ 12,812.49

**Births and Deaths**  
Town of Bow, New Hampshire



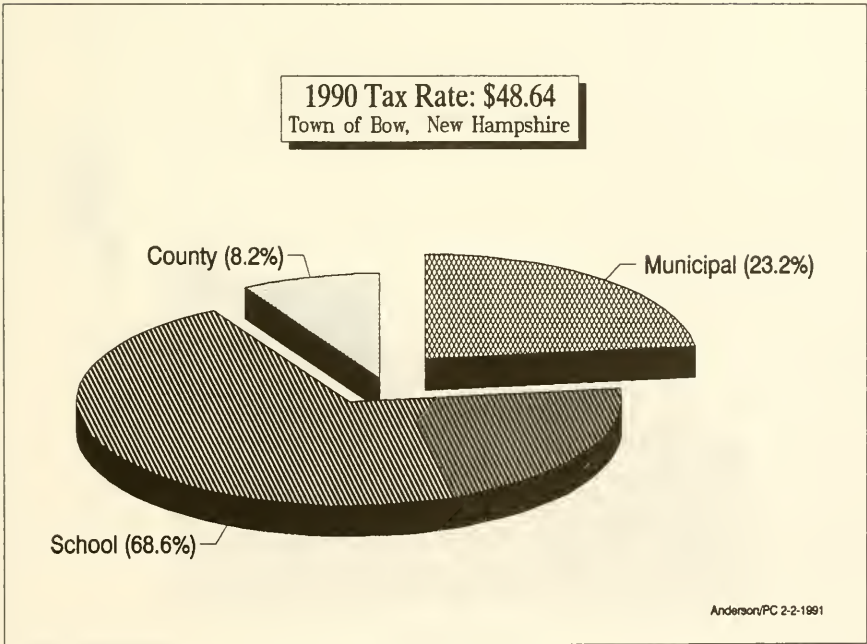
Anderson/PC 2-2-1991

SCHEDULE OF TOWN PROPERTY  
As of December 31, 1990

	Land	Buildings	Contents	Total
1.	Town Hall.....	\$ 7,000.00	\$ 5,000.00	\$ 84,000.00
2.	Municipal Building.....	10,000.00	90,000.00	700,000.00
3.	Sargant Park.....	10,000.00		10,000.00
4.	Community Building.....	10,000.00	1,300,000.00	2,310,000.00
5.	Library.....	12,000.00	110,000.00	492,000.00
6.	Highway Garage.....	10,000.00	400,000.00	520,000.00
7.	Fire Department.....	-	175,000.00	175,000.00
8.	Police Department.....	-	15,000.00	15,000.00
9.	Rescue Building.....	-	80,000.00	215,000.00
10.	Cemeteries.....	10,000.00		10,000.00
11.	Town Pound.....	1,000.00		1,000.00
12.	Bow Center School.....	3,000.00	5,000.00	28,000.00
13.	Dump Site.....	10,000.00		14,000.00
14.	Lot-Clinton St. (Banks)....	5,000.00		5,000.00
15.	Lot-WoodHill Rd. (Tenney)...	7,000.00		7,000.00
16.	Lot-River Road.....	15,000.00		15,000.00
17.	Lot-No. Bow Rd. (Pirle)....	8,000.00		8,000.00
18.	Lot-Br. Turnpike.....	5,000.00		5,000.00
19.	Town Forest (Turnpike)....	8,000.00		8,000.00
20.	Acreage Br. Turnpike(Marshall)	35,000.00		35,000.00
21.	Lot - Off 3-A.....	1,000.00		1,000.00
22.	Acreage-Grandview Rd.....	500.00		500.00
23.	Memorial School.....	25,000.00	325,000.00	2,410,000.00
24.	Elementary School.....	20,000.00	325,000.00	2,545,000.00
25.	Hanson Park.....	100,000.00	5,000.00	130,000.00
26.	Wastewater Pump Station....	1,000.00	175,000.00	176,000.00
27.	Bow Bog Meeting House.....	25,000.00	72,000.00	102,000.00
28.	School Forest.....	300,000.00		30,000.00
29.	Acreage (Upton).....	500,000.00		500,000.00
30.	Acreage (State).....	10,000.00		10,000.00
31.	Acreage (DeJager).....	1,400.00		1,400.00
32.	Acreage (DeJager).....	3,500.00		3,500.00
33.	Acreage (DeJager).....	1,600.00		1,600.00
34.	Acreage (Alexander).....	6,100.00		6,100.00
	<b>Totals</b>	<b>\$ 891,100.00</b>	<b>\$ 6,843,000.00</b>	<b>\$ 2,840,000.00</b>
				<b>\$10,574,100.00</b>

## SUMMARY INVENTORY

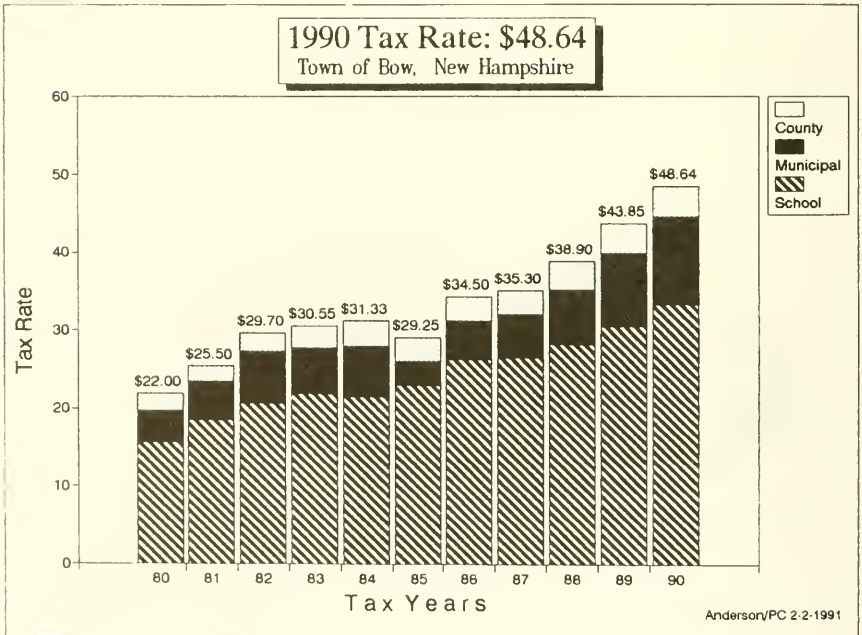
Land.....	\$ 26,081,204
Buildings.....	73,881,610
Public Utilities	
Gas .....	313,600
Electric.....	78,677,550
 Total Value Before Exemptions .....	 178,953,964
 Exemptions:	
Blind .....	38,750
Elderly Exemptions .....	994,600
Solar/Windpower/Wood Heating .....	5,475
 Total Exemptions Allowed.....	 1,038,825
Net Valuation on Which Tax Rate is Computed.....	\$ 177,915,139



## STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE

Total Town Appropriations .....	\$3,316,976
Total Revenues and Credits .....	1,400,323
Net Town Appropriations .....	1,916,653
Net School Tax Assessments .....	6,025,673
County Tax Assessment .....	725,870
Total of Town, School and County .....	8,668,196
Deduct: Total Business Profits Tax	
Reimbursement .....	132,284
Add: War Service Credits .....	52,300
Add: Overlay .....	65,580
Property Taxes to be Raised .....	\$8,653,792

Valuation	Tax Rate	Property Taxes to be Raised
177,915,139	X	\$ 8,653,792



DETAILED STATEMENT OF EXPENDITURES  
Fiscal Year Ending December 31, 1990

Categories

1. Salaries - Wages
2. Outside Services
3. Communications
4. Supplies
5. Equipment Costs
6. Fuel and Utilities
7. Insurance
8. State of N.H. and Unclassified
9. New Equipment

I-1	Town Officers' Salaries	\$ 165,293.27
I-2	Town Officers' Administrative Expense	
	201 Meeting Expense.....	\$ 3,106.19
	202 Training Expense.....	1,082.00
	203 Manuals-Directories.....	816.27
	210 Printing Expense.....	11,693.07
	215 Contract Services.....	12,537.95
	215B Computer Support.....	1,690.00
	228 Property Assessment.....	5,880.00
	229 Recording Fees.....	798.75
	281 Advertising.....	689.55
	297 Delivery of Town Reports...	350.00
	310 Telephone.....	17,306.46
	320 Stamps-Envelopes.....	2,818.63
	402 Office Supplies.....	5,123.79
	403 Photo Supplies.....	268.00
	404 Copier Supplies.....	2,628.36
	404A Computer Supplies.....	7,546.18
	406 Vouchers.....	-0-
	408 Dog Tags.....	202.24
	510 Mileage.....	1,225.83
	530 Gasoline.....	224.29
	560 Auto Parts-Supplies.....	1,605.87
	820 State of New Hampshire- Marriage Licenses.....	825.00
	825 State of New Hampshire- Fish and Game.....	3,875.50
	900 Office Equipment.....	3,290.60
	900A Computer Equipment.....	2,590.17
	900B Typewriter.....	525.00
		\$ 88,699.70*

I-3 Election and Registraton

111	Supervisors-Moderators		
	Selectmen.....	\$	2,741.24
210	Checklists-Ballots.....		295.00
281	Advertising.....		105.93
283	Meals.....		386.58
320	Postage & Supplies.....		491.82
		\$	4,020.57

I-4 Town Buildings

BOW CENTER SCHOOL

610	Gas/Electricity.....	\$	162.88
		\$	162.88

TOWN HALL

610	Electricity.....	\$	96.20
		\$	96.20

MUNICIPAL BUILDING

111	Custodial Salary.....	\$	19,992.41
212	Building Improvements.....		381.85
245	Building Repairs.....		1,158.95
412	Building Renovations.....		215.92
413	Paint.....		124.20
441	Building Repair Supplies...		511.13
483	Custodial Supplies.....		1,246.58
610	Electricity.....		9,340.51
611	Sewer.....		2,664.00
620	Natural Gas.....		4,375.07
		\$	40,010.62

COMMUNITY BUILDING

213	Building Repairs.....	\$	1,998.53
215	Contract Services.....		15,250.63
411	Flags.....		143.20
413	Paint.....		221.72
483	Custodial Supplies.....		1,697.39
610	Electricity.....		8,092.65
620	Natural Gas.....		4,617.89
640	Fuel Oil.....		6,364.60
911	Table & Chairs.....		984.88
		\$	39,371.49

HIGHWAY GARAGE

215	Contract Services.....	\$	1,081.05	
245	Bldg. Repairs/Materials....		1,827.83	
305	Fire Alarm.....		233.44	
413	Paint.....		629.91	
441	Building Materials.....		217.17	
462	Tools.....		148.85	
483	Custodial Supplies.....		521.91	
610	Electricity.....		3,610.94	
640	Fuel Oil.....		7,313.05	
901	New Equipment.....		--	
				\$ 15,584.15

RESCUE BUILDING

310	Telephone.....	\$	147.47	
610	Electricity.....		184.61	
620	Natural Gas.....		1,156.99	
				\$ 1,489.07

BOW BOG MEETING HOUSE

215	Contract Service.....	\$	0	
				\$ 0

I-5 Audit

204	Audit.....	\$	8,950.00	
				\$ 8,950.00

II-1 Police Department

110/111/112	Officers.....	\$	307,752.03*	
201	Dues-Meetings.....		155.00	
202	Training School.....		380.63	
203	Manuals-Books.....		1,038.76	
210	Printing-Advertising.....		817.17	
221	Blood Test-Med.- Meals for Prisoners.....		0	
261	Office Equipment-Repairs...		4,295.89	
264/464	Uniforms.....		2,386.26	
310	Woodhill Line.....		298.13	
320	Postage.....		118.59	
340	Radios-Repairs.....		1,419.60	
402	Office Supplies.....		869.61	
403	Photo Supplies.....		217.40	
469	Special Police Equipment...		3,479.56	
480	Dog Expense.....		64.33	
484	Lamps-Flashlights.....		211.58	
485	Special Police Dept. Supp..		3,353.15	
510	Mileage.....		258.12	
530	Gasoline.....		7,505.65	
531	Oil-Grease.....		200.95	
550	Tires.....		1,730.84	
551	Batteries.....		113.44	
570	Cruiser Parts-Service.....		1,821.91	

912	Office Equipment.....	\$	1,050.00
933	Auto Equipment.....		15,558.56
934	Radio Equipment.....		2,088.60

\$357,185.76\*

II-2 Fire Department

111/112/113	Salaries.....	\$	62,988.75
201	Dues-Meetings.....		1,003.72
202	Training Schools.....		988.50
203	Subscriptions.....		183.90
215	Contract Services.....		24,780.64
221	Medical Fees.....		50.00
234	Service Extinguishers.....		147.75
320	Postage.....		13.30
340	Radios-Repairs.....		2,476.03
401	Fire Prevention Supplies...		352.33
402	Office Supplies.....		241.82
413	Paint.....		95.20
461	Replace Equipment.....		21,526.95
464	Uniforms-Clothing.....		2,745.88
466	Fire Hose-Fittings.....		2,155.15
484	Lamps-Flashlights.....		0
486	Special Fire Dept. Supp....		4,522.89
510	Mileage.....		860.42
530	Gasoline.....		444.80
531	Grease-Oil.....		100.00
532	Diesel.....		0
540	Auto Parts.....		2,086.97
550	Tires.....		590.48
551	Batteries.....		714.94
560	Chief's Car.....		0
570	Outside Repairs.....		889.50
932	Fire Control Equipment.....		2,464.00
932A	Overhaul Scott Air Packs...		1,167.00

\$133,590.92

II-3 Rescue Squad

112	Part-time Salaries.....	\$	1,090.00
202	Training.....		772.00
221	Hepatitis Shots.....		120.00
234	Fire Ext. Ser. Training....		39.50
340	Radios-Repairs.....		340.72
402	Office Supplies.....		0
461	Replace Equipment.....		0
481	First Aid Supplies.....		440.29
530	Gasoline.....		52.98
560	Auto Parts-Repair.....		760.29
570	Repairs to Equipment.....		444.12
610	Oxygen.....		97.19

\$ 4,157.09



II-5	Insurance		\$244,337.21*
II-6	Planning Board		
	112 Salaries.....	\$ 687.40	
	201 Dues-Membership.....	4,492.00	
	210 Printing.....	628.72	
	215 Outside Services.....	2,817.93	
	230 Town Planner.....	11,475.00	
	232 Maps .....	17.35	
	281 Advertising.....	540.00	
	295 Legal.....	923.08	
	320 Postage.....	507.40	
	402 Supplies.....	650.52	
			\$ 22,739.40
II-7	Board of Adjustment		
	112 Salaries.....	\$ 1,322.91	
	202 Training.....	85.00	
	281 Advertising .....	420.69	
	295 Legal.....	608.25	
	320 Postage.....	138.89	
	402 Supplies.....	153.16	
			\$ 2,728.90
II-8	Damage and Legal Expense		
	295 Legal Services.....	\$124,043.19	
			\$124,043.19*
II-9	Emergency Management		
	310 Telephone.....	\$ 613.19	
			\$ 613.19
II-10	Conservation Commission		
	112 Part-Time Salaries.....	\$ 199.00	
	201 Dues-Memberships.....	197.00	
215/	223 Contract Services.....	5,559.50	
	281 Advertising.....	52.56	
	320 Postage.....	3.00	
	402 Supplies.....	0	
	805 Forest Management.....	65.00	
			\$ 6,076.06*
II-12	Building Code Board of Appeals		
	112 Salaries.....	\$ -0-	
			\$ -0-
II-13	Budget Committee		
	112 Salaries.....	\$ 396.99	
	281 Advertising.....	130.21	
			\$ 527.20
III-1	Health & Sanitation		
	850 Visiting Nurse.....	\$ 6,300.00	
			\$ 6,300.00

III-2	Town Dump			
	111	Salaries.....	\$ 15,788.76	
	213	Bldg. Imp.....	1,542.16	
	215	Contract Services.....	290,704.27	
	610	Electricity.....	1,304.16	
	215A1	Recycling .....	3,237.95	
				\$312,577.30
IV-1	Town Maintenance-Highway Pay....		\$232,731.88	
IV-1	Town Maintenance-Winter/Summer			
	243	Snow Removal/Sanding.....	\$	
	287	Rental of Equipment.....		
	420	Sand-Gravel.....	10,320.96	
	421	Salt.....	51,237.66	
	422	Cold Patch.....	14,374.60	
	425	Hot Asphalt.....	133,919.34	
	530	Gasoline.....	3,856.48	
	531	Grease/Oil.....	3,654.94	
	532	Diesel.....	24,898.96	
	561	Plow Blades/Parts.....	6,550.02	
				\$481,544.84
IV-2	Street Lighting			\$ 32,988.05
IV-3	General Expense of Highway			
	203	Manuals.....	\$ 50.47	
	215	Contract Services.....	11,162.04	
296/244/266	266	Traffic Lines/Minor Equip.	9,276.39	
	341	Radio Repair.....	1,741.30	
	413	Paint.....	1,057.85	
	424	Drainage Materials.....	3,461.81	
	426	Grade Stakes.....	0	
	441	Bldg. Materials.....	407.61	
	445	Traffic Cont. Supplies....	3,133.33	
	461	Replace Equipment.....	233.02	
	462	Hand Tools.....	503.45	
	464	Uniforms/Clothing.....	197.82	
	470	Landscape Materials.....	359.70	
	481	First Aid Supplies.....	150.00	
	499	Dog Pound.....	514.57	
	550	Tires.....	5,569.44	
	560	Auto Parts.....	32,903.55	
	562	Steel/Iron.....	780.46	
	563	Fire Chains.....	990.40	
	570	Outside Repairs.....	1,357.35	
	612	Torch Gases.....	2,205.54	
				\$ 76,056.10

VI-1	Library		\$101,231.32
VI-11	Public Welfare		
	201 Meeting Expenses.....\$	153.03	
	235 Welfare.....	10,300.09	
	215 Community Action Program..	1,213.00	
			\$ 11,666.12
VIII-1	Recreation		
	Salaries.....\$	61,793.91	
	201 Dues-Memberships.....	683.73	
	210 Printing.....	650.20	
	445 Subscription/Printing.....	10.95	
	267 Repairs to Equipment.....	1,879.03	
	245 Ground Maintenance.....	4,861.72	
	281 Advertising.....	142.92	
	287 Rental of Equipment.....	247.35	
	320 Postage.....	173.50	
	402 Supplies.....	154.23	
	403 Photo Supplies.....	96.24	
	441 Building Materials.....	695.84	
	481 First Aid Supplies.....	46.65	
	487 Spec. Rec. Supplies.....	690.11	
	499 Unclassified.....	13,307.52	
	510 Mileage.....	801.66	
	530 Gasoline.....	746.69	
	560 Auto Parts.....	407.70	
	610 Electricity.....	138.19	
	900 New Office Equipment.....	86.68	
			\$ 87,614.82*
IX-1	Sewer Commission		\$141,525.00
IX-2	Cemeteries		
	112 Salaries.....\$	12,923.43	
	213/226 Building Repairs/Tools....	10.38	
	215 Contract Services.....	0	
	411/412 Flags/Paint.....	336.68	
	461 Rep. Equipment.....	386.24	
	462/470 Tools, Supplies.....	69.26	
	515 Mower Parts.....	210.84	
	937 New Equipment.....	704.76	
			\$ 14,641.59
IX-3	Bow Business Development Comm.		\$ 112.80
X-2	Employees Ret. and FICA		\$ 77,813.02
X-3	Contingency Fund		\$ 0

X-4

Capital Outlay

Front End Loader.....	\$ 23,836.62
Improvements Town Bldg.....	5,278.39
Tax Maps.....	16,672.18
Master Plan.....	1,821.13
Concord Landfill.....	58,670.00
Gypsy Moth.....	117,882.55
Revaluation.....	95,740.56
Pickup Truck.....	16,000.00

\$335,901.43

TEMPORARY LOANS

825 Tax Anticipation	
(Interest).....	\$167,899.99
Taxes Bought by Town.....	183,569.91
Refunds.....	49,000.15
Encumbered by Prev. Year..	232,257.79

PAYMENTS TO OTHER GOV'T DIVISIONS

835 Merrimack Cty. Tax.....	\$ 725,870.00
840 Bow School Dist.....	\$5,831,616.00

TOTAL EXPENDITURES

\$10,129,863.16

\*These totals will be reduced by refunds shown  
in Revenues

TRUST FUNDS — TOWN OF BOW

Bank: Merrimack County Savings Bank (MCSB)

Item Account	Book	Balance Dec. '89	Deposit	Withdrawal	Interest	Balance Dec. '90
1. Sewer Construction for Town Bldg. ....	66-000841	\$ 123,797.59	\$ 0	\$ 0	\$ 10,977.14	\$ 134,774.70
2. Replacing Police.....	60380	150.18	0	0	8.62	158.80
Dept. Equipment.....	67-000888	21,238.06	0	0	1,853.04	23,091.10
		21,388.24	0	0	1,861.66	23,249.90
3. Purchase of	50855	215.54	0	0	12.36	227.90
Fire Dept. Equipment..	66-001431	28,190.13	0	0	2,460.13	30,650.26
		28,405.67	0	0	2,472.49	30,878.16
4. Tax Map.....	65929	170.38	0	74.52	7.79	103.66
	67-000888	713.49	0	745.48	31.99	0
	66-000795	27,252.17	0	24,807.00	1,344.83	3,780.00
		28,136.04	0	25,627.00	1,374.61	3,883.66
MCSB Check #315389 to Town of Bow for \$745.48 on 6-7-90.						
MCSB Check #315523 to Town of Bow for \$74.52 on 6-12-90.						
MCSB Check #315606 to Town of Bow for \$24,807.00 on 6-14-90.						
5. Library .....	56626	163.93	0	0	9.40	173.33
	67-000888	345.79	0	0	30.16	375.95
		509.72	0	0	39.56	549.28

6.	Town Hall Perpetual Care .....	72187 67-000888	170.01 1,289.38	0 0	0 0	9.75 112.51	179.76 1,401.89
			<u>1,459.39</u>	0	0	<u>122.26</u>	<u>1,581.65</u>
7.	Replacement of Town Bldgs. ....	50857 67-000888	196.56 12,817.56	0 0	0 8,014.00	11.27 1,118.36	207.83 5,921.92
			<u>13,014.12</u>	0	8,014.00	<u>1,129.63</u>	<u>6,129.75</u>

MCSB Check #322058 to Town of Bow for \$8,014.00 on 12-6-90.

8.	Highway Construction .	50856 67-000888	145.48 2,730.10	0 0	0 0	8.34 238.19	153.82 2,968.29
			<u>2,875.58</u>	0	0	<u>246.53</u>	<u>3,122.11</u>
9.	Cemetery Perpetual Care .....	70935 66-000294	210.96 46,478.50	0 0	0 2,500.00	14.07 4,128.01	225.03 48,106.51
			<u>46,689.46</u>	0	2,500.00	<u>4,142.08</u>	<u>48,331.54</u>

MCSB Check #319667 to Town of Bow for \$2,500.00 on 10-2-90.

10.	Replacement of Highway Equip .....	79016 66-000830 67-001787 66-001781	212.35 104,758.54 35,531.59	0 0 0	0 10,666.00 20,000.00	12.18 8,698.62 2,259.56	224.53 102,791.16 17,791.15
			<u>150,938.56</u>	0	30,666.00	<u>916.62</u>	<u>11,352.60</u>
				0	30,666.00	<u>11,886.98</u>	<u>132,159.44</u>

MCSB Check #315388 to Town of Bow for \$10,666 on 6-7-90.

MCSB Check #315520 to Town of Bow for \$20,000 on 6-12-90.

11.	Edna McNamara	79021	197.87	0	0	11.35	209.22
	Scholarship Fund .....	67-000892	<u>3,701.80</u>	<u>0</u>	<u>150.00</u>	<u>310.76</u>	<u>3,862.56</u>
			3,899.67	0	150.00	322.11	4,071.78
	MCSB Check #315387 to Carolyn Marie Cleary for \$150.00 on 6-7-90.						
12.	Reappraisal of						
	Town Property .....	66-000795	104,039.27	0	94,870.00	12,859.43	22,028.70
	MCSB Check #332399 to Town of Bow for \$94,870.00 on 12-13-90.						
13.	Dry Bridge .....	67-000888	21,065.70	0	0	1,838.02	22,903.72
14.	Louise Wagner						
	Trust Fund .....	81262	1,642.41	0	0	94.19	1,736.60
15.	Replace Rescue						
	Vehicle .....	67-001781	7,069.76	0	0	620.94	7,690.70
16.	Road Improvements to						
	South Bow -						
	Dunbarton Rd. ....	66-001550	15,949.94	0	0	1,402.34	17,352.28
17.	Stoney Brook Road						
	Erosion to						
	Town Ditches .....	632481	1,500.00	0	0	97.76	1,591.76

Note: Above account created at The Family Bank and Trust on 11-1-89

TRUST FUNDS — TOWN OF BOW

	Principal & Interest Dec. 1990	Interest Only 1990
Totals		
Capital Reserve Funds.....	\$ 388,951.79	\$ 45,429.25
Cemetery Trust Funds.....	48,331.54	4,142.08
McNamara Scholarship Fund.....	4,071.78	322.11
Wagner Trust Fund.....	1,736.60	94.19
Road Improvements.....	18,944.04	1,494.10
	<hr/>	<hr/>
	\$ 462,035.75	\$ 51,481.73

1990 Interest on 7 Combined Trust & Capital Reserve Funds,  
Dec. '89 - '90 — Certificate of Deposit No. 67-000888 at the Merrimack County Savings Bank

Value on Nov. 30, 1990.....	\$	56,662.87
Add: Withdrawals.....		8,759.48
Total.....		65,422.35
Value on Dec. 8, 1989.....		60,200.08
Interest Earned.....		5,222.27

Account	Balance 12-8-89	% of Total	June 7 Interest	With- draw	June 7 Balance	% of Total
Police Dept. ....	\$21,238.06	35.279	\$ 952.38	0	\$22,190.44	35.702
Tax Map.....	713.49	1.185	31.99	745.48	0	—
Library.....	345.79	0.574	15.50	0	361.29	.581
Town Hall.....	1,289.38	2.142	57.82	0	1,347.20	2.168
Town Bldg.....	12,817.56	21.292	574.79	0	13,392.35	21.547
Highway Const.....	2,730.10	4.535	122.43	0	2,852.53	4.589
Dry Bridge.....	21,065.70	34.993	944.65	0	22,010.35	35.413
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$60,200.08	100.000	\$ 2,699.56	745.48	\$62,154.16	100.00



Account	Balance 6-7-90	% of Total	December Interest	With- draw	December Balance	% of Total
Police Dept.....	\$22,190.44	35.702	\$ 900.66	0	\$23,091.10	40.752
Library.....	361.29	.581	14.66	0	375.95	.663
Town Hall.....	1,347.20	2.168	54.69	0	1,401.89	2.474
Town Bldg.....	13,392.35	21.547	543.57	8,014.00	5,921.92	10.451
Highway Const.....	2,852.53	4.589	115.76	0	2,968.29	5.239
Dry Bridge.....	<u>22,010.35</u>	<u>35.413</u>	<u>893.37</u>	<u>0</u>	<u>22,903.72</u>	<u>40.421</u>
	\$62,154.16	100.000	\$ 2,522.71	8,014.00	\$56,662.87	100.00

TRUST FUNDS — TOWN OF BOW

1990 Interest on 2 Combined Capital Reserve Funds,  
Dec. '89 - Dec. '90 — Certificate of Deposit No. 66-000795 at Merrimack County Savings Bank

Value on December 13, 1990.....	\$	22,028.70
Add: Withdrawals.....		119,677.00
Value on December 14, 1989.....		131,291.44
Interest Earned.....		10,414.26

Account	Balance 12-14-89	% of Total	June 14 Interest	With- draw	Balance 6-14-90	% of Total
Reappraise Property.....	\$104,039.27	79.243	\$ 4,513.36	0	\$108,552.63	96.766
Tax Map.....	<u>27,252.17</u>	<u>20.757</u>	<u>1,182.23</u>	<u>24,807.00</u>	<u>3,627.40</u>	<u>3.234</u>
	\$131,291.44		\$ 5,695.59	\$24,807.00	\$112,180.03	100.000

Account	Balance 6-14-90	% of Total	December Interest	With- draw	Balance 12-13-90	% of Total
Reappraise Property .....	\$108,552.63	96.766	\$ 4,566.07	\$94,870.00	\$18,248.70	82.84
Tax Map	<u>3,627.40</u>	3.234	152.60	<u>0</u>	<u>3,780.00</u>	<u>17.16</u>
	\$112,180.03		\$ 4,718.67	\$94,870.00	\$22,028.70	100.00

TRUST FUNDS — TOWN OF BOW

1990 Interest on Combined Capital Reserve Funds,  
Dec. '89 - Dec. '90 — Certificate of Deposit No. 66-001781 at Merrimack County Savings Bank

Value on December 1, 1990 .....	\$	19,043.30
Value on December 1, 1989		17,505.74
Interest .....		

Account	Balance Dec. '89	% of Total	Interest	Balance Dec. '90
Replace Hwy. Equip. ....	\$10,435.98	59.615	916.62	\$11,352.60
Replace Rescue Vehicle .....	<u>7,069.76</u>	<u>40.385</u>	<u>620.94</u>	<u>7,690.70</u>
<b>Total</b> .....	\$17,505.74	100.00	\$ 1,537.56	\$19,043.30

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW IN FEBRUARY 31, 1990

DATE OF REDEMPTION	NAME OF TRUST FUND	MODE OF INVESTMENT	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INCOME BALANCE END YEAR	INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
JULY 29, 1973	280011, WARREN'S VIFANSHIP	PER. LOPE	PER. LOPE	200.00	200.00	151.96	154.33	31.22	18.85	164.48
MAR. 8, 1955	ALEXANDER, EDITH	PER. LOPE	PER. LOPE	250.00	250.00	288.36	307.44	41.77	28.83	326.61
MAY 31, 1956	ALEXANDER, WALTER R.	PER. LOPE	PER. LOPE	150.00	150.00	142.62	152.91	25.96	15.87	136.04
JULY 3, 1927	ALLEN, GEORGE FLORENT	PER. LOPE	PER. LOPE	150.00	150.00	142.17	152.42	25.72	15.68	136.74
MAR. 8, 1959	ALLEN, GEORGE	PER. LOPE	PER. LOPE	300.00	300.00	400.33	478.78	68.57	40.18	438.60
AUG. 31, 1989	BALDWIN, JOSEPH	PER. LOPE	PER. LOPE	100.00	100.00	0.00	0.00	8.87	3.32	6.55
MAY 18, 1973	BAKER, JOHN	PER. LOPE	PER. LOPE	200.00	200.00	158.96	171.48	31.84	19.22	152.76
MAY 8, 1955	BAKER, JOHN & BERNICE	PER. LOPE	PER. LOPE	200.00	200.00	189.49	199.62	31.67	19.11	170.58
MAY 8, 1955	BENNETT, MARY J.	PER. LOPE	PER. LOPE	100.00	100.00	142.10	150.62	21.48	12.96	137.66
JAN. 4, 1930	BIDFORD, MARTHA & FRED	PER. LOPE	PER. LOPE	200.00	200.00	172.29	185.39	33.03	19.93	165.46
JULY 29, 1931	BLOUNT, NELLIE M.	PER. LOPE	PER. LOPE	100.00	100.00	125.30	133.23	19.99	12.06	121.24
JULY 12, 1972	BROWN, ROBERT	PER. LOPE	PER. LOPE	200.00	200.00	160.47	173.15	31.98	19.30	153.85
MAR. 8, 1955	BUMTIN FUND	PER. LOPE	PER. LOPE	140.00	140.00	178.49	190.73	28.34	17.11	173.62
SEPT. 28, 1940	BURMAN, ALICE (DOWRY)	PER. LOPE	PER. LOPE	150.00	150.00	113.42	122.68	23.37	14.11	108.57
MAR. 8, 1955	BUTTERFIELD, SARPIHA	PER. LOPE	PER. LOPE	100.00	100.00	130.35	138.45	26.45	12.35	126.10
NOV. 30, 1979	CHANDLER, ARTHUR SR.	PER. LOPE	PER. LOPE	200.00	200.00	179.12	190.79	29.20	17.62	173.17
APR. 1, 1983	CHANDLER, FRANCES	PER. LOPE	PER. LOPE	350.00	350.00	90.86	106.37	39.11	23.61	82.76
MAY 30, 1919	CHILD, MARY E. (A)	PER. LOPE	PER. LOPE	100.00	100.00	161.43	170.62	23.19	14.00	156.62
MAY 17, 1972	CHILD, MARY E. (A)	PER. LOPE	PER. LOPE	200.00	200.00	155.51	168.01	31.54	19.04	148.47
JAN. 3, 1974	CLOUGH, IAN	PER. LOPE	PER. LOPE	1000.00	1000.00	551.52	606.18	171.65	83.08	518.10
JUNE 29, 1971	CLOUGH, JOSEPH (E)	PER. LOPE	PER. LOPE	100.00	100.00	116.39	124.69	19.20	11.59	114.80
JULY 24, 1945	CLOUGH, ROSETTA	PER. LOPE	PER. LOPE	200.00	200.00	162.93	175.69	32.20	19.43	156.26
MAR. 8, 1955	COLE, CLARENCE J.	PER. LOPE	PER. LOPE	100.00	100.00	116.94	118.25	18.70	11.29	105.96
MAY 23, 1941	COLE, ENOLA	PER. LOPE	PER. LOPE	100.00	100.00	129.85	137.94	26.39	12.31	125.64
DEC. 28, 1966	COLE, FANNY & WILLIAM	PER. LOPE	PER. LOPE	200.00	200.00	132.50	140.68	26.53	12.45	128.13
AUG. 28, 1946	COLEBY, GEORGE	PER. LOPE	PER. LOPE	200.00	200.00	246.75	255.84	39.07	23.55	232.29
FEB. 19, 1975	COLEBY, HERBERT & GRACE	PER. LOPE	PER. LOPE	200.00	200.00	182.39	195.86	33.92	20.48	174.91
MAR. 8, 1955	COLEBY, LEONARD	PER. LOPE	PER. LOPE	200.00	200.00	160.20	172.86	31.96	19.29	153.57
FEB. 15, 1957	COLEBY, SUSAN	PER. LOPE	PER. LOPE	200.00	200.00	216.30	230.95	34.93	22.29	208.66
DEC. 1, 1953	COMLIS, MAHAN	PER. LOPE	PER. LOPE	200.00	200.00	203.47	217.46	35.79	21.46	192.01
SEPT. 9, 1969	COMNET, ELON	PER. LOPE	PER. LOPE	100.00	100.00	119.32	124.60	18.57	11.21	113.19
DEC. 13, 1954	CURRIER, WILLIAM	PER. LOPE	PER. LOPE	100.00	100.00	116.97	116.62	15.25	11.62	105.30
MAY 19, 1978	DAFOUR, RALPH & MARGARET	PER. LOPE	PER. LOPE	100.00	100.00	101.62	108.71	17.89	10.80	90.91
OCT. 30, 1941	DAVIS, JOHN C. & WARREN H.	PER. LOPE	PER. LOPE	100.00	100.00	78.00	84.26	15.79	9.53	74.73
JULY 25, 1971	DAWSON, P. (A)	PER. LOPE	PER. LOPE	198.53	198.53	206.05	220.28	35.89	21.66	204.42
JULY 1, 1963	DELOTT, JOHN B. & JOHN S.	PER. LOPE	PER. LOPE	100.00	100.00	126.65	134.63	20.11	12.14	122.49
FEB. 1, 1950	EDWARDS, CHARLOTTE FUND	PER. LOPE	PER. LOPE	63.78	63.78	306.61	321.73	55.29	32.18	289.55
JAN. 3, 1947	FORD, JOHN J. MARIE	PER. LOPE	PER. LOPE	200.00	200.00	187.87	196.72	25.33	13.47	184.40
JUNE 8, 1962	FORTIN, FRANK & BELEN	PER. LOPE	PER. LOPE	400.00	400.00	343.25	362.39	48.20	29.05	333.34
OCT. 5, 1905	GALL, E. L. & FUND	PER. LOPE	PER. LOPE	100.00	100.00	186.82	190.68	24.91	15.04	175.64
MAR. 8, 1955	GARDNER, THOMAS	PER. LOPE	PER. LOPE	200.00	200.00	304.88	322.43	44.76	27.62	294.81
MAY 17, 1972	GEORGE, MARY J.	PER. LOPE	PER. LOPE	30.00	30.00	55.33	58.72	7.57	4.57	54.15
MAR. 8, 1955	GREAT, DONA	PER. LOPE	PER. LOPE	100.00	100.00	101.61	108.70	17.89	10.80	90.91
MAY 31, 1979	GREEN, JAMES (A)	PER. LOPE	PER. LOPE	100.00	100.00	117.10	124.73	19.24	11.43	113.67
MAR. 31, 1979	GREEN, JAMES (B)	PER. LOPE	PER. LOPE	100.00	100.00	117.10	124.73	19.24	11.43	113.67
JUNE 29, 1971	HADLEY'S FUND	PER. LOPE	PER. LOPE	100.00	100.00	165.92	172.16	23.33	14.08	151.84

MAR. 8, 1955	MARLETT, EDWIN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	529.79	92.24	55.68	376.34
MAR. 9, 1955	MEERK, EDITH	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	173.20	28.67	37.31	184.57
FEB. 21, 1952	MERDILL, CHARLES F.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	100.00	21.48	15.96	150.59
JAN. 3, 1952	MERRETT, JOSEPH F. & JOSEPH F. COLBY	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	262.82	50.02	36.19	283.85
MAR. 2, 1952	MERWILL, AEBRALL (E)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	75.00	94.67	15.05	9.09	106.64
MAY 1, 1952	MINE, HAROLD	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	151.53	27.99	16.90	126.62
APR. 3, 1914	JOHNSON, ROOIE (E)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	213.35	27.80	16.78	224.37
MAR. 8, 1955	LEWISON, ELLA B.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	179.33	20.35	12.28	137.40
NOV. 20, 1937	LOPEK, EVA	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	194.00	16.52	9.97	92.81
JULY 30, 1953	LOVE, BEN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	150.00	167.94	27.32	15.49	168.77
AUG. 26, 1957	LITBOND, ARTHUR	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	236.17	38.16	21.03	245.78
MAY 8, 1955	MAI, GEORGE	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	248.63	39.80	24.02	264.41
MAY 14, 1938	MAJEC, ALICE C.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	303.25	92.44	58.40	346.28
AUG. 28, 1952	MERILL, EUGENIODE	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	102.95	18.01	10.87	110.99
AUG. 11, 1958	MORRE, IDA	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	107.20	197.20	21.07	12.72	138.69
MAR. 8, 1955	MOSEBA, ALIPY	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	70.00	118.89	15.78	10.11	129.54
MAR. 14, 1918	MORRAN, DANIEL (A)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	387.52	52.12	31.46	408.18
NOV. 4, 1929	MESKITH, M. (A)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	373.25	50.86	30.70	393.41
JULY 26, 1933	MOSES, ELLI	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	85.93	25.37	15.31	95.99
MAR. 24, 1944	NOYES, FRANK L.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	150.00	171.35	21.04	12.71	209.03
MAR. 6, 1955	NOYES, SAMUEL K.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	137.35	16.81	10.57	145.70
APP. 10, 1919	ORRANT, ESTHRA	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	682.12	105.78	83.83	814.57
JAN. 16, 1947	PAER, A. WHITE	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	341.26	35.15	23.63	356.78
MAY 4, 1929	PAER, MILLE F. (E)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	45.62	10.26	6.19	69.69
MAY 6, 1955	PAERER, D. DUMRY	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	155.39	28.03	16.92	166.50
JUNE 8, 1942	PEPPER, SUSAN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	160.55	140.55	105.19	75.56	460.78
MAY 9, 1955	PETER, EDGAR PER HSBOR.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	1000.00	1000.00	181.25	111.44	121.25
MAY 8, 1955	ROBERS, WILCELE	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	160.90	18.98	11.44	171.25
MAY 24, 1958	ROWELL, CLARA J. JOHR.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	534.24	58.00	35.03	371.25
AUG. 17, 1950	ROWELL, W. J. & DAVIS LOTI	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	500.00	75.90	45.84	586.22
AUG. 17, 1950	ROWELL, W. D.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	358.93	76.20	45.99	389.14
MAY 9, 1955	SALTMASH, MARRIN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	159.52	19.49	11.75	127.24
MAY 8, 1955	SARRESON, ABELENE	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	400.00	603.74	85.99	52.71	636.31
MAY 8, 1955	SARRENT, ENOCH	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	400.00	400.00	59.52	54.03	644.60
MAY 9, 1952	SARRENT, STEPHEN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	400.00	567.58	85.84	51.81	601.61
MAY 8, 1952	SEPLIMBER, BETTY	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	51.34	12.43	8.10	54.34
MAR. 8, 1955	SHORT, HENRY H.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	212.36	26.58	22.08	228.96
AUG. 12, 1957	STORPS, HOMER	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	6.75	0.47	5.72	10.51
JUNE 10, 1927	STORPS, WILMA	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	6.75	0.47	5.72	10.51
MAY 26, 1924	SUMMERS, MARY (A)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	500.00	938.73	127.54	77.04	886.33
OCT. 74, 1953	UPTON, LEMBALL LOTS	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	290.84	52.42	31.44	314.22
APR. 14, 1918	UPTON, SUSAN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	200.77	26.48	16.11	211.75
OCT. 25, 1968	WAPPNER, FREDER, ELIAR	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	94.78	17.28	10.43	101.63
APR. 27, 1960	WATLEY, PETER H.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	154.85	31.48	19.30	181.33
MAY 2, 1952	WATLEY, LORIS	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	96.04	17.39	10.30	102.93
DEC. 15, 1955	WHITE, GILBERT	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	150.00	194.23	30.72	19.54	208.40
DEC. 15, 1955	WHITE, GILBERT & EVELYN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	400.00	58.81	46.70	24.57	74.94
FEB. 2, 1952	WHITE, HERSEY F.	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	150.00	201.79	31.21	18.84	218.16
JUN. 6, 1948	WHITE, JUM WOFFEN	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	300.00	604.55	84.51	27.33	426.27
MAY 2, 1950	WHITE, WILLIAMS, ISMICH, FRANK	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	2789.60	2789.60	383.70	221.58	1799.58
JUNE 25, 1955	WHITE, WILLIAMS, ISMICH, FRANK	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	200.00	235.71	36.49	22.28	220.27
APR. 5, 1952	WHITTEMORE, LYDIA	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	50.00	64.53	11.34	5.24	76.13
MAY. 21, 1936	WODROFF, BEA (E)	PER-CARE DEER-LOTS	PASSBR 70935 C.D.	100.00	117.25	19.27	11.63	124.89
TOTALS					27944.46	4157.68	2500.00	35266.86

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1990

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	EXPENSES YEAR	INCOME BALANCE END YEAR
DEC. 2, 1984	CAPITAL RESERVE FUND FOR SEWER CONSTRUCTION		C.D. 66-000841	121797.59	0.00	134774.73	0.00	10677.14	0.00
SEPT. 8, 1979	CAPITAL RESERVE FUND FOR REPLACING POLICE DEPT. EQUIP.		PASSBK 60380	150.18	0.00	158.80	0.00	8.62	0.00
			C.D. 67-000888	21238.04	0.00	21991.10	0.00	1953.04	0.00
AUG. 1, 1958	CAPITAL RESERVE FUND FOR PURCHASE OF FIRE EQUIP.		PASSBK 50855	215.54	0.00	227.90	0.00	32.26	0.00
			C.D. 66-001431	28190.13	0.00	30850.26	0.00	2460.13	0.00
DEC. 3, 1975	CAPITAL RESERVE FUND FOR TAX MAP		PASSBK 63929	170.58	0.00	103.65	0.00	1.79	74.52
			C.D. 67-000888	713.49	0.00	3780.00	0.00	31.99	745.48
			C.D. 66-000795	27232.17	0.00	173.33	0.00	1334.83	24971.90
MAY 6, 1966	CAPITAL RESERVE FUND FOR RAKER FREE LIBRARY		PASSBK 34626	163.93	0.00	375.95	0.00	30.16	0.00
			C.D. 67-000888	345.79	0.00	179.76	0.00	9.75	0.00
APR. 1, 1981	CAPITAL RESERVE FUND FOR TOWN HALL		PASSBK 72187	170.01	0.00	1401.89	0.00	112.51	0.00
			C.D. 67-000888	1289.38	0.00	207.83	0.00	11.27	0.00
AUG. 1, 1952	CAPITAL RESERVE FUND FOR REPLACEMENT OF TOWN BLADES.		PASSBK 50857	196.58	0.00	5971.92	0.00	1118.36	8014.90
			C.D. 67-000888	12817.56	0.00	153.82	0.00	8.34	0.00
AUG. 1, 1958	CAPITAL RESERVE FUND FOR HIGHWAY CONSTRUCTION		PASSBK 50956	145.48	0.00	2948.59	0.00	238.19	0.00
			C.D. 67-000888	2730.10	0.00	225.03	0.00	14.07	0.00
			PASSBK 70935	210.96	0.00	48106.51	0.00	4128.01	2500.00
			C.D. 66-000794	44478.50	0.00	274.57	0.00	15.18	0.00
JUN 5, 1959	CAPITAL RESERVE FUND FOR REPLACEMENT OF HIGHWAY EQUIP.		PASSBK 70936	212.35	0.00	10781.16	0.00	8498.42	14644.90
			C.D. 66-000826	104736.54	0.00	11322.80	0.00	259.56	29800.00
			C.D. 67-001787	3531.59	0.00	17971.15	0.00	916.62	0.00
			C.D. 66-001781	10435.96	0.00	209.22	0.00	11.35	0.00
JUNE 6, 1972	MORNING STAR SCHOOLSHIP FUND BOW METHODICAL SCHOOL		PASSBK 79921	197.87	0.00	262.56	0.00	310.76	150.00
			C.D. 67-000992	3701.80	0.00	1285.43	0.00	1836.02	94870.90
DEC. 19, 1984	CAPITAL RESERVE FUND FOR TOWN REAPPRAISAL		C.D. 66-000795	104039.27	0.00	22038.70	0.00	1285.43	94870.90
DEC. 10, 1965	CAPITAL RESERVE FUND FOR REP BRINE		C.D. 67-000888	21465.70	0.00	22953.72	0.00	94.19	0.00
JAN. 1987	LOUISE WAGNER TRUST FUND		PASSBK 81262	1642.41	0.00	1736.40	0.00	620.94	0.00
SEP. 20, 1989	REPLACE RESCUE VEHICLE		C.D. 67-001781	7049.76	0.00	17552.28	0.00	1402.34	0.00
SEP. 12, 1959	POSD IMPROVEMENTS		C.D. 66-001550	15949.94	0.00	1591.76	0.00	91.76	0.00
NOV. 1, 1982	STONEY BROOK ROAD		PASSBK 632481	1500.00	0.00	462035.75	0.00	51481.73	151827.00
TOTAL				573281.02	0.00	462035.75	0.00		0.00

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the  
Board of Selectmen and Town Manager  
Town of Bow  
Bow, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Bow as of and for the year ended December 31, 1990, as listed in the Table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Bow as of December 31, 1990, 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. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

PLODZIK & SANDERSON  
Professional Association

January 18, 1991

**EXHIBIT A**  
**TOWN OF BOW**  
**Combined Balance Sheet — All Fund Types and Account Groups**  
**December 31, 1990**

ASSETS AND OTHER DEBITS	Governmental Fund Types		Fiduciary Fund Types		Account Group		Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long- Term Debt	December 31, 1990	December 31, 1989	
<b>Assets</b>								
Cash and Equivalents.....	\$3,159,204	\$419,856	\$ 35,604	\$ 560,448	\$	\$ 4,175,112	\$ 4,217,800	
Investments.....				10,708		10,708	10,708	
<b>Receivables</b>								
Interest.....							1,321	
Taxes.....	809,120					809,120	553,862	
Accounts.....		29,727				29,727	37,892	
Intergovernmental.....							381	
Interfund Receivable.....	41,500	3,737		9,322		54,559	76,780	
<b>Other Debits</b>								
Amount to Be Provided for Retirement of General Long-Term Debt.....					527,937	527,937	487,792	
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$4,009,824</b>	<b>\$453,320</b>	<b>\$ 35,604</b>	<b>\$ 580,478</b>	<b>\$</b>	<b>\$ 5,607,163</b>	<b>\$ 5,386,536</b>	

**LIABILITIES  
AND EQUITY**

<b>Liabilities</b>									
Accounts Payable.....	\$ 9,686	\$ 1,392	\$	\$	\$ 11,078	\$		15,630	
Accrued Payroll					97				
and Benefits .....	97				42,143			53,004	
Contracts Payable.....			42,143						
Intergovernmental									
Payable .....	3,256,095				3,256,095			3,062,075	
Interfund Payable.....	7,941		3,526		54,559			76,780	
Escrow and Performance				43,092					
Deposits .....				98,181	98,181			36,155	
Other Deferred									
Revenues .....	25,764				25,764			25,764	
General Obligation									
Debt Payable .....					445,000			475,000	
Capital Leases Payable..					82,937			12,792	
					<u>82,937</u>			<u>12,792</u>	
					<u>445,000</u>			<u>475,000</u>	
Total Liabilities.....	<u>3,299,583</u>	<u>1,392</u>	<u>45,669</u>	<u>141,273</u>	<u>4,015,854</u>	<u>527,937</u>		<u>3,757,200</u>	



<b>Equity</b>								
<b>Fund Balances</b>								
Reserved for								
Endowments .....		70,451						68,793
Reserved for								
Encumbrances .....	270,977		2,809					312,042
Reserved for								
Special Purposes .....			368,754					484,880
<b>Unreserved</b>								
Designated for								
Special Purposes ..				449,119				467,252
Undesignated								
(Deficit) .....	439,264		( 10,065)					296,369
Total Equity .....	<u>710,241</u>	<u>439,205</u>	<u>451,928</u>	<u>( 10,065)</u>	<u>439,205</u>	<u>1,591,309</u>	<u>429,199</u>	<u>1,629,336</u>
<b>TOTAL LIABILITIES</b>								
<b>AND EQUITY .....</b>	<u>\$4,009,824</u>	<u>\$ 580,478</u>	<u>\$453,320</u>	<u>\$ 35,604</u>	<u>\$ 527,937</u>	<u>\$ 5,607,163</u>	<u>\$ 5,386,536</u>	

**EXHIBIT B**  
**TOWN OF BOW**  
**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, 1990**

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Capital Projects	Fund Types Expendable Trust	(Memorandum Only) December 31, 1990      December 31, 1989
<b>Revenues</b>					
Taxes .....	\$8,673,058	\$	\$	\$	\$ 8,673,058      \$ 7,711,759
Licenses and Permits .....	544,233				544,233      562,736
Intergovernmental .....	287,687	10,962			298,649      307,500
Charges for Services .....	160,231	61,551			221,782      217,301
Miscellaneous .....	171,036	33,646	2,335	43,446	250,463      285,096
<b>Other Financing Sources</b>					
Operating Transfers In .....	167,728	103,682			271,410      165,104
<b>Total Revenues and Other Financing Sources .....</b>	<b>10,003,973</b>	<b>209,841</b>	<b>2,335</b>	<b>43,446</b>	<b>10,259,595</b> <b>9,249,496</b>

**Expenditures**  
**Current**

General Government.....	819,851			819,851	750,163
Public Safety.....	495,307			495,307	454,711
Highways, Streets, Bridges.....	720,890			720,890	582,470
Sanitation.....	311,504	49,981		361,485	344,375
Health.....	6,300			6,300	11,757
Welfare.....	11,666			11,666	2,262
Culture and Recreation.....	93,691	107,412		201,103	187,732
Capital Outlay.....	431,578			431,578	136,013
<b>Debt Service</b>					
Principal.....	167,900	30,000		30,000	41,000
Interest.....		34,320		202,220	220,735

95

**Other Financing Uses**

Operating Transfers Out.....	6,852,774	6,051	483	159,177	7,018,485
	<u>6,852,774</u>	<u>6,051</u>	<u>483</u>	<u>159,177</u>	<u>6,248,343</u>

**Total Expenditures and**

<b>Other Financing Uses</b> .....	9,911,461	227,764	483	159,177	10,298,885
	<u>9,911,461</u>	<u>227,764</u>	<u>483</u>	<u>159,177</u>	<u>8,979,561</u>

**Excess (Deficiency) of Revenues and**

**Other Financing Sources Over (Under)**

<b>Expenditures and Other</b>					
<b>Financing Uses</b> .....	92,512	( 17,923)	1,852	( 115,731)	( 39,290)
	<u>92,512</u>	<u>( 17,923)</u>	<u>1,852</u>	<u>( 115,731)</u>	<u>269,935</u>

**Fund Balances - January 1**

	617,729	469,851	( 11,917)	491,825	1,567,488
	<u>617,729</u>	<u>469,851</u>	<u>( 11,917)</u>	<u>491,825</u>	<u>1,297,553</u>

**Fund Balances - December 31**

	\$ 710,241	\$451,928	(\$10,065)	\$ 376,094	\$ 1,528,198
	<u>\$ 710,241</u>	<u>\$451,928</u>	<u>(\$10,065)</u>	<u>\$ 376,094</u>	<u>\$ 1,567,488</u>

**TOWN OF BOW**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1990**

*NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The Town of Bow, New Hampshire was incorporated in 1733 and operates under a Selectmen/Town Manager 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 Bow includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations to the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

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

Bow School District

*B. Basis of Presentation*

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

## GOVERNMENTAL FUND TYPES

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

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

*Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Baker Free Library, Sewer User, and Golden Rule Recreation Funds.

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

## FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

*Trust and Agency Funds* – Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers' Performance Bond Funds are shown in this fund type.

## ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's 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 group of accounts is established to account for all long-term debt of the Town.

#### *Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### *Comparative Data*

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

### C. *Basis of Accounting*

The accounts of the Governmental, Expendable Trust, and Agency 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 Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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.

*D. Budgetary Accounting*

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

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

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.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate .....	\$ 165,391
Beginning Fund Balance –	
Reserved For Encumbrances .....	<u>309,443</u>
Total Use of Beginning Fund Balance .....	<u>\$ 474,834</u>

## *E. Assets, Liabilities and Fund Equity*

### *1. Cash and Equivalents*

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

### *2. Investments*

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

### *3. 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.

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 Bow annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

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



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

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

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (police, sewer) are recorded as revenue for the period when service was provided.

#### 4. *Interfund Receivables and Payables*

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

#### 5. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole.

Accordingly, such unmaturing obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund types and Fiduciary Fund types, the cost of vacation benefits is recognized when payments are made to employees.

6. *Fund Equity*

*Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Designated Fund Balance*

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Vacation and Sick Pay*

Employees may accumulate up to 90 days sick leave at a rate of 1 day per month. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. The value of accumulated sick leave has not been determined.

*NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

*Deficit Fund Balances*

*Project Deficit*

There is a deficit of \$10,065 in the Capital Projects (sewer construction) Fund at December 31, 1990. Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

*NOTE 3 – ASSETS*

*A. Cash and Investments*

At year end, the carrying amount of the Town’s cash deposits is \$4,175,112 and the bank balance is \$4,353,098. Of the bank balance, \$513,777 was covered by Federal depository insurance, and \$3,839,321 was uninsured.

The Town is further authorized 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.

The Town’s investments are categorized as to risk assumed at year end.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Corporate Bonds	\$10,194	\$	\$	\$10,194	\$ 9,225
Common Stocks	<u>514</u>	<u>      </u>	<u>      </u>	<u>514</u>	<u>4,632</u>
<b>Total Investments</b>	<u>\$10,708</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$10,708</u>	<u>\$13,857</u>

*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 or agent in the Town’s name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town’s name.

*B. 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 thirty days from the date of billing.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$65,580 and expenditures amounted to \$33,076. The property taxes collected by the Town include taxes levied for the Bow School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

FUND	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund.....	\$ 41,500	\$ 7,941
<b>Special Revenue Fund</b>		
Sewer User.....	3,737	
Capital Projects Fund.....		3,526
<b>Trust and Agency Funds</b>		
Capital Reserve.....	7,730	43,092
Agency Funds.....	<u>1,592</u>	<u>          </u>
<b>Totals .....</b>	<u>\$ 54,559</u>	<u>\$ 54,559</u>

NOTE 4 – LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$3,255,673 as an intergovernmental payable which represents the balance of the school district assessment due to be paid to the Bow School District during the six-month period ending June 30, 1991.

B. *Defined Benefit Pension Plan*

The Town of Bow participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$724,924; the Town's total payroll was \$882,951.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police and fire personnel are required by state Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police, 8.13% for firemen, and 2.48% for all other employees through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82% for police, 8.40% for firemen and 2.20% for all other employees. The contribution requirements for the year ended December 31, 1990 were \$73,422, which consisted of \$27,184 from the Town and \$46,238 from employees.

The "pension benefit obligation" 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 retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

C. *Long-Term Debt*

1. *General Obligation Debt*

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990.....	\$ 475,000
General Obligation Debt Retired.....	<u>30,000</u>
General Obligation Debt Payable, December 31, 1990...	<u><u>\$445,000</u></u>

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$137,500 1987 Sewer Construction Bonds due in annual installments of \$12,500 in 1988, \$10,000 through 1994, and \$5,000 through 2007; interest variable from 5.65% to 7.60% .....	\$ 105,000
\$412,500 1987 Sewer Construction Bonds due in annual installments of \$27,500 in 1988, \$25,000 in 1989, and \$20,000 through 2007; interest variable from 5.40% to 8.25% .....	<u>340,000</u>
<b>Total</b> .....	<u><u>\$445,000</u></u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

<b>Annual Requirements to Amortize General Obligation Debt</b>			
<b>Fiscal Year Ending December 31,</b>	<b>General Obligation Debt</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
1991	\$ 30,000	\$ 32,575	\$ 62,575
1992	30,000	30,765	60,765
1993	30,000	28,890	58,890
1994	30,000	26,940	56,940
1995	25,000	24,935	49,935
1996-2007	<u>300,000</u>	<u>154,788</u>	<u>454,788</u>
<b>Totals</b>	<u><u>\$445,000</u></u>	<u><u>\$298,893</u></u>	<u><u>\$743,893</u></u>

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

#### *Legal Debt Margin*

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Bow is using an equalized value of \$505,133,350 and a legal debt margin of \$8,839,834.

#### 2. *Capital Lease Agreements for Equipment*

The Town has entered into lease-purchase agreements for telephone equipment, copy machines, and a loader, which provide for annual payment as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Amount</u>
1991	\$ 22,044
1992	20,626
1993	18,176
1994	17,673
1995	<u>4,418</u>
<b>Total</b>	<b><u>\$ 82,937</u></b>

Payments of \$4,967 were made in the fiscal year ending December 31, 1990. The lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

<b>Total Long-Term Debt</b>	
General Obligation .....	\$445,000
Capital Leases Payable .....	<u>82,937</u>
<b>Total</b>	<b><u>\$527,937</u></b>

*D. Bonds or Notes Authorized – Unissued*

Article 1 of the 1983 Special Town Meeting appropriated \$262,750 for sewage construction and sewage treatment facilities to be financed by long-term borrowing. As of December 31, 1990, \$232,750 has not been issued.

*NOTE 5 – FUND EQUITY*

*Reserved for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$270,977.

The Special Revenue Fund reserve for encumbrances is as follows:

Sewer Fund	<u>\$2,809</u>
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*Reserved for Special Purposes*

The \$368,754 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

*Reserved for Endowments*

The \$70,451 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Designated for Special Purposes*

The \$449,119 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

*Trust Funds*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

PURPOSE	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery Care .....	\$ 22,965	\$ 25,366
McNamara Scholarship .....	2,500	1,572
Library Trust Fund .....	<u>10,708</u>	<u>          </u>
<b>Total Nonexpendable .....</b>	<b><u>\$ 36,173</u></b>	<b><u>\$ 26,938</u></b>

Expendable

**Capital Reserve Funds**

Replacement of Highway Equipment .....	\$ 139,890
Replacement of Town Buildings .....	1,130
Town Hall .....	1,584
Fire Equipment .....	5,878
Highway Construction .....	3,122
Replacement of Police Equipment .....	23,247
Baker Free Library .....	549
Tax Map .....	3,883
Sewer Construction .....	134,775
Town Reappraisal .....	18,249
Dry Bridge .....	11,404
Rescue Vehicle .....	7,691
South Bow Road Improvements .....	<u>17,352</u>
<b>Total Capital Reserve Funds .....</b>	<b>368,754</b>

**Other Town Trusts**

General Purpose .....	1,737
Bow Bog Meeting House .....	<u>5,603</u>
<b>Total Expendable .....</b>	<b><u>\$ 376,094</u></b>

<b>Total All Trust Funds .....</b>	<b><u><u>\$ 439,205</u></u></b>
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*NOTE 6 – 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.

*NOTE 7 – AMOUNT OF PROPERTY TAXES ASSESSED AGAINST PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE IN 1990 (\$3,807,919)*

The amount of property taxes assessed against the Public Service Company of New Hampshire in 1990 was \$3,807,919, which represents approximately 44% of the total property taxes assessed of \$8,632,589. This constituted a significant portion of the Town's revenue in 1990. A serious financial situation could develop if the Town failed to collect this tax on a current basis.

*NOTE 8 – RESTATEMENT OF PRIOR-YEAR FUND BALANCE (BAKER FREE LIBRARY OPERATING FUND)*

The Unreserved - Undesignated Fund Balance at January 1, 1990 in the Baker Free Library Operating Fund has been restated as follows:

Fund Balance - January 1, as previously reported ..	\$ 21,129
Restatement due to increase in Cash .....	<u>1,186</u>
Fund Balance - January 1, as restated .....	<u><u>\$ 22,315</u></u>

**EXHIBIT A-1  
TOWN OF BOW  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1990**

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Taxes</b>			
Property and Inventory .....	\$8,611,492	\$8,634,354	\$ 22,862
Yield .....	1,000	787	( 213)
Land Use Change .....		3,600	3,600
Interest and Penalties on Taxes .....	<u>15,000</u>	<u>34,317</u>	<u>19,317</u>
<b>Total Taxes .....</b>	<b><u>\$8,627,492</u></b>	<b><u>\$8,673,058</u></b>	<b><u>\$ 45,566</u></b>
<b>Licenses and Permits</b>			
Motor Vehicle Permit Fees .....	565,000	534,507	( 30,493)
Dog Licenses .....	2,000	2,128	128
Business Licenses, Permits and Fees .....	<u>6,000</u>	<u>7,598</u>	<u>1,598</u>
<b>Total Licenses and Permits .....</b>	<b><u>\$ 573,000</u></b>	<b><u>\$ 544,233</u></b>	<b><u>(\$ 28,767)</u></b>
<b>Intergovernmental Revenues</b>			
<b>State</b>			
Shared Revenue .....	70,368	70,368	
Business Profits Tax .....	132,284	132,284	
Highway Block Grant .....	87,084	84,541	\$( 2,543)
Railroad Tax .....	374	432	58
Reimb. a/c State-Federal Forest Land .....	98	62	( 36)
State Aid to Water Pollution Projects .....	<u>10,962</u>		<u>( 10,962)</u>
<b>Total Intergovernmental Revenues .....</b>	<b><u>\$ 301,170</u></b>	<b><u>\$ 287,687</u></b>	<b><u>(\$ 13,483)</u></b>

**Charges for Services**

**Income from Departments**

Police Department.....	15,000	17,623	2,623
Recreation Department.....	30,000	30,347	347
Other Departments.....	20,000	107,134	87,134
Rent of Town Property.....	<u>3,500</u>	<u>5,127</u>	<u>1,627</u>

**Total Charges for Services....**    \$ 68,500    \$ 160,231    91,731

<b>REVENUES</b>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
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**Miscellaneous Revenues**

Interest on Deposits.....	\$ 95,000	\$ 151,345	\$ 56,345
Sale of Town Property.....	800	1,116	316
Insurance Dividends and Reimbursements.....		5,316	5,316
Other.....	<u>58</u>	<u>13,259</u>	<u>13,201</u>

**Total Miscellaneous Revenues.**    \$ 95,858    \$ 171,036    \$ 75,178

**Other Financing Sources**

**Operating Transfers In**

**Interfund Transfers**

**Special Revenue Fund**

Conservation Commission..		6,051	6,051
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**Trust Funds**

**Expendable Trust Funds**

Capital Reserve Funds....	161,163	159,177	( 1,986)
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Nonexpendable Trust Funds	<u>        </u>	<u>2,500</u>	<u>2,500</u>
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**Total Other Financing  
Sources.....**    \$ 161,163    \$ 167,728    \$ 6,565

**Total Revenues and Other**

**Financing Sources.....**    \$9,827,183    \$10,003,973    \$ 176,790

**Unreserved Fund Balance**

**Used to Reduce Tax Rate.....**    165,391

**Total Revenues, Other Financing**

**Sources and Use of Fund Balance**    \$9,992,574

**EXHIBIT A-2**  
**TOWN OF BOW**  
General Fund

**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1990**

	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
<b>Current</b>					
<b>General Government</b>					
Town Officers' Salaries.....	\$	163,430	\$ 165,293	\$	(\$ 1,863)
Town Officers' Expenses.....	1,679	80,160	80,143		1,696
Election and Registration.....		3,208	4,021		( 813)
Cemeteries.....		45	14,642		( 14,597)
General Government Buildings.....	7,800	110,778	99,918	4,111	14,549
Reappraisal of Property.....		8,000	5,880		2,120
Planning and Zoning.....		32,362	25,468		6,894
Legal Expenses.....		60,005	62,202		( 2,197)
Contingency.....		7,000			7,000
Employee Benefits.....		75,600	75,281		319
Insurance.....		208,040	244,337		( 36,297)
Unemployment Compensation.....		2,400			2,400
Business Development Commission.....		100	113		( 13)
Contracted Services.....		7,500	8,950		( 1,450)
Board of Appeals.....		20			20
Water Commission.....		5			5
Budget Committee.....		1,025	527		498
Overlay.....		65,580	33,076		32,504
<b>Total General Government.....</b>	<b>\$ 9,479</b>	<b>\$ 825,258</b>	<b>\$ 819,851</b>	<b>\$ 4,111</b>	<b>\$ 10,775</b>

**Public Safety**

Police Department.....	\$ 361,202	\$ 357,186	\$ 4,016
Fire Department.....	114,871	133,591	( 18,720)
Civil Defense.....	1,120	613	507
Rescue Squad.....	5,150	3,917	1,233
<b>Total Public Safety.....</b>	<b>\$ 482,343</b>	<b>\$ 495,307</b>	<b>\$ ( 12,964)</b>

**Highways, Streets, Bridges**

Town Maintenance.....	\$ 598,693	\$ 556,481	\$ 42,212
Street Lighting.....	32,350	32,988	( 638)
State Aid Reconstruction.....	20,000	13,538	45,462
Gypsy Moth Spraying.....	175,000	117,883	57,117
<b>Total Highways, Streets, Bridges.....</b>	<b>\$ 39,000</b>	<b>\$ 720,890</b>	<b>\$ 98,691</b>

**Sanitation**

Solid Waste Disposal.....	\$ 330,224	\$ 311,504	\$ 18,720
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**Health**

Health Department.....	\$ 6,300	\$ 6,300	
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**Welfare**

General Assistance.....	\$ 9,500	\$ 11,666	(\$ 2,166)
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**EXHIBIT A-2 (Continued)**  
**TOWN OF BOW**

**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1990**

	<u>Encumbered</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered</u>	<u>(Over)</u>
	<u>From 1989</u>	<u>1990</u>	<u>Net of Refunds</u>	<u>To 1991</u>	<u>Under</u>
					<u>Budget</u>
<b>Culture and Recreation</b>					
Parks and Recreation.....		\$ 87,866	\$ 87,615		\$ 251
Conservation Commission.....		7,100	6,076		1,024
<b>Total Culture and Recreation.....</b>		<u>\$ 94,966</u>	<u>\$ 93,691</u>		<u>\$ 1,275</u>
<b>Capital Outlay</b>					
Master Plan.....	\$ 11,396	\$ 15,000	\$ 6,821	\$ 19,575	
Water Study.....	30,000			30,000	
Municipal Office Automation.....	5,909		5,909		
Engineering Study --					
Page Road/Brown Hill Road.....	10,000		7,650	2,350	
Dry Bridge.....	8,659			8,659	
Fire Department -- Pumper/Tanker.....	195,000		195,000		
Front End Loader.....		20,000	23,837		( 3,837)
Improvements -- Town Buildings.....		10,000	5,278	2,736	1,986
Tax Maps.....		25,627	16,672	8,955	
Town Garage.....		20,000		20,000	
Concord Landfill Closure.....		58,670	58,670		

Pick-up Truck.....	16,000	16,000	
Revaluation .....	224,870	95,741	129,129
<b>Total Capital Outlay .....</b>	<b>\$ 390,167</b>	<b>\$ 431,578</b>	<b>\$ 221,404</b>
			<b>(\$ 1,851)</b>
<b>Debt Service</b>			
Interest Expense .....			\$ 7,100
— Tax Anticipation Notes.....	\$ 175,000	\$ 167,900	
<b>Other Financing Uses</b>			
<b>Operating Transfers Out</b>			
<b>Interfund Transfers</b>			
<b>Special Revenue Fund</b>			
Public Library .....	\$ 101,230	\$ 101,231	(\$ 1)
<b>Intergovernmental Transfers</b>			
School District Assessment.....	\$ 6,025,673	\$ 6,025,673	
County Tax Assessment.....	\$ 725,870	\$ 725,870	
<b>Total Operating Transfers Out .....</b>	<b>\$ 6,852,773</b>	<b>\$ 6,852,774</b>	<b>(\$ 1)</b>
<b>Total Appropriations, Expenditures</b>			
<b>and Other Financing Uses .....</b>	<b>\$ 309,443</b>	<b>\$ 9,992,574</b>	<b>\$ 270,977</b>
			<b>\$ 119,579</b>

## BOW POLICE DEPARTMENT

### Full-time Officers

CHIEF Peter A. Cheney  
LT. Robert C. Graves  
SGT. Bruce E. Price  
SGT. Paul M. Stone  
CPL. Bruce A. Jacklin  
CPL. Kelvin H. Clark  
PTLM. Martine K. Ardine

### Auxiliary Officer

PTLM. Richard F. Bean

### Part-Time Secretary

Annette T. Currier

Although 1990 has come to a close, the economic slowdown continues to take its toll in many aspects. However, in reviewing our statistic totals for 1990 you'll notice that due to the combined efforts of your police department's intense patrol/investigative procedures, and you, the residents of Bow for giving us your continued support and assistance by advising us of something you *SAW* or *HEARD*, we were able to maintain stabilized levels on property related crimes.

On the average in Bow for 1990 one residential (house) burglary occurred every 33 days, whereas, one industrial (business) burglary every 61 days. A larceny (theft) occurred every 5 days, a motor vehicle was stolen every 21 days and an act of criminal mischief (malicious damage) was reported every 6 days. Police vehicle patrol was up almost 8% in 1990, which totaled out at 128,706 miles. That figure broken down averaged out to 352 patrol miles per day (24 hour period). I was very pleased to see that reportable motor vehicle accidents decreased 28% in 1990, which totaled 68 over the 1989 total of 87, and that none of them were fatal. Although there are many factors involved which account for the number of motor vehicle accidents an area experiences, I believe our crackdown on speeders which began in 1989 through increased radar units, usage and radar arrests is playing an important role in the decrease of accidents. As a public safety officer, thru my own observations, I saw it a necessary measure to take in order that we maintain the safest streets in Bow as possible. Believe me, this department does not enjoy issuing speeding tickets. However, if it will minimize our chances of having to investigate the unpleasant scene of a needless fatal speed related motor vehicle accident, which all department members have experienced, then we'll feel we've reached our objective.

For your information, fines for a speeding ticket at present, are as follows;

1-10 mph over posted limit \$43.20	11-15 mph over posted limit \$57.60
16-20 mph over posted limit \$72.00	21-25 mph over posted limit \$86.40
26-30 mph over posted limit \$115.20	31+ mph over posted limit – Must appear in court.

Although your police department is beginning to feel the effects of budgetary restrictions, we will strive to maintain as close as possible the same level of service to which you have become so accustomed to over the years.

In closing, I want to thank all the residents and businesses of Bow for your continued cooperation, assistance and support given my department this past year and hope that the economy starts picking up toward the end of 1991. In the meantime, more than ever,



I urge everyone to keep your vehicles and buildings secured at all times when you are not outside, increase your lighting and most of all CALL US at 228-0511 if you SEE or HEAR any suspicious (out of the ordinary) activity. With the economy as it is, I expect an increase in thefts, (including gasoline from vehicles) as well as burglaries. With that in mind, it means we'll need *extra help* from you in order for us to apprehend these criminals and preserve Bow's image of being a safe town in which to reside.

Respectfully submitted,  
**PETER A. CHENEY**  
Chief of Police



**POLICE CHIEF**  
Peter A. Cheney

## BOW POLICE DEPARTMENT

	<u>1990</u>	<u>1989</u>	<u>1988</u>
Bow Police Telephone (Incoming/Outgoing calls) .....	26,266	28,875	28,340
Bow Radio Transmission .....	47,869	53,799	54,338
Dunbarton Police Telephone (Incoming/Outgoing calls) .....	3,438	3,870	2,903
Dunbarton Radio Transmissions .....	4,817	5,942	4,626
Pembroke Police Telephone Incoming/Outgoing calls) .....	11,856		
Pembroke Radio Transmissions .....	35,322		
Accidents Motor Vehicle (total reportable) .....	68	87	84
personal injuries .....	26	25	28
fatal .....	0	1	0
motor vehicle/bicycle .....	0	2	1
motorcycle .....	1	0	2
motor vehicle/pedestrian .....	0	0	0
1-car accidents .....	31	47	37
2-car accidents .....	30	33	44
3-car accidents .....	5	3	0
4-car accidents .....	1	2	1
OHRV accidents .....	0	0	0
Animal complaints .....	155	160	143
restraining order .....	0	0	0
killed by auto (dogs) .....	1	3	2
summonses .....	3	15	7
warnings .....	13	11	7
picked up .....	31	28	46
Arrests/Summonses for other police departments .....	148	163	102
Assaults .....	5	5	2
cleared .....	5	4	2
Assisting other departments (fire, rescue, police) ...	295	321	280
Assisting motorists .....	169	214	186
Building checks w/open doors & windows .....	125	205	303
Burglary (total) .....	17	19	12
industries .....	6	4	3
residences .....	11	15	9
cleared .....	7	8	6
Burglary alarm responses .....	287	351	357
Burglary attempts .....	1	0	3
cleared .....	1	0	1
Criminal mischief .....	62	60	112
cleared .....	6	0	0
Criminal trespass .....	5	7	3
cleared .....	0	4	2
Domestic disturbances .....	35	27	42

Drug cases.....	0	1	2
D.W.I. arrests.....	22	11	10
Escapes (returned to NH hospital, YDC Jail).....	2	0	1
General complaints.....	422	476	474
Harassment complaints.....	52	33	35
Industry checks PER DAY.....	161	144	104
Investigations (not including juvenile).....	101	161	136
Junk car complaints.....	3	2	2
Juvenile investigations.....	45	30	74
Juvenile complaints.....	23	34	57
cleared.....	21	27	43
Juvenile court/petitions/probation.....	13	5	22
Larceny.....	69	61	76
cleared.....	8	3	5
Lost/Missing/Wanted persons.....	20	13	20
found.....	18	13	18
Misdemeanor and Felony arrests.....	56	78	66
Motor vehicle complaints.....	124	142	132
lockouts.....	53	50	61
warnings/checks.....	638	576	518
defective equipment tags.....	121	80	45
arrests.....	309	274	324
radar arrests.....	589	635	459
OHRV/ATV complaints.....	14	19	50
Parking violations.....	15	28	31
Parking warnings.....	0	1	31
Pistol permit investigations.....	100	118	100
Snowmobile complaints.....	5	1	0
Stolen vehicles.....	17	17	9
recovered.....	10	11	11
Street light complaints.....	12	16	7
Suspicious person/prowler complaints.....	118	117	135
Suspicious vehicle.....	207	180	148
Untimely death investigations.....	4	6	4
Total miles patrolled.....	128,706	119,633	110,186

**BOW POLICE DEPARTMENT REVENUE REPORT**  
**Calendar Year 1990**

Account #	Title	Receipts YTD
05-114-1	Accident Reports.....	\$ 950.00
05-114-2	Parking Fines.....	150.00
05-114-3	Dog Fines.....	500.00
05-114-4	Pistol Permits.....	365.00
05-114-5	Concord District Court.....	1,155.00
05-114-6	Dispatch Services.....	11,100.00
05-114-7	Hawkers & Peddlers Permit.....	50.00
05-114-8	Permit to Sell Firearms.....	100.00
05-114-A	Police Refunds (detail etc.).....	<u>5,113.02</u>
	<b>Total YTD.....</b>	<b><u><u>\$19,483.02</u></u></b>



## BOW POLICE DISPATCH CENTER

**Full Time**  
 Gloria Mullavey  
 Martha Plummer  
 Jon Winchester  
 Neil Smith

**Part Time**  
 Robert Lougee  
 Margaret Lougee  
 Eric Bourn  
 Joe Francoeur  
 Cheryl Bucknam  
 Rhonda Saseen

1990 was a year of progress for the Bow Dispatch Center. The SPOTS Computer (State Police Online Terminal System) was on line for its first complete year. With the computer 35,526 queries were accessed more expeditiously. In the past these requests for motor vehicle listings, license checks, wants and warrants were handled by radio, telephone, and mail, and responses were received sometimes after a lengthy waiting period. This valuable addition to the Dispatch Center has enabled the Bow Police Dept. to perform its duty and service to the community with more efficiency and effectiveness.

Dispatch distributes telephone stickers and neighborhood watch pamphlets. It lends the engraving tool and signs out various keys to the members of the community for use of Town buildings. The Dispatch Center offers Operation Call-In, a vital service to the elderly, handicapped and persons living alone.

The Dispatch Center continues to function on a 24 hour 365 day basis, located at 10 Grandview Road. The Police Emergency telephone number is 228-0511. Keep this number near your telephone.

The Dispatch Center also handles calls for Dunbarton Police Dept. and Pembroke Police Dept. (Pembroke just completing its first year).

	1990	1989	1988
Bow Police (Telephone calls handled in and out)	26,266	28,875	28,340
Bow Police Radio Transmissions	47,869	53,799	54,338
Bow SPOTS Computer Queries	35,526		
<hr/>			
Dunbarton Police Telephone (in and out)	3,438	3,870	2,903
Dunbarton Police Radio Transmissions	4,817	5,942	4,626
<hr/>			
Pembroke Police Telephone (in and out)	11,856		
Pembroke Police Radio Transmissions	35,322		

History has shown that when the economy is unstable and unemployment is on the rise, the occurrence of crimes such as burglaries and thefts increase. If you see or hear anything suspicious, call immediately. You are not bothering us.

HELP US TO HELP YOU.

Dutifully yours,  
Lieutenant Robert C. Graves



## **FIRE CHIEF**

**H. Dana Abbott**

### **1990 BOW FIRE DEPARTMENT ANNUAL REPORT**

I would like to thank all my Officers, Firefighters, Rescue Members, the Police Department, Highway Department, Town Officials and Town Residents that I have worked with during my first year as Chief. I would like to give a special thanks to my two Deputies (Nick Cricenti, Jr. & Lee Kimball) for all the extra duties and projects they have assisted me with.

The Department has maintained a progressive and demanding training schedule throughout the past year which included weekly training, monthly Compact drills and special training activities. The Department also hosted a Compact hazardous materials drill in cooperation with the Z-Tech Corporation on Dow Road which involved seven towns and fifty participants. Training activities included: Incident Command Hazardous Materials refresher, Forestry, Basic Rescue, Truck Company Operations in addition to maintaining basic skills.

The Training & Safety Committee is working aggressively to develop Standard Operating Procedures and Occupational, Safety and Health Programs to meet National Fire Protection Association Standards.



Under the direction of Lt. Mary Lougee, the Rescue Company has been busy with EMT and CPR recertifications and attending several in-service training sessions at the Concord Hospital. The Department now has seventeen people that are licensed ambulance attendants.

In April, a dinner was held at the Cat N Fiddle Restaurant for Roger S. Ordway who retired as Chief after 11 years. Over 100 people attended the special event where the Fire Department, Capital Area Fire Compact, State Forestry, Town Officials, Family and Friends paid tribute to Roger for all the time he has given to the Town.

Explorer Post 520 of the Bow Fire Department was rechartered in October and will be heading into the fourth year of existence. The Explorers play an important role within the Department giving assistance at fires and at the fire station. These dedicated young adults have been training with firefighters every Wednesday night and on the second Tuesday of every month, working on Level 1 State Certification for Firefighters. The Post is accepting membership from any male or female between the ages of fifteen and twenty-one or any fourteen year old that has completed the eighth grade. If you know anyone that is interested, they may stop by on any Wednesday night.

On December 13th, the Department lost one of its members with the passing of Retired Chief James Goodwin. Chief Goodwin was one of the organizers of the Capital Area Mutual Aid Fire Compact. He realized how important it was that area Fire Departments join together and help each other. Jim certainly will be missed around the Fire Station.

I would like to thank all the members of the Fire Department Ladies Auxiliary for their help in supplying us with refreshments at fires, helping at dances and other activities and most of all, just being available when we need them.

Remember that burning permits are required when the ground is not covered with snow. They are available from Chief H. Dana Abbott (225-6498), Deputy Nick Cricenti Jr. (224-7371), Deputy Lee Kimball (774-4981) and Carroll French (225-2678). Also, to report a fire or request an ambulance call 225-3355. If you have other Fire Department business call Chief H. Dana Abbott at 225-6498 or the Fire Station at 228-4320.

Respectfully submitted,  
H. Dana Abbott  
Fire Chief

## BOW FIRE DEPARTMENT ROSTER

Chief H. Dana Abbott  
Deputy Chief Nick Cricenti, Jr.  
Deputy Chief Lee Kimball  
Captain/EMT Dick Pistey  
Captain/EMT Bob Lougee  
Lieutenant/EMT Dana Mosher  
Lieutenant/EMT Mike Paveglio  
Lieutenant/EMT Don Eaton  
Lieutenant/EMT Mary Lougee  
Chief Engineer Carroll French  
Engineer Tony Camp  
Engineer Jim Scovil  
Engineer/EMT Bill Flanders  
Firefighter/EMT Chris Andrews  
Firefighter Ted Bardwell  
Firefighter/EMT Chris Barnes  
Firefighter/EMT Eric Bourn  
Firefighter John Burton  
Firefighter Bill Capozzi

Firefighter/EMT Mike Corcoran  
EMT Karen Damata  
Firefighter Tom Ferguson  
EMT Marge Francoeur  
Firefighter/EMT Jeff Grant  
Firefighter/EMT Dick Hanson  
Firefighter/EMT Eric Krochmal  
Firefighter/EMT Sarah Loomis  
EMT Margret Lougee  
Firefighter Dale Murphy  
EMT Sue Murphy  
EMT David Nickerson  
EMT Lisa Ordway  
Firefighter Jim Rendo  
Firefighter Randy Sassi  
Firefighter Jerry Talbot  
Firefighter Bruce VanDyke  
Retired Chief Jim Goodwin  
Retired Chief Roger Ordway

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During Calendar Year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of these fires are preventable, but ONLY with your help.

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) 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.*"

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

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

### FOREST FIRE STATISTICS – 1990

	<u>State</u>	<u>District</u>
Number of Fires.....	489	40
Acres Burned.....	473	28½

Respectfully submitted,  
RICHARD S. CHASE, Ranger  
H. DANA ABBOTT, Warden



## LIBRARIAN

Linda Kling

### BAKER FREE LIBRARY

New faces, new books, new programs and new cards marked a busy 1990 for Baker Free Library. In February our Children's Librarian, Betty Waite retired after more than twelve years of service. Many friends and borrowers attended a retirement tea at the library to honor Betty and wish her a happy retirement.

Our new Children's Librarian is Bette Souza and she brings to the position many years of experience and her own brand of enthusiasm and programming.

Our story times took a new twist this year with all the programming occurring downstairs. We still offer programs for Active Listeners, 3 & 4 year olds and 5 and older children. Instead of everyone coming every week we alternate the two older groups. Our volunteer readers are Judy Finn Acone for the Active Listeners. Donna Hopkins and Sherri Cheney alternate with the older listeners. Bette expanded the program time and has now incorporated a craft every week. Our parking lot is always full on Wednesday morning and we enjoy the excitement the program generates in the children. Many thanks to our volunteers who so generously donate their ideas, time and devotion week after week.

Our summer reading programs were designed by Bette this summer for two reading levels. Some of the older children sailed all over the world as they recorded their reading and trip in their own log. The younger children enjoyed a smaller vessel surrounded by stickers exclaiming the number of books they had read all summer.

A special program put on by the Sea Trek extension service of UNH was enjoyed by many who were treated to a hands on discussion about sea creatures and their habitats.

Other programs designed by Bette occurred throughout the summer with a variety of writing and story themes. A lot of people think that summer is a slow time of year for us, but as you can see we really never do have a slow time.

The Friends of the Library were very active this year and as a result of their fund raising efforts we now have a beautiful and very functional community bulletin board right as you enter the building on the left. In addition to the bulletin board we received a 35mm camera which we keep at the circulation desk for those times when you just have to have a photo. Another fund raising event, in addition to the book sales, was tried at the Community Building. It was the first annual FOL Yard Sale. Any interested parties rented a table and then sold off what they didn't need anymore. Planning for the second annual event will take place in early 1991.

We celebrated National Library week and National Children's Book week with special bookmarks, posters and tours. Bette and I were invited to read at the Bow Elementary School during National Children's Book week along with other Bow leaders. We both enjoyed the opportunity to promote reading and the library while meeting so many wonderful children.

In November we hosted a financial seminar put on by Shearson Lehman Hutton Inc. and were pleased with the enthusiastic response. Many people attended with all kinds of investment questions.

Our circulation continues to grow and everyone is becoming more accustomed to carrying their library card with them. We are in the process of revamping our overdue system in order to be more responsive to individual inquiries about overdue material. Our major concerns in planning for the future are space. The Trustees and I are exploring what options we have in order to alleviate crowding of the building and to plan for our future space needs.

We are always available to assist you with whatever informational needs you may have. We are a receptive library and are always open to suggestions. If you have not made it into your library yet you have a nice surprise awaiting you. We are proud of the services we offer you and will continue to strive to meet the needs of the entire community. Thank you for your continued support.

Respectfully submitted,

Linda Kling  
Director

**BAKER FREE LIBRARY  
TOWN OF BOW  
1990**

NOTE: ( ) Indicated, not included in totals.

**RECEIPTS: Balance on hand 1/1/90**

Library Funds .....	<u>5,601.45</u>	
	\$ 5,601.45	\$ 5,601.45

**INCOME FROM TRUST FUNDS:**

Bonds .....	850.01	
Stocks .....	<u>553.49</u>	
	\$ 1,403.50	\$ 1,403.50

**OTHER INCOME:**

W.A. Kennedy Memorial Fund .....	(129.65)	
Town of Bow Appropriation .....	110,203.32	
Lost or Damaged Book .....	257.63	
Memorial Gifts to Library .....	145.00	
Bank Interest .....	332.35	
Petty Cash .....	415.66	
Returned Books .....	42.86	
Out of Town Fees .....	<u>270.00</u>	
	\$111,666.82	<u>\$111,666.82</u>

**TOTAL RECEIPTS 1990** ..... \$118,671.77

**EXPENDITURES**

Salaries:

Librarian .....	19,425.00	
Assistants .....	27,957.24	
Custodian .....	3,737.76	
Social Security, Retirement .....	<u>4,368.09</u>	
	\$ 55,488.09	\$ 55,488.09

Expenses:

Books .....	27,426.61	
Records and Tapes .....	626.06	
Electricity .....	1,846.58	
Sewer Use .....	0.00	
Telephone: Alarm .....	233.44	
Telephone: Service .....	560.97	
Supplies .....	2,006.35	
Fuel .....	2,508.02	
Postage .....	130.00	
Safety Deposit Box Rent .....	15.00	

New Equipment .....	3,563.99	
Rubbish Disposal .....	157.20	
Building Maintenance .....	2,898.81	
Association Meetings .....	172.00	
W.A. Kennedy Memorial Fund .....	(129.65)	
Special Programs .....	267.74	
Continuing Education .....	73.00	
Misc .....	0.00	
Deposit to Interest Bearing Account .....	9,000	
Petty Cash .....	<u>330.00</u>	
	\$ 51,815.77	\$ 51,815.77
<b>Balance on Hand 12/31/90</b>	<u>\$ 11,367.91</u>	
<b>Library Funds</b> .....	\$ 11,367.91	<u>\$ 11,367.91</u>
		\$118,671.77





## **ROAD AGENT**

Leighton ("Chum") Cleverly

## **BOW PUBLIC WORKS**

In 1990 the Highway Department completed the reconstruction of Woodland Circle. We also reconstructed a portion of Poor Richards Drive. All or parts of South Bow Road, Poor Richards Drive, Woodland Circle, Ridgewood Drive, Bow Bog Road and River Road were paved.

Drainage was installed at the library to cure a chronic ice problem at the end of the handicap ramp. We also arranged for the paving and stripping of the library parking lot.

Most of the maintenance completed in 1990 was to ditches, culverts and other drainage related problems.

We closed off a portion of the Transfer Station that was used to burn brush, and that section has been seeded. Hopefully, by Spring it will be a lush, green field. We had close to 10,000 tires removed from the area, but our tire pile is growing again.

Transfer attendant, Chris Connelly, and Road Agent, Chum Cleverly, attended a Solid Waste Facility Operations Workshop. Towns with landfill incinerators or transfer facilities are mandated by the State to have a certified operator.

We were budgeted in 1990 for additional help at the transfer station. The position was created to help with recycling, as well as the day-to-day operation of the transfer station. We have not budgeted the second person this year. The recycling, which was the prime reason for the additional position, seems to be doing very well at policing itself with the help of the recycling committee, in addition to the normal operation being well-managed by the present operator, Chris.

The return of cemetery maintenance to Public Works made a smooth transition with Gary Cooper once again caring for the grounds with the help of a temporary assistant during the summer months. We also maintained the grounds around several Town buildings.

The Public Works Department is now keeping an eye on the Sewer System. Highway Foreman Don Dunlap and Chum Cleverly spent quite some time learning the system, possible problems that may develop and how to handle them from a representative of the G. Roy Co. who inspects and services our pump and metering stations.

Our exposure to Gypsy Moths and the related problems was quite an education. We learned how to count them, and recently had a refresher course in counting. We learned how to inflate and suspend helium balloons in hopes of keeping areas free from spray. And we learned from working on the roadsides after the spraying was complete that the only sure way to kill them is to step on them.

The Highway Department completed two defensive driving courses. The first one, given by the Road Agent who is a defensive driving instructor, was dealing with automobile operation. The second, given by the New Hampshire Municipal Trust, dealt with the operation of trucks. Both courses were developed and sponsored by the National Safety Council.

The Highway Department is starting the 1990-1991 snow season with one less plow truck driver. At this time the position has not been budgeted for 1991. We hope that this will not significantly slow snow removal or sanding.

Our thanks to the Town Departments, officials and residents who have made our jobs easier over the past twelve months.

L.A. Cleverly, Road Agent  
Don Dunlap, Highway Foreman  
Lenny Virgin, Heavy Equipment Operator  
Gary Cooper, Light Equipment Operator  
Charlie Marcoux, Truck Driver  
Mark Acebron, Truck Driver  
John Lorden, Truck Driver  
Johnny Stafford, Truck Driver  
Jim Hodgman, Mechanic 2  
John Boynton, Mechanic 1  
Chris Connelly, Transfer Station Attendant



## **RECREATION DIRECTOR**

Charles ("Chuck") Christy

### **BOW PARKS AND RECREATION COMMISSION**

The Bow Parks and Recreation Department, under the direction of Charles Christy, had an extremely busy year with new programs and trips added to the already comprehensive municipal recreation and parks program.

These new programs and trips raised Departmental revenues and user fees to an all time high of \$34,000 a \$9,000 or 36% increase over the Departmental 1989 revenue of \$25,000. These funds represent an offset of over 39% of the Department's total operating budget for 1990, up from 33% in 1989. All fees were deposited into the Town's general fund as required by law. This "pay as you go" program philosophy is found throughout the Department's many programs and continues to place a larger portion of the financial burden for programs on the program participants rather than on the Town taxpayers in general.

This past fall the Department, at the request of and with the support of the Board of Selectmen and Town Manager, made a major effort in applying for a Federal Land and Water Conservation Fund Grant for \$25,000 to be used to help with the construc-

tion of a new baseball/soccer field complex, playground, picnic area, and parking lot at Hanson Park. The Town of Bow's application ranked 3rd out of 28, and only 7 towns received funding. The Town voters will be asked on this year's warrant to accept the \$25,000 grant and to match it with \$25,000 of Town money. Originally it was hoped that local contractors and volunteers would come forward to volunteer to construct these facilities. However, with the slow state economy, the Parks and Recreation Commission has been unsuccessful in securing the volunteer effort needed to build this project. Persons, companies, and service clubs wishing to help with this project are urged to contact any of the Bow Parks and Recreation Commission members. Special thanks goes to the Bow Rotary Club for continuing their pledge of a substantial donation to provide fencing at the new fields.

Programs in 1990 continued to be diverse with a host of new programs and trips added, including the Springtime and Easter Egg Hunt with over 500 people in attendance; Pre-school and Kindergarten Basketball under the direction of volunteer Mark Stewart; Signed Language for Children, Quilt Making, and Bow Seniorcise for mature adults over 50 years of age. Close to 200 children attended the Town sponsored Christmas Party held at the Bow Community Building.

Mrs. Janet Dare returned to serve as the Department's Dance Instructor through her "Children's Dance Workshop." She has initiated new dance classes for children 3 years of age through early teens. In the spring the entire class presented a rousing rendition of "Peter and the Wolf."

Established programs for all ages continued to be popular including: instructional programs for children in ice-skating, dance, kindergym, kindercooking, and skiing. Adult programs included a variety of exercise programs such as aerobics, stretch and flex, and "Body Tone Up." Other adult programs included A-1 Square Dancers, three Pick Up Basketball for Men programs, two Pick Up Co-ed Volleyball programs, and activities such as Quilt Making. The "Bow Young at Heart" Senior Citizens group continued to enjoy their trips to the mountains, plays, and shows with programming assistance from the Department.

School vacation programs offered during Christmas, February, and April school vacations included games and activities, with open gym basketball proving particularly popular. Over 200 children attended 8 school vacation ski trips to Sunapee, Cannon, Highlands, and Whaleback Mountains.

The winter ski instructional program was again popular with close to 200 children and adults attending the five week program. Over 25 pre-school and kindergarten children attended the learn to ski program held at King Ridge Mountain.

The popular Bow Family Arts Series continued with appearances of 8 different artists throughout the year highlighted by storyteller and songstress Becky Graber who played to a good sized crowd after her two day "Artist in Residency" program at the Bow Elementary School. This Arts Series is made possible only through donations of Bow businesses and civic groups along with matching grant support from the State Council on the Arts.

The eight week summer playground held at the Bow Memorial School was extremely well attended. Special hours were again set aside for younger children 5 through 8 years of age. Over 50 children signed up for the summer kindergym program for 3, 4, and 5 year olds led by Ginny Holt. The summer program offered 18 trips to state parks and N.H. tourist attractions such as Wallis Sands and Ellacoya state beaches, Water Country, and Canobie Lake. Daily special events, including Christmas in July, Halloween in August, Talent Shows, Bike Rodeos, Tee Shirt Tie Days, and Contests, helped offer the attending children an exciting variety of activities besides arts and crafts and games. Tennis and Swimming lessons were also offered and were completely sold out. A summer of around the world dance classes were also offered through "Children's Dance Workshop."

During the summer children also participated in the "N.H. State Hershey Track and Field Meet," and many of the team members did quite well. Aaron Wilson of Bow won the 9-10 year old 400 meter N.H. State Championship and was chosen as one of only six children from N.H. to represent the State at the all expenses paid trip to Hershey, Pennsylvania for the National Youth Track and Field Meet Championships.

The Department continually seeks to add new recreational programs according to the interests of the citizens of Bow. If you would like to offer a program or would like to see an activity offered, contact the Parks and Recreation Department.

The Department continues to strive to upgrade the maintenance of the Town's Parks and Recreational facilities. Thanks to the Town voters' support this past March the Department was able to add its first full time maintenance Groundskeeper and a ½ ton truck was acquired. All parks maintenance is now done by Groundskeeper Joseph Page, since all part time maintenance positions have been eliminated within the Department.

The Department currently maintains four ballfields and soccer fields at two parks as well as the Town boat ramp, the grounds of the Baker Free Library, and one playground in back of the Town Building. Besides the daily mowing of grass, dragging and lining of ballfields, and rubbish removal, the Department made special efforts to improve ball field turf areas this year. All ballfield grass infields were fertilized and overseeded this past fall along with a majority of the outfield at Sargents and Lower Gergler fields. All ballfield infields, coaches boxes, and base paths were also re-cut and additional stone dust materials were applied. In addition, the Department continued to reconstruct park fences, benches, and bat storage boxes as required. The Department also maintains the Town's ice skating pond and last winter we had good skating for over 3 months.

The Department oversaw the bidding for and installation of a new gymnasium lighting system for the Bow Community Building. The new quiet 13 fixture metal hylaide lighting system replaces an over 20 year old 20 fixture lighting system. Because of the efficiency of the new lighting system it is expected that the Town will recover the full cost of the new system in 3 years due to the savings on electricity use alone. Safety padding for the Community Building's gymnasium has been received and is being installed by the Parks Groundskeeper.

The Bow Highway Department deserves a special thanks for their assistance in maintaining the Recreation Department's powered equipment, hauling of heavy materials, and in enlarging the soccer field area at Gergler Field. The Department also wishes to acknowledge and thank the staffs of the Bow Memorial and Elementary Schools, the Bow Athletic Club, and Bow school bus garage, the Bow Police Department, Town Manger, Town Hall employees and the Selectmen for their cooperative efforts this year. In addition, the Department wants to thank the citizens of Bow for their support and for the many volunteer hours they have donated to the Department for special events and trips.

Respectfully submitted,  
JIM LOOMIS, Chairman  
ROLAND ROBINSON  
BOB GOSLING  
CINDY GOW  
CHUCK RHEINHARDT  
CHARLES W. CHRISTY, Parks and  
Recreation Director

**REPORT OF TOWN BUILDING INSPECTOR/  
TOWN ENGINEER**

To the Residents of Bow:

I hereby respectfully submit my 1990 report.

Contrary to slow growth in all surrounding areas and in New Hampshire as a whole, Bow continues to maintain its growth at a slower pace than that of previous years. Industrial and commercial growth has fallen considerably in 1990 affecting totals for revenue.

The slower pace is a welcomed relief to this one man and secretary department. The slower pace will allow this department time to update the document records as needed, and get acquainted with our computer system. I wish at this time to thank all of you for your patience and understanding during our transition to the new system now in place.

As you all know the Town is in the process of being re-evaluated at this time, in conjunction with the re-val, we will be updating the town maps which will be available to the public in the near future.

I would like to take the opportunity to thank the cemetery crew from the highway department for a job well done in maintaining the cemeteries. Since jurisdiction has been returned to this department, many favorable comments have been received.

The following is a breakdown on inspections completed. Many buildings are still in various stages of completion and cannot be totaled in at this time.

Foundations .....	77
Rough framing .....	94
Rough electrical .....	68
Rough plumbing .....	54
Chimney/Fireplace .....	52
Final Inspection .....	97
Certificate of Occupancy .....	92
TOTAL .....	531

Total amount of revenue collected thru this department in 1990 was \$22,970.55.

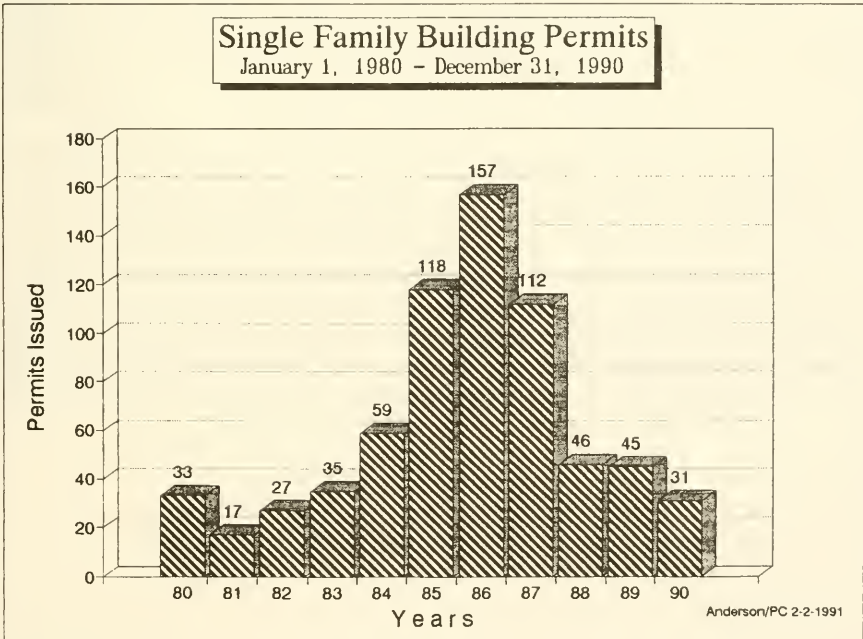
Respectfully submitted,  
BUD CURRIER,  
Building Inspector/  
Town Engineer





## BUILDING INSPECTOR

Bud Carrier





## PLANNING BOARD

The dramatic slow down in the real estate development marketplace had a significant impact on the work of the Planning Board during 1990. As in the past, the Planning Board held at least one regular meeting each month, but dispensed with its monthly work sessions. During 1990, the Board reviewed and approved a minimal number of applications for subdivision approval, site plan review, and miscellaneous matters such as boundary line adjustments.

The Zoning Committee of the Planning Board reviewed several provisions of the Zoning Ordinance at the request of the Zoning Board of Adjustment and the Building Inspector. The sub-committee's work resulted in Warrant Articles relative to Zoning Amendments which will be voted on at this year's Town Meeting.

The Board is also responsible for the continued update of the Capital Improvements Plan for the Town. As with prior years, the Board was aggressively involved in the capital improvements planning process in 1990. The goal of the capital planning process is to assure that costs for capital items are controlled and equalized on a long-term basis so as not to adversely affect your tax burden in any given year. While the Capital Improvements Plan was severely curtailed in the 1990 Town budget because of the perceived need to limit expenditures, the Board continues to recommend that the Capital Improvement Plan be fully funded in this and future years. The complete Planning Board Capital Improvement Plan follows this Report.

The Master Plan Revision Committee of the Planning Board was also active this year. The Town Master Plan was last revised in 1980 and needs to be updated at this time to conform with changing conditions in the Town and the requirements of State laws. A community survey was circulated by the Committee and results have been tabulated. The drafting of the revised Master Plan has now begun. A separate report of the Chairman of the Master Plan Revision Committee appears elsewhere in this Town Report.

The Planning Board also recognizes and acknowledges the excellent professional services provided to the Planning Board by the Central New Hampshire Regional Planning Commission. Under the terms of a contract between the Town and the Commission, the Commission provides professional land planning services to the Town one day a week, as well as at each of the Board's regular work sessions and meetings. The presence and assistance of the Planner has not only been a tremendous benefit to the Town's citizens who have filed matters to be presented to the Board, but also to the Board itself. The quality and caliber of the Board's review of various applications before it has increased as a direct result of the assistance of the professionals.

As a final matter, the members of the Board themselves deserve a tremendous thank you and acknowledgement of a job well done. They have been a dedicated and hard-working group who have nothing but the best interests of the Town in mind as they carry out the Board's business. The Town is truly fortunate to be served by these volunteers.

Respectfully submitted,  
PETER F. IMSE, Chairman  
THOMAS PELLETIER, Vice Chair  
G. MICHAEL BECKER, Secretary  
SARA SWENSON (Ex-Officio)  
WILLIAM BLANDING  
JOHN IFFLAND  
ROBERT WESTER  
DAVID BUTTRICK  
HAROLD DAVIS  
JOHN MUELLER  
LEROY SAVAGE

**CAPITAL IMPROVEMENT PLAN – 1990**

(Items Costing \$10,000 or more)

EQUIPMENT, BUILDINGS, PROJECTS, STUDIES, ETC.	TOTAL COST	CAPITAL RESERVE	OTHER FUNDS	DEVELOP- MENT FUNDED	AMOUNT TO BE RAISED PER YEAR					
					1991	1992	1993	1994	1995	1996
<b>TOWN BUILDINGS</b>										
Community Center	\$55,000					\$25,000	\$30,000			
<b>RESCUE SQUAD</b>										
1993 Ambulance	\$42,000	\$7,000			\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
<b>FIRE DEPARTMENT</b>										
1995 Pumper/Tanker	\$250,000				\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Start Generator	\$15,000				\$7,500	\$7,500				
Compressor/Air Bottle	\$15,000				\$5,000	\$10,000				
<b>PLANNING BOARD</b>										
Master Plan/CIP	\$12,500		\$12,500							
<b>BOW BUS, DEV</b>										
Engineering Study	\$60,000				\$40,000	\$40,000				
<b>CEMETARY - EVANS</b>										
Expansion	\$20,000				\$10,000	\$10,000				
Paving	\$10,000				\$10,000					
<b>HIGHWAY DEPARTMENT</b>										
1990 Plow/Sand Truck	\$72,500	\$5,000			\$37,500	\$30,000				
<b>ROAD IMPROVEMENTS</b>										
Page/Brown Hill Int.	\$50,000	\$30,000				\$10,000	\$10,000			
Bow Cr/Bow Bog Int.	\$60,000	\$13,750			\$10,000	\$56,250				
Logging Hill/Allen St Int.	\$65,000				\$10,000	\$45,000	\$10,000			
S. Bow/Cunbarton Rd	\$35,000	\$15,000			\$10,000	\$10,000				
Hollow Rd	\$10,000						\$10,000			
Grandview	\$10,000						\$10,000			
River/Ferry Ridge	\$10,000								\$10,000	
Pumey Hill Rd	\$10,000								\$10,000	
<b>WATER STUDY</b>										
Tech. Locations	\$309,000					\$60,000	\$64,000	\$70,000	\$55,000	\$60,000
<b>SCHOOL DEPARTMENT</b>										
4 addition, 12M eqpt.	\$1,300,000				\$130,000	\$130,000	\$190,000	\$190,000	\$190,000	\$350,000
2										
3										
<b>ACTUAL TOTAL</b>	<b>\$2,451,050</b>	<b>\$70,750</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$367,000</b>	<b>\$550,075</b>	<b>\$361,000</b>	<b>\$337,000</b>	<b>\$322,000</b>	
<b>TARGET TOTAL</b>					<b>\$390,000</b>					
<b>OVER/UNDER/INAPPET</b>					<b>(\$2,975)</b>					

School Department addition assumes a bond for \$1,300,000 at a rate of 8% for 10 years

## REVISION OF THE MASTER PLAN FOR THE TOWN OF BOW

The Bow Planning Board has established a subcommittee to revise the Master Plan of the Town of Bow. The subcommittee has been meeting each month, usually the first Tuesday of every month. During the next few months the items on the agenda will be:

1. Discussion on Goals and Objectives
2. Completion of an up-to-date land use map of the town
3. Discussion of the population and economics information recently supplied by government survey and the recent town survey
4. Transportation
5. Housing
6. Community Facilities
7. Conservation/Recreation

The committee is currently receiving additional technical support from the Central New Hampshire Regional Planning Commission.

The revision process of the Town's Master Plan allows an opportunity for the residents and officials of the town to participate in planning the Town's future and for their recommendations to be recorded for the guidance of the Planning Board. Anyone interested in participating in the revision process is encouraged to contact a member of the subcommittee.

Respectfully submitted,  
THOMAS V. PELLETIER  
Chairman

## CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of **Bow** is a member in good standing of the Commission.

The CNHRPC is organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities.

Our accomplishments over the last year include:

**Housing:** We assisted communities in implementing the recommendations of *Affordable Housing Needs in the Central Region*, published in 1989. The report identifies low and moderate income housing needs in the Region by municipality.

**Regional Plan:** We prepared a draft of the land use element of the regional master plan. The draft is scheduled for public hearing in February of 1991.

**Solid Waste:** The Commission assisted the Central NH and Hopkinton-Webster Solid Waste Districts in obtaining state approval of their *Solid Waste Management Plans*. The Commission had assisted each district in the preparation of their plans and continues to assist with implementation.

**Recycling:** The CNHRPC prepared a regional recycling status update, funded by a grant through the Governor's recycling initiative.

**Household Hazardous Waste Collection:** The CNHRPC organized its second household hazardous waste collection on October 13, 1990, with collection sites in Bow and Warner. Cosponsors were the Towns of Allenstown, Boscawen, Bow, Bradford, Canterbury, Dunbarton, Hopkinton, Pembroke, Sutton, Warner, Webster, and Wilmot and Wheelabrator Concord, LP.

**River Management and Protection:** The Commission cosponsored the successful nomination of the upper Merrimack River to the NH Rivers Management and Protection Program. The Commission is cosponsoring the nomination of the Contoocook River this legislative session.

**Water Resource Management and Protection Plan (WRM&PP):** The Beavertown Brook Plan, encompassing parts of Boscawen, Salisbury, and Webster is the first multi-town plan completed in New Hampshire.

**Geographic Information System (GIS):** The system, designed to map and manage geographic information, has been used in regional and town plans.

During 1990 CNHRPC activities in **Bow** included Circuit Rider Planning assistance once a week and assistance with the preparation of and data collection for a Land & Water Conservation Grant application. The CNHRPC also began working with a Planning Board sub-committee on the update of the town master plan.

## ZONING BOARD OF ADJUSTMENT

As of November 1990, the members of the Bow Zoning Board of Adjustment have held regular monthly meetings, one special meeting, and twenty-two regular public hearings.

Again this year the Board has had to interpret the Ordinances with respect to gravel pits, off-site and over-sized signs, sideline setbacks, day-care centers, etc. Decisions were made on bonding of sand & gravel pits. We have been fortunate to have the Planning Board help us deal effectively with our actions.

Our policy of on-site inspections prior to any public hearing gives us further insight into the reasonable interpretations of our zoning ordinances.

Monies taken in by the Zoning Board of Adjustment for the 1990 year to date are as follows:

18 applications @ \$60.00 each equals: \$1,080

We thank the townspeople for their cooperation at our meetings and look forward to their input in 1991. The Board is most appreciative of the support by the Board of Selectmen and all other Boards and Commissions, together with Mr. Bud Carrier, with whom they have worked during 1990.

WILLIAM EVANS, Chairman  
BRUCE CRAWFORD, Vice Chairman  
BARBARA JOHNSON, Secretary  
HOWARD CROSS  
WAYNE EDDY  
MARC NORMANDIN, Alternate  
SHARON KENISTON-GREENE,  
Recording Secretary



## BUSINESS DEVELOPMENT COMMISSION

The Business Development Commission was reorganized during the last year. The revitalized Commission has been very active laying the ground work for future economic development in Bow. During 1990 the Commission completed its plan for economic development.

The Commission's plan is based upon the conclusion that a strong business community is essential to the economic health of the community. This economic health permits the community to maintain the high standards it enjoys in the areas of education, fire and police protection, recreation, water and sewer systems, and roads. It is the role of the Business Development Commission to be a positive force in maintaining current business in Bow. It is important that this development be accomplished while preserving the semi-rural character that makes Bow the unique community that it is.

The economic plan's primary objectives include the promotion and support of the existing businesses, community development, and the development of new businesses.

The Commission determined that an essential part of economic development includes providing the necessary amenities to support the further development of the commercial and industrial areas. The Commission has requested the Selectmen and the Planning Board to include \$80,000 in the 1991 capital appropriations budget for a water and sewer study to determine the feasibility of extending the sewer lines and developing a municipal water system. This proposal has received strong endorsements from both the Selectmen and the Planning Board.

Our primary objectives as residents, taxpayers, and Commission members are to provide a reliable tax base and sufficient employment. The members of the Commission would like to thank the various Boards and Commissions for their support. The Business Development Commission gives special acknowledgement to the Selectmen, Planning Board and Conservation Commission for their active support. The Commission will also need the support of local residents in order to be successful in meeting our plan's objectives.

In conclusion the Commission deserves recognition for its efforts and the significant amount of volunteer hours the members have committed to this organization. The members have performed well as a team with the best interests of the Town in mind.

Respectively submitted,  
ROBERT A. DAWKINS, Chairman  
MARVIN BIHN  
RICHARD WELCH  
PAUL GUILDERSON  
PAUL LINS

## BOW CONSERVATION COMMISSION

The Bow Conservation Commission reluctantly accepted the resignation of Richard Kraybill, C. Ingersoll Arnold and Fay Johnson in 1990.

The first quarter of 1990 was a busy one preparing for the various public hearings on both the Wetland and Aquifer Protection ordinances. The years of hard work and commitment were realized by the commission with an overwhelming positive response by the towns people at the polls in March by their approval of the zoning changes.

Due to the current down turn in the economy very few dredge and fill applications were reviewed by the commission this year.

Forest management plans and timber harvest were put on hold this year again due to the current economy and particularly the building trades which resulted in very low stumpage prices.

The Commission sponsored two children for Youth Conservation Camp in June of 1990 and will again be looking to sponsor two children for the 1991 program.

Over the years on a rotating basis the boundary lines for town conservaton land had been repainted. It was decided this year to put the whole project out to bid since many of the lines were in dire need of repainting. The painting of nineteen miles of town boundary lines was completed this October at a very reasonable cost to the town.

Ongoing discussions by the commission regarding further investigation of the town aquifers has led to a possible geological study being started in the coming year. Though this project was tabled at one point it appears there is renewed interest in coordinating with ongoing proposals by several other boards in town.

In the coming year we anticipate the need for evaluating town forests for gypsy moth damage. Where appropriate we will need to selectively cut some timber which would otherwise be a total loss due to the infestation.

Katherine Lane and Michael Serakis were each appointed to three year terms in 1990 filling existing vacancies.

The Bow Conservation Commission will continue its profitable and constructive management of town lands and natural resources for present and future generations.

PHILIP WOLFE, Chairman  
JOHN MEISSNER  
KATHY OUELLETTE  
ARTHUR CHENEY

PHILIP DOWNIE  
KATHERINE LANE  
MICHAEL SERAKIS

## HEALTH OFFICER'S REPORT

Health Officer's Report for the year ending November 30, 1990.

Inspection of several Day Care facilities for children.

Inspection of several Family Day Care Centers, and one Foster home.

Inspected areas of surface water run-off flooding land and having possible septic drainage contamination.

Property inspected with inadequate water supply and failing septic system. Required the aid of counsel to correct the problem.

Attended the May and October NH Health Officers meetings in New London and Portsmouth respectfully.

The meetings stressed the importance of our environment, Acid Rain, Pollution of Wet Lands, Pesticides, Toxic Waste disposal and the importance of Recycling.

No reported Communicable or Infectious Diseases.

Respectfully submitted,  
ETHAN V. HOWARD, JR. M.D.  
Health Officer, Town of BOW

## CONCORD REGIONAL VISITING NURSE ASSOCIATION

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

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

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

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

Health education and instruction are part of each home visit or clinic visit.

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

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00 am - 4:00 pm seven days a week is all that is necessary to start services or make inquiries. A nurse is on call for hospice and home care patients; (224-4093) 4:00 pm - 8:00 am daily.

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

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of NH and is a member agency of the United Way of Merrimack County.

Total visits made during the year October 1, 1989 through September 30, 1990:

	<b>No. of Clients</b>	<b>Visits</b>
Home Care/Hospice	40	1,054
Health Promotion	3	30
Total	43	1,084
2 Blood Pressure Clinics		
4 Health Education Sessions		

## REPORT OF THE BOW ROTARY CLUB

The Bow Rotary Club consists of a group of approximately 60 professional and business men and women. We meet weekly for a breakfast meeting on Fridays at the Grist Mill.

1990 marked the 20th anniversary of the founding of the Club. It was also a special year since we were honored to have a member and past president in the position of District Governor for our Vermont/New Hampshire District. This was John Lyford, also a founding member of the club.

Rotary's motto is "service above self" and most of our activities are directed into community projects. Our main fund raiser, our fall auction, is for the scholarship fund. All proceeds we derive are awarded to Bow students to assist in their post secondary school plans. These scholarships are awarded on the basis of academic achievement, involvement in community and school affairs along with other criteria. The awarding of these scholarships is held at our Spring Recognition Night, an affair we encourage all our friends in town to attend. Even in a down economy, our auction brought in excess of \$7,000 which will be turned back into the community to the scholarship recipients. WE WISH TO THANK ALL OUR FRIENDS AND FELLOW TOWNSFOLK WHO'VE HELPED US MAKE THIS PROJECT A SUCCESS THROUGH THE YEARS!

Our other major fund-raiser, the Christmas Tree Sale is to provide for the several projects and requests we receive from other town organizations and agencies. We wish to publicly thank Bob McNichols for the use of his Crossroads Community Store as our selling location. He has offered this to us for the past several years and we are in his debt. Funds raised in this project help us to support the following community activities:

- Bow Athletic Club
- Cub Scouts
- McGruff Halloween Bags for Bow School Children
- Junior Police Program material, administered by  
the Bow Police
- Young at Heart Club
- "Just Say No" Program
- United Way
- Bow Memorial 8th grade camp
- Bow Welfare
- and others -

This club is also involved in other community affairs and projects such as "Winterfest" which we organize and coordinate with other town groups. We've painted the interior of the old town hall, served a breakfast for the benefit of the school playground fund, and are planning to do some interior cleanup and painting of the community building this spring.

All in all, we have a full schedule of activities directed towards the Bow community. We enjoy this involvement and look forward to your support of our projects. Many thanks.

AL LINDQUIST, President  
Bow Rotary Club

## BOW COMMUNITY MEN'S CLUB

The Bow Community Men's Club is in its 44th year of service to our community, with currently 152 members.

The Men's Club has actively supported many worthwhile projects and organizations, including Scouts, the Bow Athletic Club, Bow Memorial School, and the Bow PTO. College scholarships are awarded yearly to several Bow high school seniors, and also to the two outstanding ninth grade graduates of Bow Memorial School.

B.C.M.C. holds several social events each year, including the New Year's Eve Dinner Dance and Champagne Breakfast and Ladies Night (which this year was a gourmet dinner and tour at famous Shaker Village in Canterbury.)

Club meetings are held on the 4th Thursday of the month from September through May at the Bow Community Building. Social hour is 6:00 P.M. and dinner is at 7:00 P.M., followed by a guest speaker and business meeting. We welcome Bow residents and their guests to join us at any of these meetings. If you enjoy friendship and working together to help our community, we need you!

Respectfully submitted,  
RAYMOND HELGEMOE, President  
THOMAS WALLACE, Vice President  
DAVID WEST, Secretary  
KERRY MOLIN, Treasurer  
ERNEST SIMONDS, Ways and Means  
LEE WILLIAMS, Membership



## BOW FIRE DEPARTMENT LADIES AUXILIARY

The Ladies Auxiliary of the Bow Fire Department meets on the fourth Tuesday of every month at 7:30 P.M. at the Community Building. Presently we have 28 members working to support our Fire Department, a group of dedicated, hard-working men concerned with the safety of the people in Bow. All ladies in town, eighteen years of age or over, are cordially invited to join us. Please call any Officer listed if you are interested in becoming a member.

Our activities for 1990 were as follows:

1. We serve meals and refreshments to firemen as needed during fires and drills in Bow.
2. We purchase special equipment for the Fire Department.
3. We sent remembrances to sick and bereaved Auxiliary and Fire Department members.
4. We served the Fire Wardens' Association supper and hosted the Mutual Aid Fire Compact dinner.
5. We sponsored two dances, one in March and one in November.
6. We sold refreshments at the "Just Say No" softball game between the Fire Department and Police Department.
7. We contributed various donations to needy individuals and organizations throughout the year.

Officers for 1991 are:

President - COLETTE LEAVITT

Vice President - BARBARA ABBOTT

Secretary - EVELYN JUDKINS

Treasurer - GERRY BURTON

Sunshine Committee - KENDRA RICARD

## BOW YOUNG AT HEART CLUB

The end of the year finds us with a membership of 75 and 4 honorary members. During the year 17 new members have joined the club and sadly, we have lost 2 members and 2 honorary members. We have an average attendance of 34 members at our meetings, which are held at the Bow Methodist Church.

Donations were received for the Freda Howland Memorial Fund and a special Sunshine Fund has been set up for an Alice Judkins memorial fund.

On New Years Day the club put on a breakfast for the Bow Men's Club and in June a ham dinner was served to the Bow Rotary Club for their Recognition night. These were both fund raising events for the club, along with the annual fair, which was held in October.

At the annual meeting of the Belknap/Merrimack/Hillsborough Advisory Council with the Division of Elderly & Adult Services, Stanley Flagg was honored with a plaque for his three years of service on the board. Allen Boone has been elected to replace him on the Board.

In June our annual picnic was held at the Bow Methodist Church due to inclement weather and our annual Christmas party was held at the Woodside Restaurant in Manchester. In October members were invited to the Haunted House on Vaughn Road.

Programs for the year were as follows:

- January - Nick Crecenti on IRS forms
- February - Palmer Jones, Executive Director of N.H. Medical Society, on Medicare
- March - Entertainment by the Hooksettite Entertainers
- July - Jack Sherburne - Candidate for N.H. Senate
- August - Senator Gordon Humphrey - Candidate for N.H. Senate
- August - Michelle from Bow Recreation Dept. on Senior-Cize program
- November - Katherine Seraikas - Medical cost consultant

Trips during the year were as follows:

- May - Indian Head Resort - Gay Nineties Revue
- June - Cruise on the Mt. Washington with buffet on Board
- July - "Fiddler on the Roof" at Hampton Playhouse with lunch at Yokens
- August - Christa McAuliffe Planetarium
- September - Foliage trip to White Mountains with lunch and entertainment at Indian Head Resort

Special thanks go to the Bow Rotary Club, N.H. Auto Dealers Assoc., and American Towing for their donations to the club and to the donors to the Freda Howland and Alice Judkins Memorial Funds.

Out thanks also go to Chuck Christie, Recreation Director, for his help in arranging our trips.

Respectfully submitted,  
LEO KLINGER, M.D., President  
PETER STIO, Vice President  
JENNIE BOONE, Secretary  
FLORENCE DICEY, Treasurer  
WILLIAM GIBBS, Auditor

**BOW ATHLETIC CLUB**  
**YOUTH SPORTS**  
**Basketball – Baseball/Softball – Soccer**

The Bow Athletic Club was founded in 1974 as a private nonprofit organization and has grown to serve over 800 participants on more than 70 teams in three sports. While the Athletic Club is separate from both the Recreation Commission and the Bow schools, it supplements both school teams and town recreation programs.

In 1990, approximately 350 boys and girls from first to eighth grade participated in BAC sponsored boys and girls basketball. The Club is affiliated with the Merrimack Basketball League, the 89ers Basketball League, and the Concord Basketball League. The first and second grade basketball clinic program headed by Paula Bailey continued to experience excellent growth over the past year with approximately 100 children participating.

In baseball, the Athletic Club runs programs beginning with T-ball for first grade boys and girls and in-town instrumental leagues for second, third and fourth graders. Our 11 and 12 year olds played against teams from other towns in the Kearsarge Mountain League. Bow also participates in the Concord Babe Ruth League in the 13 to 15 year old age group. Most of our baseball leagues participate in some post season tournament play.

In addition to the softball instructional "clinic", BAC offered an in-town softball program for grades four through seven. During this past year, the Board voted to reorganize the softball program for 1991 and provide one league for grades four through six and one for grades seven through nine. The Athletic Club also participated in the post season Invitational Softball Tournament, hosted by Pembroke, in which Bow placed second among five towns. Again in 1990, we fielded a successful Junior Miss softball team comprised of eager 13 to 17 year olds.

Bow is in the Merrimack Valley Soccer League and one of our officers, Bob Gosling, was the league president, as well as the in-town commissioner. In 1990, we fielded four third and fourth grade teams and three fifth and sixth grade teams. The Athletic Club also sponsors a boys seventh and eighth grade team for those not on the school team which plays against similar teams from Weare, Hopkinton and Concord. There is also an after-school instructional program for aspiring soccer players in first and second grade, which attracted approximately 100 boys and girls.

This past year, BAC once again initiated bringing the traveling North American Soccer Camp to Bow for a week of instruction conducted by English soccer coaches. Last year, 75 children enrolled in this five day camp held in Bow.

BAC programs are not funded by town taxes. Instead, money is raised from sponsors, raffles and donations from individuals and from the generous service organizations in Town, including Rotary and the Men's Club. The annual budget is approximately \$15,000. We have traditionally tried to keep registration fees modest (currently \$7/child - \$10/family for most sports) so all who are interested can participate.

BAC teams in various sports have distinguished themselves again this year by winning tournaments and trophies. However, our programs are built on the belief that full participation by all is the most important part of youth athletics. We are proud of our tradition of creating additional teams and well balanced leagues to ensure that all who want to play, can play. All coaching is done by volunteers, many of whom have received their training and certification through the BAC sponsored National Youth Sports Coaches Association Program.

The involvement of Bow parents as coaches, referees, league commissioners and concession stand operators is often the envy of our counterparts in other towns. However, we can always use more help. If anyone is interested in sponsoring, coaching or refereeing in any sport, they should contact one of the officers of the Club. Notices of BAC's monthly meetings are run in the Monitor sports section, Round-Up column.

The Town's Annual Report gives the officers and directors the opportunity once again to express our gratitude to all of the Athletic Club's supporters. Our Town is most fortunate to have youth sports programs of such high caliber. The dedication and commitment of BAC coaches and league coordinators is the underlying reason for this excellence and is greatly appreciated.

Officers and Directors for 1990:

President - CHRIS PARKINSON

Vice President - MARC BOYD

Treasurer - BOB GOSLING

Secretary - SANDY BENNERT

Past President - TERRY SHUMAKER

Directors - PAULA BAILEY	BETSY MILLER
MARK BOYD	NORM PETERSON
DAVE COOK	CHUCK RHEINHARDT
ROGER DESHAIS	BOB ST. PIERRE
MARK LAVALLE	WALT STEVENS
JIM LOOMIS	DAVE WOODLAND

## BOW-SA-DO SQUARE DANCE CLUB

Our club was formed in May 1986 to promote Square Dancing in Bow for Fun, Sociability and the benefits of Soft Aerobic Exercise.

Dancers come because they need each other, eight to a "square", and want a healthy form of relaxation and exercise. Square Dancing provides an opportunity to dance, visit with friends and partake of nourishment together.

Patience, cooperation, encouragement and friendship are necessary parts of the Square Dancing movement.

The BOW-SA-DO SQUARE DANCE CLUB "squares up" on the second Saturday of each month at Bow Memorial School from 8:00 to 11:00 P.M. Our "Introduction To Square Dancing Nights" will be Tuesday, September 10th and September 17th from 7:00 to 9:00 P.M. Lessons on Round Dancing start Tuesday, September 24th.

The public is invited to watch any dance held in Bow at no charge.

We say, "If you can walk, you can learn to Square Dance!", and our Club Motto is, "We Share The Fun!".

So help us do just that and "Share The Fun" with YOU! Plan now to come and bring other couples with you to attend our "Introduction To Square Dancing Nights" September 10th or 17th. We know you'll be happy you did!

For more information call Roy and Barbara Person (224-6639) or Frank and Cathy Hirsch (225-6234). We all enjoy the opportunity to talk "Square Dancing".

## BOW GARDEN CLUB

The Bow Garden Club completed its 26th year of service to the community last December. Programs included the study of horticulture, conservation, hazardous waste and flower arranging.

During the last year, the club cooperated with other organizations in the town on special projects. Members served as hostess for the Granite State Garden and Flower Show held at the Manchester Armory; made table arrangements for the Bow Rotary Club's Recognition Banquet; made corsages and boutonnieres for the Bow Memorial School graduation class; contributed to the 8th grade class project to raise funds for Camp Sargent Conservation Camp which assisted the students in spending a week of environmental educational activities; two maple trees were planted at the Bow Memorial School and a contribution was made to the town's Christmas Tree Lighting program, and Christmas wreaths were provided for all the public buildings in town.

Workshops were held every month April through October to make saleable items for the November Christmas meeting and boutique to which the public was invited. Several members volunteered services at the Concord Hospital and Havenwood Retirement Center during the year.

The gardens at the Town Hall and the Baker Free Library were refurbished with new plants and maintained during the summer.

Monetary contributions were made to the New Hampshire Federation of Garden Clubs' scholarship and Lilac Endowment Funds for worthy students to attend the University of New Hampshire, as well as to the State Permanent Home Fund. Subscriptions to Wildlife, Ranger Rick and Horticulture magazines were made for the Baker Free Library. A contribution was made to the Friendship Garden at the Kennedy Center for the Performing Arts in Washington, D.C. which was a project of the National Council of State Garden Clubs.

1990 was a busy year and members volunteered to work on favorite projects which made a pleasant year of many achievements.

Regular meetings will begin in April and go through December and are held the 2nd Monday of each month. All interested gardeners are welcome to join the Bow Garden Club by contacting any one of the following:

- President: Mrs. John Mueller - 226-3360
- Vice-President: Mrs. Karl Jorda - 225-8804
- Secretary: Mrs. Norman Bouchard - 224-4493
- Treasurer: Mrs. Vincent McCarthy - 224-6967
- Auditor: Mrs. Douglas MacDonald - 224-2903

## BOW CITIZENS FOR RECYCLING

Our committee consists of a group of Bow residents who are interested in recycling. Anyone who has an interest is welcome to come. Our group meets about once a month at the Municipal Building. For the date of the next meeting, call me (Sherri Cheney at 225-7529).

This year (1990) was the first full year of recycling in Bow. (The "grand opening" of the recycling bins was in September, 1989). The residents of Bow have done extremely well. Throughout 1990 residents have recycled a *monthly average* of . . .

- 11.8 tons of newspaper,
  - 5 tons of glass, and
  - 1,000 pounds of aluminum.
- Good work, everyone!

During 1990 one of our committee's projects was the rebuilding of the old trailer from the recreation department for the collection and recycling of tin cans. Bill Capozzi and Phil Downie worked hard on the rebuilding effort and Laurie Silkworth and Bob and Sherri Cheney painted the finished trailer. Since the tin can trailer was moved to the recycling area last summer, it has been filled and emptied several times.

June 1990 saw the addition of a part time attendant for the recycling area. Chris Connolly kept the bins in tip top shape. Now he has the job of the transfer station attendant and he's also keeping an eye on the recycling bins when he can. His friendly face has been a welcome addition to the transfer station.

In September and October, 1990, our group started to meet weekly, hoping to present a plan to the Budget Committee for a recycling building at the transfer station. We visited the buildings at the recycling centers of other towns and we studied building plans and costs. Unfortunately, we found that the state will not allow the town to build any permanent structure at the transfer station because it had formerly been a landfill. Someday the former landfill area will need to be capped. For the time being, our committee has set aside our ideas of a building for recycling.

During 1991 we hope to find ways to recycle additional materials. The Town may purchase trailers for the collection and recycling of two types of plastic. Our group also wants to find ways to make recycling more cost effective.

Come join us and bring your ideas!

SHERRI CHENEY, Chairman



## BOW PIONEERS

The Bow Pioneers was founded in 1972 and currently has approximately 100 members.

The club was originally formed to develop a system of winter recreational trails throughout the town. This network of trails now totals approximately 65 miles of trails which are maintained by its members for the enjoyment of snowmobilers, hikers, cross country skiers and other winter sport enthusiasts.

One of the Pioneers' goals is supporting the Easter Seal Society and their effort in providing a summer camp for disabled children. Over the years the Pioneers have donated approximately \$18,500.00 to Camp Easter Seal from money raised primarily through raffles and other club activities.

We also have social outings and cookouts for our members and families during the winter months, culminating in a banquet for all of the land owners who generously open their property and woodlands for the winter enthusiasts of Bow.

The Bow Pioneers meet at 7:15 p.m. at the Community Building on the third Thursday of the month. We welcome Bow residents to join us at any of these meetings.

Respectfully submitted,  
DAVID GAZAWAY, President

WAYNE ROSS, Vice-President  
PAUL VAHEY, Secretary  
CAROL BAILEY, Treasurer

## BOY SCOUT TROOP 75

Boy Scout Troop 75 has again had a very good year. We began this year with 21 Scouts registered and Phil Shinkaruk as our Senior Patrol Leader. Our current patrol leaders are Tim McMillen, Val Faust, and Tom Bailey.

Under Phil's leadership we have had a very busy year. We began by visiting Battle Ship Cove and sleeping over on the Battle Ship USS Massachusetts. In January we again braved the sub-zero temperatures and survived a Winter Campout in snow shelters. Come February we placed 4th competing against other troops in the Wannalancit District Klondike Derby. This spring, thanks to Mr. Jeff Foote, we were able to canoe down the Merrimack River and camped out on a secret island. And in tradition we ended the troop year in June by entertaining the entire troop, all their parents, and guests to several delicious meals on the rainiest Troop Feast we have ever had. Along came the hot summer during which 15 of our Scouts spent a week camping, boating, canoeing, fishing and working on merit badges at the Hidden Valley Scout Reservation boy scout camp.

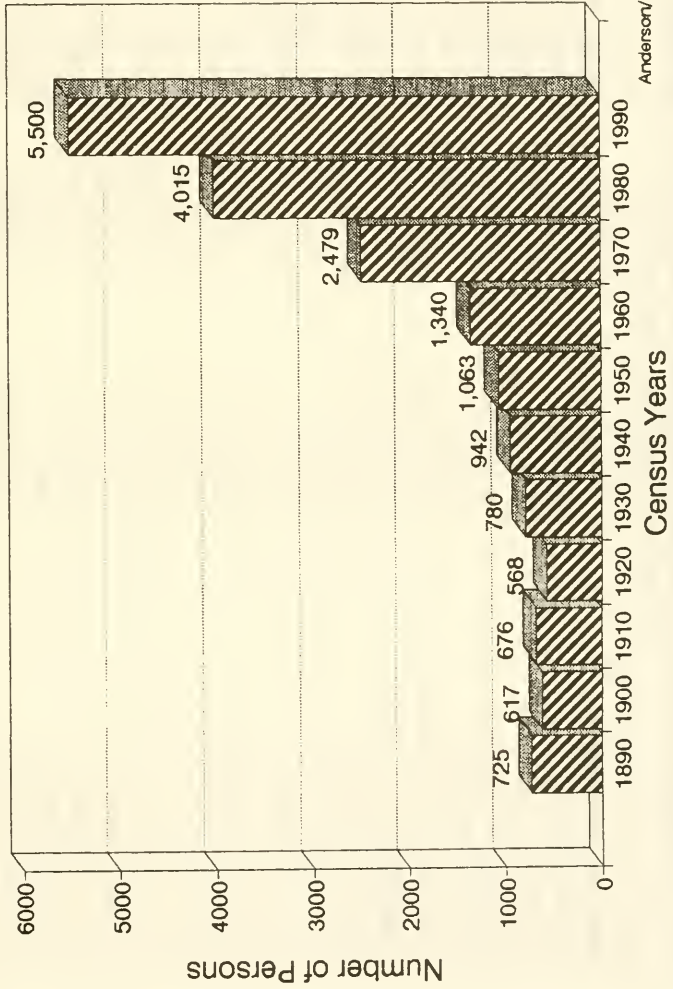
In September we began this year by participating in the Wannalancit District fall camporee. This year the scouts built almost 1 mile of hiking trail as part of the new north-south New Hampshire State Historic Hiking Trail. In November we again hosted a very special service project in town. With help from the local Girl Scout troops and WEBELOS dens we delivered door to door 1,850 bags and collected nearly 9,000 can goods for local soup kitchens during our participation in the 3rd national "Scouting For Food" food drive.

Troop 75 meets every Tuesday from 7:15 p.m. to 9:00 p.m. at the Bow Community Building. Any boys between the ages of 11 and 18 are encouraged to come down and join us.

Respectfully submitted,  
Dave Colantuoni,  
Scoutmaster

# 100 Years of Bow's Population Growth

Census Data: 1890 - 1990



Anderson/PC 2-2-1991

**MARRIAGES REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE**  
**For The Year Ending December 31, 1990**

<b>Date of Marriage</b>	<b>Name and Surname of Groom and Bride</b>	<b>Residence</b>	<b>Date of Birth</b>	<b>Name, Official Station of Persons By Whom Married</b>
February 14	Larry Ramon Kitchen Pamela Haines Eastman	Bow, NH Bow, NH	11-17-53 04-06-56	Nancy Grant Justice of the Peace
February 24	Richard Erving Shaw Jeannette Clarice Pickering	Bow, NH Concord, NH	08-19-21 07-06-30	William R. Keefe Pastor
March 24	Christopher Cary Powell Suzanne Irene Young	Pittsfield, NH Bow, NH	12-01-66 03-30-66	Walter S. Holder Reverend
April 20	Dan J. Darling Crista L. Downing	Bow, NH Bow, NH	01-14-63 07-22-67	Rev. James P. Watson Pastor
April 28	Gary Bernard Coffey Rebecca Ann Forest	Brewster, Mass. Bow, NH	07-01-60 02-25-61	Rev. John Sledziona Pastor
April 28	Tab R. Colby Melissa B. Stevener	Concord, NH Bow, NH	04-22-66 12-16-66	William R. Keefe Pastor
April 28	Timothy Scott Fraser Ginger Rae Daniels	Pittsfield, NH Bow, NH	03-04-62 02-24-67	Rev. Mary S. Caldwell Pastor
May 4	Allen James Bardwell Kathy Ellen Lusardi	Bow, NH Concord, NH	07-23-61 10-22-61	Bruce G. Jones Pastor
May 19	David Scott Remick Lynda Kaye Allen	Bow, NH Bow, NH	06-23-67 01-31-66	Rev. Anthony T. Marteka Catholic Priest
June 9	David William Rayment Cathleen Ellen Donohue	Bow, NH Bow, NH	01-21-52 06-12-52	Joseph F. McDonald Justice of the Peace
June 23	Frederick Frank Place Jami Jean Colby	Concord, NH Bow, NH	06-20-67 06-20-71	Michael P. Nolin Justice of the Peace

June 23	James Deloss Robertson Kathy Diane Desmarais	Bow, NH Bow, NH	08-02-62 02-11-60	James W. Crawford Clergyman
June 30	Ernest Albert Coulombe Jr. Virginia Ella Virgin	Concord, NH Bow, NH	09-24-70 08-19-71	Alfred L. Page Rev.
June 30	Robert Normand Jacques Evelyn Pei-lin Chiang	Bow, NH Lowell, Mass.	03-19-66 11-05-67	Rev. John Sledziona Pastor
July 1	Dana Roy Corney Donna Jean Ordway	Bow, NH Chichester, NH	05-17-46 03-21-62	David C. Hargbol Justice of the Peace
July 14	James D. Nicholls Mary Ellen Forrestall	Bow, NH Bow, NH	12-22-45 01-12-46	Rev. John I. Johnson Clergyman
July 27	Michael Joseph Frechette Donna Maureen Malay	Stafford, NH Bow, NH	07-20-56 05-05-62	Rev. Paul D. Montminy Priest
July 28	David Hale Kristin Adair Roberts	Bow, NH Bow, NH	08-18-53 01-04-66	John S. Allen Episcopal Priest
August 4	Gregory Allen Colby Karin Lyn Sanderson	Bow, NH Concord, NH	07-05-67 01-13-68	Rev. Peter W. Lovejoy Clergyman
August 11	Jay Joseph Lacey Tamie Ann Arnold	Manchester, NH Bow, NH	02-05-65 12-02-68	Rev. Edward B. Young Reverend
September 7	Michael Robert Major Patricia Niswander	Bow, NH Bow, NH	12-06-59 02-04-58	Robert J. Major Justice of the Peace
September 8	Andrew J. Biancur Jr. Susan A. Dore	Bow, NH Bow, NH	08-27-55 12-07-58	Christina M. Pollock Justice of the Peace
September 9	Richard Walter Przybyla Daiquiri Hawley-Howard Black	Bow, NH Bow, NH	11-02-71 02-07-71	Juanita Hebert Justice of the Peace
September 15	Scott David Cote Roberta Lynn Sizemore	Bow, NH Bow, NH	05-16-64 10-12-65	Rev. Marc R. Gagne Roman Catholic Priest

September 15	Harold Parker Eaton Jr. Pheobe M. Story	Bow, NH Ashland, NH	01-13-18 05-14-27	William R. Keefe Pastor
September 15	Richard Y. Uchida Nancy Elizabeth Hale	Bow, NH Bow, NH	09-18-57 11-09-58	Rev. Edward W. Mills Priest
September 22	Stephen Christopher Paz Davideen Joyce Reynolds	Kailua, Hawaii Bow, NH	03-31-66 12-05-64	Cornelius C. Tarplee The Rev.
September 28	Gilbert Stephen Rogers Mary Kathleen Fox	Bow, NH Manchester, NH	06-28-42 06-23-56	Gregory Keleher R.C. Priest
October 13	William D. Colantuoni Michelle D. Gagnon	Bow, NH Manchester, NH	08-05-71 10-26-70	G.E. Auger Resident Pastor
October 20	Clement Leighton Wells Hazel B. Smith	Nottingham, NH Bow, NH	06-08-15 11-10-02	Gary S. Carter Stake President
October 27	Phillip Wilfred Gregoire Tonya Jean Abbott	Bow, NH Bow, NH	05-31-68 05-02-70	Thomas E. Keenan Pastor -- R.C.
November 24	Ignatius MacLellan Eleanor Anne Hancy Holmes	Bow, NH Bow, NH	04-21-59 05-22-51	Henry A. Beairsto Rev.
November 30	Ronald Presby Lacroix Nancy Grace Osborne	Bow, NH Bow, NH	10-02-45 05-12-48	Rev. Dawn C. Berry Pastor
December 1	Craig William Spear Kimberly Anne Joyce	Bow, NH Bow, NH	01-31-68 05-16-70	Marc L. Van De Water J.P.
December 16	Gregory Arthur Holmes Jill Ellen Barton	Bow, NH Goffstown, NH	02-02-49 01-09-60	Rev. Roger W. Palmquist Minister
December 29	Andrew North Zankowski Paula Jeanne Stimpson	Bow, NH Concord, NH	05-22-64 01-14-72	William R. Keefe Pastor

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

CYNTHIA M. BATCHELDER  
Town Clerk

**BIRTHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE**  
**For the Year Ending December 31, 1990**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Name of Father</b>	<b>Name of Mother</b>
January 4	Concord, NH	Katie Anne	Van Mosher	Julie A. Dawson
January 11	Manchester, NH	Kevin Dallas	Marc A. Mandro	Carol A. Dallas
January 14	Concord, NH	Anne Hamilton	John S. Barleon III	Carol Dalpe
January 15	Concord, NH	Brian Joseph	Richard V. Chergey	Joanne R. Flannigan
January 19	Concord, NH	Nicholas Wyatt	Allan D. Brett	Patricia L. Collins
January 21	Concord, NH	Stephanic Louise	Peter B. Carlson	Susan A. Bartlett
January 27	Concord, NH	Nicholas	Marc G. Normandin	Kimberly Patenaude
January 29	Concord, NH	Kismet Athena Canterbury	Richard N. Lantos-Swett	Y. Katrina Lantos
January 29	Concord, NH	Nathan Frank	Alan S. Woodbury	Nancy M. Faust
January 30	Concord, NH	William Brooks	Philip R. Swasey	Martha G. Langevin
January 31	Concord, NH	Michael Wayne	Brian C. St. Pierre	Jo Ann Chubb
February 22	Concord, NH	Stephanic Ann	Aristides J. Kontos	Annette L. Thoits
March 14	Concord, NH	Kurt Patrick	Jeffrey S. Hansen	Faith L. Larrabee
March 14	Concord, NH	Kyle Nicholas	Jeffrey S. Hansen	Faith L. Larrabee
March 27	Concord, NH	Megan Laura	Michael D. Bourbeau	Debra A. Howe
April 2	Concord, NH	Jordan Christopher	Thomas J. Cusano	Anne Leone
April 2	Concord, NH	Ryan David	Colin D. Wilkins	Jill N. Rifenburg
April 4	Concord, NH	Nathan James	David P. Lambert	Patricia E. McHugh
April 5	Concord, NH	Nathan Francis	Warren D. Andrew	Jane F. Cipriani
April 10	Exeter, NH	Baby Girl	Arthur J. Proulx	Melody A. Zoltek
April 23	Concord, NH	Rebecca Malone	Harold E. Keyes III	Sandra L. Sawyer
April 25	Concord, NH	Jacqueline Elise	John E. Laboe	Nancy E. Conrardy
May 1	Manchester, NH	Taylor Anne	Shawn C. Ives	Valerie A. Marcoux
May 2	Concord, NH	Martin John	John Moran	Rita A. Valley
May 4	Concord, NH	Lauren Elizabeth	Dean B. Eggert	Cheryl J. Holder
May 4	Concord, NH	Marissa Lynn	Thomas F. Lucas	Kristina L. Peterson

May 13	Concord, NH	Liam Robert	Kevin J. McCarthy	Laura Flynn
May 16	Concord, NH	Timothy Charles	Donald G. Gray	Kyrola S. Ferguson
May 22	Concord, NH	Andrew Ryan	Kenneth J. Hunter	Colleen Simard
May 29	Concord, NH	Marissa Ann	Mark D. Crisman	Margaret Bolton
June 1	Concord, NH	Erik Thomas	Richard A. Randlov	Maureen T. Bibbons
June 1	Concord, NH	Maria Louise	John H. Zachistal Jr.	Suzanna L. Hutchins
June 2	Concord, NH	Jean	John S. Mulligan	Victoria Haag
June 5	Concord, NH	Benjamin Allen	Robert S. Kramer	Cassandra R. Azcueta
June 16	Concord, NH	Jordan Lynn	Lewis J. Tiedemann Jr.	Elizabeth Gesen
June 20	Concord, NH	Will Taylor	Jerry S. Hatch	Joan Flood
June 23	Dover, NH	Alena Lane	Daniel W. Allegetti	Judith Noyes
June 25	Concord, NH	Joseph Willemssen	James B. Ganley	Joann K. Willemssen
July 17	Concord, NH	Gillian Knight	Peter F. Imse	Deborah Redington
July 24	Manchester, NH	Meredith Julia	David C. Frost	Christine McDonald
July 28	Concord, NH	Colton James	John P. Briggs	Pamela E. Cassarino
July 28	Concord, NH	Kerry Ann	Kevin M. McCann	Deborah Doran
July 31	Concord, NH	Jennifer May	Gregory L. Bakos	Rebecca Leighton
August 3	Concord, NH	Hannah Elizabeth	Harold T. Judd	Mary E. Walz
August 16	Concord, NH	Ryan Joseph	Raymond F. Steenbeke, Jr.	Jeanne A. Slazik
August 16	Concord, NH	Andrew Arthur	Nicholas J. Vailas	Mary A. Zeifang
August 19	Concord, NH	Michael Sean	Ronald P. Houldsworth	Barbara A. Lorenzen
August 29	Manchester, NH	Kaitlyn Marie	Fredrick A. Hinck	Kathleen E. Soucy
September 11	Concord, NH	Randolph Lewis	William L. Dio	Liane J. Ham
September 13	Concord, NH	Lauren Marie	Ronald E. Girard	Janet C. Desruisseaux
September 29	Concord, NH	Lee Ann	John A. Ketcham	Eileen C. MacKenzie
October 12	New London, NH	Marissa Howard	Gary S. Lynn	Patricia Schwartz
October 22	Concord, NH	Caroline	Paul E. Matthews	Cynthia M. Jacoby
October 26	Manchester, NH	Timothy James	James J. Kearns III	Mary Goul
October 31	Concord, NH	Ryan Christopher	Rodney V. Sandlin	Linda A. Sidwa



November 9	Concord, NH	Nadine Marie Brooks	Arthur J. Cunningham	Sandra J. Czibik
November 9	Concord, NH	Emily Christine Joseph	Lee R. Herrington III	Joan R. Grabnar
November 13	Manchester, NH	Zachary Scott	Gary R. Shirlock	Diana S. Morrissey
November 15	Manchester, NH	Theodore James Joshua	John Bleczynski	Margaret K. McGranaghan
November 15	Concord, NH	Joshua Nicholas	Steven S. Lucas	Paula F. Kenison
November 23	Hanover, NH	Craig Joseph	James K. Wylly	Susan K. Moseley
November 27	Concord, NH	Jayson Christopher	Michael O. Serard	Lisa B. Stewartson
November 30	Concord, NH	Catherine Mary	Donald M. Carrier	Carolyn A. Couture
December 3	Concord, NH	Brian Michael	Robert J. Miller	Elizabeth A. Poch
December 8	Concord, NH	James Matthew	Timothy G. Costello	Kathryn A. Henning
December 17	Concord, NH	Michael Augustine	Real M. Madore	Joan A. White
December 27	Concord, NH		James M. Popovitch	Ellen F. Zelnick
December 30	Concord, NH		Matthew J. Wolf	Katherine Long

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

CYNTHIA M. BATCHELDER  
Town Clerk

**DEATHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE**  
**For The Year Ending December 31, 1990**

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name and Surname of Deceased</b>	<b>Place of Birth</b>	<b>Place of Burial</b>
January 12	Bow, NH	William L. Dio Sr.	Union, Conn.	Raymond, NH
January 22	Franklin, NH	Charles King Richardson	Newark, NJ	Hanover, NH
January 27	Bow, NH	Marion D. Clark	Springfield, MA	Lowell, MA
February 16	Bow, NH	Arthur L. Bittle	St. Louis, MO	Bourne, MA
February 19	Concord, NH	Grace M. Nesbitt	Springfield, VT	Bow, NH
February 22	Concord, NH	George J. Barry	Goffstown, NH	Goffstown, NH
March 4	Manchester, NH	Harry Foster Lund	Nova Scotia, Canada	Braintree, MA
March 4	Bow, NH	Harold E. Millette Sr.	Lowell, MA	Epsom, NH
March 5	Bow, NH	Ruth W. Beaver	Charlotte, NC	Charlotte, NC
March 31	Manchester, NH	Margaret Coapland	Quebec, Canada	Bow, NH
April 18	Concord, NH	Eugene F. Gagne	Newport, VT	Bow, NH
April 27	Bow, NH	Francis Dennis Howe	Manchester, NH	Bedford, NH
May 11	Concord, NH	John James Lee	N.B. Canada	Bow, NH
May 31	Manchester, NH	Robert E. Hamblett	Concord, NH	Concord, NH
June 22	Concord, NH	Paul A. Drouin	Concord, NH	Concord, NH
July 3	Bow, NH	Adam B. Peters	Brackenridge, PA	W. Hartford, CT
July 15	Bow, NH	Grace K. Parrish	Glendale L.I., NY	Bow, NH
July 29	Concord, NH	William A. Stewart	Boston, MA	Manchester, NH
September 22	Concord, NH	Alice B. Judkins	Newport, NH	Bow, NH
October 2	Manchester, NH	Yvette E. Annis	Manchester, NH	Manchester, NH
October 17	Concord, NH	Arlene L. Lull	Bow, NH	Bow, NH
October 22	Berlin, NH	Russell Wentworth Dean	Berlin, NH	Bow, NH
October 27	Bow, NH	Frank A. Williams	Concord, NH	E. Concord, NH
October 29	Manchester, NH	David E. Bendel	New Haven, CT	Concord, NH
November 8	Bow, NH	Kurt Grunsfeld	Heiligenstadt, Germany	Concord, NH
November 12	Manchester, NH	Chester J. Nowakowski Sr.	Manchester, NH	Bourne, MA

December 6	Concord, NH	Julia M. Spear	Wakefield, MA	Bow, NH
December 10	Bow, NH	Mary L. Chadwick	Concord, NH	Bow, NH
December 13	Bow, NH	James R. Goodwin	York, Maine	Bow, NH
December 17	Concord, NH	Stanley A. Flagg	Cambridge, MA	Bow, NH

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

CYNTHIA M. BATCHELDER  
Town Clerk







**1990**  
**BOW SCHOOL DISTRICT**  
**REPORT**





1990

BOW SCHOOL DISTRICT  
REPORT

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## SCHOOL DISTRICT OFFICERS

	<b>Term Expires</b>
Dom D'Ambruoso, Moderator .....	1993
Harriet Kraybill, Clerk .....	1993
Stephanie Thornton, Treasurer .....	1993

## BOW SCHOOL BOARD

	<b>Term Expires</b>
Betsy Miller, Chairman .....	1991
Angelyn D'Ambruoso .....	1992
Robert Gosling .....	1993

## AUDITORS

Plodzik & Sanderson ..... Concord, New Hampshire

## ADMINISTRATION

Acting Superintendent of Schools ..... Owen P. Conway  
Business Administrator ..... Benjamin H. Hampton  
Assistant to the Superintendent for  
Special Needs ..... Carol A. Kingston

## REPORT OF THE ANNUAL MEETING OF THE BOW SCHOOL DISTRICT

**Tuesday, March 20, 1990**

A duly called meeting of the voters of the Bow School District was held at Bow Memorial School on Tuesday, March 20, 1990. The meeting was called to order at 7:06 P.M. by Moderator, Dom S. D'Ambruoso. The presentation of the colours was by members of the Girl Scouts of the town. The flag bearers were Allison Ward, Kristin Ward, Andrea Woods, Catie McMillen, Emily Callahan, and Katie Waples. Following the Pledge of Allegiance, the Moderator introduced the School Board members and the SAU officials who were present. He then announced the results of the School District election which was held on March 13, 1990. The new officials are Dom S. D'Ambruoso, Moderator for three years, Harriet A. Kraybill, Clerk for three years, Stephanie Thornton, Treasurer for three years, and Robert C. Gosling, School Board Member for three years. The Moderator then reviewed the rules and expectations of conduct for the meeting. The Moderator also announced that the Bow Memorial classroom based services program for Learning Disabled Students has been selected by the National Association of Learning Disabilities as one of the eight outstanding national programs in the country and will receive this award in Austin, Texas, in October.

The reading of the School District Warrant resulted in the following actions being taken:

ARTICLE #1: Was moved and seconded. It was voted to accept the salaries of the School Board and fix the compensation of any other Officer or Agent of the District as they are printed in the Town Report.

ARTICLE #2: Was moved and seconded. It was voted to accept the reports of Agents, Auditors, Committees, or Officers chosen, as they are printed in the Town Report.

ARTICLE #3: Was moved and seconded. It was voted to authorize the School Board, under the provisions of RSA 198:20-B, to apply for, accept, and expend without further action by the School District Meeting, money from any source which becomes available during the 1990-91 school fiscal year provided that such expenditures be made for purposes for which a school district may appropriate money. Further, that the School Board hold a public hearing prior to spending such money.

ARTICLE #4: Was moved and seconded. It was voted to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to conduct an architectural feasibility study, site investigation, and other items incidental to and necessary for planning the construction of renovation and additional school facilities for the Bow School District, or take any other action in relation thereto. (Recommended by the Budget Committee).

ARTICLE #5: A motion was made and seconded to dismiss Article #5 and to indefinitely postpone any action of this Article. This motion opened debate on the main motion. After such debate, the motion to indefinitely postpone was voted in the affirmative by standing vote. Article #5 was petitioned by voters, and was presented as

follows: To see if the District will vote to rescind the increases in the Teachers' Salaries and benefits attributable to the collective bargaining agreement entered into by the Bow School Board and the Bow Education Association for the current fiscal year; and further, to see if the District will vote to establish a ceiling on the Teachers' salaries and benefits increases not to exceed the current year's cost of living index.

ARTICLE #6: The Moderator read the text of Article #6 which was as follows: To see if the Town will vote to limit increases in the School District budget to no more than 4% per year (As petitioned by voters). A request to have a secret ballot vote was denied because the Article had not been moved and seconded. A motion was then made and seconded to table Article #6. A standing vote was taken which resulted in the motion to table Article #6 be accepted by a count of Yes-304 and No-154.

ARTICLE #7: Was moved and seconded. By a secret ballot vote of No-349 to Yes-149 Article #7 to see if the Town will vote to school wage increases to no more than 4% per year (as petitioned by voters) was DEFEATED.

ARTICLE #8: Was moved and seconded. By voice vote Article #8 to see if the Town will vote to adopt a line item budgetary process beginning with the budget for 1991 (as petitioned by voters) was DEFEATED.

ARTICLE #9: Was moved and seconded. It was voted to increase the present School Board from 3 members to 5 members under the provisions of RSA 671:4 (As petitioned by voters).

ARTICLE #10: Was moved and seconded. This Article to see if the District will raise and appropriate the sum of Six Million Two Hundred Twenty-Five Thousand Eight Hundred Thirty-Five Dollars (\$6,225,835.00) for the support of schools, for the salaries of School District officials and agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town, or to take any action in relation thereto WAS AMENDED by the School Board. It was moved by Robert Gosling that the Bottom Line be amended by One Hundred Fifty-One Thousand Six Hundred Sixty-Two Dollars (\$151,662.00) for the sole purpose of funding the increases in Teachers' salaries and benefits that are required in the second year of the collective bargaining agreement by and between the Bow School Board and the Bow Education Association for a new bottom line of Six Million Three Hundred Seventy-Seven Thousand Four Hundred Ninety Seven Dollars (\$6,377,497.00). The Amendment was PASSED by a standing vote of Yes-334 and No-138. Article #10, as amended, was PASSED by voice vote.

ARTICLE #11: Having no other business being legally brought before the meeting, the Moderator accepted a motion, which was seconded, to adjourn the meeting at 10:25 P.M.

Respectfully submitted,  
HARRIET A. KRAYBILL  
School District Clerk

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board  
Bow School District  
Bow, New Hampshire

We have audited the accompanying general purpose financial statements of the Bow School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1990, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bow School District at June 30, 1990, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1990, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

July 19, 1990

PLODZIK & SANDERSON  
Professional Association

**BOW SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1990**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Bow School District 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 School District includes all funds and account groups that are controlled by or dependent on the School District's executive or legislative branches. Control by or dependence on the School District is determined on the basis of budget adoption, outstanding debt secured by revenue, or general obligations of the School District, obligation of the School District to finance any deficits that may occur, or receipt of significant subsidies from the School District.

**B. Fund Accounting**

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. 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 School District:

**GOVERNMENTAL FUNDS**

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

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or

major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Food Service and Federal/State Projects Funds.

## **FIDUCIARY FUNDS**

**Agency Funds**— Agency Funds are used to account for the assets held as an agent for others by the School District. The Student Activities Funds are shown in this fund type.

## **ACCOUNT GROUPS (FIXED ASSETS)**

All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measurement of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Account Group for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District 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.

### **C. Basis of Accounting**

The accounts of the General, Special Revenue, and Agency 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. 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.

### **D. Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School Dis-

trict's operations. At its annual meeting, the School District adopts a budget for the next fiscal year. This budget is adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General and all Special Revenue Funds. The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. The School Board may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total. State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1989-90, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used	
To Reduce District Assessment	\$100,168
Beginning Fund Balance --	
Reserved For Encumbrances	<u>6,370</u>
Total Use of Beginning Fund Balance	<u><u>\$106,538</u></u>

#### **E. Fund Balance**

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriable for expenditures, is shown as reserved.

##### **Reserved for Encumbrances**

Encumbrance accounting, under which purchase order, 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 June 30, 1990 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1990 is detailed in Exhibit A-2 and totals \$156.

The Special Revenue Funds reserve for encumbrances is as follows:

Federal/State Projects Fund	<u><u>\$ 1,541</u></u>
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#### **F. Cash and Investments**

At year end, the carrying amount of the District's deposits is \$244,112 and the bank balance is \$131,431. Of the bank balance, \$119,131 was covered by Federal depositary insurance and \$12,300 was uninsured.



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

**G. Accumulated Unpaid Vacation and Sick Pay**

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Teachers may accumulate up to 120 days sick leave at a rate of 15 days per year. Support staff is entitled to 1¼ days per month sick leave for each month worked, with a maximum accumulation of 60 days. Vacation is granted in varying amounts based on length of service for employees other than teachers. Vacation pay accumulation does not exceed a normal year’s allowance. The value of accumulated sick leave is indeterminable.

**H. Interfund Transactions**

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

**I. Interfund Receivable and Payable Balances**

Individual fund interfund receivable and payable balances at June 30, 1990 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 5,575	\$ 205
<b>Special Revenue Funds</b>		
Federal/State Projects Fund	205	
Food Service Fund	<u>          </u>	<u>5,575</u>
<b>Totals</b>	<u>\$ 5,780</u>	<u>\$ 5,780</u>

**J. Total Columns (Memorandum Only) on Combined Statements**

Total columns on the combined statements are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is data comparable to a consolidation. Interfund

eliminations have not been made in the aggregation of this data.

#### **K. Comparative Data**

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

**BOW SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1990**

**NOTE 2 – LONG-TERM DEBT**

**A. General Obligation Debt**

At June 30, 1990, the School District has no outstanding long-term debt.

**B. Capital Lease Agreements for Equipment**

The School District has entered into a lease-purchase agreement for heating equipment, which provides for annual principal and interest payments as follows:

<b>Fiscal Year Ending</b>				
<b>June 30, 1990</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
1991	\$ 41,847	\$ 37,413	\$ 79,260	
1992	45,845	33,415	79,260	
1993	50,225	29,035	79,260	
1994	55,023	24,237	79,260	
1995	60,280	18,980	79,260	
1996-1997	<u>138,387</u>	<u>20,133</u>	<u>158,520</u>	
<b>Totals</b>	<b>\$391,607</b>	<b>\$163,213</b>	<b>\$554,820</b>	

Payments of \$38,197 principal and \$41,063 interest were made in 1989-90. The lease-purchase agreement contains non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the School District, the lease shall terminate without penalty or expense to the School District.

**NOTE 3 – DEFINED BENEFIT PENSION PLAN**

The School District participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined-benefit contributory retirement plan, administered by the State of New Hampshire which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for District Employees covered by the system for the year ended June 30, 1990 was \$2,458,651; the District's total payroll was \$2,667,472.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 5.0% of their salary to

the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 1.07% for teachers and 2.48% for all other employees. The contribution requirements for the year ended June 30, 1990 were \$153,532, which consisted of \$30,604 from the School District and \$122,928 from employees.

The "pension benefit obligation" 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 retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Independent Auditor's Report dated June 8, 1990) were at \$1,150,653,357. No more recent figures are available at this time. The percentage that the Bow School District has in relation to the entire plan cannot be determined. Likewise, 10-year historical trend information required by GASB 5 is not available for individual employees but is reported for the Plan as a whole beginning on page 32 of the above-referenced Independent Auditor's Report.

**NOTE 4 – RESTATEMENT OF FUND BALANCE – GENERAL FUND**

The fund balance in the General Fund was restated to record an additional liability to the School Administrative Unit No. 19 for the annual assessment.

Unrecorded Intergovernmental Payable	(\$ 7,459)
Fund Balance – July 1, 1989, As Previously Reported	<u>106,538</u>
Restated Fund Balance – July 1, 1989	<u>\$ 99,079</u>

**NOTE 5 – GENERAL FUND**

**Deficit Fund Balance**

The General Fund has an unreserved fund deficit of \$19,476 at June 30, 1990. This deficit is mainly a result of an overexpenditure of appropriations by \$70,872 (as detailed on Exhibit A-2).

**NOTE 6 – OVERDRAFT OF BUDGETARY APPROPRIATIONS AND  
APPLICATION OF THE MUNICIPAL BUDGET LAW  
(RSA CHAPTER 32)**

During 1989-90, the School District had an overdraft of General and Special Revenue Fund appropriations as follows:

	<b>General Fund</b>	<b>Special Revenue Funds</b>
Budgetary Appropriations	\$ 5,597,795	\$ 10,000
Actual Expenditures	( <u>5,674,881</u> )	( <u>144,479</u> )
Overdraft of Appropriations	\$ <u>77,086</u>	\$ <u>134,479</u>

In towns that have adopted the provisions of the Municipal Budget Law, the School District may not expend in excess of total appropriations unless approval is received from the State Department of Education. There is no indication that such approval was granted.

**EXHIBIT A**  
**BOW SCHOOL DISTRICT**  
**Combined Balance Sheet — All Fund Types and Account Group**  
**June 30, 1990**

	<u>Governmental Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals</u>	<u>(Memorandum Only)</u>	<u>June 30, 1989</u>
<b>ASSETS AND OTHER DEBITS</b>	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>Long-Term Debt</u>	<u>June 30, 1990</u>	<u>June 30, 1989</u>
<b>ASSETS</b>						
Cash and Equivalents .....	\$ 216,778	\$ 11,850	\$ 15,484	\$	\$ 244,112	\$ 440,493
<b>Receivables</b>						
Accounts .....					4,937	1,402
Intergovernmental .....	920	4,017			5,780	11,021
Interfund Receivable .....	5,575	205				9,531
<b>Other Debits</b>						
Amount To Be Provided For Retirement of General Long-term Debt .....				391,607	391,607	
<b>TOTAL ASSETS AND OTHER DEBITS .....</b>	<u>\$ 223,273</u>	<u>\$ 16,072</u>	<u>\$ 15,484</u>	<u>\$ 391,607</u>	<u>\$ 646,436</u>	<u>\$ 462,447</u>

## LIABILITIES AND EQUITY

### Liabilities

Accounts Payable.....	\$ 15,961		\$ 5,156	\$		\$ 21,117	\$ 307,418
Accrued Payroll and Benefits .....	26,427					26,427	16,572
Intergovernmental Payable .....			544			544	7,459
Interfund Payable .....	205		5,575			5,780	9,531
Due to Student Groups .....				15,484		15,484	19,654
Deferred Revenues .....	200,000					200,000	47
Capital Leases Payable .....					391,607	391,607	
<b>TOTAL LIABILITIES .....</b>	<b>\$ 242,593</b>		<b>\$ 11,275</b>	<b>\$ 15,484</b>		<b>\$ 660,959</b>	<b>\$ 360,681</b>

### Equity

<b>Fund Balances</b>							
Reserved For Encumbrances .....	156		1,541			1,697	10,279
<b>Unreserved</b>							
Undesignated .....	( 19,476)		3,256			( 16,220)	91,487
<b>Total Equity .....</b>	<b>( 19,320)</b>		<b>4,797</b>			<b>( 14,523)</b>	<b>101,766</b>
<b>Total Liabilities and Equity .....</b>	<b>\$ 223,273</b>		<b>\$ 16,072</b>	<b>\$ 15,484</b>		<b>\$ 646,436</b>	<b>\$ 462,447</b>

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

**EXHIBIT B**  
**BOW SCHOOL DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**For the Fiscal Year Ended June 30, 1990**

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
			June 30, 1990
			June 30, 1989
<b>Revenues</b>			
School District Assessment .....	\$ 5,415,616	\$	\$ 4,880,549
Intergovernmental Revenues .....	82,672	37,589	84,066
Charges for Services .....	20,484	103,331	140,921
Miscellaneous .....	37,710	5,669	23,691
<b>Other Financing Sources</b>			
Operating Transfers In .....			4,000
<b>Total Revenues and Other Sources .....</b>	<b>\$ 5,556,482</b>	<b>\$ 146,589</b>	<b>\$ 5,703,071</b>
			<b>\$ 5,133,227</b>



<b>Expenditures</b>					
<b>Current</b>					
Instruction .....	4,140,335	959	4,141,294	3,632,477	
<b>Supporting Services</b>					
Pupils .....	277,962		277,962	239,526	
Instructional .....	88,415	12,019	100,434	98,875	
General Administration .....	229,792		229,792	214,510	
School Administration .....	235,872		235,872	182,560	
Business .....	623,425	131,501	754,926	752,401	
Facilities Acquisition and Construction .....	79,080		79,080	1,200	
<b>Other Financing Uses</b>					
Operating Transfers Out .....				4,000	
<b>Total Expenditures and Other Uses</b> .....	<u>5,674,881</u>	<u>144,479</u>	<u>5,819,360</u>	<u>5,125,549</u>	
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> .....	( 118,399)	2,110	( 116,289)	7,678	
<b>Fund Balances - July 1 (As Restated - Note 5)</b> .....	99,079	2,687	101,766	94,088	
<b>Fund Balances - June 30</b> .....	<u>(\$ 19,320)</u>	<u>\$ 4,797</u>	<u>(\$ 14,523)</u>	<u>\$ 101,766</u>	

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

**EXHIBIT C**  
**BOW SCHOOL DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 1990**

	General Fund		Special Revenue Funds				Totals (Memorandum Only)	
	Budget	Actual	Variance		Budget	Actual	Budget	Actual
			Favorable (Unfavorable)	Favorable (Unfavorable)				
<b>Revenues</b>								
School District Assessment.	\$ 5,415,616	\$ 5,415,616	\$	\$	\$ 5,415,616	\$ 5,415,616	\$	\$
Intergovernmental Revenues	82,011	82,672	661	10,000	37,589	27,589	92,011	120,261
Charges for Services.....		20,484	20,484		103,331	103,331		123,815
Miscellaneous .....		37,710	37,710		5,669	5,669		43,379
<b>Total Revenues .....</b>	<b>5,497,627</b>	<b>5,556,482</b>	<b>58,855</b>	<b>10,000</b>	<b>146,589</b>	<b>136,589</b>	<b>5,507,627</b>	<b>5,703,071</b>
<b>Expenditures</b>								
<b>Current</b>								
Instruction .....	4,152,483	4,140,335	12,148		959	( 959)	4,152,483	4,141,294
<b>Supporting Services</b>								
Pupils .....	255,841	277,962	( 22,121)				255,841	277,962
Instructional .....	100,376	88,415	11,961	6,000	12,019	( 6,019)	106,376	100,434
General Administration	215,686	229,792	( 14,106)				215,686	229,792
								( 144,106)

School Administration ..	242,810	235,872	6,938	131,501	( 127,501)	242,810	235,872	6,938
Business .....	633,669	623,425	10,244	4,000		637,669	754,926	( 117,257)
Facilities Acquisition								
and Construction .....	<u>3,300</u>	<u>79,080</u>	<u>( 75,780)</u>			<u>3,300</u>	<u>79,080</u>	<u>( 75,780)</u>
<b>Total Expenditures .....</b>	<u>5,604,165</u>	<u>5,674,881</u>	<u>( 70,716)</u>	<u>10,000</u>	<u>( 134,479)</u>	<u>5,614,165</u>	<u>5,819,360</u>	<u>( 205,195)</u>
<b>Excess (Deficiency) of</b>								
<b>Revenues Over (Under)</b>								
<b>Expenditures .....</b>	( 106,538)	( 118,399)	( 11,861)	2,110	2,110	( 106,538)	( 116,289)	( 9,751)
<b>Fund Balances - July 1</b>								
- (As Restated - Note 5) .....	<u>99,079</u>	<u>99,079</u>		<u>2,687</u>		<u>101,766</u>	<u>101,766</u>	
<b>Fund Balances - June 30 .....</b>	<u>(\$ 7,459)</u>	<u>(\$ 19,320)</u>	<u>(\$ 11,861)</u>	<u>\$ 2,687</u>	<u>\$ 4,797</u>	<u>\$ 2,110</u>	<u>(\$ 4,772)</u>	<u>(\$ 9,751)</u>

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

**EXHIBIT A-1**  
**BOW SCHOOL DISTRICT**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Year Ended June 30, 1990**

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>School District Assessment</b>			
Current Appropriation.....	\$5,415,616	\$5,415,616	\$
<b>Tuition</b>			
Special Education.....	<u>                    </u>	<u>20,484</u>	<u>20,484</u>
<b>Other Local Revenue</b>			
Earnings on Investments.....		24,855	24,855
Other .....	<u>                    </u>	<u>12,855</u>	<u>12,855</u>
<b>Total Other Local Revenue.....</b>	<b>\$ <u>                    </u></b>	<b>\$ <u>37,710</u></b>	<b>\$ <u>37,710</u></b>
<b>State Sources</b>			
Foundation Aid.....	42,079	42,080	1
<b>Vocational School Aid</b>			
Catastrophic Aid.....	<u>39,932</u>	<u>40,592</u>	<u>660</u>
<b>Total State Sources.....</b>	<b><u>82,011</u></b>	<b><u>82,672</u></b>	<b><u>661</u></b>
<b>Total Revenues and Other Sources..</b>	<b>\$5,497,627</b>	<b><u>\$5,556,482</u></b>	<b><u>\$ 58,855</u></b>
<b>Unreserved Fund Balance Used To</b>			
Reduce School District Assessment	<u>100,168</u>		
<b>Total Revenues and Use</b>			
<b>of Fund Balance.....</b>	<b><u>\$5,597,795</u></b>		

**EXHIBIT A-2**  
**BOW SCHOOL DISTRICT**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended June 30, 1990**

	Encumbered From 1988-89	Appropriations 1989-90	Expenditures Net of Refunds	Encumbered To 1990-91	(Over) Under Budget
<b>Current Instruction</b>					
Regular Education .....	\$	3,808,367	\$ 3,820,718	\$ 115	(\$ 12,466)
Special Education .....		315,338	305,356		9,982
Other Instructional .....		28,778	14,261		14,517
<b>Total Instruction</b> .....	<u>\$</u>	<u>4,152,483</u>	<u>\$ 4,140,335</u>	<u>\$ 115</u>	<u>\$ 12,033</u>
<b>Support Services</b>					
<b>Pupils</b>					
Guidance .....	\$	81,708	\$ 83,638		(\$ 1,930)
Health .....		64,929	64,114		815
Psychological .....		40,000	12,358		27,642
Speech Pathology and Audiology .....		38,704	56,057		( 17,353)
Other Pupil Services .....		30,500	61,795		( 31,295)
<b>Total</b> .....	<u>\$</u>	<u>255,841</u>	<u>\$ 277,962</u>		<u>(\$ 22,121)</u>

<b>Instructional</b>									
Improvement of Instruction.....		\$	20,540	\$	11,677			\$	8,863
Educational Media.....			<u>79,836</u>		<u>76,738</u>		41		<u>3,057</u>
<b>Total</b> .....		\$	<u>100,376</u>	\$	<u>88,415</u>		41	\$	<u>11,920</u>
<b>General Administration</b>									
School Board.....		\$	37,171	\$	51,277				(\$ 14,106)
Office of the Superintendent.....			<u>178,515</u>		<u>178,515</u>				
<b>Total</b> .....		\$	<u>215,686</u>	\$	<u>229,792</u>				<u>(\$ 14,106)</u>
School Administration.....		\$	<u>242,810</u>	\$	<u>235,872</u>				<u>\$ 6,938</u>
<b>Business</b>									
Operation and Maintenance of Plant.....	\$	3,070	\$	370,983	\$	382,887			(\$ 8,834)
Pupil Transportation.....			<u>259,616</u>		<u>240,538</u>				<u>19,078</u>
<b>Total</b> .....	\$	<u>3,070</u>	\$	<u>630,599</u>	\$	<u>623,425</u>			<u>\$ 10,244</u>
<b>Total Supporting Services</b> .....	\$	<u>3,070</u>	\$	<u>1,445,312</u>	\$	<u>1,455,466</u>	41		<u>(\$ 7,125)</u>
<b>Facilities Acquisition and Construction</b> .....	\$	<u>3,300</u>		\$	<u>79,080</u>				<u>(\$ 75,780)</u>
<b>Total Appropriations</b> .....	\$	<u>6,370</u>	\$	<u>5,597,795</u>	\$	<u>5,674,881</u>	156		<u>(\$ 70,872)</u>

**EXHIBIT A-3  
BOW SCHOOL DISTRICT  
General Fund**

**Statement of Changes in Unreserved – Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 1990**

**Unreserved – Undesignated Fund  
Balance - July 1 –**

**(As Restated - Note 5).....** \$ 92,709

**Deductions**

Unreserved Fund Balance Used to  
Reduce 1989-90 School

District Assessment..... (\$ 100,168)

**1989-90 Budget Summary**

Revenue Surplus (Exhibit A-1)..... \$ 58,855

Overdraft of Appropriations  
(Exhibit A-2)..... ( 70,872)

1989-90 Budget Deficit..... ( 12,017)

Total Deductions..... (112,185)

**Unreserved – Undesignated**

**Fund Balance - June 30.....** (\$19,476)

**EXHIBIT B-1**  
**BOW SCHOOL DISTRICT**  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 1990

	Food Service Fund	Federal/State Projects Fund	Total
	June 30, 1990	June 30, 1989	June 30, 1989
<b>ASSETS</b>			
Cash and Equivalents.....	\$ 11,850	\$	\$ 3,588
<b>Receivables (Net of Allowances For Uncollectibles)</b>			
Intergovernmental.....	2,681	1,336	765
Interfund Receivable.....		205	3,956
<b>TOTAL ASSETS</b> .....	<b>\$ 14,531</b>	<b>\$ 1,541</b>	<b>\$ 8,309</b>

**LIABILITIES AND EQUITY**

<b>Liabilities</b>			
Accounts Payable.....	\$ 5,156	\$	\$ 5,156
Intergovernmental Payable.....	544		544
Interfund Payable.....	5,575		5,575
Deferred Revenues.....			47
<b>TOTAL LIABILITIES</b> .....	<b>\$ 11,275</b>	<b>\$</b>	<b>\$ 5,622</b>



<b>Equity</b>				
<b>Fund Balances</b>				
Reserved For Encumbrances.....		\$ 1,541	\$ 1,541	\$ 3,909
<b>Unreserved</b>				
Undesignated.....	3,256	0	3,256	( 1,222)
<b>Total Equity</b> .....	<u>\$ 3,256</u>	<u>\$ 1,541</u>	<u>\$ 4,797</u>	<u>\$ 2,687</u>
<b>TOTAL LIABILITIES AND EQUITY</b> .....	<u>\$ 14,531</u>	<u>\$ 1,541</u>	<u>\$ 16,072</u>	<u>\$ 8,309</u>

**EXHIBIT B-2**  
**BOW SCHOOL DISTRICT**  
Special Revenue Funds  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 1990**

	Food Service Fund	Federal/State Projects Fund	Total
	June 30, 1990	June 30, 1989	
<b>Revenues</b>			
Intergovernmental Revenues.....	\$ 26,979	\$ 10,610	\$ 37,589
Charges for Services.....	103,331	103,331	122,503
Miscellaneous .....	5,669	5,669	551
<b>Other Financing Sources</b>			
Operating Transfers In.....			4,000
<b>Total Revenues and Other Sources</b> .....	<u>135,979</u>	<u>10,610</u>	<u>146,589</u>
			<u>154,820</u>

<b>Expenditures</b>				
<b>Current</b>		959		959
Instruction .....				
<b>Supporting Services</b>				
Instructional .....	12,019		12,019	5,263
Business .....	<u>131,501</u>		<u>131,501</u>	<u>149,784</u>
<b>Total Expenditures</b> .....	<u>12,978</u>		<u>144,479</u>	<u>155,047</u>
<b>Excess (Deficiency) of</b>				
<b>Revenues and Other Sources</b>				
<b>Over (Under) Expenditures</b> .....	4,478 (	2,368)	2,110 (	227)
<b>Fund Balances - July 1</b> .....	<u>( 1,222)</u>	<u>3,909</u>	<u>2,687</u>	<u>2,914</u>
<b>Fund Balances - June 30</b> .....	<u>\$ 3,256</u>	<u>\$ 1,541</u>	<u>\$ 4,797</u>	<u>\$ 2,687</u>

**EXHIBIT C-1**  
**BOW SCHOOL DISTRICT**  
**Student Activities Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1990**

<b>Bow Elementary School Student Activities Fund</b>	<b>Balance July 1, 1989</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30 1990</b>
<b>ASSETS</b>				
Cash and Equivalents .....	\$ 5,269	\$ 17,017	\$ 16,585	\$ 5,701
<b>LIABILITIES</b>				
Due To Student Groups .....	5,269	17,017	16,585	5,701
<b>Bow Memorial School Miscellaneous Student Activities Fund</b>				
<b>ASSETS</b>				
Cash and Equivalents .....	6,445	29,054	33,207	2,292
<b>LIABILITIES</b>				
Due To Student Groups .....	6,445	29,054	33,207	2,292
<b>Bow Memorial School Student Activities Fund</b>				
<b>ASSETS</b>				
Cash and Equivalents .....	7,940	60,071	60,520	7,491
<b>LIABILITIES</b>				
Due To Students Groups .....	7,940	60,071	60,520	7,491
<b>Totals – All Student Activities Funds</b>				
<b>ASSETS</b>				
Cash and Equivalents .....	19,654	106,142	110,312	15,484
<b>LIABILITIES</b>				
Due To Student Groups .....	19,654	106,142	110,312	15,484

**EXHIBIT C-2**  
**BOW SCHOOL DISTRICT**  
**Agency Fund – Bow Elementary School Student Activities**  
**Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1990**

ACTIVITY	Activities Balance July 1, 1989	Additions	Deductions	Activity Balance June 30, 1990
Dental Clinic.....	\$ 223	\$ 744	\$ 887	\$ 80
Ice Cream Fund.....	1,688		1,688	
Padlock Fund.....	172	30		202
Sunshine Committee.....	77	135	213	( 1)
Miscellaneous Fund.....	2,671	15,308	13,052	4,927
Postage and Other.....	438	800	745	493
<b>Totals.....</b>	<b><u>\$ 5,269</u></b>	<b><u>\$ 17,017</u></b>	<b><u>\$ 16,585</u></b>	<b><u>\$ 5,701</u></b>

**EXHIBIT C-3**  
**BOW SCHOOL DISTRICT**  
**Agency Fund – Bow Memorial School Miscellaneous Student Activities**  
**Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1990**

ACTIVITY	Activities Balance July 1, 1989	Additions	Deductions	Activity Balance June 30, 1990
Home Economics.....	\$ 1,103	\$ 4,582	\$ 4,794	\$ 891
Postage.....	699	3,337	2,488	1,548
Student Activities.....	577	3,749	6,520	( 2,194)
PTO.....	1,323	1,456	1,436	1,343
Pictures.....	40	1,188	1,037	191
NH National History Day....	76	110	280	( 94)
Miscellaneous Fund.....	2,627	14,632	16,652	607
<b>Totals.....</b>	<b><u>\$ 6,445</u></b>	<b><u>\$ 29,054</u></b>	<b><u>\$ 33,207</u></b>	<b><u>\$ 2,292</u></b>

**EXHIBIT C-4**  
**BOW SCHOOL DISTRICT**  
**Agency Fund – Bow Memorial School Student Activities**  
**Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1990**

ACTIVITY	Activities Balance July 1, 1989	Additions	Deductions	Activity Balance June 30, 1990
6th Grade.....	\$ 137	\$ 13,455	\$ 13,220	\$ 372
7th Grade.....		5,613	4,839	774
8th Grade.....	1,228	16,025	17,025	228
9th Grade.....	335	3,958	4,025	268
Student Government.....	4,119	14,697	16,080	2,736
Yearbook.....	2,121	6,323	5,331	3,113
<b>Totals.....</b>	<b><u>\$ 7,940</u></b>	<b><u>\$ 60,071</u></b>	<b><u>\$ 60,520</u></b>	<b><u>\$ 7,491</u></b>

**DETAILED STATEMENT OF RECEIPTS**  
**1989 - 1990**

Town of Bow Appropriation.....	\$ 5,615,616.00
State of New Hampshire - Foundation Aid.....	39,561.68
State of New Hampshire - Catastrophic Aid.....	40,592.37
Tuition.....	25,990.71
First NH Bank (Interest).....	24,855.02
Block Grant.....	9,227.76
Prior Year Receivables.....	6,225.28
Other Local (Insurance Dividend).....	13,524.02
Miscellaneous (Reimbursements).....	19,129.52
<b>TOTAL.....</b>	<b>\$ 5,794,722.36</b>

**EXHIBIT B-3**  
**BOW SCHOOL DISTRICT**  
**Special Revenue Fund – Food Service Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 1990**

**Revenues**

**Intergovernmental**

Federal Lunch Reimbursement .....	\$ 13,222
State Reimbursement .....	3,648
USDA Commodities .....	10,109

**Charges For Services**

Lunch and Milk Sales .....	103,331
----------------------------	---------

**Miscellaneous**

Interest Income .....	431
Other .....	<u>5,238</u>

**Total Revenues** ..... \$ 135,979

**Expenditures**

**Current**

**Business**

Food Purchases .....	\$ 70,175
Labor and Benefits .....	51,548
Expendable Supplies .....	7,468
Equipment .....	1,307
Other .....	<u>1,003</u>

**Total Expenditures** ..... 131,501

**Excess of Revenues Over Expenditures** ..... 4,478

**Fund Balance – July 1** ..... (1,222)

**Fund Balance – June 30** ..... \$ 3,256

**REPORT OF BOW SCHOOL LUNCH FUND TREASURER**  
**Fiscal Year July 1, 1989 to June 30, 1990**

Cash on Hand, July 1, 1990 .....	\$	3,555.23
Receipts:		
Bow Elementary Sales .....		45,771.83
Bow Memorial Sales .....		57,861.86
Dunbarton Sales .....		18,444.36
Bow State Reimbursement .....		14,954.00
Dunbarton State Reimbursement .....		2,459.00
Interest .....		431.34
Miscellaneous .....		4,935.24
Total Receipts .....	\$	144,857.63
Total Amount Available for Fiscal Year .....	\$	148,412.86
Less School Board Orders Paid .....	\$	141,451.52
Balance on Hand June 30, 1990 .....	\$	6,961.34

STEPHANIE THORNTON  
District Treasurer

**REPORT OF BOW SCHOOL DISTRICT TREASURER**  
**Fiscal Year July 1, 1989 to June 30, 1990**

Cash on Hand, July 1, 1989 .....	\$	417,251.02
Receipts:		
Current Appropriation .....	\$5,615,616.00	
Revenue from State .....	93,678.07	
Revenue from Federal .....	9,227.76	
Received from Tuitions .....	25,990.71	
Received from all Other Sources .....	50,209.82	
 Total Receipts .....	 \$	 5,794,722.36
Total Amount Available for Fiscal Year .....	\$	6,211,973.38
Less School Board Orders Paid .....	\$	6,000,017.86
Balance on Hand June 30, 1990 .....	\$	211,955.52

STEPHANIE THORNTON  
District Treasurer



**SAU #19 ADMINISTRATORS' SALARIES  
1989-1990**

Town	<u>Superintendent</u>	<u>Assistant Superintendent</u>	<u>Business Administrator</u>	<u>Asst. to Supt. for Special Needs</u>
Bow .....	\$ 16,626	\$ 13,839	\$ 13,258	\$ 12,694
Dunbarton .....	3,512	2,923	2,800	2,681
Goffstown .....	31,999	26,636	25,517	24,431
New Boston .....	<u>6,803</u>	<u>5,663</u>	<u>5,425</u>	<u>5,194</u>
<b>Total .....</b>	<b>\$ <u>58,940</u></b>	<b>\$ <u>49,061</u></b>	<b>\$ <u>47,000</u></b>	<b>\$ <u>45,000</u></b>

**TRAVEL**

Town	<u>Assistant Superintendent</u>	<u>Business Superintendent</u>	<u>Asst. to Supt. for Special Needs</u>	<u>Percentage</u>
Bow ..... 564 .....	\$ ..... 564 .....	\$ ..... 564 .....	\$ ..... 28,208 .....	.....
Dunbarton .....	119	119	119	5.958
Goffstown .....	1,086	1,086	1,086	54.292
New Boston .....	<u>231</u>	<u>231</u>	<u>231</u>	<u>11.542</u>
<b>Total .....</b>	<b>\$ <u>2,000</u></b>	<b>\$ <u>2,000</u></b>	<b>\$ <u>2,000</u></b>	<b>\$ <u>100.000</u></b>

**REPORT OF THE SUPERINTENDENT OF SCHOOLS**  
**Owen P. Conway, Acting Superintendent**

The reports presented in connection with the activities of the Bow School District represent a commitment to improved educational services to our students. The need to improve our educational facilities as well as our methods of instruction highlight this commitment.

Teachers, administrators, Board members, and parents have devoted time, energy, and skill in evaluating the program, and developing new projects and approaches to better utilize our resources. Evidence of success in this regard is the recognition which the schools have received at the national and state level.

A dedication to excellence in providing our students with the skills, knowledge, and attitudes to be productive citizens in the future embodies the essence of the information provided in these reports. They also provide a reassurance for continued citizen confidence and support for the Bow Schools.

In the past several months the support of the members of the School Board, administrators, and teachers have been critically important and especially meaningful to me. I am grateful for that. In the coming year the continuation of this positive relationship will be central to the immediate future success of the Bow Schools.

## **PRINCIPALS' REPORT**

### **BOW ELEMENTARY SCHOOL AND BOW MEMORIAL SCHOOL**

The Bow Elementary School and the Bow Memorial School have been working closely together over the past year to better provide for the continuity of the curriculum and of programs between the two schools. Both schools are providing cooperative learning opportunities for students through the appropriate heterogeneous grouping and mainstreaming of students in regular education classes. Learning is facilitated through the inclusion of activities that allow for students of all abilities to interact with one another in small groups or as a total class. The students are encouraged to work with their peers in order to benefit from various learning styles and the exchange of ideas. This form of learning greatly enhances students verbal expressive skills and reinforces group interaction. Teachers, academic specialists, service providers, and support staff provide for individual students needs and instructional levels within the regular education classroom.

The Bow Elementary School has initiated a Developmental Disabilities program for the return of out-of-district placed multi-handicapped children to the school. This program enables these children to receive their educational program and to have their special education needs met at their own community school with age appropriate peers.

During the 1989-90 school year Bow Memorial was cited as one of six National Award winning programs. The Classroom Based Services model of providing educational support to special needs students was instituted in totality at Bow Memorial during the 1989-90 school year. This award represents the dedication and hard work of both Special Education and Regular Education teachers. An extensive evaluation of the program earned the New Hampshire State award and qualified Bow Memorial for this prestigious National recognition. In our second year of full Classroom Based Services we continue to work diligently to fine tune and improve our delivery of these educational services.

Students at the Memorial School have been involved in a wide variety of activities. The Student Council has actively worked to improve school atmosphere as well as reaching out and sharing their talents with the community at large. The Eighth grade has embarked on an extensive reading program (READO) that has received a grant from the New England Reading Association. Each grade level continues to explore new and more effective ways of delivering the highest quality education to all students at the Bow Memorial School.

The Bow Memorial School has received the report of the New England League of Middle Schools. This report culminates a year of self study and an extensive "on-site" review by a committee of professional educators. In general, the report is favorable and the recommendations proposed are already underway. Copies of this report are available to the public at both schools and at the Bow Library.

Teachers at the Bow Elementary School have reviewed and revised the Language Art curriculum, while teachers at the Bow Memorial School have reviewed and revised the Grades 5 and 6 Reading curriculum. One area of expansion at the Bow Element-

tary School is process writing instruction. A multi-session inservice writing program was conducted to instruct teachers in the UNH writing process model. At the Bow Memorial School a new basal reading series was adopted in grades 5 and 6. The use of literature as an integral part of the reading program has been expanded in both schools.

A federal block grant was received during the 1989-90 school year for the purchase of books for classroom libraries at the Bow Elementary School and for the purchase of media hardware and software at the Bow Memorial School. The two schools have recently been approved for receipt of additional federal funds. U.S. and world maps will be purchased for classrooms at the Bow Elementary School. At the Bow Memorial School the funds will be used to conduct a reading inservice program for teachers at the school.

New England Reading Association minigrants have been received at both of the schools. The funds received at the Bow Elementary School were used to develop an emergent reading library for first grade students. At the Bow Memorial School a supplemental eighth grade program, Read-O, has received funding for the purchase of student books and periodicals.

Students at the Bow Elementary School have been involved with many classroom/grade level projects and school-wide programs. The cross-grade level Book Pals program has continued to be a successful program at the school. Fourth grade students each year are involved with the Artifacts Box Exchange and the National Geography Bee. Last year, Michael Donati was selected to attend the state-level Geography Bee competition. School-wide activities at the Bow Elementary School included the Invention's Celebration, School Wide Educational Fair, I Love to Read and Write Week, and Spirit Week. For a second year students participated in a school-wide civic project by saving pennies to send to David's House in Hanover for Valentine's Day.

Jamey Harris, a grade eight student represented the Bow Memorial School in the State-wide math competition. As a result of the fine high performance at the state level Jamey was selected as a New Hampshire representative to the National Math Competition held in Washington, D.C. during the spring of 1990. We are proud of the accomplishments of all of our students at Bow Memorial and are committed to providing quality education to all of our students.

The PTO has been a continuous support to the Bow Schools. It is an integral part of the school system supporting activities for the students, teachers, and parents. The PTO yearly funds programs which include assemblies at each school, the Young Authors program, books for the libraries, grade level requests, and grade 9 graduation needs. The second phase of the Bow Elementary School playground has been completed, with phase three to be completed soon. The playground is a source of enjoyment for the children at school and for the community at large.

The School Volunteer Program provides invaluable services to the students and teachers at both schools. The Bow Elementary program has received the Blue Ribbon

Award from the N.H. School Volunteer Program for the fifth consecutive year.

Recognizing that a positive atmosphere is an essential ingredient for a successful learning environment the Bow School District continues to strive for excellence in all programs.

Respectfully submitted,

**PATRICIA A. McLEAN**  
Principal  
Bow School District

**KIRK C. SPOFFORD**  
Assistant Principal  
Bow School District

**NEW HAMPSHIRE SCHOOL HEALTH  
ANNUAL REPORT**

SAU #19  
 YEAR: 1989-90  
 SCHOOL: BOW ELEMENTARY  
 SCHOOL NURSE: Juanita M. Holm, R.N.

GRADE LEVEL	
ELEMENTARY	<u>  X  </u>
POPULATION	<u> 446 </u>

Nursing Activities/Student Contacts	<u>Yearly Total</u>
Nursing Assess/Treatment/Illness .....	2,644
Nursing Assess/Treatment/Injury .....	1,768
Referred for Medical Evaluation Care .....	12
Health Conference/Counselling .....	44
Medications: Number of doses given .....	1,606
Nursing Procedures .....	492
Total Visits to Health Office .....	4,412
Parent Contact: Phone, note, in person .....	1,986
Home Visits or Emergency Transportation .....	3
School Personnel Conference: Students .....	540
Student Health Records .....	446
Vision: a. Number screened .....	a. 121
b. Rechecked .....	b. 31
c. Referred .....	c. 29
Hearing: a. Number screened .....	a. 170
b. Rechecked .....	b. 25
c. Referred .....	c. 22
Height & Weight - Number screened .....	418
B/P - Number Screened .....	48
Dental - Numbered Screened .....	85
Pediculosis: a. Number screened (x2) .....	836
b. Rechecked .....	18
Physical Exams/Assess	
Kindergarten Parent Interview .....	86
School Dental Health Conference .....	85
Health Education/Promotion - Resources .....	5
Classroom Presentations: Students .....	446
26 Presentations (2 Units)	
Special Education Social/Developmental Histories	
a. Initial Assessment .....	a. 16
b. Reevaluation Assessment/Yearly Assessment .....	b. 86
c. Team Meeting .....	c. 44
Professional Committee Participation:	
In School .....	4

Medical Services for Staff

T.B. Tests by R.N. ....

School Physician: **Phillip C. Stebbins, M.D.**

Signed: **Juanita M. Holm, School Nurse**

Date: **6/25/90**

**NEW HAMPSHIRE SCHOOL HEALTH  
ANNUAL REPORT**

SAU #19  
YEAR: 1989-90  
SCHOOL: BOW MEMORIAL  
SCHOOL NURSE: Barbara Ward, R.N., C.S.N.

GRADE LEVEL  
MIDDLE/JR       X    
POPULATION      410 

<b>Nursing Activities/Student Contacts</b>	<b><u>Yearly Total</u></b>
Nursing Assess/Treatment/Illness .....	1,533 +
Referred for Medical Evaluation/Care .....	172
Nursing Assess/Treatment/Injury .....	638 +
Referred for Medical Evaluation Care .....	34
Health Conference/Counselling .....	101 +
Medications: Number of doses given .....	1,624
Nursing Procedures .....	94 +
Total Visits to Health Office .....	2,141 +
Parent Contact: Phone, note, in person .....	1,073 +
Home Visits or Emergency Transportation .....	2
School Personnel Conference: Students .....	480 +
Student Health Records .....	410
Vision: a. Number screened .....	a. 321
b. Rechecked .....	b. 41
c. Referred .....	c. 29
Hearing: a. Number screened .....	a. 261
b. Rechecked .....	b. 17
c. Referred .....	c. 15
Scoliosis: a. Number screened .....	a. 402
b. Rechecked .....	b. 23
c. Referred .....	c. 14
Height & Weight a. Number screened .....	a. 410
b. Rechecked .....	b. 10
B/P a. Number Screened .....	a. 83
b. Number rechecked .....	b. 3
Dental - Numbered Screened .....	143
Pediculosis: a. Number screened (x2) .....	585
b. Rechecked .....	2
Physical Exams/Assess	
a. By School Physician .....	a. 5
b. Referred .....	b. 1
School Dental Health Conference .....	43
Health Education/Promotion - Resources .....	17 +
Classroom Presentations: Students .....	333
95 Presentations (19 Units)	
Special Education Social/Developmental Histories	
a. Initial Assessment .....	a. 4
b. Reevaluation Assessment/Yearly Assessment .....	b. 48



c. Team Meeting .....	c.	69
Professional Committee Participation:		
In School .....		5
Medical Services for Staff		
T.B. Tests by R.N. ....		11
Bus Driver Exams by Dr. Webster Soule .....		16

School Physician: **Phillip C. Stebbins, M.D.**  
Signed: **Barbara Ward, R.M., C.S.N. Certified School Nurse**  
Date: **6/25/90**

## THE BOW PARENT TEACHER ORGANIZATION

The PTO meets the first Wednesday of each month at 7:00 p.m. in the Bow Memorial School. The membership is open to the community and the faculty of the Bow Elementary school and the Bow Memorial Schools. Our annual membership fee is \$2.00 per family.

One of the goals of the Bow PTO is to serve as a communication link between the schools and the community in order to create a better understanding of the educational objectives of the schools. We also provide assistance for school and community related activities on behalf of the school children of Bow.

The volunteer program sponsored by the Bow PTO is very active in both schools. The Elementary School has earned the New Hampshire Blue Ribbon School Achievement Award for the past five years. This special award is presented to schools with outstanding volunteer programs.

Each year we try to add new programs and projects to the ones we already have in place. We strive to benefit all the students in our schools. We do this with the proceeds from our major fundraiser, our book fair, and the Bow Craft Fair.

The Bow PTO is very proud of the many programs and projects that we provide for the students of Bow. Our main focus this school year is on the following:

- In school program with Becky Graber for elementary students
- Family Night with Becky Graber
- Bow Craft Fair
- Ski and Skate Sale
- Dental Program for both schools
- Hearing and vision screening for preschool children
- Academic awards and flowers for 9th grade graduation
- Financial support for Bow Memorial Band
- PTO Scholarship Fund
- Otter Lake donation for 6th grade
- Teacher and Staff Appreciation Day
- Bow Community Playground
- School volunteer programs for both schools
- Education Fair programs for both schools
- Camp Sargent donation for 8th grade
- Sponsor Special Needs Awareness Group
- Sponsor Say No to Drugs Program
- Donations to both libraries for library book purchases

We do hope that you all will continue to support the PTO. If you would like more information, please contact a member of the board.

Respectfully submitted,  
PAULA TIGHE  
President

**OFFICERS:**

**Paula Tighe: President**

**Linda Vincent: Vice-President Elementary School**

**Julie Patch: Vice-President Memorial School**

**Anna-Marie Sparks: Secretary**

**Joan Livsey: Treasurer**

**THE BOW BUILDING COMMITTEE  
PRELIMINARY REPORT  
ACTIVITY TO DATE**

Members:

Pansy W. Bloomfield, Chair  
Ann D'Ambruoso, School Board Representative  
Eric Anderson, Selectman  
Richard Bean, Budget Committee Representative  
Eleanor Hall, Teacher Representative  
John Iffland, Planning Board Representative  
Patricia McLean, Principal  
Linda Vincent

The Bow Building Committee was appointed by the Bow School Board to hire an architect to further study and design an addition to the Bow Elementary School and to redesign the open concept interior space at Bow Memorial School. We accept the report of the Space Needs Committee dated Nov. 9, 1989. \$20,000 was appropriated at the School District Meeting of 1990 to fund this activity.

A telephone census was conducted in the spring of 1990 to determine the number of school age children currently residing in Bow. The results of the census give us a minimum possible enrollment for the next few years. Analysis of information from a study done by the State of New Hampshire Bureau of School Approval, Construction, and Finance in addition to our own birth rate and enrollment information indicates that we can expect to have in excess of 600 students at the elementary school by 1995. By 1990 standards we can serve about 400. We are currently at about 475. This confirms the need to build, and quickly.

We chose the Architect/Construction manager method of project delivery. CMK Architects, P.A. of Manchester, N.H. has been selected as Architect, and Hutter Construction Corporation of New Ipswich, N.H. has been selected as Construction Manager. Both of these firms have extensive experience in school design and construction.

**BOW SCHOOL DISTRICT  
 SEPTEMBER PUPIL ENROLLMENT  
 1986 - 1990**

<b>Grade</b>	<b>86-87</b>	<b>87-88</b>	<b>88-89</b>	<b>89-90</b>	<b>Sept. 90</b>
Pre-School	14	9	4	4	12
Kind.	59	70	74	82	75
1	76	82	89	102	95
2	65	82	85	87	103
3	86	68	83	82	95
4	76	93	70	90	83
5	65	73	93	72	91
6	82	71	75	102	73
7	111	78	77	78	101
8	70	108	81	75	81
9	71	73	106	76	78
<b>Totals</b>	<b>775</b>	<b>807</b>	<b>837</b>	<b>850</b>	<b>887</b>

**TUITION STUDENTS**  
**1990 - 1991**

Grade 10 (Total: 80)

Allen, Tricia T.  
Amrol, Erik G.  
Ball, Elizabeth A.  
Beall, Christian M.  
Beaulieu, Cheryl A.  
Bennett, Dustin J.  
Beeson, Dylan D.  
Binder, Jonathan  
Bird, Rachel A.  
Brannock, Chris  
Brassard, Jessica A.  
Brown, Carrie J.  
Batchelder, Melinda  
Burgess, Kristen M.  
Carter, Kimberly  
Cheney, Adm P.  
Denoncourt, Andrea  
Dio, William  
Dwinal, Jeffrey  
Emery, Jennifer  
Evans, Amy L.  
Evans, Richard  
Foote, Julie  
Freeman, Amanda  
Gingras, Daniel  
Graham, Kristin  
Giffin, Chris  
Guimond, Alison  
Hadaway, Heather  
Heintz, Molly  
Hill, Jeff S.  
Hodgdon, Angelina  
Hogan, Jeanine  
Hooker, Alison  
Hurd, Megan  
Joslin, Mike  
King, John  
Ladd, Charlene  
Lahey, Mary  
Larsen, John A.  
Lins, Sarah J.  
Loomis, Mark J.

Lupien, Greg  
Macaulley, Kim  
Martin, Amy  
Mason, Chris J.  
McGartland, Nathan  
McGonigle, Ryan  
Mercer, Luke T.  
Messier, Joe P.  
Milligan, Justine  
Morin, John A.  
Morse, Marissa E.  
Paddleford, Erik H.  
Payne, Keith A.  
Rader, Kimberly  
Ranalli, Carrie A.  
Randlett, Melynda D.  
Richards, Jeffrey  
Rook, Andrew  
Rumrill, Tammy A.  
Saltmarsh, Aaron  
Sandquist, Beth  
Sarapin, Brian  
Sexton, Marc E.  
Shinkaruk, Phillip  
Sowle, Brent M.  
Stevens, Jayson W.  
Stevens, Jennifer E.  
Sutton, Jaime R.  
Swanson, Christina  
Tanguay, Aimee  
Upton, Jim M.  
Upton, Shawn K.  
Wentworth, Kristen A.  
Wheeler, Cyrus C.  
Winship, Chris H.  
Woodside, Kathleen  
Young, Rhonda  
Zehnder, Joshua

Grade 11 (Total: 94)

Allen, Benjamin  
Allen, Jennifer  
Allen, Ryan  
Anderson, Sherwood  
Audet, Corey  
Bean, Jennifer L.  
Bernard, Daniel  
Black, Shoa  
Blair, Preston M.  
Blampied, Jennifer  
Bleier, Kimberly  
Braun, Jurgen  
Bremnes, Jorh H.  
Cain, Kristin  
Carleton, Amelia  
Carleton, Dianna  
Carrier, Tressa  
Carroll, David  
Cleary, Beth  
Copson, Steven  
Crabb, Margaret  
Cross, Rebekah  
Dare, Julie  
Dufresne, Kelly  
Durling, Natalie  
Ferrari, Walter  
Forrestall, John  
Fosburgh, Eric  
Gagne, Aaron  
Gordon, Curtis  
Gott, Gary  
Grappone, Amanda  
Gray, Marcia  
Greenleaf, Bethany  
Haffer, Nicholas  
Hall, Christine  
Hammond, Holly  
Harmon, Craig  
Heintz, Kasey  
Houle, Greg  
Hutchinson, Timothy  
Hutton, Sarah

Jansen, Carolyne  
Johnson, Heather  
Keefee, Matthew  
Knight, Kyla  
Krochmal, Jessica  
Ladd, Michelle  
Lahar, Mike  
Lansdown, Nathan  
Larocche, Trisha  
Lavalle, Christine  
Lee, Margaret  
Mallove, Kimberly  
Martin, Jamie  
Martin, Nicole  
McKenzie, Amanda  
Meadows, John  
Milligan, Tracy  
Mitchell, Jennifer  
Moran, Jay  
Morin, Jason  
Nadeau, Tammie  
Nolet, Doub  
Noyes, Laura  
O'Donnell, William  
O'Neill, Thomas  
Osgood, Troy  
Pare, Richard  
Pike, Lora M.  
Pope, Samantha  
Rain, Jeff  
Rausch, Rebecca  
Rayne, Matt  
Rheinhardt, Krista  
Rhodes, Paul  
Rhodes, Peter  
Riley, Beth  
Robbins, Kathleen  
Rockwell, Lollisa  
Rosenberg, James  
Ruggles, Chris  
Sexton, Tom  
Shumaker, Nate  
Sims, Emily  
Smith, Lindsay  
Sopel, Rebecca  
Stone, Joshua  
Stumb, Garrett

Talbot, Timothy  
Tucker, Kris  
Venne, Rebecca  
White, Keith  
Young, Bryan

Grade 12 (Total: 69)

Allaire, Stephanie  
Annis, Kim D.  
Antoine, Lisa M.  
Ballard, Christine A.  
Bellaud, John E.  
Bittle, Chris M.  
Blanchard, Stephen B.  
Boulay, Jennifer M.  
Bourn, Michael G.  
Bowler, Nicole T.  
Brenton, Jennifer R.  
Brochu, Michelle I.  
Brown, Debra  
Brown, Rebecca  
Buston, Scott E.  
Chryn, Stephanie A.  
Clinton, Maura K.  
Conner, Bill  
Cooper, Milo  
Corliss, Kenneth L.  
Corliss, Stephen D.  
Crabtree, Caryn  
D'Ambruoso, Kristen A.  
Dolock, Alexis T.  
Dwinal, Kelly A.  
Foote, Daniel R.  
Ford, Tracie L.  
Fortier, Vicky S.  
Gingras, Derrick R.  
Grant, Laura  
Greenfield, Jennifer J.  
Guimond, Joe D.  
Hadaway, Nathan  
Hall, Michael C.  
Hamilton, Christopher S.  
Hanson, Kerri L.  
Harmon, Angus  
Heigis, Pete

Hill, Philip  
Hillsgrove, Cindy A.  
Hirschfield, Dawn M.  
Howe, Lee T.  
Howe, Sharon L.  
Jewel, Odeanna M.  
Johnson, Jennifer  
Joscelyn, Scot S.  
Joslin, Julie A.  
Knight, Ed A.  
Kosowicz, Mike  
Kraybill, Mary L.  
Lambert, Kim M.  
Lasey, Peter J.  
Leclerc, Lori A.  
Macey, Kevin M.  
Mason, Jeffrey  
Masters, Julie L.  
McGartland, J. Dawn  
McKenna, Bridget A.  
Meissner, Lianne L.  
Moyers, Amy E.  
Parthemore, Chris S.  
Peterson, Chad D.  
Phelps, Adam W.  
Pinard, Jennifer S.  
Robertson, Amy L.  
Shinkaruk, Marie  
Therrien, Shane M.  
Wenck, Wendy A.  
Young, Aaron W.  
Zinger, Robert

**PERSONNEL**  
**BOW MEMORIAL SCHOOL**

Patricia A. McLean .....	Principal
Kirk Spofford .....	Assistant Principal
Muriel Hall .....	Math (5)
Cathleen Martone .....	Math (5)
Richard Kenyon .....	Language Arts (5)
Joyce Lockwood .....	Social Studies (5)
Lois Ambra .....	Social Studies (6)
Branda Doran .....	Language Arts/Reading (6)
Lea Listzwan .....	Math (6)
Susan Rainier .....	Science (6)
Paula Bailey .....	Reading (7)
Nancy Crowley .....	Language Arts (7)
Sandra Beauvais .....	Math (7)
Anthony DeMarco .....	Social Studies (7)
Wendy Wetterer .....	Science (7)
Philip Coggin .....	Social Studies (8)
David Gagnon .....	Science (8)
Thelma Lamarre .....	Language Arts (8)
M. Sue McGartland .....	Math (8)
James Jordan .....	Math (9)
Paul Genest .....	Foreign Language (9)
Kay Graves .....	English (9)
Patricia Hammond .....	Keyboard/Computer Literature (9)
Stanley Wawrzyniak .....	Science (9)
Carol Mulligan .....	World Studies (9)
Susan Carr .....	Health/Physical Education (9)
Jean Harmon .....	Home Economics (5/9)
Linda Kazimierczyk .....	Music (5/9)
Christine O'Brien .....	Art (5/9)
George Pinkham III .....	Physical Education (5/9)
David Heath .....	Industrial Arts (5/9)
Mary Anne Sisk .....	Music (5/9)
Nancy Ashton .....	Adm. Asst. Specials Needs
Diana Shirley .....	Special Education
Martha Lawton .....	Special Education
Joan Hopf .....	Reading Improvement
Nancy Kantar .....	Media Specialist
Barbara Ward .....	School Nurse
Raymond Masters .....	Guidance Counselor
Jeanette Mackey .....	Teacher Aide
Elyse Averbook .....	Teacher Aide
Carlotta Keniston .....	Teacher Aide
Kathy Gagliardi .....	Library Aide
Wendy Anderson .....	Secretary
Evelyn Judkins .....	Secretary



Laurie Abbott	Cafeteria
Pam Chicoine	Cafeteria
Rose Everett	Cafeteria
Ann Ferrante	Cafeteria
Ruth Foote	Cafeteria
Becky Grant	Cafeteria
Diane McDougall	Cafeteria Manager
Royce Riddle	Head Custodian
Alvin Culver	Custodian
Lewis Lull	Custodian
Wayne Tucker	Custodian

**PERSONNEL  
BOW ELEMENTARY SCHOOL**

Patricia McLean .....	Principal
Kirk Spofford .....	Assistant Principal
Charlotte Bridges .....	Kindergarten
Caludia Spangler .....	Kindergarten
Anne Fagan .....	Grade 1
Eleanor Hall .....	Grade 1
Evelyn Lindquist .....	Grade 1
Timothy Neville .....	Grade 1
Susan Wessels .....	Grade 1
Sandra Bennett .....	Grade 2
Kim Brewster .....	Grade 2
Diane Gerhardt .....	Grade 2
Cheryl Remillard .....	Grade 2
Jerri Stanley .....	Grade 2
Pamela Bowler .....	Grade 3
Margaret Cain .....	Grade 3
Marilyn Hayes .....	Grade 3
Judith Ryan .....	Grade 3
Karen Boyd .....	Grade 4
Donna Girard .....	Grade 4
Mary Schultz .....	Grade 4
Barbara Vitale .....	Grade 4
Eleanor Lange .....	Art
Paul Warnick .....	Music
Kathryn Cramer .....	Physical Education
Catherine Kirsch .....	Reading Improvement
Joanne Flynn .....	Resource Room
Glenn Berger .....	School Counselor
Juanita Holm .....	School Nurse
Susan Doody .....	Special Education
Jenifer Evans .....	Speech & Language Therapist
Brenda Knee .....	Interpreter/Tutor
Laurie Abbott .....	Bus Driver
Verna Alexander .....	Bus Driver
Shirley Bardwell .....	Bus Driver
Elaine Brassard .....	Bus Driver
Jeannine Gingras .....	Bus Driver
Deborah Griffin .....	Bus Driver
Peggy Houlne .....	Bus Driver
Irene O'Brien .....	Bus Driver
George Rodgers .....	Bus Driver
Sherry Stevens .....	Bus Driver
Al Ward .....	Bus Driver
Robert Chenette .....	Bus Mechanic
Roberta Lavalle .....	Special Education Bus Driver

Lena Odessa ..... Special Education Bus Driver  
 Royce Riddle ..... Head Custodian  
 Robert Brown ..... Custodian  
 E. Gene Meyers ..... Custodian  
 Lucy Mottola ..... Library Aide  
 Patricia Gamble ..... Secretary  
 Susan Mayo ..... Secretary  
 Ann Brannock ..... Teacher Aide  
 Judith Chisholm ..... Teacher Aide  
 Nancy Ashton ..... Administrative Asst. Special Needs  
 Patricia Manning ..... Special Education  
 Carol Cricenti ..... Special Education aide  
 Cynthia Gow ..... Special Education Aide  
 Beverly Lutton ..... Special Education Aide  
 Karen Resnick ..... Special Education Aide







1990 BOW TOWN REPORT INSERT

BOW SCHOOL DISTRICT

- #1.....1991 Election of Officers Warrant
- #2.....1991 School District Warrant
- #3.....Proposed 1991-92 Bow School District Budget
- #4.....Bow School District Estimated Revenues

BOW SCHOOL DISTRICT WARRANT

1991

Election of Officers

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in  
the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW  
COMMUNITY BUILDING IN SAID DISTRICT ON  
TUESDAY THE TWELFTH DAY OF MARCH, 1991,  
AT TEN O'CLOCK IN THE FORENOON TO CAST  
BALLOTS FROM THAT HOUR OF SAID DAY UNTIL  
SEVEN O'CLOCK IN THE EVENING FOR THE  
FOLLOWING DISTRICT OFFICERS:

1. To choose one member of the School Board  
for the ensuing three years.
2. To choose one member of the School Board  
for the ensuing two years.
3. To choose one member of the School Board  
for the ensuing year.

GIVEN UNDER OUR HANDS AT SAID BOW THIS  
NINETEENTH DAY OF FEBRUARY, 1991.

Betsy B. Miller  
Angelyn D'Ambruoso  
Robert C. Gosling  
SCHOOL BOARD



BOW SCHOOL DISTRICT WARRANT

1991

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL IN SAID DISTRICT ON TUESDAY THE TWENTY-SECOND DAY OF MARCH, 1991, AT SEVEN O'CLOCK IN THE EVENING TO ACT UPON THE FOLLOWING SUBJECTS:

1. To see if the District will vote to appropriate the sum of One Million Six Hundred Thousand Dollars (\$1,600,000.00) for the purpose of constructing and equipping an addition and renovations of the Bow Elementary School; for renovations of Bow Memorial School; for improvement to the school fields; and costs incidental and related to the foregoing purposes; said sum to be in addition to any bond investment interest and other local, State or Federal funds made available therefor and to authorize the Treasurer with the approval of the School Board to issue bonds or notes of the District under and pursuant to the Municipal Finance Act (Chapter 33 of the Revised Statutes Annotated of New Hampshire, as amended) in order to raise this appropriation; and, further, to authorize the School Board to determine the details of such bonds or notes and to provide for their sale, award, issuance and delivery; said Board to have the discretionary powers described in Section 8 of said Chapter 33 with respect to said notes or bonds. (Recommended by Budget Committee)
2. To determine and appoint the salaries of the School Board and fix the compensation of any other Officer or Agent of the District.
3. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
4. To see if the District will vote, under the provisions of RSA 198:20-B, to authorize the School Board to apply for, accept, and expend without further action by the School District Meeting, money from any source which becomes available during the 1991-92 school fiscal year provided that such expenditures be made for purposes for which a school district may appropriate money. Further, that the School Board hold a public hearing prior to spending such money.

5. To see if the District will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000.00) for a deficit appropriation in the 1990-91 budget for the purpose of meeting fiscal obligations arising because of an out-of-court settlement relating to a special education placement. (Recommended by Budget Committee)

6. To see if the District will vote to raise and appropriate the sum of Two Hundred Fifty-Four Thousand Two Hundred Thirty-Seven Dollars (\$254,237.00) to fund those cost items related to the additional costs associated with an increase in teachers' salaries and benefits for the fiscal year 1991-92 attributable to the collective bargaining agreement between the Bow School Board and the Bow Education Association, such sum of money representing the additional costs attributable to the increase in teachers' salaries and benefits over those paid in the 1990-91 fiscal year. (Recommended by Budget Committee) (It is the intention of the School Board to ask that the article and any substantive amendments should be acted on by secret ballot.)

7. To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the purpose of upgrading and improving the ventilation systems in the Bow Schools.

8. To see what sum of money the District will raise and appropriate for the support of schools, said sum being exclusive of all special warrant articles, for the salaries of School District Officials and Agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town, or to take any action in relation thereto.

9. To see if the District will vote to advise the School Board to establish Saturday as the day for the 1992 Annual School District Meeting pursuant to RSA 197:1.

10. To see if the voters will vote to advise the Board to pursue the withdrawal of Bow from School Administrative Unit #19 resulting in an independent school district.

11. To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS  
TWENTY-FIFTH DAY OF FEBRUARY, 1991.

Betsy B. Miller  
Robert C. Gosling  
SCHOOL BOARD

BOW 1991-92 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET COMM. RECOMMENDS 1991-92
1100 REG EDUC					
110 SALARIES	\$1,745,313.74	\$1,971,001.00	\$2,186,498.00	\$2,099,798.00	\$2,099,798.00
111 AIDES	\$44,362.74	\$45,053.00	\$45,038.00	\$56,944.00	\$56,944.00
120 SUBSTITUTES	\$32,618.28	\$22,500.00	\$22,500.00	\$22,500.00	\$22,500.00
211 HLTH INSURANCE	\$221,068.93	\$254,027.00	\$299,751.00	\$287,139.00	\$287,139.00
212 DENTAL INS.	\$49,929.19	\$61,030.00	\$44,491.00	\$42,881.00	\$42,881.00
213 LIFE INS.	\$13,849.70	\$18,356.00	\$21,262.00	\$21,262.00	\$21,262.00
214 MCR'S COMP.	\$9,419.84	\$24,186.00	\$22,685.00	\$23,599.00	\$23,599.00
221 NON-TEACH. RET	\$6,963.55	\$8,310.00	\$7,717.00	\$23,400.00	\$23,400.00
222 TEACHER'S RET	\$23,434.09	\$27,116.00	\$29,632.00	\$109,702.00	\$108,811.00
230 FICA	\$141,658.83	\$155,949.00	\$172,434.00	\$166,712.00	\$166,712.00
250 SABBATICAL	\$11,701.80	\$0.00	\$0.00	\$0.00	\$0.00
260 UNEMPLOY COMP	\$1,830.15	\$3,560.00	\$3,371.00	\$3,402.00	\$3,402.00
270 COURSE REIM	\$8,236.00	\$11,500.00	\$13,500.00	\$13,500.00	\$13,500.00
310 HOME INSTR.	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
561 TUITION	\$1,421,037.52	\$1,667,563.00	\$1,761,135.00	\$1,796,885.00	\$1,796,885.00
610-02 ART	\$6,287.00	\$7,000.00	\$7,500.00	\$7,000.00	\$7,000.00
610-08 PHYSED/PLAY	\$1,453.70	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00
610-09 HOME EC.	\$3,552.05	\$3,800.00	\$4,000.00	\$4,000.00	\$3,800.00
610-10 IND. ARTS	\$2,120.73	\$3,100.00	\$3,250.00	\$3,100.00	\$3,100.00
610-12 MUSIC/BAND	\$1,062.27	\$1,280.00	\$1,780.00	\$1,780.00	\$1,780.00
610-13 SCIENCE	\$3,075.25	\$4,500.00	\$4,250.00	\$4,250.00	\$3,500.00
610-18 SCHOL./MATH	\$18,059.74	\$21,345.00	\$21,345.00	\$21,345.00	\$21,345.00
610-23 PER./READ.	\$4,295.86	\$4,800.00	\$4,950.00	\$4,800.00	\$4,800.00
610-25 COMP. SUPP.	\$297.58	\$3,500.00	\$3,775.00	\$3,175.00	\$500.00
630 BOOKS	\$19,007.46	\$23,955.00	\$20,191.00	\$20,191.00	\$20,191.00
631 AUDIOVISUAL	\$553.73	\$0.00	\$0.00	\$0.00	\$0.00
633 WORKBOOKS	\$17,766.58	\$18,384.00	\$15,471.00	\$15,471.00	\$15,471.00
741 ADD'L EQUIP	\$10,643.28	\$1,790.00	\$10,552.00	\$4,289.00	\$2,837.00
742 REPLACE EQUIP	\$561.32	\$10,422.00	\$9,697.00	\$1,775.00	\$1,775.00
751 ADD'L FURN	\$0.00	\$9,635.00	\$5,501.00	\$1,544.00	\$1,544.00
752 REPLACE FURN	\$0.00	\$1,735.00	\$540.00	\$540.00	\$540.00
810 DUES	\$735.34	\$700.00	\$700.00	\$700.00	\$700.00
SUB-TOTALB	\$3,820,896.25	\$4,388,847.00	\$4,746,266.00	\$4,764,434.00	\$4,758,466.00
1200 SFEC EDUC					
110 SALARIES	\$96,702.38	\$178,200.00	\$230,500.00	\$279,896.00	\$279,896.00
111 SAL AIDES	\$43,551.88	\$70,333.00	\$67,804.00	\$63,633.00	\$63,633.00
230 FICA	\$10,663.99	\$19,013.00	\$22,820.00	\$26,280.00	\$26,280.00
270 COURSE REIMB.	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00
310 HOME INSTRUCT	\$0.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
331 PUPIL BVCB	\$0.00	\$98,122.00	\$88,781.00	\$84,457.00	\$84,457.00
561 TUIT PUBLIC	\$65,258.40	\$65,500.00	\$77,500.00	\$77,500.00	\$77,500.00
569 TUIT PRIVATE	\$87,642.89	\$13,000.00	\$46,800.00	\$35,800.00	\$35,800.00
610-18 SUPPLIES	\$1,097.71	\$1,300.00	\$1,060.00	\$1,060.00	\$1,060.00
630 BOOKS	\$1,052.36	\$950.00	\$3,100.00	\$400.00	\$400.00
631 AUDIO-VISUAL	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00
635 WORKBOOKS	\$1,337.84	\$915.00	\$600.00	\$1,000.00	\$1,000.00
741 ADD'L EQUIP	\$1,376.92	\$3,000.00	\$4,549.00	\$2,500.00	\$2,500.00
751 ADD'L FURN	\$149.40	\$0.00	\$0.00	\$0.00	\$0.00
891 FIELD TRIPS	\$0.00	\$0.00	\$450.00	\$300.00	\$300.00
SUB-TOTAL	\$308,833.77	\$450,833.00	\$545,914.00	\$574,776.00	\$574,776.00

EDW 1991-92 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET COMM. RECOMMENDS 1991-92
1410 CD-CURRICULAR					
110 SALARIES	\$9,890.00	\$22,320.00	\$22,320.00	\$22,320.00	\$13,620.00
230 FICA	\$751.95	\$1,707.00	\$1,707.00	\$1,707.00	\$1,041.00
610 SUPPLIES	\$1,422.27	\$1,500.00	\$2,000.00	\$2,100.00	\$2,100.00
741 ADD'L EQUIP	\$63.95	\$0.00	\$0.00	\$0.00	\$0.00
742 REPLACE EQUIP	\$1,122.85	\$1,820.00	\$3,188.00	\$1,437.00	\$1,437.00
880 TRANS GEN SPT	\$1,010.00	\$2,080.00	\$2,600.00	\$2,600.00	\$2,600.00
SUB-TOTAL	\$14,261.02	\$29,427.00	\$31,815.00	\$30,164.00	\$20,798.00
2123 GUIDANCE SVCS.					
110 SALARIES	\$77,728.39	\$83,000.00	\$92,000.00	\$92,000.00	\$70,000.00
230 FICA	\$5,909.94	\$6,350.00	\$7,038.00	\$7,038.00	\$5,355.00
360 TEST RENTAL	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
SUB-TOTAL	\$83,638.33	\$89,350.00	\$99,338.00	\$99,338.00	\$75,655.00
2134 HEALTH SVCS.					
110 SALARIES	\$58,340.65	\$61,738.00	\$64,738.00	\$65,725.00	\$65,725.00
230 FICA	\$4,435.83	\$4,723.00	\$4,932.00	\$5,028.00	\$5,028.00
230 SCHL PHYSICIAN	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
333 STAFF PHYS.	\$1,229.00	\$1,100.00	\$1,300.00	\$1,300.00	\$1,300.00
550 PRINTING	\$0.00	\$110.00	\$110.00	\$110.00	\$110.00
580 TRAVEL	\$0.00	\$60.00	\$60.00	\$60.00	\$60.00
610 SUPPLIES	\$701.17	\$800.00	\$850.00	\$850.00	\$850.00
SUB-TOTAL	\$64,706.65	\$69,131.00	\$72,610.00	\$73,673.00	\$73,673.00
2140 PSYCH SVCS.					
331 CONSULTANTS	\$25,178.30	\$1.00	\$1,500.00	\$1,500.00	\$1,500.00
SUB-TOTAL	\$25,178.30	\$1.00	\$1,500.00	\$1,500.00	\$1,500.00
2150 SPEECH PATH					
110 SALARY	\$36,000.12	\$1.00	\$0.00	\$0.00	\$0.00
230 FICA	\$555.16	\$0.00	\$0.00	\$0.00	\$0.00
331 CONSULTANTS	\$19,502.06	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$56,057.34	\$1.00	\$0.00	\$0.00	\$0.00
2153 AUDIOLOGY					
331 CONSULTANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2190 PUPIL SVCS					
110 SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
331 CONSULTANTS	\$61,795.33	\$1.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$61,795.33	\$1.00	\$0.00	\$0.00	\$0.00
2210 IMF OF INSTR					
360 TEST RENTAL	\$864.38	\$750.00	\$600.00	\$2.00	\$2.00
SUB-TOTAL	\$864.38	\$750.00	\$600.00	\$2.00	\$2.00
2212 INSTRUCURR DEV					
110 SALARIES	\$0.00	\$5,000.00	\$2,750.00	\$0.00	\$0.00

ROW 1991-92 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET COMM. RECOMMENDS 1991-92
630 PROF. BOOKS	\$824.69	\$650.00	\$650.00	\$650.00	\$650.00
SUB-TOTAL	\$824.69	\$5,650.00	\$4,400.00	\$650.00	\$650.00
2213 IN STAFF IMP					
320 STAFF DEV	\$6,583.63	\$3,370.00	\$3,370.00	\$3,370.00	\$3,370.00
321 IN-SVC TRAIN	\$2,184.30	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00
322 CONF & CONV	\$1,906.80	\$3,050.00	\$3,050.00	\$3,050.00	\$3,050.00
SUB-TOTAL	\$10,674.93	\$12,120.00	\$12,120.00	\$12,120.00	\$12,120.00
2221 SUPER MEDIA SVC					
110 SALARY - LIS.	\$37,000.08	\$42,000.00	\$76,000.00	\$43,000.00	\$45,000.00
111 SAL. AIDEB	\$18,323.18	\$20,117.00	\$20,117.00	\$15,023.00	\$15,023.00
230 FICA	\$4,206.35	\$4,752.00	\$7,333.00	\$4,592.00	\$4,592.00
SUB-TOTAL	\$59,531.81	\$66,869.00	\$103,470.00	\$64,615.00	\$64,615.00
2222 LIBRARY SVCS					
610 SUPPLIES	\$496.89	\$950.00	\$950.00	\$450.00	\$450.00
630 BOOKS	\$5,356.78	\$6,680.00	\$6,500.00	\$5,300.00	\$5,300.00
631 AUDIO VISUAL	\$7,266.92	\$8,600.00	\$8,800.00	\$7,700.00	\$7,700.00
640 PERIODICALS	\$890.46	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00
741 ADD'L EQUIP	\$797.24	\$0.00	\$793.00	\$793.00	\$793.00
742 REPL EQUIP	\$145.02	\$1,841.00	\$250.00	\$250.00	\$250.00
751 ADD'L FURN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
752 REPL FURN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$14,953.31	\$19,371.00	\$18,593.00	\$15,793.00	\$15,793.00
2223 AUDIO VIS SVCS					
453 FILM RENTAL	\$867.30	\$1,150.00	\$700.00	\$700.00	\$700.00
SUB-TOTAL	\$867.30	\$1,150.00	\$700.00	\$700.00	\$700.00
2224 EDUC'L TV					
390 EDUCATIONAL TV	\$1,339.20	\$1,630.00	\$1,693.00	\$1,696.00	\$1,696.00
SUB-TOTAL	\$1,339.20	\$1,630.00	\$1,693.00	\$1,696.00	\$1,696.00
2300 GEN. ADMIN.					
870 CONTINGENCY	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
SUB-TOTAL	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
2311 SCHL BOARD SVC					
110 SALARIES	\$3.00	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00
230 FICA	\$0.00	\$197.00	\$192.00	\$192.00	\$192.00
522 LIABILITY	\$1,241.15	\$2,200.00	\$7,750.00	\$7,750.00	\$7,750.00
540 ADVERTISING	\$1,283.40	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
610 SUPPLIES	\$2,690.45	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
810 DUES	\$2,173.35	\$2,391.00	\$2,701.00	\$2,630.00	\$2,630.00
SUB-TOTAL	\$7,391.35	\$14,788.00	\$21,643.00	\$21,572.00	\$21,572.00
2312 CLK BRD SVCS					
360 DATA PROC.	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
SUB-TOTAL	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
2313 BOARD TREASURER					

HOW 1991-92 PROPOSED SCHDOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET COMM. RECOMMENDS 1991-92
110 SALARY	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
523 FIDELITY BOND	\$185.00	\$174.00	\$185.00	\$185.00	\$185.00
610 SUPPLIES	\$529.30	\$800.00	\$800.00	\$800.00	\$800.00
SUB-TOTAL	\$1,214.30	\$1,474.00	\$1,485.00	\$1,485.00	\$1,485.00
2315 LEGAL SVCS					
380 LEGAL FEES	\$39,396.53	\$15,000.00	\$15,000.00	\$25,000.00	\$25,000.00
SUB-TOTAL	\$39,396.53	\$15,000.00	\$15,000.00	\$25,000.00	\$25,000.00
2316 DISTR MTG SVCS					
ALL OBJTS	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
SUB-TOTAL	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
2317 AUDIT SVCS					
370 AUDITOR	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00
SUB-TOTAL	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00
2320 SUPT SVCS					
351 SAU SVCS.	\$185,973.98	\$202,373.00	\$196,449.00	\$203,110.00	\$203,110.00
SUB-TOTAL	\$185,973.98	\$202,373.00	\$196,449.00	\$203,110.00	\$203,110.00
2410 OFF OF PRINC					
110 SALARY-PRIN	\$95,287.92	\$100,052.00	\$53,297.00	\$55,962.00	\$55,962.00
113 SECRETARIES	\$70,656.91	\$75,667.00	\$73,537.00	\$77,202.00	\$74,936.00
119 SAL-ASST PRIN	\$32,999.94	\$37,800.00	\$44,000.00	\$48,000.00	\$48,000.00
230 FICA	\$15,033.59	\$16,334.00	\$13,069.00	\$13,859.00	\$13,859.00
270 COURSE REIM	\$620.00	\$1,700.00	\$1,800.00	\$1,800.00	\$1,800.00
322 CONF. & CONV.	\$0.00	\$2,450.00	\$2,450.00	\$2,450.00	\$2,450.00
522 FIDELITY BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531 TELEPHONE	\$11,116.96	\$14,500.00	\$12,835.00	\$12,835.00	\$12,835.00
532 POSTAGE	\$1,929.60	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00
550 PRINTING	\$1,834.63	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00
580 TRAVEL	\$558.22	\$1,175.00	\$1,175.00	\$1,175.00	\$1,175.00
610 SUPPLIES	\$3,970.14	\$5,000.00	\$8,000.00	\$8,000.00	\$9,694.00
741 ADD'L EQUIP	\$0.00	\$0.00	\$720.00	\$450.00	\$450.00
742 REPLACE EQUIP	\$0.00	\$9,000.00	\$350.00	\$350.00	\$350.00
752 REPLACE FURN.	\$0.00	\$200.00	\$500.00	\$500.00	\$500.00
810 DUES & MEMBER	\$1,563.50	\$4,825.00	\$1,825.00	\$1,550.00	\$1,550.00
811 SCHOOL IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
891 FIELD TRIPS	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00
SUB-TOTAL	\$235,571.41	\$274,403.00	\$220,858.00	\$229,833.00	\$229,261.00
2490 OTHER SUPP SVCS					
323 ASSEMBLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
890 GRADUATION	\$300.00	\$750.00	\$750.00	\$750.00	\$750.00
SUB-TOTAL	\$300.00	\$750.00	\$750.00	\$750.00	\$750.00
2542 BUILDING SVCS					
110 SAL CUSTODIANS	\$104,916.34	\$106,678.00	\$106,678.00	\$118,846.00	\$118,846.00
250 FICA	\$7,928.17	\$8,161.00	\$8,161.00	\$9,092.00	\$9,092.00
331 CONT. SVCS.	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
420 WATER/SEWER	\$1,524.06	\$5,100.00	\$4,700.00	\$5,600.00	\$5,600.00

BDW 1991-92 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET COMM. RECOMMENDS 1991-92
431 RUBBISH REM.	\$4,529.24	\$3,408.00	\$6,400.00	\$6,400.00	\$4,000.00
434 LAUNDRY BVCS	\$136.40	\$200.00	\$200.00	\$200.00	\$200.00
441 ELECTRICAL	\$3,930.45	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
442 H/V REPAIRS	\$5,934.77	\$3,800.00	\$6,500.00	\$7,255.00	\$7,255.00
443 PLUMBING REP	\$2,123.43	\$7,335.00	\$1,700.00	\$1,700.00	\$1,700.00
444 GLASS BREAK	\$196.64	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
445 BLDG EXTERIOR	\$14,593.25	\$1,800.00	\$4,176.00	\$4,176.00	\$4,176.00
446 BLDG INTERIOR	\$13,832.80	\$1,600.00	\$21,540.00	\$3,900.00	\$3,900.00
450 RENTAL	\$0.00	\$79,260.00	\$79,260.00	\$79,260.00	\$79,260.00
521 INSURANCE	\$35,643.00	\$36,400.00	\$30,200.00	\$30,200.00	\$30,200.00
610 SUPPLIES	\$12,562.16	\$13,300.00	\$13,500.00	\$13,500.00	\$13,500.00
652 ELECTRICITY	\$199,659.77	\$88,055.00	\$93,000.00	\$93,000.00	\$93,000.00
653 OIL	\$27,324.18	\$25,840.00	\$40,950.00	\$40,950.00	\$40,950.00
657 BAB	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
741 ADD EQUIP	\$2,175.00	\$0.00	\$0.00	\$0.00	\$0.00
742 REPLACE EQUIP	\$398.00	\$350.00	\$650.00	\$650.00	\$650.00
751 ADD FURN	\$164.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$437,573.66	\$386,587.00	\$421,915.00	\$419,029.00	\$416,629.00
2543 CARE&MFKP BRDS					
110 SALARIES	\$894.45	\$3,600.00	\$4,000.00	\$4,000.00	\$4,000.00
230 FICA	\$68.42	\$275.00	\$306.00	\$306.00	\$306.00
440 MAINT BRNDS	\$1,839.42	\$3,600.00	\$4,500.00	\$4,500.00	\$4,500.00
730 BITE IMPROVE	\$90.00	\$300.00	\$300.00	\$300.00	\$300.00
SUB-TOTAL	\$2,892.29	\$7,775.00	\$9,206.00	\$9,206.00	\$9,206.00
2544 CARE&MFKP EQUIP					
440 MTCN CONTRACTS	\$12,875.93	\$18,438.00	\$19,500.00	\$19,500.00	\$19,500.00
448 REP INSTR EQU	\$3,922.84	\$4,250.00	\$4,250.00	\$4,250.00	\$4,250.00
449 REP NONIN EQ	\$4,529.83	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
SUB-TOTAL	\$21,328.60	\$25,688.00	\$26,750.00	\$26,750.00	\$26,750.00
2552 PUPIL TRANSP					
110 BUS DRIVERS	\$98,762.42	\$105,361.00	\$105,361.00	\$110,615.00	\$110,615.00
120 SUBSTITUTES	\$0.00	\$1,409.00	\$1,409.00	\$1,409.00	\$1,409.00
230 FICA	\$7,509.23	\$8,168.00	\$8,168.00	\$8,370.00	\$8,370.00
440 REPAIRS TO VEH	\$18,591.68	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00
521 INSURANCE	\$11,470.00	\$12,624.00	\$15,500.00	\$15,500.00	\$15,500.00
580 TRAVEL	\$132.09	\$200.00	\$200.00	\$200.00	\$200.00
610 GAS, OIL	\$19,515.59	\$28,720.00	\$47,190.00	\$47,190.00	\$47,190.00
640 PERIODICALS	\$0.00	\$225.00	\$250.00	\$250.00	\$250.00
741 ADD'L. EQUIP.	\$0.00	\$700.00	\$1,800.00	\$1,800.00	\$1,800.00
742 REPL. EQUIP.	\$0.00	\$0.00	\$2,100.00	\$2,100.00	\$2,100.00
761 ADD'L. VEHICLE	\$0.00	\$11,728.00	\$8,878.00	\$8,878.00	\$8,878.00
762 REPLACE. VEH.	\$44,295.62	\$50,661.00	\$58,639.00	\$58,639.00	\$58,639.00
890 OTHER	\$15,016.81	\$2,158.00	\$2,843.00	\$2,843.00	\$2,843.00
SUB-TOTAL	\$215,293.44	\$243,954.00	\$274,338.00	\$279,994.00	\$279,994.00
2553 HANDICAPPED TRN					
110 DRIVERS SAL.	\$14,583.28	\$17,630.00	\$17,630.00	\$19,033.00	\$19,033.00
230 FICA	\$1,071.75	\$1,349.00	\$1,349.00	\$1,456.00	\$1,456.00
331 CONSULTANTS	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00

BOW 1991-92 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	EXPENDED 1989-90	BUDGET 1990-91	ORIGINAL REQUEST 1991-92	SCHOOL BOARD PROPOSED 1991-92	BUDGET CUMM. RECOMMENDS 1991-92
741 ADD'L EQUIP	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
762 REPLACE VEH.	\$5,675.00	\$16,275.00	\$16,275.00	\$16,275.00	\$16,275.00
SUB-TOTAL	\$21,330.03	\$41,754.00	\$35,254.00	\$36,764.00	\$36,764.00
2555 ATH TRIP SVCS					
110 BUS DRIVERS	\$3,782.00	\$3,200.00	\$4,000.00	\$4,000.00	\$4,000.00
230 FICA	\$287.55	\$245.00	\$306.00	\$306.00	\$306.00
SUB-TOTAL	\$4,069.55	\$3,445.00	\$4,306.00	\$4,306.00	\$4,306.00
3000 COMMUNITY SVC					
610 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4500 FAC ACQUISITION					
300 ARCHITECT	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
610 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUB-TOTAL	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
SUB TOTAL	\$5,700,032.75	\$6,386,997.00	\$6,080,848.00	\$6,910,625.00	\$6,868,646.00
5100 DIST SVCS					
830 PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
841 INTEREST	\$0.00	\$0.00	\$0.00	\$54,000.00	\$0.00
SUB TOTAL	\$0.00	\$0.00	\$0.00	\$54,000.00	\$0.00
5220 TRANS FED PROJ					
880 BLOCK GRANT	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00
SUB-TOTAL	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00
5240 BCL LUNCH TRANS					
880 TRANS FED/STAT	\$0.00	\$3,000.00	\$3,000.00	\$144,000.00	\$144,000.00
881 TRANS LOCAL	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
SUB-TOTAL	\$0.00	\$4,000.00	\$4,000.00	\$145,000.00	\$145,000.00
GRAND TOTAL	\$5,700,032.75	\$6,397,497.00	\$6,091,348.00	\$7,116,135.00	\$7,020,146.00

THE SCHOOL BOARD PROPOSED BUDGET INCLUDES NEGOTIATED SALARY INCREASES IN THE AMOUNT OF \$254,237.00 AS MENTIONED IN THE SPECIAL WARRANT ART.



**BOW SCHOOL DISTRICT**  
**Estimated Revenues**

	Revised Revenues 1990-91	School Board's Budget 1991-92	Budget Committee's Budget 1991-92
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 194,918</b>	<b>\$ -0-</b>	<b>-0-</b>
<b>REVENUE FROM STATE SOURCES</b>			
Foundation Aid	36,718	-0-	-0-
Child Nutrition	19,187	6,655	6,655
Other Catastrophic Aid	37,834	37,834	37,834
Handicapped Aid			
<b>REVENUE FROM FEDERAL SOURCES</b>			
Child Nutrition Program	9,569	26,338	26,338
Block Grant		6,500	6,500
<b>LOCAL REVENUE OTHER THAN TAXES</b>			
Other - Local Sources	73,598	60,846	60,846
School Lunch		111,007	111,007
Sale of Bonds or Notes		1,600,000	1,600,000
<b>TOTAL SCHOOL REVENUES AND CREDITS</b>	<b>371,824</b>	<b>1,849,180</b>	<b>1,849,180</b>
<b>DISTRICT ASSESSMENT</b>	<b>6,025,673</b>	<b>6,984,955</b>	<b>6,788,966</b>
<b>TOTAL REVENUES &amp; DISTRICT ASSESSMENT</b>	<b>6,397,497</b>	<b>8,834,135</b>	<b>8,638,146</b>





**EMERGENCY  
TELEPHONE NUMBERS**

To Report Fire or Request Medical Aid.....	225-3355
To Request Police Assistance.....	228-0511
State Police (Troop D) .....	271-1162
Selectmen's Office .....	228-1187
Town Clerk & Tax Collector .....	225-2683
Building Inspector .....	228-1189
Recreation Department .....	224-9361
Road Agent, Highway Garage .....	228-1201

**Town Office Hours Monday thru Friday 8:00 to 4:30**

**Library Hours**

June thru September	Mon-Wed 10am - 8pm Friday 10am - 7pm	(No Sat. Hours)
Oct. thru May	Mon-Wed 10am - 8pm Friday 10am - 7pm	Sat 9am - 12noon

**Dump Transfer Station Hours**

Monday.....	1:30 P.M. to 6:30 P.M.
Wednesday.....	9:00 A.M. to 6:30 P.M.
Friday .....	12:30 P.M. to 6:30 P.M.
Saturday .....	9:00 A.M. to 5:30 P.M.