

NHamp
352.07
B78
1991

TOWN OF BOW ANNUAL REPORT 1991



LILLIAN REVOIR
Boston Post Cane Holder



Photo Courtesy of Rick Broussard

On June 23, 1991, Selectman Eric Anderson on behalf of the Board of Selectmen presented the Boston Post Cane to Lillian Revoir, 100, during an Open House held in her honor at the home of her daughter, Beverly MacInnis.

Lillian was born in Fairfax, Vermont on June 25, 1891.

Cover Photo - Mary Baker Eddy Birthplace
Courtesy of Eric Anderson

1991
ANNUAL REPORT
for the
TOWN
of
BOW, NEW HAMPSHIRE

TABLE OF CONTENTS

Town Officers and Staff.....	7 ✓
Town Meeting Minutes, 1991.....	11 ✓
Special Town Meeting Minutes, Nov. 5, 1991	18 ✓
Selectmen's Message.....	20
Town Manager's Report	24
Town Warrant.....	26
Town Budget.....	30
 Financial Schedules - Town	
Auditor's Report	61
Combined Balance Sheet	62
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	66
Detailed Statement of Expenditures.....	41 ✓
Report of School District	S1
Schedule of Town Property.....	38
Statement of Appropriations, Expenditures and Encumbrances	70
Statement of Appropriations, Taxes Assessed and Tax Rate	40
Statement of Estimated and Actual Revenues	68
Summary Inventory - 1991	39
Tax Collector's Report.....	34 ✓
Treasurer's Report.....	33
Trust Funds	50
Vital Statistics	121 ✓
 Boards, Committees, Commissions & Department Reports	
Baker Free Library	85 ✓
Bow Business Development Commission	98 ✓
Building Inspector.....	91 ✓
Cabletelevision Advisory Committee	106 ✓
Central NH Regional Planning Commission	95 ✓
Concord Regional Visiting Nurse Association	101 ✓
Conservation Commission	99 ✓
Dispatch Center.....	78 ✓
Fire Department	80 ✓
Forest Fire Warden and State Forest Ranger	84 ✓
Health Officer	100 ✓
Master Plan Committee.....	94
Parks and Recreation Commission	88 ✓
Planning Board.....	93 ✓
Police Department.....	74 ✓
Public Works Department.....	87 ✓
Recycling Committee.....	103 ✓

Upper Merrimack River Study Committee	107	
Zoning Board of Adjustment.....	97	✓
 Clubs and Organizations		
Athletic Club/Youth Sports	113	
Bow 4-H Club.....	117	✓
Bow Rotary Club.....	108	✓
Boy Scouts.....	119	✓
Fire Department Ladies Auxiliary.....	111	✓
Garden Club.....	116	✓
Girl Scouts	118	✓
Historical Commission	120	✓
Men's Club	110	✓
Square Dance Club	115	✓
Young at Heart Club.....	112	✓
<i>Snowmobile Club</i>		✓

**TOWN DIRECTORY
TOWN OFFICERS AND STAFF**

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

Moderator John Lyford

Supervisors of Checklist

Louise Godbout Term Expires 1992
 Eleanor Dustin Term Expires 1992
 Judith King Term Expires 1994

Selectmen

Eric E. Anderson Term Expires 1992
 Reginald R. Scott Term Expires 1993
 Richard F. Bean Term Expires 1994

Town Manager Albert R. St. Cyr
 Town Clerk/Tax Collector Cynthia M. Batchelder
 Deputy Town Clerk Marilyn Lull
 Building Inspector Bud 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
 Bookkeeper Paula A. Dwinal
 Health Officer Ethan V. Howard, M.D.

Budget Committee

Sara H. Swenson Term Expires 1992
 John Burton Term Expires 1992
 Ethan V. Howard, Jr. Term Expires 1993
 Ernest Simonds Term Expires 1993
 Robert Wester Term Expires 1994
 Alfred H. Ward, Chairman Term Expires 1994
 Reginald Scott, Selectman
 Betsy Miller, School Board

Baker Free Library

Gordon Blakeney, Trustee Term Expires 1992
 Chester Runde, Trustee Term Expires 1992

Deborah Barnett, Trustee Term Expires 1993
 Mary Slattery, Trustee Term Expires 1994
 Thomas Fagan, Trustee Term Expires 1996

Linda Kling Librarian
 Donna Terrell Children's Librarian
 Charlotte Buxton Library Assistant
 Sue Duckworth Library Assistant
 Christian Hendrick Library Page
 Susan Bird Bookkeeper
 John D. Sullivan Custodian

Trustees of Trust Funds

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

Planning Board

Dave Buttrick Term Expires 1992
 John Iffland Term Expires 1993
 John Mueller Term Expires 1993
 Thomas Pelletier, Chairman Term Expires 1994
 Harold Davis Term Expires 1994
 Thomas Worthington Term Expires 1994
 Eric Anderson, Selectman Term Expires 1991

Robert Dawkins, Alternate Term Expires 1992
 Nancy Rheinhardt, Alternate Term Expires 1993
 Sara Swenson, Alternate Term Expires 1993
 Brian Cross, Alternate Term Expires 1994

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

Darlene Mosher Term Expires 1992
 Ethan V. Howard Term Expires 1993
 Frank Stebbins Term Expires 1993
 Robert Miller Term Expires 1994
 Robert Tellier Term Expires 1994

Recreation Commission

Roland Robinson Term Expires 1992
 Charles Rheinhardt Term Expires 1992
 Robert Gosling Term Expires 1993
 Cynthia Gow Term Expires 1993

R. James Loomis, Chairman Term Expires 1994

Building Code Board of Appeals

Richard Tinker Term Expires 1992
Robert Miller Term Expires 1992
David Hickey, Chairman Term Expires 1993
James A. Kelso, Jr. Term Expires 1994
Maurice R. Nepveu Term Expires 1994

Business Development Commission

Richard Welch Term Expires 1992
Robert Dawkins, Chairman Term Expires 1992
Paul Lins Term Expires 1993
Paul Guilderson Term Expires 1993
Richard Manburg Term Expires 1994

Highway Safety Committee

Peter A. Cheney Term Expires 1992
Leighton Cleverly Term Expires 1992
Dana Abbott Term Expires 1992
Robert Lougee Term Expires 1992
Reginald Scott, Selectman Term Expires 1992
Peter Stio Term Expires 1992
James Bucknam Term Expires 1992
Annette Greenfield Term Expires 1992

Historical Commission

Hilda Sargent Term Expires 1992
John Lyford Term Expires 1992
Melba Terrell Term Expires 1993
Jane Lindquist Term Expires 1993
Sara Swenson Term Expires 1994
Eric Anderson, Selectman

Zoning Board of Adjustment

Howard Cross Term Expires 1992
Wayne Eddy Term Expires 1993
Barbara Johnson Term Expires 1993
Bruce Crawford, Chairman Term Expires 1994
Marc Normandin Term Expires 1994

Valerie Lynn, Alternate Term Expires 1992
Richard Welch, Alternate Term Expires 1994

Conservation Commission

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
Michael Seraikas	Term Expires 1994
Richard Sheridan	Term Expires 1994

Regional Refuse Disposal Commission

Wayne Eddy	Term Expires 1992
Leighton Cleverly	Term Expires 1992

Recycling Committee

Laurie Silkworth	Term Expires 1992
Richard Desmarais	Term Expires 1992
Philip Downie	Term Expires 1993
Debbie Mahar	Term Expires 1993
Sheryl Cheney	Term Expires 1994
William Capozzi	Term Expires 1994
Joellen Thompson	Term Expires 1994

Central N.H. Regional Planning Commission

Eric Anderson	Term Expires 1992
David Buttrick	Term Expires 1992

River Area Planning Committee

Richard Bean	Term Expires 1992
Valerie Lynn	Term Expires 1992
Erle Pierce	Term Expires 1992

School Building Committee
(Selectman Representative)

Eric Anderson	Term Expires 1992
---------------------	-------------------

Cabletelevision Advisory Committee

Kenneth Strachan
Thomas Gagnon
Donald Beaumont
Richard Welch

**RECORD OF ANNUAL TOWN MEETING
TOWN OF BOW
March 12-13, 1991**

Acting Moderator Dom D'Ambruoso opened the March 12, 1991 meeting at 10:00 A.M.

The meeting adjourned at 7:00 P.M. and was reconvened by Moderator Philip Ryan, Wednesday, March 13, 1991 at 7:00 P.M. at Bow Memorial School with the presentation of colours by Jill Holt, Troop #171; Katie Stebbins, Troop #727, Amy Stebbins, Troop #972, Dawn McGartland, Troop #1012 and Rebecca Cusano, Troop #870.

Following the Pledge of Allegiance, Carroll French led us in prayer.

John Sheridan presented the "Citizen of the Year" award to James R. Bucknam.

It was also announced that there would be a recount of the Budget Committee results.

Article 1

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

Town Clerk/Tax

Collector - Cynthia

Batchelder

- 804 votes

Selectman

- Richard Bean

- 741 votes

Treasurer

- Mark Lavalley

- 752 votes

Trustee of Trust Funds

- John T. Lyford

- 768 votes

Budget Committee

- Kenneth J. Strachan

- 373 votes

- Sara H. Swenson

- 265 votes

- Alfred H. Ward

- 381 votes

- Robert H. Wester

- 507 votes

The results of a recount held March 19, 1991 at 4:00 PM are:

Kenneth Strachan

- 372 votes

Sara Swenson

- 267 votes

Alfred Ward

- 382 votes

Robert Wester

- 505 votes

Library Trustee - 5 years

- Thomas A. Fagan

- 759 votes

Library Trustee - 2 years

- Deborah L. Barnett

- 745 votes

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

School Board - 3 years

- Betsy B. Miller

- 564 votes

- Paula Bundy

- 168 votes

- Deb McNally

- 2 votes

School Board - 2 years	- Anne Baier	- 331 votes
	- Raymond Godbout	- 270 votes
	- Cordyon Pierson Jr.	- 225 votes

School Board - 1 year	- Rick Hiland	- 212 votes
	- Marie R. McMillen	- 314 votes
	- Irving Morrison	- 145 votes
	- Patrick Sullivan	- 108 votes
	- Bundy	- 5 votes

Article 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?

Yes - 561 No - 196

Article 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, drive-ways and certain access ways in certain setbacks as proposed by the Planning Board?

Yes - 543 No - 216

Moderator Philip Ryan asked that voters separate from non-voters, then went on to explain his role as moderator and the concepts/rules of how this meeting would be run, namely, we would follow Robert’s Rules of Order – but not necessarily to the letter.

ARTICLE 4

Was moved and seconded. Selectman Eric Anderson explained the article. It was then voted to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00), 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 - \$2,000.00
2. Logging Hill/Albin Road Intersection - \$2,000.00
3. Brown Hill/Page Road Intersection - \$2,000.00
4. Bow Center Road/Bow Bog Road Intersection - \$2,000.00

(Recommended by the Budget Committee)

Article 5

Was moved and seconded. Selectman Reginald Scott explained the article.

Following general discussion, an *amendment* to: “Delete from the Capital Reserve fund \$5,000.00 for the air bottle compressor, thus reducing the Capital Reserve Fund by \$5,000.00 was DEFEATED.

It was then voted to raise and appropriate the sum of Nineteen Thousand Five Hundred Dollars (\$19,500.00), said amount to be placed in the Fire Equipment Capital Reserve fund for the following equipment:

- 1. Air Bottle Compressor - \$5,000.00
- 2. Start Generator - \$7,500.00
- 3. Rescue Vehicle - \$7,000.00

(Recommended by the Budget Committee)

Article 6

Was moved and seconded. Selectwoman Sara Swenson explained the article. After much general discussion the article to see if the Town will vote to raise and appropriate the sum of Fifty-Eight Thousand Six Hundred Seventy Dollars (\$58,670.00) for its share of the closure of the Concord Landfill (last of three payments) was *amended to*: to see if the Town will vote to raise and appropriate the sum of Fifty-Eight Thousand Six Hundred Seventy Dollars (\$58,670.00) to be kept in an interest bearing Town account for the benefit of the Town of Bow until 1992, to be dispensed under the Selectmen's discretion. The article PASSED as amended.

(Recommended by the Budget Committee)

Article 7

Was moved and seconded. Selectman Eric Anderson explained the article. After general discussion, the article to see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for title searches of Town road right of ways was DEFEATED.

(Recommended by the Budget Committee)

Article 8

Was moved and seconded. Selectman Reginald Scott explained the article. After general discussion, the article to see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000.00) 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 PASSED.

(Recommended by the Budget Committee)

Article 9

Was moved and seconded. Selectwoman Sara Swenson explained the article. After general discussion, it was voted to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) 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)

Article 10

Was moved and seconded. Selectman Reginald Scott explained the article. After much general discussion, the article to see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) for engineering studies for sewer and water service extension to the Town's commercial and industrial zone on Route 3-A was *amended to*: To see if the Town will vote to raise and appropriate the sum of Thirty-five Thousand Dollars (\$35,000.00) for engineering studies for sewer and water service extension to the Town's commercial and industrial zone on Route 3-A. This article PASSED as amended.

(Not recommended by the Budget Committee)

Article 11

Was moved and seconded. Selectman Eric Anderson explained the article.

After much general discussion, it was voted to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) 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 (\$25,000.00) from the Federal Land and Water Conservation Fund Program to match the Town's Twenty-Five Thousand Dollar (\$25,000.00) portion of the project.

(Recommended by the Budget Committee)

Article 12

Was moved and seconded. This article was explained by Selectwoman Sara Swenson.

After general discussion, the article to see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for the purchase of an asphalt roller for the Highway Department was DEFEATED.

(Not recommended by the Budget Committee)

Article 13

Was moved and seconded. This article was explained by Selectman Eric Anderson.

The article to see if the Town will vote to raise and appropriate the sum of Nine Thousand One Hundred Thirty Dollars (\$9,130.00) 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 was *amended to*: To see if the Town will vote to raise and appropriate the sum of Nine Thousand One Hundred Thirty Dollars (\$9,130.00) for the purchase of two trailers for the recycling of Plastic containers. The Town would apply to the State of New Hampshire for matching funds which would pay for 50% of the costs of this project if approved. This article PASSED as amended.

Article 14

Was moved and seconded. This article was explained by Selectman Reginald Scott.

It was voted 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.

Article 15

Was moved and seconded. Selectwoman Sara Swenson discussed this article.

It was voted to authorize the Selectmen to borrow money in anticipation of taxes.

(Recommended by the Budget Committee)

Article 16

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 17

Was moved and seconded. After deleting \$10,000.00 (Article #7), adding \$35,000.00 (Article #10) and deleting \$15,000.00 from the State Retirement, a total budget of \$3,206,143.00 was PASSED.

Article 18

Was moved and seconded. Selectwoman Sara Swenson spoke on this article. After general discussion the article 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 was DEFEATED.

Article 19

Other business:

Sara Swenson: Anyone eligible for any exemptions - please apply.
A reminder that there is a dog ordinance in Bow.
A "thank you" to all boards/commissions, etc. Also, there will be a special town meeting in the fall once all re-evaluations have been completed for elderly exemption.

John Sheridan: Don't forget the St. Patrick's Day breakfast
Sunday morning.

Ken Strachan: Let's give Sara Swenson a send off - she's done "one hell of a job".

Eric Anderson:

"One among us is retiring from the Board of Selectmen at the conclusion of this Town Meeting.

Sara Swenson has served our community unselfishly, with devotion and dedication, over the past many years.

To determine just how many years, I spent hours researching our Annual Town Reports going back to the turn-of-the-century for clues.

It was not until the Town Report of 1975, sixteen years ago, that Sara's name first appeared. In that year she is listed as a Ballot Clerk (Republican Alternate). I don't know if that means one year a Republican, next year a Democrat, or what.

None-the-less she has served in that position for 13 of the past 16 years.

And in the 1978 Report, it indicates she served that year as a Supervisor of the Checklist.

She first ran for the office of Selectman in 1979. Since then Sara has been re-elected to that office three more times.

While serving on the Board of Selectmen, Sara has also served as the Selectmen's Representative on several Boards, Commissions, and Committees. For example,

Sara has served on both the Planning Board and the Highway Safety Committee, each, for two years.

She served on the Budget Committee for 7 years.

She served on the Parks and Recreation Commission, The Sewer Commission, and the Central New Hampshire Regional Planning Commission, each, for one year.

Sara has served on Bow's Historical Commission for the past 8 years.

And Sara has served as the Chairperson on the Board of Selectmen four times during the past twelve years, including its Chairperson this year.

In 1985, she was instrumental, with the support of over 500 petitioners, to bring a Branch Post Office to Bow. Even though the Town did not agree that it should have to fund for the postal service, Sara voluntarily devoted her Weekdays and Saturdays to helping our townspeople meet their postal needs.

(Most recently, she was responsible for there being a coin operated stamp machine located in the Municipal Building so that our residents can have access to stamps 24-hours a day, 365 days a year.)

Cumulatively, that adds up to 55 consecutive years of service right here in our community.

Several of you have asked what I shall miss most about Sara's leaving the Board. Well, it's got to be her home made meatballs she so meticulously prepares for our Annual Town Employees' Christmas Party. Those of you who know me best, will appreciate my concern, and what that loss really means.

Sara has served our Community long, hard, and unselfishly, with great dedication and devotion to our community and to you — its residents.

Eric then presented Sara with a plaque for her 12 years service to The Town of Bow.

Article 20

Standing Committees:

The budget committee is to appoint someone to replace Dick Bean, our NEW Selectmen.

There being no further business, the meeting adjourned at 9:50 PM.

Respectfully submitted,

CYNTHIA M. BATCHELDER
Town Clerk

**RECORD OF SPECIAL TOWN MEETING
BOW, N.H.
NOVEMBER 5, 1991**

Moderator John Lyford opened the November 5, 1991 Special Town Meeting at 7:00pm. Following the presentation of colours, by Boy Scout Troop 75, consisting of Scouts Michael Whaland, Brian Gorvy, David Masuck, Mike Long, Joel Maccini, and Cubmaster Bob Remillard and the Pledge of Allegiance, the Moderator introduced the Town Clerk/Tax Collector, The Selectmen, Town Attorney, Town Manager, The Ballot Clerks and the Supervisors of the checklist.

After a brief explanation of how this meeting would be run, Moderator John Lyford read Article 1 of the Town Warrant as follows:

1. Shall we adopt optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$39,200, for a person 75 years of age up to 80 years, \$58,000, for a person 80 years of age or older, \$78,400. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000, and own net assets not in excess of \$50,000 excluding the value of the person's residence. (Requires ballot vote).

This was moved by John Sheridan and seconded by Irving Morrison.

Selectman Eric Anderson then proceeded to explain the elderly exemption.

An *amendment* by Selectman Richard Bean to change 'and own net assets not in excess of \$50,000 excluding the value of the person's residence' to 'and own net assets not in excess of \$100,000 excluding the value of the person's residence' was moved and seconded.

The motion to move the question passed by more than a 2/3 hand vote.

A *second amendment* by Selectmen Richard Bean to add "Shall we adopt automatically upon passage by the New Hampshire General Court any change in the provisions of RSA 72-43-g regarding qualification on net income of the taxpayer? was moved and seconded.

This amendment passed by hand vote.

A *third amendment* by Horace Bailey to round off the exemptions from \$39,200 to \$40,000, \$58,800 to \$60,000; and \$78,400 to \$80,000 was moved, seconded and also passed.

The article as amended to: Shall we adopt optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$40,000; for a person 75 years of age up to 80 years, \$60,000; for a person 80 years of age or older, \$80,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets not in excess of \$100,000 excluding the value of the person's residence; and we shall adopt automatically upon passage by the New Hampshire General Court any change in the provisions of RSA 72-43-g regarding qualification on net income of the taxpayer PASSED BY A BALLOT VOTE OF 125 - yes, 4 - no.

Chip Baily commented that it was nice to see the older people at budget meetings, etc. and hoped to see even more at these meetings.

There being no further business, the meeting adjourned at 8:04PM.

Respectfully submitted,

CYNTHIA M. BATCHELDER
Town Clerk

SELECTMEN'S MESSAGE

Thank You

The Board of Selectmen wishes to thank the elected officials, the appointees, the hundreds of volunteers, the Town Manager, Department Heads, and the dedicated town employees, who individually and collectively, continue to make Bow a great place to live, work, play, and to raise a family. Although no additional employees were added or planned, the Board did commission two new committees to help with two affairs: the Recycling Committee with seven volunteers, and the Cable Television Franchise Review Committee with five appointees.

Elderly Exemption

We were delighted with the support the Town Meeting provided to the Board's elderly exemption proposal. The Meeting on November 5, 1991, voted 125 to 4 to support increased exemptions for those who qualify; e.g., \$40,000 for those 65-74 years of age, \$60,000 for those 75-79 years of age, and \$80,000 for those over 80 years of age. If you meet the income, residency, age, and asset qualifications, you should apply at the Municipal Building prior to April 15, 1992, for the exemption to be reflected in your 1992 tax bill.

PSNH Abatement

The first of six Public Service of New Hampshire (PSNH) tax abatement requests was settled this year. The State's Board of Land and Tax Appeals ruled that the Town did owe PSNH \$233,000 (abatement plus interest) to satisfy PSNH's 1982 abatement request. Abatement requests for the years of 1987, 1988, 1989, 1990, and 1991 are pending. According to Attorney Richard Upton, who represents the Town, each of these abatement cases is scheduled to be decided in Superior Court beginning in about 18 months.

Thanks to the cooperation of the Town Manager and the Department Heads along with the understanding of the Townspeople, the money for the 1982 abatement was taken right out of the "municipal" portion of the operating and maintenance budget. Major items, such as road paving, were put on hold so as not to add to the current tax rate.

Reassessment

For the first time since 1974, the Town of Bow was reassessed. The assessed valuation on which the tax rate is based went from \$177,915,139 in 1990, to \$693,988,426 in 1991 — an increase of 290%. On the average, values on individual properties increased by a factor of approximately 3.9 times to bring them up to 100% valuation. Thus, if your property had been assessed for \$40,000, it may now be valued at approximately \$156,000.

Tax Rate

The tax rate for 1991 was set at \$14.19 per \$1,000. The rate for 1990 was \$48.64 per \$1,000. To have had no increase in the tax rate from 1990 to 1991, the 1991 tax rate would have been \$12.47. Thus, the tax rate in 1991 increased 13.8% over the 1990 tax rate.

One reason for the increase is that the Board agreed to maintain almost \$493,647 in the "1991 overlay" — the money that is needed to cover abatement requests as a result of the Town's assessment. Thus, approximately \$0.71 of the current tax rate is going to cover abatements. Money that is left over at the end of the abatement season will go into the Town's surplus to help reduce next year's tax rate.

Recycling

We continue to applaud our residents for their dedicated support to recycling. With the vote of the March '91 Town Meeting, the Town purchased a trailer with which to recycle plastic containers. The Town participated in a program with the State funding \$1,200 of the purchase price of the trailer.

Aluminum cans continue to be the biggest revenue producer with nearly 13,000 pounds recycled generating almost \$3,200 in revenues this year. For every ton of paper and glass that is recycled, we avoid having to pay the \$38.45 tipping fee to have it burned.

With the importance that the Board has placed on recycling, the Board established and appointed a 7-person Recycling Committee. The committee is to review current and future technologies, review recycling methods and procedures, inform and educate the townspeople on recycling, and recommend to the board ways to further reduce solid waste costs through recycling.

Building Permits

Single family building permits issued increased to 34 this year, which compares with 31 issued in 1990. During 1986, our BOOM year, 157 building permits were issued. Since that year, the issuance of building permits has continued to decline.

This slowdown has provided the Planning Board and the Town's Planner with a good opportunity to update the Town's Master Plan. The Master Plan Committee has been meeting regularly to do that. Hopefully, by mid-1992 the fully revised plan should be ready for community review and comment and for Planning Board adoption.

Growth

If measured as a function of population, Bow grew steadily at a rate of 3.7% per year during the decade of the eighties. That compares to a yearly growth rate during the decade of the seventies at 6.2% per year, and a growth rate of 8.5% per year during the decade of the sixties. Although growth continues, its annual rate of growth has declined.

1990 Census

Preliminary results from the 1990 census are in. The report indicates that Bow has a population of 5,500 persons, up 37% during the decade, from the 4,015 persons reported in the 1980 census. The median age of our population is 36.2 years. There are a total of 1,813 households in Bow with 1,482 married couples. Each household averages 3.03 persons per household. The census reports almost an even split between males and females: 2,744 and 2,756 respectively. The greatest segment of our community, those between 25-44 years of age, represents 33.4% of the total. Seven percent of our residents are less than five years of age, and another 8 per-

cent of our residents are aged 65 and over.

Bow has an area of 28.1 square miles with 196 persons per square mile. The median rent was reported to be \$588 per month.

Additional segments of the 1990 Census will be forthcoming.

Cable TV Review

Continental Cablevision has asked the Board of Selectmen to begin the 3-year renewal review process. To begin the effort, the Board has appointed a 5-person committee to begin to collect information and to review subscribers' concerns. The committee is in its infancy, but it will be heavily involved in the renewal process shortly. We encourage your involvement in that process.

Semi-Annual Tax Billing

This year the Board is recommending that the townspeople support semi-annual tax billing. Rather than getting a bill in November for your annual tax obligation, you will also receive a bill in about June. This provision will enable you to better allot your funds during the year to lessen your end-of-the-year tax burden. It will also enable the town to save thousands of dollars in interest annually. It has been necessary to borrow the money for the town and school to operate during the year in anticipation of taxes. The Town Treasurer estimates that, in the first year alone, the town can save nearly \$92,000 or \$0.13 on your tax rate.

Boston Post Cane Awarded

The Board presented the Boston Post Cane to Lillian Revoir in conjunction with her 100th birthday on June 25, 1991. The Boston Post Cane is presented to the town's oldest resident. It is kept in the possession of the recipient until that person moves on or passes away. The cane is then presented to the person who is then the town's oldest resident.

Merrimack River Study

With congressional support, the National Park Service has begun a three year study to determine whether the Merrimack River should be designated as a "National Wild and Scenic River". The stretch being studied is that 30-mile segment that flows from Franklin through Bow to the Hooksett line.

To support the study, the State's Department of Environmental Services has appointed an Upper Merrimack River Local Advisory Committee. The committee consists of representatives from each of the communities along the river as well as various special interest groups that have a concern about the river.

To be designated as a National Wild and Scenic River, the communities along the river, including Bow, must provide their support. The Board encourages our townspeople to actively participate as this public designation process goes forward.

25-Years of Service

This year, Lenny Virgin completes 25 years of service with the Town. He is a heavy equipment operator. Among today's employees, Lenny has served the Town longer than any other. The Board of Selectmen commends Lenny for his years of dedicated and professional service to our community and its residents.

Respectfully Submitted,

ERIC ANDERSON, Chairperson
REGINALD R. SCOTT
RICHARD F. BEAN
BOARD OF SELECTMEN

TOWN MANAGER'S REPORT

I would like to thank the Board of Selectmen, the Town's employees and the many volunteers who contribute hours and hours of time to successfully operate the Town's various functions for the citizens of Bow. It is their combined efforts that make Bow the kind of place that people seek to live, raise their families and renew their souls.

It is also that kind of feeling that has made it an easy and most enjoyable time for me in my role as the Town's first Town Manager. The people of the Town as well as the Town's official family have made it an absolute joy to work with and for. The Town has much for which to be thankful and proud.

That is not to say that we don't have any problems because we do. We still have the several years of PSNH tax abatements to resolve. We are hopeful that some if not all of them can be resolved in 1992.

There are still areas of the Town that are not served by cable television. To the families affected by this lack of service it is a problem of some significance. It is one of the matters which will receive everyone's attention as the Town negotiates a possible extension of Continental Cablevision's agreement with the Town.

The roads in Town will continue to receive a large portion of the Town's resources for their repair and maintenance. Many of the Town's roads are in need of complete reconstruction. Since there is not enough money to do this, repair and maintenance will continue to be the program of choice for years and years to come.

Another road related problem is drainage. There are many isolated drainage problems which need to be addressed. We will be correcting as many of these as we can during the spring and summer to reduce possible damage to private property.

One of the subjects most dear to people in all towns including our own is the subject of increasing property taxes. I am convinced that property taxes as the largest source of town income will continue to escalate. This will be the result of forever increasing operating costs, demand for more services and our complete reliance on one source of revenue at the municipal level of government. Since there is virtually no support for other sources of revenue citizens must pay attention to the first two reasons for escalating property taxes. I would urge all citizens to become involved, not just once a year at Town Meeting but throughout the year, to study programs and functions and suggest better and cheaper ways of doing things. Please remember that no one has all the answers so get involved if you can.

The Bow Business Development Commission is working on one aspect of this problem. The members of that Commission are working to develop ways and means of expanding the Town's tax base by locating more commercial and industrial uses in the Town of Bow.

There is also a committee hard at work to revise the Town's Master Plan. This effort will culminate in a vision of the Town for the future. You may or may not agree with that vision. Please become familiar with the Committee's work and let the Com-

mittee know your feelings regarding their goals for the future of our Town.

I do know that the problems which we face will be solved through the unselfish efforts of all the people of our Town. It is my feeling that there is no problem which we can't solve if we work together.

I again thank all the people who work with me and our elected officials for their high degree of cooperation and dedication to our Town's best interests and well-being.

ALBERT R. ST. CYR
Town Manager

TOWN WARRANT
1992 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 10th day of March, 1992, at 10 o'clock in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and 2 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 11th day of March, 1992 at 7 o'clock in the evening to consider the remaining Articles on 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
 - A Moderator for two years
 - One Supervisor of the Checklist for six years
 - One Supervisor of the Checklist for four years
 - Two Budget Committee members for three years
 - One Trustee of Trust Funds for three years
 - One Trustee of Trust Funds for two years
 - One Library Trustee for five years
 - One Library Trustee for three years

2. Are you in favor of the adoption of an amendment of the Bow Zoning Ordinance as follows:
 - Table of Use Regulations (Section 5.02, e-3) "Hospital, nursing home and elderly housing, clinic and health maintenance organization center" to permit this use only by a "Variance" rather than by the present "Special Exception" in a Residential Zone.
 - This article was submitted by petition and was approved by the Planning Board in a 3-2 vote.

3. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) for an annual Town Celebration to be held during the month of July.

(Not Recommended by the Budget Committee)

4. 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)

5. To see if the Town will vote to raise and appropriate the sum of Twenty-Nine Thousand Dollars (\$29,000) for various repairs and maintenance of the Municipal Building.
(Recommended by the Budget Committee)
6. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for various repairs and maintenance of the Community Building.
(Recommended by the Budget Committee)
7. To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Fire Equipment Capital Reserve Fund for a Pumper/Tanker for the Fire Department.
(Recommended by the Budget Committee)
8. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purchase of an air bottle compressor for the Fire Department and to authorize the withdrawal of Five Thousand Dollars (\$5,000) from the Fire Equipment Capital Reserve Fund. The balance of Five Thousand Dollars (\$5,000) is to come from general taxation.
(Recommended by the Budget Committee)
9. To see if the Town will vote to raise and appropriate the sum of Nineteen Thousand Dollars (\$19,000) for the purchase of a start generator for the Fire Department and authorize the withdrawal of Seven Thousand Five Hundred Dollars (\$7,500) from the Fire Equipment Capital Reserve Fund. The balance of Eleven Thousand Five Hundred Dollars (\$11,500) is to come from general taxation.
(Recommended by the Budget Committee)
10. To see if the Town will vote to raise and appropriate the sum of Seventy Thousand dollars (\$70,000) to purchase a plow/sander truck for the Highway Department and authorize the withdrawal of Seventy Thousand Dollars (\$70,000) from the Highway Equipment Capital Reserve Fund.
(Recommended by the Budget Committee)
11. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000) said sum to be added to the Highway Construction Capital Reserve Fund for the improvement of the following roads and intersections:
 1. Page Rd./Brown Hill Rd. Intersection \$ 2,000
 2. Bow Center Rd./Bow Bog Rd. Intersection \$ 2,000
 3. So. Bow Rd./Dunbarton Rd. Intersection \$ 2,000
 4. Hollow Road \$ 2,000
 5. Grandview Road \$ 2,000
 6. River Rd., Ferry Rd. Intersection \$ 2,000
 7. Putney Road \$ 2,000
 (Recommended by the Budget Committee)

12. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Highway Equipment Capital Reserve Fund for a plow/sander truck for the Highway Department.
(Recommended by the Budget Committee)
13. To see if the Town will vote to permit the use of the Town Forest for recreational purposes including a pistol/rifle range for use by the Police Department.
14. To see if the Town will vote to authorize the Selectmen to execute a quitclaim deed to Mobil Oil Corporation releasing any interest the Town may have in and to a triangular parcel of land located easterly of South Street and southerly of the Bow Mobil Station so-called, being Tax Lot 1-48C, as well as any land adjacent thereto which may be between such lot and the existing easterly sideline of South Street and between Mobil's existing lot and the existing easterly sideline of South Street, and to take any further action relating thereto.
15. To see if the Town will vote to rescind its previously authorized sale of bonds in the amount of \$262,750 (November 9, 1983) for the purpose of constructing sewerage and sewage treatment facilities.
(Recommended by the Budget Committee)
16. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the Town for any public purposes. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the Town Meeting.
17. To see if the Town will vote to authorize the Board of Selectmen to dispose of a lien or tax deeded property in accordance with the provisions of RSA 80:80.
18. To see if the Town will vote to adopt the provisions of RSA 76:15a which would provide for the semi-annual collection of property taxes.
19. 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.
20. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expended, without further action of the Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year.
21. to see if the Town will vote to authorize the Board of Selectmen to establish or amend fees as provided for in RSA 41:9a.
22. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
23. To hear reports of standing committees and take any action relating thereto.

24. To transact any other business which may legally come before such meeting.

Given under our hands and seal the 14th day of February, in the year of our Lord, 1992.

ERIC E. ANDERSON
REGINALD R. SCOTT
RICHARD F. BEAN

A true copy of the Warrant, attest:

ERIC E. ANDERSON
REGINALD R. SCOTT
RICHARD F. BEAN
Selectmen of Bow

BUDGET FOR THE TOWN OF BOW

PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensuig Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
Acct. No.					Recommended Ensuig Fiscal Year (omit cents)		
GENERAL GOVERNMENT							
4130	Executive	97,489	96,585	104,752	105,102		
4140	Elec., Reg., & Vital Stat.	37,264	39,603	42,498	42,498		
4150	Financial Administration	92,301	86,837	100,420	100,570		
4152	Revaluation of Property						
4153	Legal Expense	85,000	290,582	160,000	160,000		
4155	Employee Benefits	286,716	329,298	322,492	322,492		
4191	Planning and Zoning	26,744	22,487	25,814	25,814		
4194	General Government Bldg	83,539	78,356	83,023	83,023		
4195	Cemeteries	18,164	16,696	26,880	26,880		
4196	Insurance	80,957	81,581	94,053	94,053		
4197	Advertising and Reg. Assoc.						
4198	Contingency	28,000	0	28,000	28,000		
4199	Other General Government						
PUBLIC SAFETY							
4210	Police	380,632	367,871	392,959	392,209		750
4215	Ambulance						
4220	Fire	137,982	144,768	135,036	136,164		
4290	Emergency Management	620	578	1,000	1,000		
4240	Building Inspection	41,028	37,049	38,231	38,231		
HIGHWAYS AND STREETS							
4312	Highways and Streets	627,611	483,235	649,032	637,782		11,250
4313	Bridges						
4316	Street Lighting	32,000	31,132	32,868	32,868		
SANITATION							
4323	Solid Waste Collection						
4324	Solid Waste Disposal	303,795	260,087	275,685	275,685		
4326	Sewer	139,720	77,838	132,665	132,665		
WATER DISTRIBUTION & TREATMENT							
4332	Water Services	5	0				
4335	Water Treatment						
HEALTH							
4414	Pest Control						
4415	Health Agencies and Hospitals	6,489	6,489	6,489	6,489		
WELFARE							
4442	Direct Assistance	21,225	17,193	27,100	27,100		
4444	Intergovernmental Well. Pay'ts.						
Sub-Totals (carry to top of page 3)							

Acct. No.	W.A. No.	1	2	3	4		5
		* Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
Sub-Totals (from page 2)							
CULTURE AND RECREATION							
4520		100,784	100,452	110,620	109,820		800
4550	Library	124,373	115,776	124,373	127,426		
4583	Patrotic Purposes						
— —							
CONSERVATION							
4612	Purchase of Natural Res.						
4611	Conservation Comm.	4,100	1,657	3,980	3,980		
— —							
REDEVELOPMENT AND HOUSING							
— —							
ECONOMIC DEVELOPMENT							
4651	Bus. Devel. Comm.	4,305	341	4,305	4,305		
— —							
DEBT SERVICE							
4711	Princ.-Long Term Bonds & Notes						
4721	Int.-Long Term Bonds & Notes						
4723	Interest on TAN	175,000	142,620	175,000	175,000		
— —							
CAPITAL OUTLAY							
4900	Warrant Articles	242,800	178,908	205,000	205,000		
— —							
— —							
— —							
— —							
OPERATING TRANSFERS OUT							
4914	To Capital Reserve Funds:	27,500	27,500	69,000	69,000		
— —							
— —							
— —							
— —							
4916	To Trust and Agency Funds: (RSA 31:19-a)						
— —							
TOTAL APPROPRIATIONS		3,206,143	3,035,519	3,371,275	3,363,156		12,800

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers.

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
	4	8,000		3	7,000
	5	19,500		4	20,000
	6	58,670		5	29,000
	8	70,000		6	50,000
	9	20,000		7	25,000
	10	35,000		8	10,000
	11	50,000		9	19,000
	13	9,130		10	70,000
				11	14,000
				12	30,000

Acct. No.	W.A. No.	1	2	3	4
		*Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
SOURCES OF REVENUE					
TAXES					
3120		3,000	0	0	0
3180					
3185		800	1,698	1,000	1,000
3189					
3190		25,000	56,101	50,000	50,000
—					
LICENSES, PERMITS AND FEES					
3210		7,000	8,194	8,000	8,000
3220		530,000	496,795	500,000	500,000
3290		2,000	2,019	2,000	2,000
FROM FEDERAL GOVERNMENT					
3319					
FROM STATE					
3351		60,000	69,257	50,000	50,000
3353		80,000	89,005	80,000	80,000
3354		10,614	10,614	10,000	10,000
3356		62	81	80	80
3357					
3359		120,400	130,842	100,646	100,646
FROM OTHER GOVERNMENT					
3379		25,000	0	25,000	25,000
CHARGES FOR SERVICES					
3401		154,000	211,747	200,671	200,671
3409		5,000	4,710	4,500	4,500
MISCELLANEOUS REVENUES					
3501		1,000	1,868	1,000	1,000
3502		100,000	98,185	50,000	50,000
3509		15,000	161,961	191,500	191,500
INTERFUND OPERATING TRANSFERS IN					
3914		70,000	116,815	82,500	82,500
—					
3915					
—					
—					
3915					
—					
—					
—					
3916		4,100	0	3,980	3,980
OTHER FINANCING SOURCES					
3934					
—					
—		277,000			
TOTAL REVENUES AND CREDITS		1,629,696	1,572,326	1,493,542	1,493,542

Total Appropriations	<u>3,363,156</u>
Less: Amount of Estimated Revenues, Exclusive of Taxes	<u>1,493,542</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	<u>1,869,614</u>

BUDGET OF THE TOWN OF _____ BOW _____, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

TREASURER'S ANNUAL REPORT

Cash on hand - January 1, 1991	\$ 3,158,596.09
Receipts:	
From the Tax Collector	9,899,767.91
From the Town Clerk	510,885.83
State of New Hampshire	
Shared Revenue Block Grant	256,395.54
Highway Block Grant	32,065.70
Bow Police Department	
Dog Pick-up and Lodging Fines	370.00
Parking Fines	115.00
Police Reports	982.00
Pistol Permits	468.00
Other Fines & Permits	2,179.00
Dispatch Services	23,500.00
Recreation Department Program	37,580.81
Building Inspector Fees and Permits	24,872.58
Fire Department	48.00
Highway Department	87.89
Boston & Maine Dry Bridge Share	646.03
From Administrative Sources	
Tax Anticipation Note	4,000,050.00
Rent of Buildings	4,710.00
Trustees of Trust Funds	108,788.31
Sale of Town Property	1,868.10
Police Refunds	2,586.50
Various Other Refunds	1,457.73
Interest Income	98,185.36
Special Settlement	496.76
Cemetery Lots and Fees	2,820.00
Recycling Revenue	4,198.53
Tipping Fees	108,628.95
Revenue Not Otherwise Accounted For	<u>7,615.02</u>
Total Revenue	\$15,131,369.55
Less Selectmen's Paid Orders	\$11,392,583.48
Cash on Hand - December 31, 1991	\$ 3,738,786.07

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991 – (June 30, 1992)**

Debits	Levies of			
	1992	1991	Prior 1990	1988
Uncollected Taxes –				
Beginning of				
Fiscal Year: (1)	\$	\$	\$	\$
Property Taxes			674,742.58	644.00
Resident Taxes				
Land Use				
Change Tax				
Yield Taxes				
Sewer Rents			29,727.42	
Taxes Committed				
to Collector:				
Property Taxes		9,792,581.00		
Resident Taxes				
National Bank Stock				
Land Use Change Tax				
Yield Tax		1,698.16		
Sewer Rent		375,151.61		
Added Taxes:				
Property Taxes				
Resident Taxes				
Overpayments: (2)				
a/c Property Taxes		3,725.84	89.13	
a/c Resident Taxes				
Interest Collected on				
Delinquent Taxes		521.65	5,559.95	(5,514.50 & 45.45)
Penalties Collected on				
Property Taxes			22,297.55	
Total Debits	\$	\$10,173,678.26	\$ 732,416.63	\$ 644.00

Credits	Levies of			
	1992	1991	Prior 1990	1988
Remitted to Treasurer During Fiscal Year:				
Property Taxes	\$	\$ 8,983,591.13	\$ 674,088.58	\$
Resident Taxes				
Land Use Change Tax				
Yield Taxes		1,698.16		
Sewer Rents		72,830.57	29,727.42	
National Bank Stock				
Other Utilities			89.13	
Interest on Taxes		521.65	5,559.95	
Penalties on Prop. Tax			22,297.55	
Discounts Allowed:				
Abatements Allowed:				
Property Taxes		11,789.00	654.00	644.00
Resident Taxes				
Yield Taxes				
Sewer Rent		1,334.39		
Uncollected Taxes				
End of Fiscal Year:				
Property Taxes		800,926.71		
Resident Taxes				
National Bank Stock				
Land Use Change Tax				
Yield Taxes				
Sewer Rents		300,986.65		
Other Utilities				
Total Credits	\$	\$10,173,678.26	\$ 732,416.63	\$ 644.00

(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, 1991 – (June 30, 1992)**

Debits	Tax Sale/Lien on Account of Levies of			
	1990	1989	Prior 1988	1987
Balance of Unredeemed				
Taxes of Fiscal Year: ...	\$	\$ 118,995.64	\$	\$
(posted in interest		- 297.06		
instead of princ.)		118,698.58	14,725.37	12.14

Taxes Sold/Executed to Town During Fiscal Year:	272,623.76			
Date Sold/Liened Subsequent Taxes Paid: Interest Collected After				
Sale/Lien Execution: ...	6,291.82	13,868.60	4,607.14	6.02
Redemption Cost:	1,192.50	1,170.00	315.00	17.10
Total Debits	<u>\$ 280,108.08</u>	<u>\$ 133,737.18</u>	<u>\$ 19,647.51</u>	<u>\$ 35.26</u>

Credits

Remittance to Treasurer During Fiscal Year:				
Redemptions:	\$ 95,274.98	\$ 72,664.38	\$ 14,262.33	\$ 12.14
Interest and Cost After Sale	7,484.32	15,038.60	4,922.14	23.12
Abatements During Year .. Deeded to Town During Year		650.30	463.04	
Unredeemed Taxes End of Year	177,348.78	45,383.90	-0-	
Unredeemed Subsequent Taxes	0	0	0	
Unremitted Cash	0	0	0	
Total Credits	<u>\$ 280,108.08</u>	<u>\$ 133,737.18</u>	<u>\$ 19,647.51</u>	<u>\$ 35.26</u>

**Summary of Tax Sale Accounts to Other Purchasers
Fiscal Year Ended December 31, 1991 – (June 30, 1992)**

Debits	Tax Sale/Lien on Account of Levies of		
	1990	1989	Prior
Balance of Unredeemed Taxes of Fiscal Year: ... \$	-0-	-0-	-0-
Taxes Sold to Others During Fiscal Year:			
Date of Sale Subsequent Taxes Paid: Interest Collected After			
Tax Sale:			
Redemption Cost:			
Total Debits	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Credits

Remittance to Purchasers

During Fiscal Year:

Redemptions: \$ \$ \$

Interest and Cost

After Sale

Abatements During Year ..

Deeded During Year

Unredeemed Taxes

End of Year

Unredeemed Subsequent

Taxes

Unremitted Cash

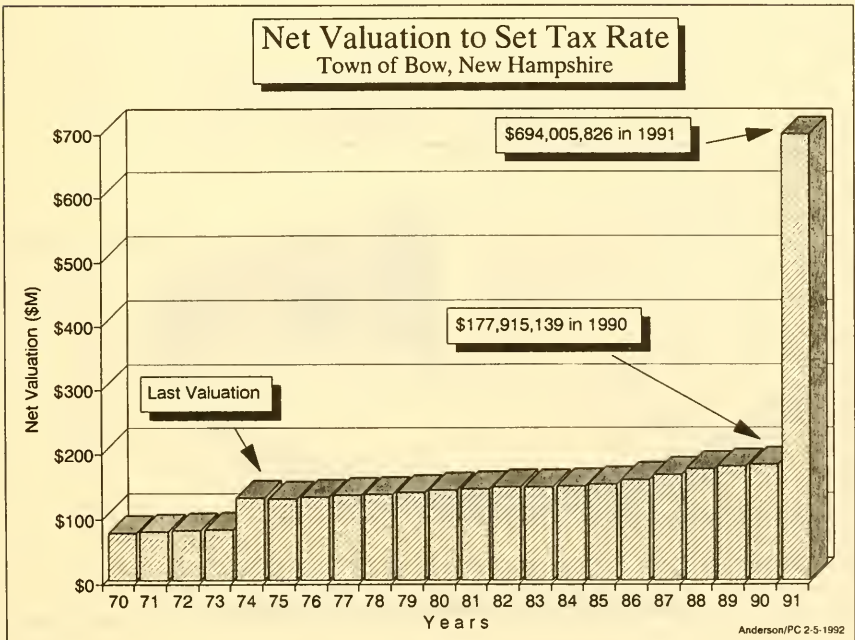
Total Credits \$ -0- \$ -0- \$ -0-

SCHEDULE OF TOWN PROPERTY
As of December 31, 1991

	Land	Buildings	Contents	Total
	\$	\$	\$	\$
1. Town Hall.....	7,000.00	72,000.00	5,000.00	84,000.00
2. Municipal Building.....	10,000.00	600,000.00	90,000.00	700,000.00
3. Sargent Park.....	10,000.00	-	-	10,000.00
4. Community Building.....	10,000.00	1,000,000.00	1,300,000.00	2,310,000.00
5. Library.....	12,000.00	370,000.00	110,000.00	492,000.00
6. Highway Garage.....	10,000.00	110,000.00	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.....	-	135,000.00	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	20,000.00	5,000.00	28,000.00
13. Dump Site.....	10,000.00	4,000.00	-	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. (Pirie).....	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	2,060,000.00	325,000.00	2,410,000.00
24. Elementary School.....	20,000.00	2,200,000.00	325,000.00	2,545,000.00
25. Hanson Park.....	100,000.00	25,000.00	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	5,000.00	102,000.00
28. School Forest.....	30,000.00	-	-	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
Totals	\$ 891,100.00	\$ 6,843,000.00	\$ 2,840,000.00	\$10,574,100.00

SUMMARY INVENTORY

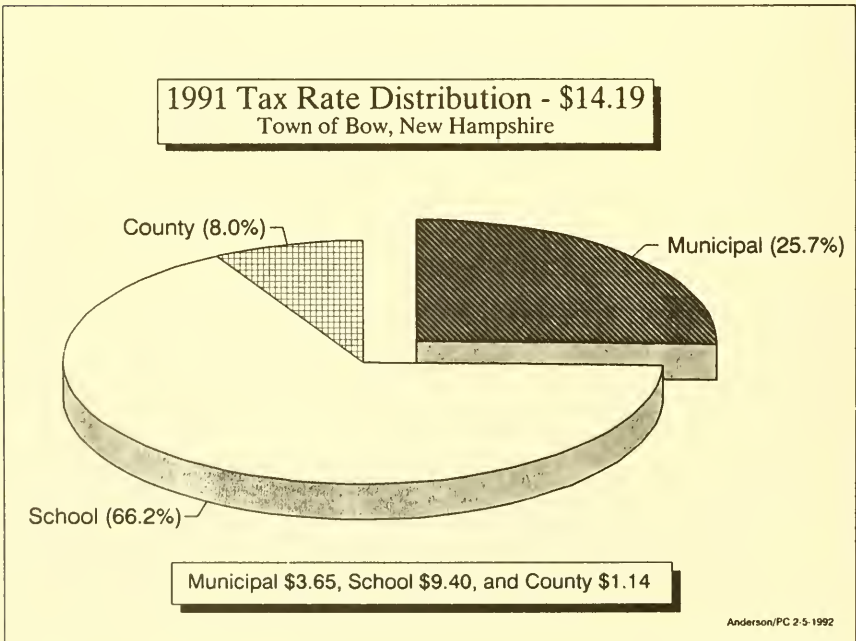
Land	\$ 148,919,905
Buildings	229,029,500
Public Utilities	
Gas	734,508
Electric	319,755,011
 Total Value Before Exemptions	 698,458,924
 Exemptions:	
Blind	45,000
Elderly Exemptions	4,329,400
Solar/Windpower/Wood Heating	11,488
Handicapped	84,610
 Total Exemptions Allowed	 4,470,498
Net Valuation on Which Tax Rate is Computed	 \$ 693,988,426



**STATEMENT OF APPROPRIATIONS
TAXES ASSESSED AND TAX RATE**

Total Town Appropriations	\$ 3,206,143
Total Revenues and Credits	1,186,451
Net Town Appropriations	2,019,692
Net School Tax Assessments	6,608,651
County Tax Assessment	807,824
Total of Town, School and County	9,436,167
Deduct: Total Business Profits Tax	
Reimbursement	130,196
Add: War Service Credits	55,400
Add: Overlay	486,572
Property Taxes to be Raised	\$ 9,847,943

Valuation		Tax Rate	Property Taxes to be Raised
\$ 693,988,426	X	14.19	\$ 9,847,943



I-2B Building Inspection

111/112	Salaries.....	\$ 53,831.20	
201	Meeting Expense.....	185.00	
215	Contract Services.....	1,936.17	
402	Supplies.....	451.83	
530	Gasoline.....	211.44	
560	Auto Parts/Supplies.....	866.90	
			\$ 57,482.54

I-3 Election and Registration

111	Supervisors-Moderators		
	Selectmen.....	\$ 1,379.50	
210	Checklists-Ballots.....	236.00	
281	Advertising.....	133.22	
283	Meals.....	355.00	
320	Postage & Supplies.....	126.85	
			\$ 2,230.57

I-4 Town Buildings

BOW CENTER SCHOOL

610	Gas/Electricity.....	\$ 177.24	
			\$ 177.24

TOWN HALL

213	Building Repairs.....	\$ 10.44	
610	Electricity.....	198.85	
			\$ 209.29

MUNICIPAL BUILDING

111	Custodial Salary.....	\$ 21,438.16	
212	Building Improvements.....	42.71	
245	Building Repairs.....	57.17	
412	Building Renovations.....	42.95	
441	Building Repair Supplies...	8.50	
483	Custodial Supplies.....	1,969.19	
610	Electricity.....	8,260.95	
611	Sewer.....	2,664.00	
620	Natural Gas.....	5,997.67	
			\$ 40,481.30

COMMUNITY BUILDING

213	Building Repairs.....	\$ 6.48	
215	Contract Services.....	405.83	
411	Flags.....	62.00	
414	Building Repairs.....	468.00	
483	Custodial Supplies.....	1,554.89	
610	Electricity.....	8,529.63	
620	Natural Gas.....	11,307.74	
			\$ 22,334.57

HIGHWAY GARAGE

215	Contract Services.....	\$	2,187.21
234	Fire Extinguishers.....		48.00
245	Bldg. Repairs/Maint.....		920.60
305	Fire Alarm.....		147.81
413	Paint.....		143.80
441	Building Materials.....		366.49
462	Tools.....		315.18
483	Custodial Supplies.....		492.74
610	Electricity.....		3,561.65
640	Fuel Oil.....		3,865.78

\$ 12,049.26

RESCUE BUILDING

215A	Contract Services.....	\$	2,246.00
310	Telephone.....		147.47
620	Natural Gas.....		760.49

\$ 3,104.81

BOW BOG MEETING HOUSE

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

\$ 0

I-5 Audit

204	Audit.....	\$	8,100.00
-----	------------	----	----------

\$ 8,100.00

II-1 Police Department

110/111/112	Salaries.....	\$240,834.70*
201	Dues-Meetings.....	403.65
202	Training School.....	298.00
203	Manuals-Books.....	1,291.69
210	Printing-Advertising.....	432.95
221	Blood Test-Med. - Meals for Prisoners.....	5
261	Office Equipment-Repairs...	180.84
264/464	Uniforms.....	2,424.13
320	Postage.....	136.13
340	Radios-Repairs.....	1,033.65
402	Office Supplies.....	570.83
403	Photo Supplies.....	307.76
469	Special Police Equipment...	290.15
480	Dog Expense.....	183.50
484	Lamps-Flashlights.....	74.97
485	Special Police Dept. Supp..	918.12
510	Mileage.....	26.18
530	Gasoline.....	6,037.72
531	Oil-Grease.....	242.62
550	Tires.....	1,325.62
570	Cruiser Parts-Service.....	2,366.88
933	Auto Equipment.....	14,039.49

\$273,424.58*

II-1A Dispatch

111/112	Salaries.....	\$ 89,107.70
210	Printing.....	223.46
261	Office Equip. Repairs.....	3,606.65
310	Telephones.....	605.09
340	Radios/Repairs.....	358.57
402	Office Supplies.....	544.38

\$ 94,445.85

II-2 Fire Department

111/112/113	Salaries.....	\$ 77,953.89
201	Dues-Meetings.....	250.00
202	Training Schools.....	1,917.17
203	Subscriptions.....	388.25
215	Contract Services.....	24,586.03
215B	Hepatitis Shots.....	604.80
221	Medical Fees.....	162.00
320	Postage.....	12.09
340	Radios-Repairs.....	4,456.70
401	Fire Prevention Supplies...	223.40
402	Office Supplies.....	182.10
461	Replace Equipment.....	9,902.52
464	Uniforms-Clothing.....	3,393.89
466	Fire Hose-Fittings.....	1,954.17
481	First Aid Supplies.....	248.75
486	Special Fire Dept. Supp....	4,749.23
510	Mileage.....	942.52
530	Gasoline.....	792.12
540	Auto Parts.....	3,433.75
551	Batteries.....	21.64
570	Outside Repairs.....	1,925.60
610	Electricity.....	9.09
932	Fire Control Equipment.....	2,772.00
936	Rescue Equipment.....	886.25

\$144,767.96

II-5 Insurance

\$330,875.31*

II-6 Planning Board

112	Salaries.....	\$ 878.59
201	Dues-Membership.....	4,514.00
202	Training.....	60.00
210	Printing.....	817.96
215	Outside Services.....	1,395.55
230	Town Planner.....	8,775.00
281	Advertising.....	700.51
295	Legal.....	2,158.30
320	Postage.....	500.53
402	Supplies.....	133.35

\$ 19,933.79

II-7	Board of Adjustment			
	112 Salaries.....	\$	958.79	
	202 Training.....		33.00	
	231 Photo Supplies.....		63.60	
	281 Advertising		306.06	
	295 Legal.....		641.55	
	320 Postage.....		313.79	
	402 Supplies.....		236.55	
				\$ 2,553.34
II-8	Damage and Legal Expense			
	295 Legal Services.....	\$	9,241.49	
				\$ 9,241.49
II-9	Emergency Management			
	310 Telephone.....	\$	578.37	
				\$ 578.37
II-10	Conservation Commission			
	112 Part-Time Salaries.....	\$	452.99	
	201 Dues-Memberships.....		228.95	
215/223	Contract Services.....		798.98	
	232 Maps.....		75.00	
	281 Advertising.....		77.55	
	320 Postage.....		23.14	
				\$ 1,656.61
II-12	Building Code Board of Appeals			
	320 Ppstage.....	\$	1.39	
				\$ 1.39
II-13	Budget Committee			
	112 Salaries.....	\$	726.56	
	281 Advertising.....		45.00	
	320 Envelopes & Postage.....		1.74	
	402 Office Supplies.....		41.80	
				\$ 815.10
III-1	Health & Sanitation			
	850 Visiting Nurse.....	\$	6,489.00	
				\$ 6,489.00
III-2	Transfer Station			
	111 Salaries.....	\$	16,614.08	
	213 Bldg. Imp.....		666.00	
	215 Concord Solid Waste Co-op..		172,457.65	
	215A Waste Management.....		53,659.05	
	215D Hazardous Waste Disp.....		3,092.25	
	215F Disp. of Metal.....		1,227.82	
	610 Electricity.....		843.94	
	215A1 Recycling		11,526.07	
				\$160,086.86
IV-1	Town Maintenance-Salaries.....	\$229,213.13		

IV-1	Town Maintenance-Winter/Summer		
	243 Snow Removal/Sanding.....\$	1,336.08	
	287 Rental of Equipment.....	855.67	
	420 Sand-Gravel.....	9,386.45	
	421 Salt.....	67,024.41	
	422 Cold Patch.....	30,172.53	
	425 Hot Asphalt.....	35,551.49	
	530 Gasoline.....	3,076.47	
	531 Grease/Oil.....	2,735.52	
	532 Diesel.....	21,236.01	
	561 Plow Blades/Parts.....	6,084.56	
			\$406,672.32
IV-2	Street Lighting		\$ 31,132.39
IV-3	General Expense of Highway		
	215 Contract Services.....	10,521.77	
296/244/266	Traffic Lines/Minor Equip.	649.19	
	341 Radio Repair.....	345.00	
	413 Paint.....	298.49	
	424 Drainage Materials.....	1,338.75	
	441 Bldg. Materials.....	357.24	
	445 Traffic Cont. Supplies....	2,976.58	
	461 Replace Equipment.....	17,067.65	
	462 Hand Tools.....	200.19	
	464 Uniforms/Clothing.....	698.72	
	470 Landscape Materials.....	229.29	
	481 First Aid Supplies.....	28.05	
	499 Dog Pound.....	528.73	
	550 Tires.....	5,262.57	
	560 Auto Parts.....	30,424.30	
	562 Steel/Iron.....	1,586.15	
	563 Tire Chains.....	419.50	
	570 Outside Repairs.....	1,155.70	
	612 Torch Gases.....	2,475.46	
			\$ 76,563.3
VI-1	Library		\$115,776.48
VI-11	Public Welfare		
	201 Meeting Expenses.....\$	275.54	
	235 Welfare.....	15,643.91	
	215 Community Action Program..	1,274.00	
			\$ 17,193.45
VIII-1	Recreation		
	Salaries.....\$	70,752.77	
	201 Dues-Memberships.....	723.16	
	210 Printing.....	800.20	
	445 Subscription/Printing....	50.00	
	267 Repairs to Equipment.....	2,754.61	
	245 Ground Maintenance.....	4,813.63	
	281 Advertising.....	274.98	
	286 Film Rental.....	69.34	
	287 Rental of Equipment.....	246.87	
	320 Postage.....	268.45	
	402 Supplies.....	143.61	
	403 Photo Supplies.....	106.59	

441	Building Materials.....	657.17
481	First Aid Supplies.....	326.27
487	Spec. Rec. Supplies.....	758.74
499	Unclassified.....	15,524.03
510	Mileage.....	880.00
530	Gasoline.....	647.88
560	Auto Parts.....	446.33
610	Electricity.....	151.12
900	Office Equipment.....	55.84
		\$100,451.59*

IX-1	Sewer Commission	
	204 Audit.....	\$ 400.00
	215 Contract Service.....	26,027.69
	297B O & M Costs.....	4,000.00
	297C Loan Repay.....	30,000.00
	297D Interest.....	16,287.50
	320 Postage.....	10.44
	330 Police Signal System.....	317.80
	402 Office Supplies.....	13.13
	610 Electricity.....	781.76
		\$ 77,838.32

IX-2	Cemeteries	
	112 Salaries.....	\$ 12,342.58
	213 Building Repairs.....	34.35
	215 Contract Services.....	1,998.50
	226 Tools, Minor Equip.....	20.37
	291 Flowers.....	29.50
	411 Flags.....	188.27
	470 Landscape Supplies.....	1,352.13
	515 Mower Parts.....	743.75
		\$ 16,709.45

IX-3	Bow Business Development Comm.	
	201 Dues, Memberships.....	\$ 122.19
	215 Outside Services.....	43.80
	320 Postage.....	65.97
	402 Office Supplies.....	108.76
		\$ 340.72

X-2 Employees Ret. and FICA \$ 79,999.54

X-3 Contingency Fund \$ 0

X-4	Capital Outlay	
	Intersections.....	\$ 9,029.00
	Fire Items.....	19,500.00
	Concord Landfill.....	58,670.00
	Truck.....	59,424.35
	State Aid Reconstruction....	20,000.00
	Hanson Park	31,869.00
	Recycling Trailer.....	8,944.50
		\$207,427.85

XIII-1 Public Service Co. of NH-Legal Judgment..... \$233,442.41

TEMPORARY LOANS

825 Tax Anticipation	
(Interest).....	\$142,620.00
Taxes Bought by Town.....	272,623.76
Refunds.....	178.52
Encumbered by Prev. Year..	184,922.06

PAYMENTS TO OTHER GOV'T DIVISIONS

835 Merrimack Cty. Tax.....	\$ 807,824.00
840 Bow School Dist.....	\$6,373,673.00

TOTAL EXPENDITURES

\$10,675,771.58

*These totals will be reduced by refunds shown
in Revenues

TRUST FUNDS & CAPITAL RESERVES – TOWN OF BOW 1991

Bank: Merrimack County Savings Bank (MCSB)

Item Account	Book	Balance Dec. '90	Deposit	Withdrawal	Interest	Balance Dec. '91
1. Sewer Construction for Town Bldg.....	66-000841	\$ 134,774.73	\$ 0	\$ 0	\$ 9,926.15	\$ 144,700.88
2. Replacing Police Dept. Equipment.....	60380 67-000888	158.80 23,091.10	0 65.00	65.00 0	9.03 1,704.42	102.83 24,860.52
3. Purchase of Fire Dept. Equipment..	50855 66-001431	227.90 30,650.26	19,500.00 19,800.00	19,800.00 25,000.00	191.85 2,870.12	119.75 28,320.38
		30,878.16	39,300.00	44,800.00	3,061.97	28,440.13
<p>\$19,500.00 of Check #05483 from Town of Bow deposited in Passbook 50855 on 4-17-91. \$19,800.00 transferred to CD 66-001431 on 6-5-91. MCSB Check #334616 for \$25,000.00 to Town of Bow on 12-4-91.</p>						
4. Tax Map.....	65929 66-000795	103.65 3,780.00	0 0	0 0	5.89 274.17	109.54 4,054.17
5. Library.....	56626 67-000888	173.33 375.95	0 80.00	80.00 0	9.86 27.72	103.19 483.67
6. Town Hall Perpetual Care.....	72187 67-000888	179.76 1,401.89	0 85.00	85.00 0	10.24 103.47	105.00 1,590.36
		1,581.65	85.00	85.00	113.71	1,695.36

7.	Replacement of Town Bldgs.	50857 67-000888	207.83 5,921.92	0 110.00	110.00 0	11.83 437.11	109.66 6,469.03
			<u>6,129.75</u>	<u>110.00</u>	<u>110.00</u>	<u>448.94</u>	<u>6,578.69</u>
8.	Highway Construction.	50856 67-000888	153.82 2,968.29	8,000.00 8,350.00	8,350.00 0	303.10 219.12	106.92 11,537.41
			<u>3,122.11</u>	<u>16,350.00</u>	<u>8,350.00</u>	<u>522.22</u>	<u>11,644.33</u>
	<p>\$8,000.00 of Check #05483 from Town of Bow deposited in Passbook 50856 on 4-19-91. \$8,350.00 transferred to CD 67-000888 on 12-4-91.</p>						
9.	Cemetery Perpetual Care	70935 66-000294	225.03 48,106.51	0 0	0 2,500.00	12.80 3,522.07	237.83 49,128.58
			<u>48,331.54</u>	<u>0</u>	<u>2,500.00</u>	<u>3,534.87</u>	<u>49,366.41</u>
	<p>MCSB Check #332287 to Town of Bow for \$2,500.00 on 10-3-91.</p>						
10.	Replacement of Highway Equip.	79016 66-000830 67-001787 66-001781	224.53 102,791.16 17,791.15 11,352.60	7,730.35 150.00 0 7,730.35	7,880.35 38,196.62 18,497.38 0	30.14 6,541.66 706.23 1,158.61	104.67 71,286.20 0 20,241.56
			<u>132,159.44</u>	<u>15,610.70</u>	<u>64,574.35</u>	<u>8,436.64</u>	<u>91,632.43</u>
	<p>\$7,730.35 of Check #05483 from Town of Bow deposited in Passbook 79016 on 4-10-91. \$7,730.35 transferred to CD 66-001781 on 4-11-91.</p>						
	<p>MCSB Check #328416 to Town of Bow for \$18,497.38 on 6-11-91 from CD 67-001787. MCSB Check #328404 to Town of Bow for \$31,500.00 on 6-10-91 from CD 66-000830. MCSB Check #334484 for \$5,000.00 and MCSB Check #334481 for \$1,696.62 to Town of Bow from CD 66-000830 on 12-3-91. \$150.00 transferred to CD66-000830 on 12-3-91.</p>						
11.	Edna McNamara Scholarship Fund	79021 67-000892	209.22 3,862.56	0 100.00	100.00 150.00	9.18 278.66	118.40 4,091.22
			<u>4,071.78</u>	<u>100.00</u>	<u>250.00</u>	<u>287.84</u>	<u>4,209.62</u>

Transferred \$100.00 to CD67-000892 on 6-9-91.
MCSB Check #328402 to Rebecca Venne on 6-10-91 for \$150.00.

12.	Reappraisal of Town Property	66-000795	18,248.70	0	0	1,323.56	19,572.26
13.	Dry Bridge	67-000888	22,903.72	0	24,594.31	1,690.59	0
	MCSB Check #334646 to Town of Bow for \$11,500.00 on 12-4-91. MCSB Check #334647 to Town of Bow for \$13,094.31 on 12-4-91.						
14.	Louise Wagner Trust Fund	81262	1,736.60	630.00	0	131.76	2,498.36
15.	Replace Rescue Vehicle	67-001781	7,690.70	0	0	569.98	8,260.68
16.	Road Improvements to South Bow - Dunbarton Rd.	66-001550	17,352.28	0	0	1,276.19	18,628.47
17.	Stoney Brook Road Erosion to Town Ditches	632481	1,591.76	0	0	88.54	1,680.30

Totals	Principal & Interest	Interest Only
Capital Reserve Funds	\$ 342,238.68	\$28,124.85
Cemetery Trust Funds	49,366.41	3,534.87
McNamara Scholarship Fund	4,209.62	287.84
Wagner Trust Fund	2,498.36	131.76
Road Improvements	<u>20,308.77</u>	<u>1,364.73</u>
	\$ 418,621.84	\$ 33,444.05

CAPITAL RESERVE FUNDS - TOWN OF BOW 1991

1991 - Interest on 2 combined Capital Reserve Funds
 December, 1990 - December, 1991 - Certificate of Deposit No. 66-000795
 at Merrimack County Savings Bank

Value on Dec. 12, 1991 \$23,626.43
 Value on Dec. 13, 1990 22,028.70
 Interest Earned \$ 1,597.73

Account	Balance Dec. '90	% of Total	Interest	Balance 6-13-91
Reappraise Property	\$18,248.70	82.84	\$ 724.38	\$18,973.08
Tax Map	<u>3,780.00</u>	17.16	<u>150.05</u>	<u>3,930.05</u>
	\$22,028.70	100.00	\$ 874.43	\$22,903.13

Account	Balance 6-13-91	% of Total	Interest	Balance 12-12-91
Reappraise Property	\$18,973.08	82.84	\$ 599.18	\$19,572.26
Tax Map	<u>3,930.05</u>	17.16	<u>124.12</u>	<u>4,054.17</u>
	\$22,903.13	100.00	\$ 723.30	\$23,626.43

1991 - Interest on 2 combined Capital Reserve Funds
 December, 1990 - December, 1991 - Certificate of Deposit No. 66-001781
 at Merrimack County Savings Bank

Value on Dec. 1, 1991 \$28,502.24
 Less: Deposit 7,730.35
 Total 20,771.89
 Value on Dec. 1, 1990 19,043.30
 Interest \$ 1,728.59

Account	Balance Dec. '90	% of Total	Interest	Balance 4-11-91
Replace Hwy. Equipment.....	\$11,352.60	59.615	\$ 360.66	\$11,713.26
Replace Rescue Vehicle.....	<u>7,690.70</u>	<u>40.385</u>	<u>244.32</u>	<u>7,935.02</u>
	\$19,043.30	100.000	\$ 604.98	\$19,648.28

Account	Balance 4-11-91	Deposit	Total	% of Total	Interest	Balance Dec. '91
Replace Hwy. Equipment.....	\$11,713.26	\$ 7,730.35	\$19,443.61	71.017	\$ 797.95	\$20,241.56
Replace Rescue Vehicle.....	<u>7,935.02</u>	<u>0</u>	<u>7,935.02</u>	28.983	<u>325.66</u>	<u>8,260.68</u>
	\$19,648.28	\$ 7,730.35	\$27,378.63	100.000	\$ 1,123.61	\$28,502.24

1991 — Interest on 6 combined Capital Reserve Funds
 Dec. 1990 - Dec. 1991 - Certificate of Deposit No. 67-000888 at
 the Merrimack County Savings Bank

Value on Nov. 29, 1991 \$44,940.99
 Add: Withdrawals 24,594.31
 Deduct: Deposits 8,690.00
 Value on Nov. 30, 1990 56,662.87
 Interest Earned \$ 4,182.43

Account	Balance Dec. '90	% of Total	May 31 Interest	May 31 Balance
Police Department.....	\$23,091.10	40.752	\$ 939.27	\$24,030.37
Library	375.95	.663	15.28	391.23
Town Hall.....	1,401.89	2.474	57.02	1,458.91
Town Bldg.....	5,921.92	10.451	240.88	6,162.80
Highway Const.....	2,968.29	5.239	120.75	3,089.04
Dry Bridge.....	<u>22,903.72</u>	<u>40.421</u>	<u>931.65</u>	<u>23,835.37</u>
	\$56,662.87	100.000	\$ 2,304.85	\$58,967.72

Account	Balance May 31	% of Total	Dec. Interest	Withdrawn	Deposit	Dec. Balance	% of Total
Police Dept.....	\$24,030.37	40.752	\$ 765.15	0	\$ 65.00	\$24,860.52	55.318
Library	391.23	.663	12.44	0	80.00	483.67	1.076
Town Hall.....	1,458.91	2.474	46.45	0	85.00	1,590.36	3.539
Town Bldg.....	6,162.80	10.451	196.23	0	110.00	6,469.03	14.395
Highway Const.....	3,089.04	5.239	98.37	0	8,350.00	11,537.41	25.672
Dry Bridge.....	<u>23,835.37</u>	<u>40.421</u>	<u>758.94</u>	<u>24,594.31</u>	<u>0</u>	<u>0</u>	<u>0</u>
	\$58,967.72	100.000	\$ 1,877.58	\$ 24,594.31	\$ 8,689.00	\$44,940.99	100.000

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1991

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	PRINCIPAL BALANCE NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
OCT. 29, 1976	ABDOTT, HAROLD & VIRGINIA	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	164.33	26.65	18.85	172.14
MAR. 9, 1955	ALEXANDER, EMILY	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	250.00		250.00	307.44	40.77	28.83	319.38
MAY 11, 1956	ALEXANDER, WALTER B.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	150.00		150.00	152.91	22.15	15.67	159.40
JULY 5, 1957	ALEXANDER, WILLIAM	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	150.00		150.00	152.45	22.12	15.64	158.92
MAR. 9, 1955	ALLEN, GEORGE	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	300.00		300.00	476.74	56.81	40.18	493.39
MAR. 11, 1999	BALIKOWSKI, JOSEPH	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	3.52	7.57	5.36	5.73
MAY 18, 1973	BAKER, JOHN	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	171.48	27.17	19.22	179.43
JULY 23, 1974	BATES, JOHN & BERNICE	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	169.49	27.02	19.11	177.40
MAR. 9, 1955	BENNETT, WAY J.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	106.62	18.33	12.96	135.98
JAN. 4, 1960	BIXCOPPO, MARTHA & FRED	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	185.39	28.19	19.93	193.64
JULY 24, 1931	BLUMHOLST, HELLIE H.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	133.23	17.06	12.06	133.22
JULY 12, 1972	BROWN, ROBERT	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	173.15	27.29	19.30	181.14
MAR. 9, 1955	BURTIN FUND	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	140.00		140.00	190.73	24.19	17.11	197.81
SEPT. 28, 1960	BURBANK, ALICE ORDRAY	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	150.00		150.00	122.68	19.94	14.11	128.52
MAR. 9, 1955	BUTTERFIELD, SABRINA	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	136.63	17.46	12.35	143.76
NOV. 30, 1979	CHADWICK, ARTHUR SR.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	140.70	24.92	17.62	147.99
APR. 1, 1983	CHADWICK, FRANCES	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	350.00		350.00	106.37	33.38	23.61	116.14
MAY 30, 1919	CHILD, MARY E. (A)	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	170.62	19.79	14.00	176.42
MAY 17, 1972	CLEVELAND, BARBARA	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	168.01	26.92	19.04	175.89
JAN. 3, 1974	CLOUGH, ANN	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	1000.00		1000.00	606.19	117.47	83.08	640.58
JUNE 29, 1931	CLOUGH, JOSEPH (E)	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	124.00	16.38	11.59	128.79
APR. 5, 1971	CLOUGH, MARILET	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	175.69	27.48	19.43	183.74
JULY 24, 1945	CLOUGH, ROSETTA	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	118.25	15.96	11.29	122.92
MAR. 9, 1955	COLBY, CLARENCE J.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	174.90	17.40	12.31	143.03
MAY 23, 1941	COLBY, ENOLA	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	140.68	17.60	12.45	145.83
DEC. 28, 1966	COLBY, FRANK & WILLABY	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	255.84	33.34	23.58	265.40
AUG. 28, 1946	COLBY, GEORGE	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	195.84	28.75	20.48	204.32
FEB. 19, 1975	COLBY, HERBERT & BRUCE	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	272.86	27.27	19.29	180.85
MAR. 9, 1955	COLBY, LEONARD	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	230.95	31.52	22.29	240.17
FEB. 15, 1957	COLBY, SUSAN	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	200.00		200.00	217.66	39.55	21.60	226.61
DEC. 1, 1953	CORLISS, HANAN	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	116.68	15.85	11.21	121.32
SEPT. 9, 1959	CORNEY, ELDON	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	124.60	16.43	11.62	129.41
DEC. 15, 1949	CORRIE, WILLIAM	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	108.71	15.27	10.80	113.18
MAY 19, 1978	DAMPFORTH, RULPH & MARGARET	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	84.28	13.48	9.53	86.20
OCT. 30, 1961	DAVIS, JOHN C. & WARREN H.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	198.53		198.53	220.78	36.63	21.66	229.25
JULY 25, 1931	DOM, MARGEN P. (A)	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	100.00		100.00	321.73	17.16	12.14	139.65
JULY 1, 1943	ELLIOT, JOHN B. & JOHN P.	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	300.00		300.00	331.63	45.47	32.16	335.04
FEB. 1, 1960	EVANS CELESTERY FUND	PER CARE CEAL.LOTS	PASSBK 70935 C.D.	63.78		63.78	196.72	19.05	13.47	202.30

JAN. 11, 1954	FLAMBEYS, CARROLL W.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	214.37	30.32	21.44	223.45
JAN. 3, 1943	FIBITE, JIMM & AMMIE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	362.39	41.13	29.09	374.44
JUNE 6, 1942	FURBUSH, FRANK & HELEN	PER. CARE DEAL LOTS PASSBK 70935 C.D.	400.00	463.08	63.12	44.64	481.56
OCT. 9, 1950	GAULT, ANDREW (A)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	190.69	21.26	15.04	194.92
MAR. 8, 1955	GAULT, B. K. & MATHUR	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	203.56	22.20	15.70	210.06
MAR. 8, 1955	GIDDINGS, MARY J.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	322.63	38.22	27.03	333.82
MAY 17, 1972	GOLEY, THOMAS	PER. CARE DEAL LOTS PASSBK 70935 C.D.	30.00	58.33	6.46	4.57	60.22
MAR. 8, 1955	GRAY, CORA	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	198.70	15.26	10.80	113.17
MAR. 31, 1934	GREEN, JAMES (E)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	124.73	16.44	11.63	129.54
MAR. 31, 1934	GREEN, JAMES (E)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	124.73	16.44	11.63	129.54
JUNE 29, 1931	HADLEY'S CEMETERY	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	172.16	19.91	14.08	177.99
MAR. 8, 1955	HADLEY, MARTIN	PER. CARE DEAL LOTS PASSBK 70935 C.D.	300.00	576.39	78.72	55.68	599.39
MAR. 8, 1955	HASLER, EDITH	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	184.57	24.47	17.31	191.73
FEB. 21, 1931	HAWMOND, CHARLES F.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	150.59	18.33	12.96	155.96
JAN. 3, 1963	HAWMOND, EVERETT; LON, JOSEPH; COLBY, ART	PER. CARE DEAL LOTS PASSBK 70935 C.D.	300.00	283.45	42.69	30.19	296.15
MAR. 27, 1935	HEMPHILL, ORISAL (E)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	75.00	100.64	12.85	9.09	104.40
NOV. 3, 1980	HONE, HAROLD	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	326.62	23.89	16.90	333.62
APR. 3, 1914	JOHNSON, AUDIE (E)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	224.37	23.72	16.78	231.31
MAR. 8, 1955	KOBEK, ELLA B.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	137.40	17.36	12.28	142.48
NOV. 20, 1973	KOBEK, EVA	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	92.81	14.10	9.97	96.94
JULY 30, 1953	LUCE, GUY	PER. CARE DEAL LOTS PASSBK 70935 C.D.	150.00	168.77	23.31	16.49	175.59
AUG. 28, 1967	LYFORD, ARTHUR	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	245.29	32.57	23.03	254.83
MAR. 8, 1955	MAY, GEORGE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	264.41	33.97	24.02	274.35
MAY 14, 1938	MCKEE, ALICE C.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	350.00	740.28	79.74	58.40	783.62
NOV. 28, 1962	MERRILL, ELERIDGE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	110.09	15.37	10.87	114.59
AUG. 11, 1958	MORRIS, IDA	PER. CARE DEAL LOTS PASSBK 70935 C.D.	197.20	138.69	17.98	12.72	143.96
MAR. 8, 1955	MORGAN, KIRK	PER. CARE DEAL LOTS PASSBK 70935 C.D.	70.00	125.54	14.30	10.11	129.73
MAR. 16, 1916	MORGAN, DAVID (A)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	408.18	44.48	31.46	421.20
NOV. 4, 1929	MESLITH, M. E. (A)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	381.41	43.40	30.70	406.12
JULY 20, 1983	MOYES, ELI	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	93.99	21.65	15.31	102.33
MAR. 24, 1944	MOYES, FRANK W.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	150.00	289.03	26.26	18.57	216.72
MAR. 8, 1955	MOYES, SAMUEL R.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	145.70	17.97	12.71	150.96
APR. 10, 1910	DRUMAY, ELLIORA	PER. CARE DEAL LOTS PASSBK 70935 C.D.	200.00	814.57	74.20	52.48	836.29
JAN. 16, 1947	PAGE & WHITE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	500.00	734.05	90.26	63.83	760.47
NOV. 4, 1929	PAGE, WILLIE F. (E)	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	356.78	33.41	23.63	366.56
MAR. 8, 1955	PARKER & COLBRY	PER. CARE DEAL LOTS PASSBK 70935 C.D.	50.00	61.69	6.75	6.19	72.25
JUNE 8, 1962	PERRILO, SUSAN	PER. CARE DEAL LOTS PASSBK 70935 C.D.	160.53	166.50	23.92	16.92	173.51
MAR. 8, 1955	RIVER ROAD CER. ASSOC.	PER. CARE DEAL LOTS PASSBK 70935 C.D.	1000.00	460.78	106.84	75.56	492.06
MAR. 8, 1955	RODRIG, WALLACE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	100.00	121.25	16.18	11.44	125.98
MAY 24, 1958	ROWELL, CLARA & JOHN	PER. CARE DEAL LOTS PASSBK 70935 C.D.	306.00	377.25	49.53	35.03	391.75
AUG. 17, 1959	ROWELL, M. D. & DAVID LOT	PER. CARE DEAL LOTS PASSBK 70935 C.D.	500.00	386.22	64.82	45.84	405.20
MAR. 8, 1955	SALTRASH, WARREN	PER. CARE DEAL LOTS PASSBK 70935 C.D.	500.00	389.14	63.03	45.99	408.18
MAR. 8, 1955	SAMPSON, ADEL LINE	PER. CARE DEAL LOTS PASSBK 70935 C.D.	400.00	538.31	75.94	53.71	660.55
MAR. 8, 1955	SARGENT, ENOCH	PER. CARE DEAL LOTS PASSBK 70935 C.D.	400.00	644.40	76.40	54.03	666.96

MAR. 8, 1955	SARGENT, SIMON	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	400.00	401.61	75.26	51.81	673.06
JULY 8, 1982	SCRIBNER, BETTY	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	56.66	11.46	8.10	40.01
MAR. 8, 1955	SHORT, HEWY H.	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	200.00	226.86	31.22	22.08	256.00
AUG. 12, 1987	STORRS, HOMER	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	10.51	8.08	5.72	12.87
AUG. 12, 1987	STORRS, WILMA	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	10.51	8.08	5.72	12.87
JUNE 26, 1974	SYMONDS, MARY E. (A)	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	500.00	989.33	168.93	77.04	1021.22
OCT. 24, 1953	UPTON & KENDALL LOTS	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	300.00	311.62	44.73	31.64	374.71
APR. 14, 1916	UPTON, SARAH	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	211.35	22.77	16.11	218.01
OCT. 25, 1968	WARRNER, REUBEN, ELIZA	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	101.63	14.75	10.43	105.95
APR. 17, 1960	WALKER, PETER R.	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	200.00	167.33	26.87	19.00	175.20
APR. 15, 1924	WHEELER, MRSLEY L. (A)	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	102.73	14.84	10.50	107.28
MAR. 8, 1955	WHITE, CURTIS	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	150.00	208.40	26.21	19.54	216.08
DEC. 15, 1985	WHITE, GILBERT & EVELYN	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	400.00	74.94	34.74	24.57	85.11
FEB. 3, 1952	WHITE, HERBERT R.	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	150.00	214.16	26.63	18.84	221.96
JAN. 6, 1947	WHITE, JOHN WARREN	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	300.00	429.33	53.34	37.73	444.95
MAY 3, 1959	WHITE, VIDLA	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	300.00	1709.58	327.45	231.59	1803.44
JUNE 25, 1959	WHITE, WILLIAM, ISAAC, FRANK	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	2749.60	230.33	31.47	22.26	239.54
APR. 5, 1936	WHITTENORE, VIDIA	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	200.00	70.63	8.82	6.24	73.21
MAR. 31, 1936	WHITTENORE, IRA (B)	PER.CARE CEM.LOTS	PASSBK 70935 C.D.	100.00	124.89	16.45	11.63	129.70
TOTALS				22964.66	25366.88	3534.87	2500.00	28001.75

REPORT OF THE TRUST FUNDS OF THE TOWN OF EOH ON DECEMBER 31, 1981

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	NOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INTEREST EARNED	EXPANDED DURING YEAR	INCOME BALANCE END YEAR
OCT. 2, 1984	CAPITOL RESERVE FUND FOR BAKER CONSTRUCTION		C. D. 65-000841	13,774.73	0.00	14,470.88	0.00	9,926.15	0.00	0.00
SEPT. 8, 1970	CAPITOL RESERVE FUND FOR REPLACING POLICE DEPT. EQUIP.		PASSBK 60380	158.80	0.00	102.83	0.00	9.03	85.00	0.00
			C. D. 67-000888	23,071.10	65.00	24,850.52	0.00	1,704.42	0.00	0.00
AUG. 1, 1958	CAPITOL RESERVE FUND FOR PURCHASE OF FIRE EQUIP.		PASSBK 50853	227.90	19,906.00	119.75	0.00	191.85	19,800.00	0.00
			C. D. 65-001431	30,650.26	19,800.00	28,270.38	0.00	2870.12	25,000.00	0.00
DEC. 3, 1975	CAPITOL RESERVE FUND FOR TAX MAP		PASSBK 65929	103.65	0.00	109.54	0.00	5.89	0.00	0.00
			C. D. 66-000745	3780.00	0.00	4054.17	0.00	274.17	0.00	0.00
MAY 9, 1966	CAPITOL RESERVE FUND FOR BAKER FREE LIBRARY		PASSBK 56626	173.33	0.00	103.19	0.00	9.86	80.00	0.00
			C. D. 67-000888	375.95	80.00	483.67	0.00	27.72	0.00	0.00
APR. 1, 1981	CAPITOL RESERVE FUND FOR TOMRI HALL		PASSBK 72187	179.76	0.00	105.00	0.00	10.24	85.00	0.00
			C. D. 67-000888	1401.89	85.00	1590.26	0.00	103.47	0.00	0.00
AUG. 1, 1958	CAPITOL RESERVE FUND FOR REPLACEMENT OF TOWN BLOGS.		PASSBK 50857	203.83	0.00	109.66	0.00	11.83	110.00	0.00
			C. D. 67-000888	5921.92	110.00	6489.03	0.00	477.11	0.00	0.00
AUG. 1, 1958	CAPITOL RESERVE FUND FOR HIGHWAY CONSTRUCTION		PASSBK 50856	153.62	8000.00	106.92	0.00	303.10	8750.00	0.00
			C. D. 67-000888	2958.29	8350.00	11,537.41	0.00	219.12	0.00	0.00
			PASSBK 70935	225.03	0.00	237.83	0.00	12.80	0.00	0.00
	CEMETERY PERPETUAL CARE		C. D. 66-000294	48138.51	0.00	49138.58	0.00	3522.07	2500.00	0.00
JULY 5, 1959	CAPITOL RESERVE FUND FOR REPLACEMENT OF HIGHWAY EQUIP.		PASSBK 79016	724.51	7730.35	104.67	0.00	30.14	7880.25	0.00
			C. D. 65-000830	102791.15	150.00	71286.20	0.00	6541.66	39185.62	0.00
			C. D. 67-001787	17791.15	0.00	0.00	0.00	708.23	18497.38	0.00
			C. D. 66-001781	11352.60	7730.35	20241.56	0.00	1158.61	0.00	0.00
JUNE 6, 1978	MEMORIAL SCHOLARSHIP FUND BOW MEMORIAL SCHOOL		PASSBK 79921	209.22	0.00	118.40	0.00	9.18	100.00	0.00
			C. D. 67-000892	382.55	100.00	4091.22	0.00	278.46	150.00	0.00
DEC. 19, 1984	CAPITOL RESERVE FUND FOR TOWN REAPPRAISAL		C. D. 65-000795	18248.70	0.00	19572.26	0.00	1222.56	0.00	0.00
DEC. 10, 1985	CAPITOL RESERVE FUND FOR DR. FRIEDSE		C. D. 67-000888	22693.72	0.00	0.00	0.00	1690.59	24594.31	0.00
JAN. 1987	LOUISE WAGNER TRUST FUND		PASSBK 81262	1736.60	530.99	2498.56	0.00	131.76	0.00	0.00
OCT. 20, 1989	REPLACE RESCUE VEHICLE		C. D. 67-001781	7697.70	0.00	8260.68	0.00	569.98	0.00	0.00
APR. 12, 1989	POAD IMPROVEMENTS		C. D. 65-001550	17352.28	0.00	15628.47	0.00	1278.19	0.00	0.00
NOV. 1, 1989	STONEY BODDY ROAD		PASSBK 632481	1591.76	0.00	1680.30	0.00	89.54	0.00	0.00
TOTALS				468253.75	72330.79	418621.84	0.00	33444.05	145498.86	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, 1991, as listed in the Table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed 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, 1991, 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, 1991, 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 16, 1992

EXHIBIT A
TOWN OF BOW
Combined Balance Sheet – All Fund Types and Account Groups
December 31, 1991

	Governmental Fund Types		Fiduciary Fund Types		Account Group	Totals	
	General	Special Revenue	Capital Projects	Trust and Agency		(Memorandum Only)	December 31, 1991
ASSETS AND OTHER DEBITS							
Assets							
Cash and Equivalents	\$3,739,642	\$588,417	\$31,475	\$515,291	\$	\$4,874,825	\$4,175,112
Investments				10,708		10,708	10,708
Receivables (Net of Allowances for Uncollectibles)							
Taxes	881,705					881,705	760,376
Accounts		71,113				71,113	29,727
Intergovernmental	16,735					16,735	
Interfund Receivable	2,646	811	2,147	20,309		25,913	54,559
Other Debits							
Amount to Be Provided for Retirement of General Long-Term Debt					475,893	475,893	527,937
TOTAL ASSETS AND OTHER DEBITS	\$4,640,728	\$660,341	\$33,622	\$546,308	\$	\$6,356,892	\$5,558,419

**LIABILITIES
AND EQUITY**

Liabilities								
Accounts Payable.....	\$							\$ 11,078
Accrued Payroll and Benefits								97
Contracts Payable			42,143				42,143	42,143
Intergovernmental Payable	3,491,080						3,491,080	3,256,095
Interfund Payable.....	811	4,793		20,309			25,913	54,559
Escrow and Performance Deposits				111,112			111,112	116,809
Deferred Revenues.....								25,764
General Obligation Debt Payable						415,000	415,000	445,000
Capital Leases Payable ..						<u>60,893</u>	<u>60,893</u>	<u>82,937</u>
Total Liabilities	<u>3,491,891</u>	<u>4,793</u>	<u>42,143</u>	<u>131,421</u>	<u>475,893</u>	<u>4,146,141</u>	<u>4,034,482</u>	

Equity						
Fund Balances						
Reserved for						
Endowments		72,648			72,648	70,451
Reserved for						
Encumbrances	166,104		3,032		169,136	273,786
Reserved for						
Special Purposes		342,239			342,239	350,126
Unreserved						
Designated for						
Special Purposes...	148,130		625,516		800,646	449,119
Undesignated						
(Deficit)	834,603		(8,521)		826,082	380,455
Total Equity	<u>1,148,837</u>	<u>414,887</u>	<u>655,548</u>	<u>(8,521)</u>	<u>2,210,751</u>	<u>1,523,937</u>
TOTAL LIABILITIES						
AND EQUITY	<u>\$4,640,728</u>	<u>\$ 546,308</u>	<u>\$ 33,622</u>	<u>\$ 475,893</u>	<u>\$ 6,356,892</u>	<u>\$ 5,558,419</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, 1991

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue Capital Projects	Expendable Trust	December 31, 1991	December 31, 1990
Revenues					
Taxes	\$9,740,029	\$	\$	\$ 9,740,029	\$ 8,673,058
Licenses and Permits	504,861			504,861	544,233
Intergovernmental	309,239	45,534		354,773	298,649
Charges for Services	213,885	154,774		368,659	221,782
Miscellaneous	171,525	34,087	1,544	237,581	250,463
Other Financing Sources					
Operating Transfers In	67,288	181,238	27,500	276,026	271,410
Total Revenues and Other Financing Sources	11,006,827	415,633	57,925	11,481,929	10,259,595
Expenditures					
Current					
General Government	1,001,666			1,001,666	868,595
Public Safety	569,319	601		569,920	495,307
Highways, Streets, Bridges	508,640	3,000		511,640	720,890
Sanitation	257,941	30,964		288,905	361,485

Health	6,489			6,489	6,300
Welfare	17,193			17,193	11,666
Culture and Recreation.....	100,452	114,873		215,325	201,103
Capital Outlay	289,954			289,954	431,578
Debt Service					
Principal		30,000		30,000	30,000
Interest	142,620	32,575		175,195	202,220
Intergovernmental	7,416,475			7,416,475	6,751,543
Other Financing Uses					
Operating Transfers Out.....	208,738		64,788	273,526	266,942
Total Expenditures and					
Other Financing Uses.....	<u>10,519,487</u>	<u>212,013</u>	<u>64,788</u>	<u>10,796,288</u>	<u>10,347,629</u>
Excess (Deficiency) of Revenues and					
Other Financing Sources Over (Under)					
Expenditures and Other					
Financing Uses.....	487,340	203,620	1,544 (685,641 (88,034)
Fund Balances - January 1					
(As restated - Note 8)	<u>661,497</u>	<u>451,928</u>	<u>(10,065)</u>	<u>1,460,826</u>	<u>1,548,860</u>
Fund Balances - December 31	<u>\$1,148,837</u>	<u>\$655,548</u>	<u>(\$ 8,521)</u>	<u>\$ 2,146,467</u>	<u>\$ 1,460,826</u>

**EXHIBIT A-1
TOWN OF BOW
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1991**

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Taxes			
Property and Inventory	\$9,539,413	\$9,682,030	\$ 142,617
Yield	1,000	1,698	698
Interest and Penalties on Taxes.....	<u>25,000</u>	<u>56,301</u>	<u>31,301</u>
Total Taxes	<u><u>\$9,565,413</u></u>	<u><u>\$9,740,029</u></u>	<u><u>\$ 174,616</u></u>
Licenses and Permits			
Motor Vehicle Permit Fees.....	480,000	496,795	16,795
Dog Licenses.....	2,000	2,020	20
Business Licenses, Permits and Fees.....	<u>1,004</u>	<u>6,046</u>	<u>5,042</u>
Total Licenses and Permits	<u><u>\$ 483,004</u></u>	<u><u>\$ 504,861</u></u>	<u><u>21,857</u></u>
Intergovernmental Revenues			
State			
Shared Revenue.....	69,258	69,258	
Business Profits Tax.....	130,196	130,196	
Highway Block Grant.....	89,005	89,005	
Railroad Tax.....	646	646	
Reimb. a/c State-Federal			
Forest Land.....	81		(81)
State Aid to Water			
Pollution Projects.....	10,614		(10,614)
Recycling Grant.....	4,565	4,199	(366)
Federal Grants			
Land and Water			
Conservation Fund	<u>25,000</u>	<u>15,935</u>	<u>(9,065)</u>
Total Intergovernmental Revenues	<u><u>\$ 329,365</u></u>	<u><u>\$ 309,239</u></u>	<u><u>(\$ 20,126)</u></u>

Charges for Services

Income from			
Departments	194,045	208,375	14,330
Rent of Town Property	<u>4,400</u>	<u>5,510</u>	<u>1,110</u>
Total Charges for Services	<u>\$ 198,445</u>	<u>\$ 213,885</u>	<u>15,440</u>

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Miscellaneous Revenues			
Interest on Deposits	\$ 70,000	\$ 100,831	\$ 30,831
Sale of Town Property	113	5,213	5,100
Insurance Dividends and Reimbursements		38,404	38,404
B&M Railroad - Dry Bridge		25,764	25,764
Other		<u>1,313</u>	<u>1,313</u>
Total Miscellaneous Revenues	<u>\$ 70,113</u>	<u>\$ 171,525</u>	<u>\$ 101,412</u>

Other Financing Sources

Operating Transfers In

Interfund Transfers

Expendable Trust Funds

Capital Reserve Funds	70,000	64,788	(5,212)
Other Funds		<u>2,500</u>	<u>2,500</u>
Total Other Financing Sources	<u>70,000</u>	<u>67,288</u>	<u>(2,712)</u>

Total Revenues and Other

Financing Sources	<u>\$10,716,340</u>	<u>\$11,006,827</u>	<u>\$ 290,487</u>
-------------------------	---------------------	---------------------	-------------------

EXHIBIT A-2
TOWN OF BOW
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
Current					
General Government					
Town Officers' Salaries.....	\$	123,597	\$ 127,647	\$ 250	(\$ 4,300)
Town Officers' Expenses.....		65,621	58,253		7,368
Election and Registration.....		2,300	2,100		200
Cemeteries		18,164	16,696		1,468
General Government Buildings.....	4,111	83,539	79,073	3,395	5,182
Reappraisal of Property		57,000	47,899		9,101
Planning and Zoning.....		26,744	22,487		4,257
Legal Expenses.....		35,000	9,241		25,759
Contingency		28,000			28,000
Employee Benefits.....		80,279	79,735		544
Insurance.....		284,994	316,236		(31,242)
Unemployment Compensation.....		2,400			2,400
Business Development Commission.....		4,305	341		3,964
Building Code -					
Board of Appeals.....		5	1		4
Budget Committee.....		600	815		(215)
Legal Judgement -					
Public Service Company		233,442	233,442		

Contracted Services	7,500	7,700	(200)
Total General Government\$	<u>4,111</u> <u>\$ 1,053,490</u>	<u>\$ 1,001,666</u>	<u>\$ 3,645</u> <u>\$ 52,290</u>
Public Safety			
Police Department.....	\$ 380,632	\$ 367,671	\$ 12,644
Fire Department.....	137,982	143,887	(5,905)
Civil Defense.....	620	278	342
Building Inspection.....	61,464	57,483	3,981
Total Public Safety	<u>\$ 580,698</u>	<u>\$ 569,319</u>	<u>\$ 317</u> <u>\$ 11,062</u>
Highways, Streets, Bridges			
Town Maintenance.....	\$ 522,498	\$ 400,945	\$ 121,553
General Highway Department Expenses.....	105,113	76,563	28,550
Street Lighting.....	32,000	31,132	868
Total Highways, Streets, Bridges	<u>\$ 659,611</u>	<u>\$ 508,640</u>	<u>\$ 150,971</u>
Sanitation			
Solid Waste Disposal.....	\$ 303,695	\$ 257,941	\$ 45,854
Health			
Health Department.....	\$ 6,489	\$ 6,489	\$

Welfare						
General Assistance.....	\$		\$ 21,225	\$ 17,193	\$	\$ 4,032
Culture and Recreation						
Parks and Recreation.....	\$	\$	100,784	\$ 100,452	\$	\$ 332
Conservation Commission.....			4,100			4,100
Total Culture and Recreation	\$	\$	104,884	\$ 100,452	\$	\$ 4,432
Capital Outlay						
Master Plan.....	\$	19,575	\$	9,350	\$	10,225
Water Study.....		30,000		10,455		19,545
Engineering Study –						
Page Road/Brown Hill Road.....		2,350		1,020		1,330
Dry Bridge.....		8,659		35,042		(26,383)
Improvements – Town Buildings.....		2,736		2,017		719
Tax Maps.....		8,955		403		8,552
Town Garage.....		20,000		8,947		11,053
Revaluation.....		129,129		71,542		57,587
Hanson Park Improvements.....			50,000	31,869		18,131
Concord Landfill Closure.....			58,670	58,670		
Plow/Sander Truck.....			70,000	51,694		18,306
Engineering Studies -						
Sewer and Water Service			35,000			35,000
Recycling Trailers.....			9,130	8,945		185
Total Capital Outlay	\$	221,404	\$ 222,800	\$ 289,954	\$	162,142
						(\$ 7,892)

Debt Service				
Interest Expense				
— Tax Anticipation Notes	\$	175,000	\$	142,620
				<u>\$ 32,380</u>
Intergovernmental				
School District Assessment		6,608,651		6,608,651
County Tax Assessment		807,824		807,824
Total Intergovernmental		<u>7,416,475</u>		<u>7,416,475</u>
Other Financing Uses				
Operating Transfers Out				
Interfund Transfers				
Special Revenue Fund				
Baker Free Library	\$	124,373	\$	115,776
State Aid Reconstruction		45,462		65,462
Expendable Trust Funds				
Capital Reserve Funds		27,500		27,500
Total Operating Transfers Out		<u>171,873</u>		<u>208,738</u>
				<u>8,597</u>
Total Appropriations, Expenditures and Encumbrances	\$	<u>270,977</u>	\$	<u>166,104</u>
				<u>\$ 301,726</u>

BOW POLICE DEPARTMENT

Full-time Officers

CHIEF Peter A. Cheney - SS 3/74
LT. Robert C. Graves - SS 7/79
SGT. Bruce E. Price - SS 11/80
SGT. Paul M. Stone - SS 4/81
CPL. Bruce A. Jacklin - SS 4/82
CPL. Kelvin H. Clark - SS 2/85
Ptlmn. Martine K. Ardine - SS 7/87

Part-Time Secretary

Barbara C. Gore

Although many portrayed 1991 as a dismal year, primarily due to the economy, I'm pleased to report to you that our burglaries totaled only seven. This represents the lowest total in any given year on record since the department went full-time which was 1970. All seven burglaries were residential. There were no industrial burglaries.

I'm also happy to report for the second year in a row that we didn't experience a fatality with the 59 motor vehicle accidents which we investigated.

Total cruiser patrol miles totaled 133,624 in 1991 which is an average of 366 miles every 24 hours.

In September all members of your police department attended a training session and became certified with the usage of CAP-STUN II, which is now a department issued item. This will enable the officer to better protect himself against being assaulted or injured in an incident which may escalate, such as the brawl that occurred at the Gristmill Restaurant last August. Due to the size of our department we can't afford to have officers out of work because of unnecessary injuries. Cap-Stun is an organically based less-than-lethal aerosol weapon designed to incapacitate any attacker instantly—with no after-effects. Cap-stun instantly immobilizes an attacking human or animal for up to 45 minutes regardless of size or strength.

I felt our first 17 week DARE program at the Bow Memorial School for the 5th graders was a great success. I want to say thank you to all the individuals and businesses that helped sponsor the program through monetary contributions. In order to help reduce the hardship on local businesses due to the economy, I decided to have the police department sponsor one half of the second DARE program which is currently under way using monies from an account which we received from a drug case where we assisted federal DEA (Drug Enforcement Agency) officers.

At this time I want to thank all the residents and businesses who have continued to support, cooperate and render their assistance for the past year to my department and its members when needed.

REMEMBER!! We are here to PROTECT AND SERVE YOU 24 hours a day. PLEASE DO NOT HESITATE TO REPORT ANY VEHICLE OR PERSON THAT LOOKS SUSPICIOUS TO YOU — TO US AT 228-0511.

Respectfully submitted,
PETER A. CHENEY
Chief of Police

BOW POLICE DEPARTMENT

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Bow Police Telephone (Incoming/Outgoing calls)	25,593	26,266	28,875
Bow Radio Transmission	44,963	47,869	53,799
Dunbarton Police Telephone (Incoming/Outgoing calls)	3,077	3,438	3,870
Dunbarton Radio Transmissions	4,384	4,817	5,942
Pembroke Police Telephone Incoming/Outgoing calls)	12,481	11,856	
Pembroke Radio Transmissions	34,543	35,322	
Accidents Motor Vehicle (total reportable)	59*	68	87
personal injuries	13	26	25
fatal	0	0	1
motor vehicle/bicycle	1	0	2
motorcycle	0	1	0
motor vehicle/pedestrian	1	0	0
1-car accidents	29	31	47
2-car accidents	27	30	33
3-car accidents	3	5	3
4-car accidents	0	1	2
OHRV accidents	0	0	0
Animal complaints	149	155	160
restraining order	1	0	0
killed by auto (dogs)	3	1	3
summonses	19	3	15
warnings	17	13	11
picked up	30	31	28
Arrests/Summonses for other police departments	164	148	163
Assaults	10	5	5
cleared	7	5	4
Assisting other departments (fire, rescue, police) ...	275	295	321
Assisting motorists	143	169	214
Building checks w/open doors & windows	100	125	205
Burglary (total)	7	17	19
industries	0	6	4
residences	7	11	15
cleared	3	7	8
Burglary alarm responses	276	287	351
Burglary attempts	6	1	0
cleared	2	1	0
Criminal mischief	60	62	60
cleared	4	6	0
Criminal threatening	5		
Criminal trespass	6	5	7
cleared	3	0	4

Domestic disturbances	36	35	27
Drug cases	3	0	1
D.W.I. arrests	11	22	11
Escapees (returned to NH hospital, YDC Jail)	0	2	0
General complaints	441	422	476
Harassment complaints	51	52	33
Industry checks PER DAY	161	161	161
Investigations (not including juvenile)	206	101	161
Junk car complaints	2	3	2
Juvenile investigations	52	45	30
Juvenile complaints	39	23	34
cleared	29	21	27
Juvenile court/petitions/probation	22	13	5
Larceny	87	69	61
cleared	2	8	3
Lost/Missing/Wanted persons	7	20	13
found	5	18	13
Misdemeanor and Felony arrests	55	56	78
Motor vehicle complaints	100	124	142
lockouts	46	53	50
warnings/checks	588	638	576
defective equipment tags	155	121	80
arrests	262	309	274
radar arrests	550	589	635
OHRV/ATV complaints	20	14	19
Parking violations	25	15	28
Parking warnings	6	0	1
Pistol permit investigations	101	100	118
Robbery	1		
Snowmobile complaints	5	5	1
Stolen vehicles	10	17	17
recovered	3	10	11
Street light complaints	31	12	16
Suspicious person/prowler complaints	118	118	117
Suspicious vehicle	200	207	180
Untimely death investigations	5	4	6
 Total miles patrolled	 133,624	 128,706	 119,633

*State Police investigated an additional 5 accidents.

BOW POLICE DEPARTMENT REVENUE REPORT
Calendar Year 1991

Account #	<u>Description</u>	<u>Receipts YTD</u>
05-114-1	Reports	\$ 982.00
05-114-2	Parking Fines	115.00
05-114-3	Dog Fines	370.00
05-114-4	Pistol Permits	468.00
05-114-5	Concord District Court	1,969.00
05-114-6	Dispatch Services	23,500.00
05-114-7	Hawkers & Peddlers Permit	100.00
05-114-8	License to Sell Firearms	110.00
05-114-A	Police Refunds (detail etc.)	<u>2,586.50</u>
	Total YTD	<u><u>\$30,200.50</u></u>

BOW POLICE DISPATCH CENTER

Full Time

Martha Plummer
Jonathan Winchester
Neil Smith
Rhonda Saseen

Part Time

Robert Lougee
Margaret Lougee
Ed Fournier

The Bow Police Dispatch Center is located at the Bow Municipal Building at 10 Grandview Road and all residents are welcome to visit. As in the past, the Dispatch Center is here to serve you in many different aspects such as, receiving incoming telephone calls for Police, Rescue, Fire, Highway, Civil Defense, Recreation and Community building functions.

Upon receiving any of the above calls, the Dispatcher will then take the necessary action in notifying the appropriate agencies or persons, i.e. contacting the Police Officers, Ambulance Service, Central Fire Alarm, notifying the Highway Department, Town Engineer and any other agencies that may be needed, as well as activate the emergency operation center for Civil Defense, if necessary.

Should the need arise that you have to call the Bow Dispatch Center, in an emergency **PLEASE REMEMBER TO PROVIDE THE FOLLOWING INFORMATION:**

1. WHO (who is calling)
2. WHERE (where is the location)
3. WHAT (what is the problem)

BOW POLICE DEPARTMENT TELEPHONE NUMBER: 228-0511

The **OPERATION CALL IN PROGRAM** is still in effect. The program was implemented in December of 1981 and presently has 16 Bow residents involved on a daily basis. The program remains in effect for senior citizens, handicapped and residents living alone. Information about the program may be obtained at the Dispatch Center. Telephone stickers, neighborhood watch decals and handbooks are also available at the Dispatch Center.

Thank you again for your continued support and cooperation in 1991 and we look forward to assisting you in 1992.

Dutifully yours,

LT. ROBERT GRAVES

BOW POLICE TELEPHONE CALLS HANDLED, IN AND OUTGOING:

	1991	1990	1989
Bow Police (Telephone calls handled in and out)	25,593	26,266	28,875
Bow Police Radio Transmissions	44,963	47,869	53,799
Bow SPOTS Computer Queries (in and out)		35,526	
Incoming	8,457		
Outgoing	93,455		
<hr/>			
Dunbarton Police Telephone (in and out)	3,077	3,438	3,870
Dunbarton Police Radio Transmissions	4,384	4,817	4,626
<hr/>			
Pembroke Police Telephone (in and out)	12,481	11,856	
Pembroke Police Radio Transmissions	34,543	35,322	
<hr/>			

1991 BOW FIRE DEPARTMENT ANNUAL REPORT

During 1991 the Fire Department saw a 10% increased number of fire and medical calls with a total of 291. The breakdown of calls is as follows:

Structural	8	Motor Vehicle Accidents	20
Fire Alarms	52	Mutual Aid	44
Chimney	12	Medical*	59
Brush	20	Misc.	76
		TOTAL	291

*Medical calls made by the Bow Rescue-additional calls made by private service.

Under the direction of Deputy Chief Lee Kimball, the Department continued to maintain a progressive and demanding training schedule which includes weekly training, monthly Compact drills, emergency medical training and recertification maintenance. Lt. Mary Lougee heads up the Rescue training and maintains a very active program to ensure personnel maintain EMT and CPR certifications as well as the scheduling of in-service programs.

Maintenance of basic skills in an attempt to comply with Federal and State Regulations occupies a large portion of the weekly training dates; however, weekend and off schedule training is conducted. Specialized training programs during the course of the year included: a 16 hour Driver/Operator Course, Auto Extrication, Incident Command Refresher, Hazardous Materials refresher, a 12 hour Radiological Monitoring Course, Basic Rescue and Truck Company Operations.

The Department hosted a very successful Wildfire Forestry Exercise/Drill last spring which involved all emergency services within the community (Emergency Management, Rescue, Police, Highway Department, School Department and Fire Department Ladies Auxiliary). Outside agencies included State Forestry, State Emergency Management and Brigham Helicopter Service. A total of eight pieces of fire apparatus were used in addition to 65 firefighters with total participants numbering 103.

The Explorer Post has now been a part of the Fire Department for 5 years and has continued to be very active. The Post members train with the Department on a weekly basis and have been a great help when called upon at fires. The Post is open to male or females between the ages of 15 and 21 or any 14 year old who has completed the eighth grade. If you know anyone interested in joining, they may stop any Wednesday night.

The Ladies Auxiliary has done a great job in supplying us with refreshments at fires and assisting us at Fire Department activities. The Department is proud to have a group of ladies that are always ready to help.

I would like to thank the members of the Police Department, Highway Department, Recreation Department, and the Building Inspector for their assistance during the past year.

I would like to give a special thanks to Town Manager Al St. Cry, and Selectmen Eric Anderson, Reginald Scott and Richard Bean for their help in getting through some difficult times with apparatus this year.

IMPORTANT PHONE NUMBERS

TO REPORT A FIRE OR REQUEST AN AMBULANCE

224-3355

OTHER FIRE DEPARTMENT BUSINESS

228-4320

Permits are required for ALL outside burning unless the ground is covered with snow.

They are available from:

Chief H. Dana Abbott	225-6498
Deputy Nick Cricenti	224-7371
Deputy Lee Kimball	774-4981
Carroll French	225-2678

Respectfully submitted,
H. Dana Abbott
Fire Chief

BOW FIRE DEPARTMENT

Chief H. Dana Abbott	Firefighter Matt Cox
Deputy Chief Nick Cricenti, Jr.	Firefighter Lynne Cox
Deputy Chief Lee Kimball	Firefighter Tom Ferguson
Captain/EMT Dick Pistey	EMT Marge Francoeur
Captain/EMT Bob Lougee	Firefighter/EMT Jeff Grant
Lieutenant/EMT Dana Mosher	Firefighter/EMT Dick Hanson
Lieutenant/EMT Mike Pavaglio	Firefighter/EMT Eric Krochmal
Lieutenant/EMT Don Eaton	Firefighter/EMT Sarah Loomis
Lieutenant/EMT Mary Lougee	EMT Margret Lougee
Chief Engineer Carroll French	EMT Peter Malvey
Engineer Tony Camp	Firefighter Dale Murphy
Engineer Gary Leavitt	EMT Sue Murphy
Engineer Jim Scovil	EMT David Nickerson
Engineer/EMT Bill Flanders	EMT Lisa Ordway
Firefighter/EMT Chris Andrews	Firefighter Robert Purcell
Firefighter Ted Bardwell	Firefighter Jim Rendo
Firefighter/EMT Mike Berry	EMT Tony Robison
Firefighter/EMT Eric Bourn	Firefighter Randy Sassi
Firefighter John Burton	Firefighter Jerry Talbot
Firefighter Bill Capozzi	Firefighter Bruce VanDyke
Firefighter/EMT Mike Corcoran	Retired Chief Roger Ordway

Mr. Eric Anderson, Selectman
Town of Bow
Grandview Road
Bow, NH 03304

Re: Fire At Merrimack Station

Dear Eric:

As requested here is a list of Bow Fire Department personnel that served under my command at the recent fire at Merrimack Station. In addition I included the time frame for the event. I would like the selectmen to write a letter of commendation to these men for the service they performed under very strenuous conditions for an extended period of time.

Deputy Chief Lee Kimball	Firefighter/EMT Eric Bourn
Captain/EMT Dick Pistey	Firefighter John Burton
Lieutenant/EMT Dana Mosher	Firefighter Bill Capozzi
Lieutenant/EMT Mike Pavaglio	Firefighter/EMT Mike Corcoran
Lieutenant/EMT Don Eaton	Firefighter Tom Ferguson
Lieutenant/EMT Mary Lougee	Firefighter/EMT Jeff Grant
Chief Engineer Carroll French	Firefighter/EMT Eric Krochmal
Engineer Tony Camp	EMT David Nickerson
Engineer Gary Leavitt	EMT Lisa Ordway
Engineer Jim Scovil	Firefighter Randy Sassi
Engineer/EMT Bill Flanders	Firefighter Jerry Talbot
Firefighter Ted Bardwell	Firefighter Bruce VanDyke
Firefighter/EMT Mike Berry	Fire Fighter Robert Purcell

The incident began on Thursday, August 22 at 2:30 P.M. and the last truck was placed back in service on Saturday, August 24 at 10:30 A.M. The total hours supplied by the Fire Department was in excess of 525.

As I stated before these men I believed performed far more than was expected of them and I believe the Town of Bow should recognize them for this effort. The efforts put forth by these people and the Mutual Aid Companies prevented certain destruction of the Merrimack Station and I am sure that I do not have to point out the effect of the loss of this facility on the Town of Bow.

Thank you for your consideration.

Very Truly Yours,
Bow Fire Department

Nicholas J. Cricenti Jr. P.E.
Deputy Chief

August 30, 1991

Nick Cricenti
Bow Assistant Fire Chief
2 Knox Road
Bow, New Hampshire 03304

Dear Nick,

The purpose of this letter is to thank you and all the firefighters for your efforts in putting out the coal silo fire at Merrimack Station. The leadership you exhibited during the coal silo fire on August 22, 23 and 24 was an inspiration to all of us. Your commitment to safety and your firefighters was exceptional. Through your leadership and your firefighters effort, professionalism and courage the fire was put out without injury and minimal damage to equipment.

As a result of our combined efforts, Unit 1 was back in service on Saturday, August 24 and Unit 2 on Sunday, August 25. The coal silo was emptied, inspected, repaired and filled with coal by Tuesday, August 27.

Again, all of us at Merrimack Station and PSNH salute you and all the Firefighters who participated in extinguishing the coal silo fire.

Thanks,

Harold E. Keyes
Station Manager
Merrimack Station
Public Service Company of New Hampshire



REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

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

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

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

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

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

Respectfully submitted,
ROBERT D. NELSON, Chief, Forest Protection
H. DANA ABBOTT, Warden

BAKER FREE LIBRARY

Baker Free Library serves the information, educational and leisure needs of the residents of Bow. It promotes, develops and maintains open access to the facilities, resources, and services available locally and through inter-library networks. Baker Free Library assures an environment that stimulates knowledge, culture, and the pure enjoyment of reading.

On June 20th, 1991 the Long Range Planning Committee for the library met for the first of twelve meetings. The result of their first meetings are in the Mission statement above. The committee is currently working on setting goals and objectives and will present a written document to the Trustees by May of 1992. The committee consists of the following: Jim Cailler, Linda Kling, Joan Leggett, Evelyn Lindquist, John Lyford, Gary Shirk, Mary Slattery, Richard Welch and John Urdi.

Donna Terrell took over as Children's Librarian this year and guided us through a summer of Enchanted Reading. The older readers traveled through an enchanted forest and the younger readers decorated the children's room with wizard hats and crystal balls. The end of the program was celebrated with a magic show by Rod Pitman and a pizza party provided by the Friends of the Library.

Our story time continues to thrive on Wednesday morning. Judy Finn Acone faithfully shows up every Wednesday to donate her time and talent to a very popular Active Listener group. Sherri Cheney reads to the 5 & 6 year olds every other week and Donna Terrell provides crafts every week for both the 3 & 4 and 5 & 6 year olds.

We opened up the building on Thursday, during National Childrens Book Week and Donna led tours for the 5 first grades at Bow Elementary. We enjoy giving the first graders a peek of their library on a day all their own.

Library Assistant, Sue Duckworth joined the staff in May. She has started compiling a collection of folders we call "Hot Topics". We anticipate possible report projects for upper level students and collect current articles and create a bibliography that covers the subject and place it in a labeled folder. Our intent is to help a student with limited time get on the right research path without frustration. Sue also attended an E-Mail and a Genealogy workshop.

We participated in the July Welcome Home Troops Celebration with a game booth. The dragon toss, stained glass creations and poster activity were a lot of fun for everyone involved. Special thanks to Chip Bailey for his help with the dragons.

Our second annual bookmark contest, held for National Library Week, was judged by former Director, Helen Robinson, former Children's Librarian, Betty Waite and former Circulation staff, Virginia Brown. The winner for the K-3 category was Lisa Lavochkin. A tie for the 4th-6th category was won by Jessica Reid and Crystal Evans. The 7th grade winner was Philip Gagnon. Other activities included our Open House with a group picture of library card holders, the presentation of a VCR and monitor from Continental Cablevision and a book sale sponsored by the Friends of the Library.

The Friends of the Library have new officers and are very active. Carolyn Bartlett is the President, Jeanette Whaland is the Treasurer and Ginny Shirk is Secretary. The FOL Yard Sale at the Community Building and the Book Sales continue to provide funds for passes to the Museum of Fine Arts in Boston and a \$400.00 donation to help replace a broken copier. Many new ideas are being pursued by the dynamic and supportive group. Meetings are at 1 P.M. on the third Wednesday of the month in the Baker Room.

Services were expanded to include E-Mail, which speeds up our Inter-library loan turn around time, state Van delivery, which cuts down on postage costs, circulation of videos from the state library collection, Baker Free Book Talks and the Bow Artist Series. The Book Talks are for anyone interested in reading a particular book and then discussing it together. They occur on the third Tuesday of the month, at 1 P.M. in the Baker Room. Any artist who would like to display their work in the library for a six week period is encouraged to participate in the Bow Artist Series.

I thank the Garden Club, Bovie Print, the Friends of the Library and everyone who has made a donation to the library over the last year. The special wreaths during the holiday season and the magazine subscriptions are enjoyed. The "new", old book plates are a real treat and the money donated throughout the year helps us out in spots when we might need something extra. Thank you for your continued support.

Respectfully submitted,

LINDA KLING
Director

BOW DEPARTMENT OF PUBLIC WORKS

One mile of Woodhill Road was paved in 1991. The remainder of the paving scheduled for the year was postponed until a later date.

A short section of Birchdale Road was rebuilt. We hope to continue on this road and to start reconstructing others as needed.

Work was started on the Albin Road/Logging Hill Road intersection. We hope to complete this job in the spring.

Our normal maintenance included cleaning and repairing drainage, removal of several dangerous trees and the rebuilding of approximately ten miles of shoulders.

The Cemetery Department will start maintaining Heath Cemetery in the spring of 1992.

The Sewer Department has a new metering system on Hall Street.

The walls at the Bow Transfer Station were straightened and a new wall built to accommodate the plastic recycling trailer.

All employees required to have the new Commercial Driver's License have passed the tests and now hold the new licenses.

The Highway Department won two trophies for the second year in a row at the New Hampshire Municipal Association Plow Rally.

A new key card gas distribution system has been installed at the Highway Garage as well as an explosive fume exhaust system.

Respectfully submitted,

Leighton Cleverly
Road Agent

BOW PARKS AND RECREATION COMMISSION

The Bow Parks and Recreation Department had an extremely active year in 1991. Attendance at the Summer Playground Program reached an all time high in 1991. High attendance at many ongoing and new programs pushed Departmental Revenue through user fees to an all time high of \$37,580.00. Revenue through user fees was over \$3,500.00 higher than the Department's 1990 previous high of \$34,000. This \$3,500.00 increase was a 10% increase over 1990 and represented 37% of the Department's total 1991 budgetary allocation.

The Bow Budget Committee had set a goal of \$37,000 in anticipated revenue through the collection of user fees for 1991. This goal was met and 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.

HANSON PARK NEW RECREATION FACILITIES: The Department's year was also highlighted by the awarding of a \$25,000.00 Federal Land and Water Conservation Grant to the Town for the expansion of Hanson Park on Albin Road. This grant needed to be matched by the Town and this was accomplished by the voters at the 1991 Town Meeting. Once the Town agreed to match the grant, the Bow Parks and Recreation Department worked with the State of New Hampshire to secure the final environmental, historical, and other state reviews and permits. This process can sometimes take more than a year to clear through the numerous state review agencies. The Department was able to clear all state reviews in only four months (April to July). Final approval and awarding of the LWCF Grant by the United States Department of the Interior came in August.

The Department, with much assistance by Parks and Recreation Commissioner Robert Gosling, prepared final plans and specifications and went out to public bid early in the fall. Thirteen contractors bid on the project and the project was awarded to the qualified low bidder, Superior Excavating of Hooksett, N.H. In November, Superior began work on the project and in a few short weeks they completed over 70% of the project: constructing an access road, two parking lots, and most of the site work for the new combination little league-softball field and soccer field. This spring, Superior will finish final grading and seeding of the fields. A small tot lot playground and handicapped access parking will also be constructed this summer under the grant funding.

The Bow Rotary Club has agreed to donate a backstop and fencing for the new fields, also scheduled to be completed this summer. Fundraising is on going for the fencing and anyone wishing to donate to the fund is encouraged to contact any member of the Rotary Club.

RECREATIONAL PROGRAM HIGHLIGHTS: The Department conducted over 140 programs, classes, special events, and bus trips for recreational outings in 1991. Some of the Department's year round programs include Kinder-gym and Kindercooking

for 3 to 5 year olds under the able leadership of instructor Ginny Holt; Body Tone Up and Senior Exercise Classes under Michelle Vechionne; and the "Children's Dance Workshop" under Janet Dare. The children's dance program this past year was highlighted by their spring recital of "Space Fun '91" with a large turnout by families and friends.

Other popular children's programs included ice skating lessons, and pre-school and kindergarten basketball. Special celebrations included visits by Santa Claus and the Easter Bunny, the Bow Christmas tree lighting, and the Town sponsored Halloween Party. A new family program which proved to be extremely popular was the "Let's Go Fishing" program, conducted by Dennis Brown with materials supplied by the N.H. Fish and Game Department. At the conclusion of the course children with their parents spent a morning fishing at a nearby pond.

Some of the new children's programs in 1991 included Baton Twirling, Wrestling, and Karate Classes. The weekly winter ski instructional program at Pats Peak continued to be popular with over 160 youths enrolled. Close to 200 youths attended seven school vacation ski trips to Cannon, Sunapee, Black Mountain, and King Ridge ski areas. Also over 20 children attended the pre-school/kindergarten learn to ski program at King Ridge Mountain. Special programs were also offered at the Bow Community Building during Christmas, Winter and Spring School Vacations.

The eight week summer playground program held at the Bow Memorial School broke all previous attendance figures for the program. Special hours were again set aside for younger children 5 through 8 years of age. The summer program offered 16 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, It's Everyone's Birthday, Halloween in August, 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 special dance classes was 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.

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

Adult programs included a variety of exercise programs such as aerobics, stretch and flex, and "Body Tone Up". Other adult programs included three Men's Pick Up Basketball programs and two Pick Up Co-ed Volleyball programs. The "Bow Young at Heart" Senior Citizens group continue to enjoy their trips to the mountains, plays, and shows with programming assistance from the Department.

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 at 224-9361.

PARKS MAINTENANCE: The Department continues to strive to upgrade and maintain Bow's public recreational and parks facilities. All park maintenance is done by Parks Groundskeeper Joseph Page with assistance by Director Christy as needed. For tasks requiring more than one or two persons or heavy equipment the Department wishes to thank the Town Highway Department for their great assistance. There are currently no part time maintenance workers in the Department of Parks and Recreation, these positions having been eliminated some time ago.

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, the rubbish removal, the Department made special efforts to improve ball field turf areas this year. All turf areas were fertilized twice this year and the grass baseball infields of Gergler and Sargeant were partially replaced with sod seconds this past fall. The Department is currently establishing a park maintenance plan for all fields which will include regularly scheduled cycles of fertilizing, reseeding, and use of weed killers as needed. The Department continues its routine practice of edging and recutting baseball infields, coaches' boxes, and base paths and the adding of new stone dust infield material as required.

Six new heavy duty picnic tables were constructed by the Department and will be installed in the parks this spring. Also, a new set of regulation soccer goals was acquired and they will be installed at Gergler Field this fall.

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 close to three months.

The Bow Highway Department again deserves a special thanks for their assistance in maintaining the Parks and Recreation Department's powered equipment, hauling of heavy materials, grading the Town park parking lots, and in helping clear some of the land early on at the new field project at Hanson Park. 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 Manager, 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
JOSEPH PAGE, Groundskeeper

REPORT OF TOWN BUILDING INSPECTOR

To the Residents of Bow:

I hereby respectfully submit my 1991 report.

The total number of building permits for 1991 was 121. This includes additions, pools, garages, nonresidential building. Out of the total number came 34 new homes, a slight increase over 1990. Though the economy has slowed, Bow is holding steady.

The average estimated cost per new home in Bow for 1991 was roughly \$116,000 per home without land, septic system, well and landscaping.

As you know the Town has completed re-evaluation. This department has been busy trying to handle your concerns and questions regarding this matter. Thank you for being patient and understanding.

This department has been working on creating a new section to Evans West Cemetery. I am happy to report the section is now completed and will be available in 1992.

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.

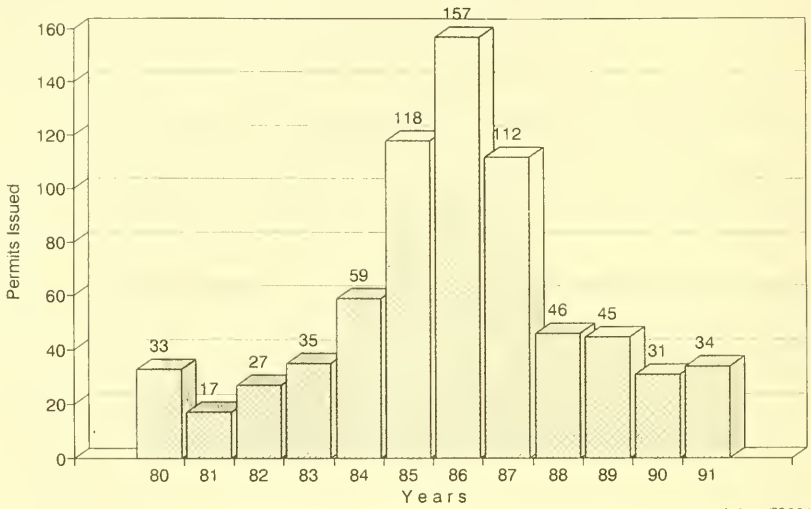
Foundations	83
Rough framing	86
Rough electrical	81
Rough plumbing	59
Chimney/Fireplace	59
Final Inspection	82
Certificate of Occupancy	73

Total amount of revenue collected through this department in 1991 was \$24,872,58.

Respectfully submitted,
BUD CURRIER,
Building Inspector

Single Family Building Permits Issued

Town of Bow, New Hampshire



Anderson/PC 2-5-1992

PLANNING BOARD

The last two years of economic slow down in New Hampshire caused a dramatic decrease in the number of housing developments approved by the Planning Board. This year was no exception. The Planning Board, however, has prudently used this time to tend to more administrative and sub-committee work. The majority of that work was conducted through the Master Plan Revision Committee. There is a report by that sub-committee elsewhere in this town report. The Planning Board continued to hold monthly meetings during the past year.

The Board is also responsible for the continued update of the Capital Improvements Plan for the Town. As with prior years, the Board was involved in the capital improvements planning process in 1991. The goal of the capital planning process is to assure the 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. The Board continues to recommend that the Capital Improvement Plan be fully funded in this and future years. Long term capital assets should never be funded with current cash expenditures and long term leases can be very costly. Saving ahead and letting the capital reserve amounts earn their own interest is the most economic vehicle to use.

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 Commission, the Commission provides professional land planning services to the Town, as well as at each of the Board's regular monthly meetings. The Commission also attends the monthly meetings of the Master Plan Revision Committee and will continue until that Committee's work is completed, which should be March of 1992. 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 these professionals.

As a final matter, the members of the Board themselves deserve a tremendous thank you and acknowledgement of a job well done. In particular, I would like to acknowledge the following individuals, Peter F. Imse, G. Michael Becker, Robert Wester and William Blanding. All of the members, both past and present, have been a dedicated and hardworking 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,

THOMAS V. PELLETIER, Chairman
JOHN IFFLAND, Vice Chair
THOMAS WORTHINGTON, Secretary
ERIC ANDERSON (Ex-Officio)
HAROLD DAVIS
JOHN MUELLER
DAVE BUTTRICK

BRIAN CROSS
ROBERT DAWKINS
NANCY REINHARDT
SARA SWENSON
FRED DOUGLAS

BOW MASTER PLAN REVISION COMMITTEE

For the past year, several members of this community have been working very diligently towards the updating of the Town's "Master Plan". They have been working on its seven major components:

1. Goals and Objectives
2. Development of a Land Use Map
3. Population and Economics
4. Transportation
5. Housing
6. Community Facilities
7. Conservation/Recreation

The committee has completed two of the above segments (1 & 3) and have submitted them to the Planning Board for public hearings in December. The remaining segment will be presented to the planning board up through March 1992 and subsequently will be noticed for public hearings.

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.

I would like to take this opportunity to thank each and every person who has helped this subcommittee in any way since it began some seventeen months ago. I believe this town is very fortunate to be able to have these folks as citizens. They are the epitome of dedication, diligence and professionalism and I have thoroughly enjoyed working with these board members.

Respectfully submitted,
THOMAS V. PELLETIER
Chairman

Board Members: Bob Dawkins
Brian Cross
John Iffland
Fred Douglas
Nancy Reinhardt
Harold Davis
Eric Anderson
Richard Sheridan
Bruce Crawford
Dick Welch
Allan Neimayer

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:

Regional Planning: The Commission adopted the *Land Use Element of the Regional Master Plan* at the annual meeting in May. Staff is meeting with planning boards to explain the recommendations of the plan.

Housing: The CNHRPC began to debate conclusions and recommendations for the draft housing element of the regional master plan, distributed during the Fall. We sponsored a discussion of the implications for local zoning of the Britton vs. Chester NH Supreme Court case at the November 21, 1991 Commission meeting. Staff is meeting with planning boards to discuss both the housing element and the Chester court case.

Transportation: The Transportation Advisory Committee completed and adopted in 1991 the *Regional Truck Route Study*, an element of the regional transportation plan, due for completion in 1993. The Committee also completed and adopted the *Steeplegate Mall Traffic and Land Use Study*. The study brought together planners from Chichester, Concord, Loudon, and Pembroke to identify traffic and land use issues of mutual concern and to develop strategies to preserve and enhance traffic mobility and land use compatibility in the area in preparation for the eventual growth and development in the mall area.

The CNHRPC continued to provide support for the public participation and environmental reviews for the Concord to Spaulding Turnpike EIS and preliminary design study.

Work began on the EIS and design of the Hillsborough Bypass. The Commission is responsible for public participation, parts of the EIS, and to review the design.

Solid Waste: The Commission continues to assist the Central NH Solid Waste District in implementing its state approved *Solid Waste Management Plan*. The Commission had assisted the Central and Hopkinton-Webster districts in the preparation of their plans and with obtaining state approval.

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 third household hazardous waste collection on October 5, 1991, with collection sites in Allenstown and Henniker. Cosponsors were the Towns of Allenstown, Bow, Dunbarton, Henniker, Hopkinton, Pembroke, Sutton, Warner, Washington, and Wilmot.

River Management and Protection: The Commission cosponsored the successful nomination of the Contoocook River to the NH Rivers Management and Protection Program. The Commission helped organize and will provide technical assistance to the Federal Wild and Scenic River and NH River Management and Protection Program studies for the upper Merrimack River.

Geographic Information System (GIS): The system, designed to map and manage geographic information, was used for the regional land use, transportation, and housing plans and for the Bow, Pembroke, and Salisbury town plans.

During 1991 RPC staff met with the planning board to discuss current and future town planning tasks, your priorities for the Regional Planning Commission, the progress of the regional master plan, and our GIS. The CNHRPC continued to provide a town planner, one day a week in **Bow**.

ZONING BOARD OF ADJUSTMENT

During 1991, the members of the Bow Zoning Board of Adjustment held regular monthly meetings, and held twenty-five 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, etc. 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 1991 year are as follows:

25 applications at \$60.00 each equals: \$1,500

We thank the townspeople for their cooperation at our meetings and look forward to their input in 1992. 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 1991.

BRUCE CRAWFORD, Chairman
BARBARA JOHNSON, Vice Chairman
WAYNE EDDY, Secretary
HOWARD CROSS
MARC NORMANDIN
VALERIE LYNN, Alternate
RICHARD WELCH, Alternate
SHARON GREENE, Recording Secretary

BUSINESS DEVELOPMENT COMMISSION

The Business Development Commission's importance to the community became even more apparent in 1991. Communities through out the state are competing for new and existing businesses. Bow must provide qualities and incentives above our competition. The Commission is working on various ideas to attract business to Bow.

In March 1991, the Town appropriated \$35,000 to conduct a water and sewer study to determine the economic feasibility of extending sewer lines and developing a municipal water system. The contract was awarded to the engineering firm of Stearns & Wheeler. Work on the study began in October 1991. The study should be completed by early spring, 1992.

In conjunction with the water and sewer study the Conservation Commission is completing a water study in the industrial zone area to locate potential well sites for a municipal water system. Stearns & Wheeler is also working on this study. The Business Development Commission is pleased that two commissions are working to compliment each other's efforts on the water project.

In 1991, the Selectmen appointed members from the Business Development Commission as alternates on the Planning Board and Zoning Board of Adjustment. In addition, we have a member participating in the revision of the master plan. Participation on these boards enhances the communication within town government.

The Commission will continue working with existing businesses. Businesses that need assistance are encouraged to contact the Commission.

We look forward to successful completion of the water and sewer study and continued economic development. Taxpayer support of this study and our future activities is appreciated. We hope that our efforts will enhance the standard of living for all residents.

Respectfully submitted,

ROBERT A. DAWKINS, Chair
RICHARD WELCH, Vice Chair
PAUL GUILDERSON
PAUL LINS
RICHARD MANBURG, Secretary

BOW CONSERVATION COMMISSION

The Bow Conservation Commission welcomed Richard Sheridan to fill the expired term of Kathy Quellette. Many thanks to Kathy and her efforts on behalf of the BCC during her term.

Adam Cheney, Amy Woodland and Summer Hirshfield were the recipients of the annual conservation camp scholarships.

Numerous subdivision plans, intents to cut timber and dredge and fill applications were reviewed and action taken where necessary.

The main thrust of the commission this year centered around hiring an engineering firm to perform a seismic refraction study on four aquifer locations deemed to have the greatest potential. The firm chosen was Stearns and Wheeler which began their field work this fall. Compilation of the data and final results of the study should be forth coming in early 1992.

Over the past several years not much has been done with regard to forestry management mainly due to poor prices for timber. With renewed interest we will be reviewing each block and parcel for timber stand improvement. Additional concerns are salvaging some revenue from timber that has been affected by the gypsy moth infestation.

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

PHILIP WOLFE, Chairman
JOHN MEISSNER
ARTHUR CHENEY

PHILIP DOWNIE
KATHERINE LANE
MICHAEL SERAKIS
RICHARD SHERIDAN

HEALTH OFFICER'S REPORT

Health Officer's Report for the year ending November 30, 1991.

Inspection of several Family Day Care Centers.

Review of rental property having no heat for tenants.

Inspection of Pre-School Day Care Facility.

Review of private water wells on Route 3A being contaminated.

Help provided by the State Water Pollution Dept.

Inspection and testing a home for evidence of lead.

No reported Communicable or Infectious Diseases.

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

CONCORD REGIONAL VISITING NURSE ASSOCIATION ANNUAL REPORT OF THE TOWN OF BOW

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 para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice services provide professional and 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. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior Health services are provided at congregate housing sites. Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

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 8:00am - 4:00pm 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) 4:00pm - 8:00am daily.

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

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

Total visits made during the year Oct. 1, 1990 through Sept. 30, 1991:

	<u>No. of Clients</u>	<u>Visits</u>
Home Care/Hospice	39	750
Health Promotion	<u>60</u>	<u>110</u>
Total	99	860

4 Blood Pressure Clinics

BOW CITIZENS FOR RECYCLING

In 1991 the former Bow Citizens for Recycling became an official town committee with seven members appointed by the Selectmen. We would like to stay a grass roots type of organization, though, so we want to encourage any interested person to come to our meetings. These meetings are now set for the second Thursday of each month at 7:30p.m. at the Municipal Building at 10 Grandview Road.

In 1991, our committee has focused on adding plastics recycling to our program. Initially we checked on the amount of interest in this project by asking people to sign a petition if they supported the purchase of trailers for the collection of recycling of plastic. Over 300 people signed that petition which encouraged the budget committee to support the project. The townspeople voted to spend the money at the town meeting last March with little or no opposition.

Next, the committee prepared a lengthy grant application applying for matching funds from a special government recycling program to help defray the cost of the trailer. Unfortunately, as this was the last funding cycle for the program, many other towns applied for money as well. As there were not enough funds to support all of the eligible projects, the funds were divided among the communities. Last July we finally heard that Bow had been granted \$1,200. This was a lot less than the approximately \$4,500 that we had been hoping for but we were glad to get something.

The Recycling Committee assisted the town in putting the trailer out for bid. We also spent a lot of time researching different types of trailers before we made our recommendation to the Town Manager.

Plastics recycling has now begun and our trailer has been filled and emptied three times (as of January 9th). That is a lot of plastic! Keep up the good work!

In 1991 we also found a new local market for our recycled NEWSPAPER. Farmers have started using shredded newspaper in animal stalls instead of sawdust which became very expensive. After the stalls are cleaned the newspaper is plowed into the fields where it decomposes very quickly. We are very pleased to have Jim Stone of the Stone Farm in Dunbarton using our recycled newspaper. Our transportation expense is much lower and we are happy to help a local farmer.

1991 also brought a wonderful new program at the Concord Regional Solid Waste/Resource Recovery Cooperative which negotiates with the owners of the incinerator for the disposal of solid waste (for Bow and other communities). With this new incentive program, Bow received \$37.45 for every ton it recycled since May 1st, in addition to the money the town received from the sales of the recyclables. This program made our recycling program much more profitable last year. We are very pleased that the program will continue this year and will insure that our program is economically successful in 1992.

In the education arena, members of our committee gave talks to local clubs and taught a class at Bow Memorial School. The schools are doing a great job with awareness. Several parents have reported being scolded by their children for not recycling!

In 1991, the dedicated residents of Bow recycled:

- 106.79 tons of newspaper
- 6.68 tons of aluminum
- 71.42 tons of glass
- 10.62 tons of tin cans, and
- Approximately 1 ton of plastic.

These figures are very good for a town our size. You all deserve a lot of credit.

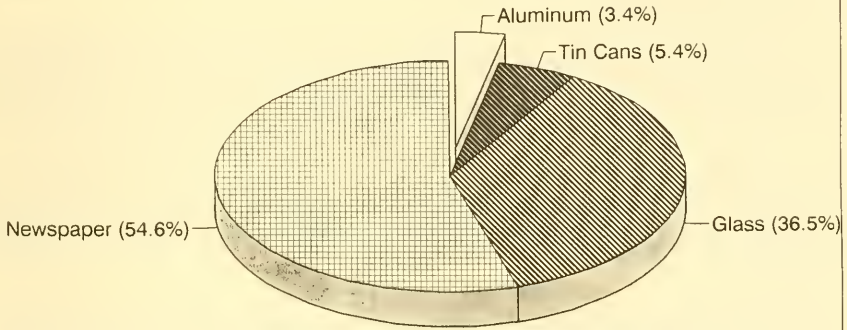
Now our committee is looking at long range plans for improving the recycling program. If Bow had a building to store recyclables and a baler to bale cans, plastic and newspaper, it could have a much better program. Baled materials are much more economical to transport and bring a higher price. Also we would like to look into recycling cardboard and establishing a swap shop. A swap shop would simply be a place where the residents of Bow could leave items which are still usable (rather than throw them away). Then anyone who had a use for that item could take it home (for free).

Call us with your ideas. Thanks for recycling!

Bow Recycling Committee

PHIL DOWNIE, Chairman
LAURIE SILKWORTH, Secretary
JOELLEN THOMPSON
BILL CAPOZZI
SHERRI CHENEY
DEBBIE MAHAR
DICK DESMARAIS

Recycling - 1991 Summary
Town of Bow, New Hampshire



195 Tons Recycled in 1991

Anderson/PC 1-15-1992

CABLETELEVISION ADVISORY COMMITTEE

Continental Cablevision has requested to begin negotiations with the Town of Bow for a new multi-year agreement. The current Town of Bow Cable Television License will expire on September 24, 1994.

Prior to entering into a new multi-year agreement with Continental Cablevision, the Board of Selectmen has established a Cabletelevision Advisory Committee to determine the long-term needs of the Town which would ultimately be included in the renewal agreement.

To assist the committee prior to making any recommendations to the Town of Bow on a renewal agreement, the enclosed survey has been developed to be used as input to help the committee determine the community needs and interests.

Please fill out the attached survey and return it to any one of the committee members listed below or drop it off at the Town Municipal Building by April 1, 1992. Also, arrangements will be provided to collect the surveys on voting day at the Community Building.

Your input is very important in order for the committee to provide a recommendation to the Town regarding the renewal of the cable agreement.

Committee Members

Kenneth Strachan
95 White Rock Hill
Bow, NH 03304

Donald Beaumont
4 Clearview Drive
Bow, NH 03304

Richard Welch
8 Surrey Coach Lane
Bow, NH 03304

Thomas Gagnon
24 Bela View
Drive
Bow, NH 03304

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE 1991 REPORT

The Upper Merrimack River Local Advisory Committee convened its first meeting in November, 1991. The Committee consists of 20 individuals nominated by officials of the seven communities bordering the 30 miles of river between the Hooksett Reservoir and the confluence of the Pemigewasset and Winnepesaukee in Franklin. Over the next two years, the Committee will work jointly with the National Park Service and New Hampshire Department of Environmental Services to:

1. Evaluate local resident and landowner attitudes and opinions regarding present and future management of the river and its related resources;
2. Evaluate current management of river-related resources and make recommendations regarding future management at the local and state levels;
3. Assist in the implementation of management recommendations. For any recommended changes in local ordinances, adoption will be subject to town meeting vote;
4. Evaluate community attitudes regarding possible designation of the Upper Merrimack as a component of the National Wild and Scenic Rivers System.

In August of 1993, the National Park Service must make a recommendation to Congress concerning whether or not the Upper Merrimack ought to be added to the list of rivers receiving federal protection through inclusion in the National Wild and Scenic River System. A Wild and Scenic designation would afford protection to the river from any federally assisted, licensed, or funded actions related to the river that would degrade the river's natural or cultural values.

The Committee meets monthly.

REPORT OF THE BOW ROTARY CLUB

The Bow Rotary Club has approximately 60 local professional men and women members. The Club meets for a breakfast meeting at the Gristmill Restaurant each Friday morning.

Rotary International's theme this year is "LOOK BEYOND YOURSELF"

Most of our activities are directed into community projects.

Some of these projects are:

Auction: This is our major fund raiser. The money raised is used for scholarships, which are awarded to Bow students. This year we provided \$7,200 in scholarships.

Christmas Tree Sale: This is our second biggest fund raiser. The funds raised are used to support Bow organizations and activities.

Winterfest: This is an event which enables our children and adults to participate in winter activities.

Town Hall Project: In cooperation with the Town, we are in the process of patching and painting the ceiling and walls, wall papering, and refinishing the floors on the interior of the building.

Recognition Night: This annual event recognizes outstanding club members and citizens of Bow for service to our town.

Lobster Feast: The members sell tickets and put on a lobster feast for the winner and 19 of his/her guests. The profit from this event will be used to fence in the new ball field currently being constructed on Albin Road.

Bow's Celebration: This celebration was held last year in July. The Bow Rotary Club held a chicken barbecue, feeding approximately two hundred people.

Bicycle Race: The Rotary Club is planning to hold a bicycle race sometime this spring as a new fund raising project. It will enable us to contribute to more community projects.

Some of the community activities that are sponsored by the Bow Rotary Club are:

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

The Bow Rotary Club would like to thank all of our friends and fellow towns people who have helped make our community projects so successful.

WILLIAM HILTON, President
Bow Rotary Club



Old Town Hall Project: Rotarians scrape, patch, and paint the ceiling, scrape off the old wallpaper and prepare the walls for new paper, scrape and prepare the trim for painting, and ready the floor for resurfacing. Rotarians have already scraped and painted the kitchen and toilet areas as well as installed new lighting. This community project is ongoing.
(Photo by Eric Anderson)

BOW COMMUNITY MEN'S CLUB

The Bow Community Men's Club has enjoyed another successful year. The Club meets the fourth Thursday of each month from September through May. It sponsored a series of breakfasts that were fund-raisers for our community efforts. The meetings are held in the Community Center at 6:00 P.M. with dinner and a speaker, and the meetings normally conclude at 9:00 P.M.

This past year the Club gave scholarships in the form of U.S. Savings Bonds to Bow Memorial School graduates. A special scholarship fund has been established in memory of Frank Bailey, a longtime member and the nucleus of the fund was memorial gifts given in his name.

The Club holds community breakfasts on special holidays, participated in the 4th of July "Welcome Home Troops" community event, worked with the Rotary Club on the Winterfest and has a Lobster Feast on the fourth Friday in September.

Membership is open to all males over the age of eighteen in Bow and we encourage all who are interested in assisting our community to join with us.

Let's all work together to make Bow a more enjoyable community to live in.

Respectfully submitted,
RAYMOND HELGEMOE, President

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 and women 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 1991 were as follows:

1. We serve meals and refreshments to firefighters 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 April and one in November.
6. We contributed various donations to needy individuals and organizations throughout the year.
7. We participated in the "Welcome Home Troops" - 4th of July Town celebration.

Officers for 1992 are:

President - COLETTE LEAVITT
Vice President - BARBARA ABBOTT
Secretary - MARY LOUGEE
Treasurer - PATTY HAND
Sunshine Committee - KENDRA RICARD

If you have any questions, feel free to call me at 224-8868. Thank you!

BOW YOUNG AT HEART CLUB

1991 has been a busy year with fund raising events and activities. We have a membership of 75 and 4 honorary members. We have received 7 new members into the club and sadly, 2 members have passed away. Sixteen meetings have been held during the year at the Bow Methodist Church, with an average attendance of 35 members present.

Fund raising events have been a yard sale on April 20th, the Rotary recognition night supper on June 22nd and our annual fair on October 26th.

Our annual picnic was held at the Flagg grove on July 10th and our Christmas party was held on December 12th at the "Lantern" in Manchester. These both were very well attended.

Trips taken this year were as follows:

5/22 - Indian Head Resort in Lincoln, N.H.

7/24 - Hampton Playhouse with lunch at "Yoken's"

10/2 - Foliage trip on the train from Bellows Falls to Chester, Vt., with lunch at the "Homestead" in Walpole, N.H.

On January 9th and February 13th, Frank Kotowski from Public Service Co. of N.H. spoke to us on electricity and safety for seniors in the home and on June 12th, Pat Laskowski of the N.H. Federation for Medical Care addressed the members.

On February 2nd the members were invited to a spaghetti supper by the Bow Men's Club and on March 13th, we were entertained by the Hooksettite Entertainers.

The visiting nurse has been in attendance at a couple of meetings to take blood pressures.

The members have been active in writing to our representatives in Washington in regard to Medicare and senior citizen concerns.

Several members have distributed the surplus food to town residents during the year.

A memorial fund has been set up in memory of Stanley Flagg to be used as needed and we thank the Bow Fire Dept. Auxilliary for their donation.

Special thanks go to the Rotary Club and all other organizations and individuals who have donated to our club in any way.

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

Respectfully submitted,
LEO KLINGER, M.D., President
PETER STIO, Vice President
JENNIE BOONE, Secretary
LESTER HOLT, Treasurer
HERBERT CATE, 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 900 participants on more than 75 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.

Directed by Commissioner Mark Lavalle, approximately 350 boys and girls from first to eighth grade participated in BAC sponsored boys and girls basketball programs. The Club is affiliated with the Merrimack Basketball League, the Tri-Mountain Basketball League, and the Concord Basketball League. In the fifth and sixth grade Merrimack League, Bow's boys team went undefeated and won the championship. 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. Additionally, the third and fourth grade program was successfully reorganized under the direction of Glenn Thornton, with a new in-town league being established.

In baseball, the Athletic Club runs programs beginning with T-ball for first grade boys and girls and in-town instructional 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 nine. Under the able direction of Bob St. Pierre, the girls softball program was redefined during 1991. In-town league for girls in grades four through six was reorganized and expanded to include two teams from Dunbarton. A new in-town league was created for girls in grades seven through nine. The season's end was highlighted by a very successful double elimination tournament. Again in 1991, we fielded a successful Junior Miss softball team comprised of eager 13 to 17 year olds.

Under the direction of Commissioner Don Young, Bow participated in the Merrimack Valley Soccer League. In 1991, we fielded four third and fourth grade teams and four 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. In the fifth and sixth grade league, the Bow boys team won the Merrimack Valley championship. There was 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 \$10/child - \$15/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. In particular, special thanks are extended to Jim Loomis, Norm Peterson, Terry Shumaker, and Walt Stevens, who are leaving the Board after many years of service. They have all made significant contributions which are greatly appreciated.

Officers and Directors for 1991:

President - CHRIS PARKINSON

Vice President - MARC BOYD

Treasurer - BOB GOSLING

Secretary - BETSY MILLER

Past President - TERRY SHUMAKER

Directors - PAULA BAILEY

DAVE COOK

ROLAND CROTEAU

CARL D'ALLESANDRO

MARK LAVALLE

JIM LOOMIS

NORM PETERSON

BOB ST. PIERRE

WALT STEVENS

DAVE WOODLAN

DON YOUNG

BOW-SA-DO SQUARE DANCE CLUB

This year we celebrate our 5th year of providing fun, socialibility and soft aerobic benefits through square and round dancing.

It provides an opportunity to dance, visit with friends and lift your spirits. This leisure activity meets today's lifestyle - a healthful exercise in a fun, local and inexpensive environment. Actually, square dancing is friendship set to music!

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 begin the second week in September.

April 24 & 25, 1992, Manchester, N.H. will host the "34th New England Square and Round Dance Convention", where thousands will dance. One of these dancers could be you! Come, visit and see for yourself, how so many people can have so much fun at the same time!

We say, "If you can *walk*, you can learn to Square Dance"!...in fact, our club motto is, "WE SHARE THE FUN!"...come share it with us!

For additional information about square dancing just call 224-6639 or 225-6234...You'll be happier and healthier when you do!

BOW GARDEN CLUB

Once a month, from April - December, the Bow Garden Club meets for the purpose of encouraging interest in all phases of Gardening, Protection and Conservation of Natural Resources and Landscape Design, Civic Beautification of the Community, and Environmental Concerns.

The Club eagerly cooperated with other town organizations in order to assist with special projects. Table arrangements were made for the Bow Rotary Club's Recognition Banquet in May; boutonnieres and hand carried floral arrangements as well as two large bouquets for the stage were made for the Bow Memorial School graduation; contributions were made to the Camp Sargent Conservation Camp for the 9th grade project for environmental educational activities; assisted in the state wide Lilac Day Sale and provided Christmas wreaths for all the public buildings in town.

Working each month April-October provided many lovely handmade items for our Christmas '91 meeting and boutique. This was an open meeting and other state garden clubs attended.

During the month of May, club members filled the barrels and urns at the Baker Free Library and plantings were done at the Bow Town Hall. Herb plantings previously at the Baker Free Library will be relocated.

Contributions were made to the Lilac Endowment Fund in memory of Mrs. Richard (Sally) Welch and to the Scholarship Fund in memory of Mr. Charles Smith. Further contributions were made to the State Headquarters Fund, Concord High School Prom Party & Bow Thanksgiving Baskets. Subscriptions to Wildlife, Ranger Rick and Horticulture Magazine were made to the Baker Free Library.

Aside from our monthly meetings, members took part in New Hampshire Federated Garden Club Advisory Board Meetings held in Concord, Design Times held in Goffstown, New England Regional Meeting held in Connecticut and yearly and semi-annual New Hampshire Federated Garden Club meetings held in Portsmouth and Laconia.

All interested gardeners are encouraged to join the Bow Garden Club by contacting any of the following officers:

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

BOW CLOVERS 4-H CLUB

The Bow Clovers 4-H Club began its 1991 year with fifteen members. Our leaders are Velma Van Dyke and Nancy West. Club officers are: President, Nicole Van Dyke - Vice President, Laura West - Secretary, Jennifer Moss - Treasurer, Rebecca West - Reporter, Jessica Reid - Photographer, Jennifer Kuhr - Caller, Mary Moss.

4-H youth education programs are made possible by the cooperative arrangement between the U.S. Department of Agriculture, the state land grant college and county government. The Cooperative Extension Service is a part of the Life Sciences and Agriculture of the University of New Hampshire. There is an Extension office representing UNH in each of the 10 counties throughout the State. This gives participants and leaders of programs direct contact with the person administering the program. It is available to both boys and girls and it is a "learn by doing" involvement. It also is diversified and promotes the development of each individual's interest by allowing members to "Make their Best Better".

Our club is involved with local, county and state activities throughout the year. Some of the local activities are: Operation Santa Claus, fundraising with cookie sales, making up food baskets for the needy at Thanksgiving, going to the State Hospital to entertain the residents, participate in our local 4th of July parade and planting flowers at the Bow Bog Meeting House. Our County activities include public speaking, favorite food show, demonstration day, 4-H fashion review, Mini Fair and Hopkinton Fair. Some of the County winners go on to compete with the nine other counties for a state winner at UNH in Durham.

We as a club offer sewing lessons, cooking lessons, a wide range of craft instructions, keeping written records of activities and scrap books. Our goal is to increase leadership capabilities, positive attitudes and allow young people to develop competencies, acquire knowledge and practical skills as well as encouraging them to do their best in all aspects of life.

Respectfully submitted,
NANCY WEST, Group Leader



Front row: (left to right) Jessica Reid, Jennifer Kuhr, Rebecca West, Laura West
Middle row: (left to right) Mary Moss, Megan MacNeil, Tori Hand, Theresa MacNeil
Back row: (left to right) Jennifer Moss, Melissa Conn, Laura Moss, Katie Hills Grove, Jennifer Leighton, Nicole Van Dyke

SWIFT WATER GIRL SCOUTS BOW SERVICE UNIT

It has been a year of excitement and new experiences. In the Bow community of Swift Water Girl Scouts we have 13 registered troops from the Daisy age level (kindergarten) to Senior Girl Scouts (high school). We number 180 girls and 40 active leaders. There are many other adults who contribute time and energy to the Girl Scout program in Bow. These adults work as Cookie Managers, drivers, chaperones and helpers at the troop meetings. The Bow Service Unit has received the honor of being the unit with the highest penetration rate in getting girls involved in Girl Scouting in all of Swift Water Council.

Another first for the Girl Scouts in Bow, was having a girl receive her Gold Award. This award is the highest earned award a Girl Scout can receive. Also this year we were honored with two girls who received their Silver Awards. The Silver Award is earned in the Cadette age level. Our congratulations to Dawn McGartland (Gold Award), Jennifer Kezer, and Allison Ward (Silver Award).

As it is stated in the Girl Scout Promise "To help people at all times", the Girl Scouts in Bow actively engage in service projects throughout the year. Troops have participated with the Boy Scouts in the Scouting for Food Drive, assisting at the Special Olympics in Concord, and making puppets for hospital children's wards. They help in clipping soup labels, Town of Bow's christmas tree lighting, decorating Christmas trees at the Concord Hospital, the library, and the VA Hospital. The girls also went caroling at nursing homes and stenciled cards for nursing home residents. One of the troops played Bingo at a retirement home. Troops made sewing kits and established a drive to collect and send personal care items to the military personnel in "Desert Storm".

To kick-off this year of Girl Scouting we held our 3rd Camporee. It was held at Camp Farnsworth, VT. We had 172 girls and adults in attendance. The theme for this camporee was activities from the Council patch program "Kids are Kids", a disability awareness program. The service project that was done was to build a wheelchair ramp into a platform tent. Also the girls made a quilt for the camp dining hall. Each girl made a quilt square relating their feelings about disabilities. The quilt is on display at the Mary Baker Eddy Library while the camp dining hall is under construction.

Troops also participated in sleep-overs at the Boston Children's Museum, Boston Science Museum, and the Montshire Museum. Also, girls have attended musicals at Notre Dame College. Field trips are taken throughout the year to dentist offices, police stations, the Municipal Building, NH Fish & Game, and the Audubon Society. Several troops went troop camping and hiking in the White Mountains. Also many of the troops participated in parades in Concord and the Bow Independence Day parade.

A philosophy of the Swift Water Council is to provide ongoing training for leaders. This year 10 leaders received their Covered Bridge Awards for completing 150 hours of training and one leader received a bar for 300 hours of training. I would like to take this time to thank all the leaders for their many hours of time that is directed to Girl Scouts for training, planning meetings and other activities to make Girl Scouting in Bow so great!

Respectively submitted,

MARIE McMILLEN
Service Unit Manager

BOY SCOUT TROOP 75

Boy Scout Troop 75 is pleased to report another excellent year. We began this year with 21 Scouts registered and Andy Richardson as our Senior Patrol Leader. Working with Andy are our current patrol leaders Tim McMillen and Tom Bailey.

Last January we again braved the sub-zero temperatures and survived another annual winter camp out in snow shelters. In February we competed in the Wannalancit District Klondike Derby. Starting in April under Andy's leadership the troop earned the first place award at the District Camporee. This spring we canoed up the Merrimack River to Sewalls Falls and then back down to our secret island camp ground. We ended our scouting year in June with a compass hike and our annual year end campout and troop feast. The Scouts fed themselves and their families many delicious meals prepared on open fires. Along came the hot summer where Troop 75 spent a week camping, swimming, boating, fishing, canoeing and working on badges at the Hidden Valley Scout Reservation Boy Scout Camp. Starting up again this September 23, we along with over 5000 other Scouts from all over New Hampshire, attended the Daniel Webster Council Big Adventure Jamboree, campout and concert. In November we visited Battleship Cove and slept on the battleship USS Massachusetts.

Also in November with a lot of help from our friends in the Girl Scouts we participated in a national BSA service project called SCOUTING FOR FOOD. We delivered, door to door, over 2000 bags and a week later collected over 5200 can goods for this food drive. These goods were then distributed locally by the National Guard.

Troop 75 meets every Tuesday during the school year at the Bow Community Building from 7:20 p.m. to 9:00 p.m. Any boy, age 11 to 18, is encouraged to come and join us.

Respectfully submitted,
Scoutmaster Troop 75
Dave Colantuoni

BOW HISTORICAL COMMISSION

Meetings of the Historical Commission are held on the third Thursday of each month at the Municipal Building on Grandview Road. In the past year extensive repairs have been made to renovate and improve the interior of the old Bow Town Hall on Bow Center Road. The Rotary Club has donated labor and materials for painting walls and rebuilding the kitchen ceiling. At the present time walls are being made ready for papering in the spring, paper has been purchased for this project. A gas toilet has also been installed. Hopefully, these improvements will help make this building available for more effective use. Uses of the building are being considered by the Historical Commission. We are also asking for input from the Selectmen and local organizations.

A recent meeting was held at the Baker Free Library where some old documents are stored and also the vault at the Municipal Building was inspected and found to contain some old records. We are looking for ways that some of these old records and documents can be displayed and better ways to preserve old newspaper clippings and records, some dating back to the 1700s.

It is our hope that the coming year will be a productive one for the Historical Commission and that we are able to maintain and use present historical areas effectively. We would be happy to hear any ideas or thoughts as to other ways the Commission could help. Please feel free to contact a commission member.

Respectfully submitted,
MELBA TERRELL, Chairman
JOHN LYFORD
SARA SWENSON
JANE LINDQUIST, Sec.
HILDA SARGENT
ERIC ANDERSON

MARRIAGES REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE

For The Year Ending December 31, 1991

Date of Marriage	Name and Surname of Groom and Bride	Residence	Date of Birth	Name, Official Station of Persons By Whom Married
January 5	Gregg William Bowler Ann Elizabeth Dickey	Bow, NH Camp Hill, PA	09-20-68 06-06-69	Douglas A. Whittum Justice of the Peace
March 8	Adam T. Gagne Susan Dill	Hopkinton, NH Bow, NH	02-08-69 07-24-67	Thomas Johnson, Jr. Justice of the Peace
April 6	Matthew Scott Andrus Karen Lynne Whalley	Sunapee, NH Bow, NH	07-31-68 06-26-68	Rev. John Sledziona Pastor
April 20	Glen J. Rahilly Debra Susan Begin	Wilbraham, MA Bow, NH	11-01-65 10-21-67	Rev. James P. Watson Pastor
April 20	Stephen John O'Neill Julieann Dube	Bow, NH Manchester, NH	07-22-72 07-05-73	Charles J. Heslam Ord. Minister
May 4	Paul E. Jennings Louise J. Erlenwein	Bow, NH Bow, NH	03-21-38 01-31-47	William R. Keefe Pastor
May 11	Scott Robert Evans Kimberly Ann Tessier	Bow, NH Bow, NH	12-19-66 04-11-67	Rev. Gary J. Belliveau Reverend
May 11	Robert T. Lougee Patricia Kathleen Sweeney	Bow, NH Concord, NH	09-15-59 11-30-65	Rev. John Sledziona Pastor
June 1	Michael Arthur Josephson Mary Roxanne Kelly	Bow, NH Bow, NH	05-16-45 07-03-58	Sally Morgan St. Cyr Justice of the Peace
June 8	Peter Thomas Webster Loretta Yvette Davies	Bow, NH Bow, NH	12-17-55 11-04-61	W. Timothy Thibeault Roman Catholic Priest
June 9	Bruce Loring Shatney	Bow, NH	03-10-42	Rev. E. E. Densmore

June 22	Linda Gayle Leech Shatney Edward Charles Rabbitt Anne Cullen Esce	Northwood, NH Bow, NH Bow, NH	08-08-46 03-27-43 12-11-48	Pastor Paul W. Hardiman Justice of the Peace
June 22	Michael William Hunter Karen Dianne Klick	Manchester, NH Bow, NH	06-23-61 02-15-61	Edward B. Young Reverend
June 29	Anthony John Spagnuolo Patricia Ann Tillery	Bow, NH Bow, NH	08-14-55 05-24-57	Karl E. Dowd Pastor
July 6	David Ian Hodgkins Sarah Elizabeth Howe	Bow, NH Concord, NH	01-15-69 12-12-69	Darrell Huddleston Pastor
July 27	David Allen Waite Tina Dee-Ane Deshaies	Concord, NH Bow, NH	11-03-68 03-31-70	George V. Alexander Pastor
August 3	Mark Betts Sawyer Siobhan Joyce Fitzpatrick	Bow, NH Bow, NH	12-02-51 12-10-56	John A. Corcoran Justice of the Peace
August 10	Martin Andrew Bihn Kimberly Ann Kowalski	Bow, NH Milford, Conn.	04-08-65 09-30-63	Rev. Walter Larson Pastor
August 17	Matthew Traveler Cox Lynne Marie Bowie	Bow, NH Bow, NH	09-09-66 06-19-64	Donna A. Courchesne Justice of the Peace
August 17	Daniel Louis Mendelsohn Nancy Marie Menton	Bow, NH Bow, NH	07-27-57 03-28-56	Aime A. Boisselle Catholic Priest
August 31	Jody Charles Parker Rhonda Anne Merrill	Bow, NH Bow, NH	06-11-70 08-19-70	Joyce E. McCaffery Justice of the Peace
September 7	Bogdan Vacaliuc Karen G. Weed	Evanston, IL Bow, NH	10-27-68 02-19-68	Rev. Thomas S. Creaser Assistant Pastor
September 21	Vincent J. Salerno Jr. Ginger Deanna Steinbacher	Bow, NH Bow, NH	08-14-56 09-27-61	David P. Jones Rector

September 21	Ronald Gordon Chase Denise Irene Courchesne	Manchester, NH Bow, NH	04-27-62 09-14-65	Richard W. Huntley Sr. Reverend
October 5	David James Parker Carolyn Sue Buck	Bow, NH Bow, NH	10-17-66 02-21-67	Kenneth N. Parker Rev. Dr.
October 13	Thomas J. Caldon Nicole S. Recht	Concord, NH Bow, NH	06-30-68 03-11-72	John J. Murawski Justice of the Peace
October 19	Robert Todd Hickey Melissa Ann John	Bow, NH Boscawen, NH	02-23-64 09-19-71	George V. Alexander Pastor
November 2	Robert Bradford Watt Leigh Ellen Brigham	Northwood, NH Bow, NH	03-21-67 01-26-67	Rev. James B. Watson Pastor
November 28	Jeffrey David Dumont Jean Anne Peek	Bow, NH Bow, NH	12-10-63 05-26-65	John J. Cox Justice of the Peace
December 14	Dave Bernard Parker Ann Marie Belanger	Bow, NH Bow, NH	04-22-67 06-10-68	Morris Belanger Justice of the Peace

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, 1991

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
January 3	Concord, NH	Matthew Brian Gilbert	Gilbert G. Methot	Helen Ruth Chamberlain
January 18	Concord, NH	Johnathan Raymond	Kenneth A. Eaton	Diane C. Pratte
January 30	Concord, NH	Brian Glen	Andrew N. Young	Jacqueline R. Rivet
February 14	Manchester, NH	Kyle James	Marc A. Mandro	Carol Dallas
February 15	Concord, NH	Lauren Mary	John G. Moretto	Mary E. Rolfe
March 23	Concord, NH	Julie Marie	William E. Campbell	Nancy J. Burns
March 28	Concord, NH	Christopher Brian	Richard T. Chagnon	Donna M. LeCompte
April 1	Concord, NH	Anthony Paul	Paul J. Cavicchi	Melody A. Meyers
April 4	Concord, NH	James Daniel	Brian B. Miller	Teresa A. Mandel
April 11	Concord, NH	Kayleigh Marie	Timothy D. Smith	Deanna J. Gallagher
April 12	Concord, NH	Renee Katherine	Robert J. Laflam	Maureen E. McCarthy
April 19	Concord, NH	Christopher John	John M. Lefebvre	Sandra L. Taylor
April 24	Concord, NH	Nicholas Joseph	Stephen R. Kane	Laurie A. Depetrillo
May 18	Concord, NH	Alison Slye	Robert J. Meagher	Janet G. Slye
June 12	Concord, NH	Julianne Marie	Anthony N. Sacco III	Wendy M. Frederick
June 18	Concord, NH	Peter Michael	John F. Bratton	Heidi M. Egan
June 26	Concord, NH	Meghan Whitney	Michael N. Faretra	Susan D. Hanson
July 14	Manchester, NH	Tyler James	Kenneth E. Deal	Marla M. Kehoe
July 14	Concord, NH	Rowan Kelsey	Lewis J. Tiedemann	Elizabeth A. Gesen
July 23	Concord, NH	John Daniel	Daniel J. Mullen	Michelle A. Cormier
July 29	Concord, NH	Alexander Charles	Victor C. Baillargeon	Trina M. Valente
August 9	Concord, NH	Dexter David	David A. Huppe	Tracey A. Hodge
August 14	Manchester, NH	Austin William	William S. Richard	Stephanie D. Potter
August 14	Concord, NH	Stephanie Gardner	Alan R. Hill	Kathryn D. Gardner
August 17	Concord, NH	Dylan Thomas	Thomas F. Lucas	Kristina L. Peterson

August 19	Manchester, NH	Andrew Michael	Robert J. Mack	Jill Hastings
August 26	Manchester, NH	Cameron Douglas	Douglas K. Wornick	Karyn J. Cunningham
August 27	Concord, NH	Jack Alfred	Howard M. Bornstein	Deborah A. Henderson
September 6	Concord, NH	Griffin Craig	Mark A. Sandler	Michele E. Turner
September 17	Manchester, NH	Samuel Lawrence	Alva L. Swanson	Lisa Mae Kenney
September 18	Concord, NH	Gregory Alan	Gregory A. Bueddeman	Maureen McCarron
September 19	Concord, NH	Kristin Leigh	Peter B. Carlson	Susan A. Bartlett
September 23	Concord, NH	Rosemary Helen	Dana R. Corney	Donna J. Ordway
September 25	Concord, NH	Julia Kelly	James S. Kaufman	Carole A. Shea
September 26	Concord, NH	Aubree Lauren	Richard E. Rathbone	Kimberly A. Aubin
October 2	Manchester, NH	Stephen John	Stephen J. O'Neill	Julieann Dube
October 3	Manchester, NH	Luke Thomas	Richard H. Enderwick	Linda Marie Brien
October 4	Concord, NH	Brittany Marie	David A. Bean	Theresa Marie Morrissey
October 7	Concord, NH	Jake Erik	Craig P. Jensen	Diane Dejager
October 15	Concord, NH	Alessandra Louise	Peter J. Pons	Jeri Lynne Ferro
October 16	Concord, NH	Bryan Thomas	James E. Briggs	Diane E. Marder
November 2	Concord, NH	Kellan Robert	Michael E. Rudnicki	Debra Jo Hovancak
November 2	Concord, NH	Bailee Elizabeth	James J. Harkins Jr.	Kimberly E. Bailey
November 4	Lebanon, NH	Kaleb Noah	Ken F. Tanner	Melissa A. Parker
November 6	Concord, NH	Lori Samantha	Howard J. Zibel	Gay R. Mendoza
November 7	Concord, NH	Thomas Edward	Tracey T. Sweeney II	Sandra Cyr
December 14	Concord, NH	Rebecca Anne	Robert A. Sasso	Linda K. Wooten
December 24	Concord, NH	Kristen Marie	Mark A. Pari	Donna M. Villella

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, 1991

Date of Death	Place of Death	Name and Surname of Deceased	Place of Birth	Place of Burial
January 8	Bow, NH	Irja C. Bownes	Harrison, Maine	Concord, NH
January 30	Bow, NH	Daniel R. Marcotte	Dover, NH	Dover, NH
February 4	Bow, NH	Frank J. Bailey	Lisbon, NH	Bow, NH
March 15	Concord, NH	Lelia Y. Bartlett	Barnstead, NH	Barnstead, NH
April 7	Manchester, NH	George L. Boyle	Lincoln, NH	Lincoln, NH
April 25	Concord, NH	Donald C. Butcher	Freehold, NJ	E. Concord, NH
May 10	Concord, NH	Frederick W. Ordway	Concord, NH	Concord, NH
May 14	Concord, NH	Lucy C. Mallon	Providence, RI	Hooksett, NH
May 28	Bow, NH	Algermon R. Hutchins	Little Rock, Ark.	Bow, NH
June 23	Bow, NH	Sally Jo Welch	Milwaukee, Wis.	Milwaukee, Wis.
July 2	Concord, NH	Marion L. Lonnberg	Everett, MA	Everett, MA
July 19	Concord, NH	George Seiden, MD	New York City, NY	Bow, NH
July 28	Concord, NH	Paul A. Pope	St. Johnsbury, VT	Concord, NH
July 29	Bow, NH	Ervin F. Emmons	Penacook, NH	W. Concord, NH
July 31	Concord, NH	Amelia P. Stewart	Braintree, MA	Manchester, NH
September 6	Bow, NH	Joseph L. Champigny Sr.	Concord, NH	Concord, NH
September 22	Concord, NH	Loren Robert Bailey	Manchester, NH	Bow, NH
September 25	Manchester, NH	Allen F. Fownes	Concord, NH	Concord, NH
October 15	Concord, NH	Marshall W. Gilchrist	Henniker, NH	Henniker, NH

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

CYNTHIA M. BATCHELDER
Town Clerk

**Bow's "Welcome Home Troops" Celebration
Saturday, July 6, 1991**



Photos courtesy of Rick Broussard



1991
BOW SCHOOL DISTRICT
REPORT



**Bow Elementary School
Addition Construction - 1991**



1991

BOW SCHOOL DISTRICT

REPORT

TABLE OF CONTENTS

School District Officers	S3
Report of 1991 Bow School District Meeting	S4
1992 Bow School District Warrants	S7
1992-93 Proposed School Budget	S9
Estimated Revenues 1992-93	S21
Detailed Statement of Receipts 1990-91	S21
Auditor's Report on Financial Statements	S22
Treasurer's Reports, July 1, 1990 - June 30, 1991	S48
Superintendent's Report and SAU #19 Administrators' Salaries & Travel Report	S49
Principals' Report	S50
School Health Reports	S52
Building Committee Report	S55
Bow PTO Report	S57
Tuition Students 1991-92	S59
Personnel, Bow Elementary School	S61
Personnel, Bow Memorial School	S62
Pupil Enrollment	S64

SCHOOL DISTRICT OFFICERS

	Term Expires
Dom D'Ambruoso, Moderator	1993
Harriet Kraybill, Clerk	1993
Stephanie Thornton, Treasurer	1993

BOW SCHOOL BOARD

	Term Expires
Angelyn D'Ambruoso, Chairman	1992
Anne Baier	1993
Marie McMillen	1992
Betsy Miller	1994
Erle Pierce (replaced R. Gosling term to 1993)	1992

AUDITORS

Plodzick & Sanderson Concord, New Hampshire

ADMINISTRATION

Superintendent of Schools Owen P. Conway
Assistant Superintendent Charles A. Gaides
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

Friday, March 22, 1991

A duly called meeting of the voters of the Bow School District was held at Bow Memorial School on Friday, March 22, 1991. The meeting was called promptly to order at 7:00 P.M. by Moderator, Dom S. D'Ambruoso. The presentation of the colours was by members of Troop 75, Boy Scouts of America. The scouts were Eben Herrick, Andy Richardson, Jason Duckworth, David Roberts, and Daniel Horan. Following the Pledge of Allegiance, Reverend William Keefe gave the Invocation. The Moderator introduced the members of the School Board, the Clerk and the representatives from SAU #19. He then announced the names of those elected last Tuesday as Betsy Miller, school board for a three year term, Anne Baier, school board for two years, and Marie McMillen, school board for one year. The moderator reviewed the rules and expectations of conduct for the meeting. The reading of the School District Warrant resulted in the following actions being taken:

ARTICLE #1: Was moved and seconded. Since this Article was a Bond Issue, the voting was by secret ballot and the polls remained open for one hour. It was voted 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 to the Bow Elementary School; for renovations of Bow Memorial School; for improvement to the school fields; the 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 therefore 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 the Budget Committee). The vote was Yes - 387, No - 156, and Invalid - 1, and was passed by more than a two-thirds majority.

ARTICLE #2: 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.

ARTICLE #3: 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 #4: Was moved and seconded. It was voted to authorize, under the provisions of RSA 198:20-B, 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 the purposes for which a school district may appropriate money. Further, that the School Board hold a public hearing prior to spending such money.

ARTICLE #5: Was moved and seconded. It was voted 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)

It was then moved and seconded to pass over Articles #6, 7, & 8 while the vote was being counted on the Bond Issue, these articles to be taken up later in the evening. This motion passed and the discussion moved on to Articles 9 and 10.

ARTICLE #9: Was moved and seconded. It was then amended to read Friday night instead of Saturday night. The motion to amend Article #9 was seconded and passed by a standing vote, with 236 in favor of the amendment and 169 opposed to the amendment. It was voted to advise the School Board to establish Friday as the day for the 1992 Annual School District Meeting pursuant to RSA 197:1.

ARTICLE #10: Was moved and seconded. It was voted to advise the School Board to pursue the withdrawal of Bow from School Administrative Unit #19 resulting in an independent school district.

ARTICLE #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). Article #6 was moved and seconded. Betsy Miller then amended Article #6 to substitute the amount requested to be Two Hundred Fifty-One Thousand One Hundred Thirty-Three Dollars (\$251,133.00), due to a reduction in the state mandatory retirement contributions. The amendment was seconded and passed. Another amendment was then submitted to change the amount requested to be One Hundred Twenty-Five Thousand Five Hundred Sixty-Six Dollars and Fifty Cents (\$125,566.50), which represents approximately a 4.5% raise for the teachers. This amendment was seconded and passed by a voice vote. Article #6, as amended, was passed by a ballot vote of Yes - 278, No - 179. The amended amount, being less than the amount agreed upon between the Bow School Board and the Bow Education Association through collective bargaining, will be presented to the BEA for their consideration.

ARTICLE #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. The article was read and seconded. A motion was made by Robert Gosling, of the School Board, to dismiss Article #7 because this amount to improve the ventilation systems was included in the bond issue voted on in Article #1. A voice vote resulted in the dismissal of Article #7.

ARTICLE #8: To see what sum of money the District will raise and appropriate for the support of schools, such 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. It was moved by Richard Bean, of the Budget Committee, to raise and appropriate the sum of Six Million Seven Hundred Thirty Thousand Three Hundred Fifteen Dollars (\$6,730,315.00) to satisfy Article #8. Bob Gosling presented the School Board's desire to amend the figure to read Six Million Seven Hundred Fifty-Three Thousand Nine Hundred Ninety-Eight Dollars (\$6,753,998.00) for the purpose of adding back half the salary of the full-time elementary school guidance counsellor. This amendment was seconded from the floor. A vote by a raise of hands was taken (Yes - 145, No - 117) and it was voted to accept the School Board's amended amount to satisfy Article #8. Another motion was made to increase the amount to Six Million Seven Hundred Sixty-Seven Thousand One Hundred Thirty-Five Dollars and Fourteen Cents (\$6,767,135.14) which would include the reinstatement of a part-time health educator at Bow Memorial School. The motion was seconded, but defeated. Article #8 was passed by voice vote to accept the amount recommended by the School Board, that amount being Six Million Seven Hundred Fifty-Three Thousand Nine Hundred Ninety-Eight Dollars (\$6,753,998.00).

ARTICLE #11: No further business was brought before the meeting.

A motion was made and seconded to adjourn the meeting. The vote was unanimously in favor of adjourning the meeting at 12:16 A.M., March 23, 1991.

Respectfully submitted,
HARRIET A. KRAYBILL
School District Clerk

BOW SCHOOL DISTRICT WARRANT
1992
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 FRIDAY THE
THIRTEENTH DAY OF MARCH, 1992, AT SEVEN O'CLOCK IN
THE EVENING TO ACT UPON THE FOLLOWING SUBJECTS:

1. To determine and appoint the salaries of the School Board and fix the compensation of any other Officer or Agent of the District.
2. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
3. To see if the District shall accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.
4. To see if the School District will vote to authorize the School Board to enter into a long-term lease agreement for a period of five (5) years (July 1, 1992 to June 30, 1997) with the School Bus Lines for the purpose of leasing two (2) new school buses and to raise and appropriate the sum of \$21,462.00 (TWENTY-ONE THOUSAND FOUR HUNDRED SIXTY-TWO DOLLARS) for the fiscal 1992-1993 lease payment.
(Recommended by the Budget Committee)
5. To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Bow School Board and the Bow Education Association for the 1992-1993 fiscal year. Such sum of money represents the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior Collective Bargaining Agreement.
(This article will be acted upon only if a Collective Bargaining Agreement has been achieved and the sum of money needed to fund such cost items, is therefore, known before the Annual District Meeting.)
6. 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 appropri-

ation 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.

7. To see if the School District will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of construction, reconstruction or renovations of the Bow school buildings, and vote to transfer into this fund any unencumbered surplus funds remaining on hand at the end of the fiscal year 1991-1992, an amount not to exceed \$30,000.00 (THIRTY THOUSAND DOLLARS) of the unencumbered fund.

(Recommended by the Budget Committee)

8. To transact any other business that may legally come before this meeting.

BOW SCHOOL DISTRICT WARRANT
1992
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 TENTH DAY OF MARCH, 1992, 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 two members of the School Board for the ensuing three years.
2. To choose one member of the School Board for the ensuing year.

GIVEN UNDER OUR HANDS AT SAID BOW THIS THIRTEENTH DAY OF FEBRUARY, 1992.

ANGELYN M. D'AMBRUOSO
BETSY B. MILLER
ANNE P. BAIER
MARIE R. McMILLEN
ERLE B. PIERCE
SCHOOL BOARD

BOW PROPOSED 1992-93 SCHOOL BUDGET

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommendations 1992-93
1100 Reg. Education					
110 Salaries.....	\$1,946,565.92	\$2,033,366.00	\$2,100,750.00	\$1,988,300.00	\$1,988,300.00
111 Aides.....	60,797.27	56,944.00	51,058.00	39,603.00	39,603.00
120 Substitutes.....	36,389.35	22,500.00	29,250.00	22,500.00	22,500.00
211 Health Insurance.....	231,644.07	287,139.00	294,552.00	278,296.00	278,296.00
212 Dental Insurance.....	42,326.16	42,881.00	55,392.00	53,121.00	53,121.00
213 Life Insurance.....	17,743.32	21,262.00	22,329.00	21,327.00	21,327.00
214 Worker's Compensation.....	9,923.99	22,416.00	20,896.00	24,242.00	24,242.00
221 Non-Teach. Ret.....	7,095.95	8,249.00	18,656.00	12,897.00	12,897.00
222 Teacher's Ret.....	27,112.71	34,674.00	78,628.00	61,231.00	61,231.00
230 FICA.....	160,093.44	152,024.00	166,851.00	156,855.00	156,855.00
250 Sabbatical.....	0	0	0	0	0
260 Unemployment Comp.....	3,629.58	3,402.00	3,591.00	3,465.00	3,465.00
270 Course Reim.....	7,202.75	11,500.00	13,600.00	13,600.00	13,600.00
310 Home Instr.....	0	1,000.00	1,000.00	1,000.00	1,000.00
561 Tuition.....	1,609,029.93	1,796,885.00	1,781,199.00	1,795,690.00	1,795,690.00
610-02 Art.....	6,143.00	7,000.00	7,400.00	6,512.00	6,512.00
610-08 Phys'd/Play.....	1,753.00	1,750.00	1,950.00	1,750.00	1,750.00
610-09 Home Ec.....	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
610-10 Ind. Arts.....	2,183.00	3,100.00	1,650.00	1,650.00	1,650.00
610-12 Music/Band.....	978.00	1,780.00	2,060.00	2,060.00	2,060.00
610-13 Science.....	3,303.00	3,500.00	5,100.00	4,700.00	4,700.00
610-18 Schol./Math.....	21,150.00	21,345.00	23,500.00	19,680.00	19,680.00
610-23 Per./Read.....	3,319.00	4,800.00	5,691.00	3,332.00	3,332.00

610-25 Comp. Supp.....	2,165.00	500.00	1,980.00	1,980.00	1,980.00
630 Books.....	20,088.91	20,191.00	12,058.00	11,225.00	11,225.00
631 Audiovisual.....	0	0	0	0	0
635 Workbooks.....	16,221.23	15,471.00	16,695.00	15,459.00	15,459.00
741 Add'l. Equip.....	1,950.31	2,837.00	8,281.00	6,066.00	6,066.00
742 Replace Equip.....	10,379.66	1,775.00	4,433.00	3,583.00	3,583.00
751 Add'l. Furn.....	8,580.80	1,544.00	5,195.00	3,575.00	3,575.00
752 Replace Furn.....	1,340.40	540.00	1,410.00	1,410.00	1,410.00
810 Dues.....	457.00	700.00	1,650.00	700.00	700.00
Sub-Totals	\$4,263,366.75	\$4,584,875.00	\$4,740,605.00	\$4,559,609.00	\$ 4,559,609.00
1200 Spec. Educ.					
110 Salaries.....	\$ 174,122.90	\$ 260,096.00	\$ 222,500.00	\$ 239,429.00	\$ 239,429.00
111 Sal. Aides.....	41,116.02	63,633.00	91,899.00	89,532.00	89,532.00
230 FICA.....	13,320.39	23,840.00	19,897.00	25,165.00	25,165.00
270 Course Reimb.....	0	900.00	0	0	0
310 Home Instruct.....	650.00	1,000.00	1,500.00	1,500.00	1,500.00
331 Pupil Svcs.....	86,802.56	84,457.00	116,457.00	84,898.00	84,898.00
561 Tuit. Public.....	99,221.15	77,500.00	108,500.00	108,500.00	108,500.00
569 Tuit. Private.....	65,561.34	35,800.00	24,000.00	24,000.00	24,000.00
580 Travel.....	0	0	1,000.00	1,000.00	1,000.00
610-18 Supplies.....	512.74	1,060.00	1,680.00	3,180.00	3,180.00
610-84 Speech Supp.....	0	0	150.00	150.00	150.00
630 Books.....	91.91	400.00	450.00	450.00	450.00
631 Audio-Visual.....	0	50.00	0	0	0
635 Workbooks.....	206.93	1,000.00	2,200.00	2,200.00	2,200.00
741 Add'l. Equip.....	4,929.43	2,500.00	1,495.00	1,495.00	1,495.00
751 Add'l. Furn.....	0	0	515.00	515.00	515.00
891 Field Trips.....	0	300.00	300.00	300.00	300.00
Sub-Total	\$ 486,535.37	\$ 552,536.00	\$ 592,543.00	\$ 582,314.00	\$ 582,314.00

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommends 1992-93
1410 Co-Curricular					
110 Salaries.....	\$ 13,230.00	\$ 13,620.00	\$ 13,620.00	\$ 13,620.00	\$ 13,620.00
230 FICA.....	1,012.09	1,041.00	1,041.00	1,041.00	1,041.00
610 Supplies.....	1,584.01	2,100.00	2,650.00	2,650.00	2,650.00
741 Add'l. Equip.....	0	0	0	0	0
742 Replace. Equip.....	1,073.77	1,437.00	700.00	700.00	700.00
880 Trans. Gen. Spt.....	2,080.00	2,600.00	2,350.00	2,350.00	2,350.00
Sub-Total	\$ 18,979.87	\$ 20,798.00	\$ 20,361.00	\$ 20,361.00	\$ 20,361.00
2123 Guidance Services					
110 Salaries.....	\$ 83,000.02	\$ 85,500.00	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00
230 FICA.....	6,349.50	5,928.00	6,694.00	6,694.00	6,694.00
360 Test Rental.....	0	300.00	100.00	100.00	100.00
Sub-Total	\$ 89,349.52	\$ 91,728.00	\$ 94,294.00	\$ 94,294.00	\$ 94,294.00
2134 Health Services					
110 Salaries.....	\$ 62,950.56	\$ 62,725.00	\$ 64,225.00	\$ 64,225.00	\$ 64,225.00
230 FICA.....	4,739.21	4,657.00	4,916.00	4,916.00	4,916.00
330 Schl. Physician.....	0	600.00	0	300.00	300.00
333 Staff Phys.....	1,085.50	1,300.00	1,300.00	1,300.00	1,300.00
550 Printing.....	0	110.00	120.00	120.00	120.00
580 Travel.....	0	60.00	60.00	60.00	60.00
610 Supplies.....	787.92	850.00	950.00	950.00	950.00
741 Add'l Eqpt.....	0	0	246.00	246.00	246.00
742 Repl. Eqpt.....	0	0	935.00	0	0
751 Add'l. Furn.....	0	0	70.00	0	0
Sub-Total	\$ 69,563.19	\$ 70,302.00	\$ 72,822.00	\$ 72,117.00	\$ 72,117.00

2140 Psych. Svcs.									
331 Consultants.....	0	0	0	0	0	0	0	0	0
Sub-Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2150 Speech Path									
110 Salary.....	0	0	0	0	0	0	0	0	0
230 FICA.....	0	0	0	0	0	0	0	0	0
331 Consultants.....	0	0	0	0	0	0	0	0	0
Sub-Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2153 Audiology									
331 Consultants.....	0	0	0	0	0	0	0	0	0
Sub-Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2190 Pupil Svcs.									
110 Salary.....	0	0	0	0	0	0	0	0	0
230 FICA.....	0	0	0	0	0	0	0	0	0
331 Consultants.....	0	0	0	0	0	0	0	0	0
Sub-Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2210 Imp. of Instr.									
360 Test Rental.....	64.30	2.00	372.00	372.00	372.00	372.00	372.00	372.00	372.00
Sub-Total	\$ 64.30	\$ 2.00	\$ 372.00	\$ 372.00	\$ 372.00	\$ 372.00	\$ 372.00	\$ 372.00	\$ 372.00

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommends 1992-93
2212 Instr. & Curr. Dev.					
110 Salaries.....	\$ 3,375.00	0	0	0	0
630 Prof. Books.....	358.89	650.00	700.00	500.00	500.00
Sub-Total	\$ 3,733.89	\$ 650.00	\$ 700.00	\$ 500.00	\$ 500.00
2213 In Staff Imp.					
320 Staff Dev.....	\$ 2,997.57	\$ 3,570.00	\$ 5,000.00	\$ 9,400.00	\$ 9,400.00
321 In-Svc. Train.....	2,006.81	5,500.00	5,500.00	0	0
322 Conf. & Conv.....	2,026.97	3,050.00	2,600.00	2,600.00	2,600.00
Sub-Total	\$ 7,031.35	\$ 12,120.00	\$ 13,100.00	\$ 12,000.00	\$ 12,000.00
2221 Super Media Svc.					
110 Salary - Lib.....	\$ 42,000.02	\$ 42,000.00	\$ 43,500.00	\$ 43,500.00	\$ 43,500.00
111 Sal. Aides.....	18,140.83	15,023.00	19,042.00	17,918.00	17,918.00
230 FICA.....	4,600.76	4,221.00	4,784.00	4,699.00	4,699.00
Sub-Total	\$ 64,741.61	\$ 61,244.00	\$ 67,326.00	\$ 66,117.00	\$ 66,117.00
2222 Library Svcs.					
610 Supplies.....	\$ 881.79	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
630 Books.....	5,120.44	5,300.00	3,300.00	3,300.00	3,300.00
631 Audio Visual.....	7,470.85	7,700.00	7,700.00	5,900.00	5,900.00
640 Periodicals.....	1,084.79	1,300.00	1,300.00	1,050.00	1,050.00
741 Add'l. Equip.....	0	793.00	1,025.00	505.00	505.00
742 Repl. Equip.....	1,783.90	250.00	912.00	782.00	782.00
751 Add'l Furn.....	0	0	0	0	0
752 Repl. Furn.....	0	0	0	0	0
Sub-Total	\$ 16,341.77	\$ 15,793.00	\$ 14,687.00	\$ 11,987.00	\$ 11,987.00

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommends 1992-93
2313 Board Treasurer					
110 Salary.....	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
523 Fidelity Bond.....	185.00	185.00	300.00	300.00	300.00
610 Supplies	627.25	800.00	800.00	800.00	800.00
Sub-Total	\$ 1,312.25	\$ 1,485.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
2315 Legal Svcs.					
380 Legal Fees.....	\$ 46,385.80	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Sub-Total	\$ 46,385.80	\$ 25,000.00	\$ 25,000.00	\$ 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.....	\$ 4,651.50	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
Sub-Total	\$ 4,651.50	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
2320 Supt. Svcs.					
351 SAU Svcs.	\$ 202,372.98	\$ 196,528.00	\$ 252,395.00	\$ 237,137.00	\$ 237,137.00
Sub-Total	\$ 202,372.98	\$ 196,528.00	\$ 252,395.00	\$ 237,137.00	\$ 237,137.00

2410 Off. of Princ.										
110 Salary - Prin.	\$	94,550.00	\$	55,962.00	\$	101,000.00	\$	101,000.00	\$	101,000.00
113 Secretaries		75,813.60		74,936.00		78,456.00		71,719.00		71,719.00
119 Sal. -Asst. Prin.		44,000.00		48,000.00		40,000.00		46,000.00		46,000.00
230 FICA		16,398.81		13,859.00		16,788.00		16,732.00		16,732.00
270 Course Reim.		1,303.00		1,800.00		1,800.00		2,700.00		2,700.00
322 Conf. & Conv.		1,913.96		2,450.00		2,650.00		2,650.00		2,650.00
522 Fidelity Bond		0		0		0		0		0
531 Telephone		14,367.01		12,835.00		12,300.00		11,000.00		11,000.00
532 Postage		1,955.84		2,900.00		3,100.00		3,100.00		3,100.00
550 Printing		2,099.60		2,800.00		3,400.00		3,400.00		3,400.00
580 Travel		877.40		1,175.00		1,225.00		1,225.00		1,225.00
610 Supplies		4,630.71		9,694.00		8,601.00		8,601.00		8,601.00
741 Add'l. Equip.		0		450.00		2,926.00		3,526.00		3,526.00
742 Replace Equip.		8,783.00		350.00		0		0		0
751 Add'l. Furn.		0		0		610.00		440.00		440.00
752 Replace Furn.		190.00		500.00		0		0		0
810 Dues & Member		4,822.00		1,550.00		2,050.00		3,000.00		3,000.00
811 School Improv.		0		0		0		0		0
891 Field Trips		0		0		0		0		0
Sub-Total	\$	271,704.93	\$	229,261.00	\$	274,906.00	\$	275,093.00	\$	275,093.00
2490 Other Supp. Svcs.										
323 Assemblies	\$	0	\$	0	\$	0	\$	0	\$	0
890 Graduation		679.48		750.00		750.00		750.00		750.00
Sub-Total	\$	679.48	\$	750.00	\$	750.00	\$	750.00	\$	750.00

2223 Audio Visual Svcs.									
453 Film Rental	\$	753.40	\$	700.00	\$	700.00	\$	700.00	\$
Sub-Total	\$	753.40	\$	700.00	\$	700.00	\$	700.00	\$
2224 Educ'l. TV									
390 Educational TV	\$	1,566.25	\$	1,696.00	\$	1,805.00	\$	0	\$
Sub-Total	\$	1,566.25	\$	1,696.00	\$	1,805.00	\$	0	\$
2300 Gen. Admin.									
870 Contingency	\$	21,478.43	\$	10,000.00	\$	10,000.00	\$	20,000.00	\$
Sub-Total	\$	21,478.43	\$	10,000.00	\$	10,000.00	\$	20,000.00	\$
2311 School Board Svc.									
110 Salaries	\$	1,500.00	\$	2,500.00	\$	2,500.00	\$	2,500.00	\$
230 FICA		114.75		192.00		192.00		192.00	
522 Liability		553.60		7,750.00		4,125.00		4,125.00	
540 Advertising		2,558.82		4,000.00		4,000.00		4,000.00	
610 Supplies		1,452.44		4,500.00		4,500.00		4,500.00	
810 Dues		2,390.69		2,630.00		2,762.00		2,878.00	
Sub-Total	\$	8,570.30	\$	21,572.00	\$	18,079.00	\$	18,195.00	\$
2312 Clk. Brd. Svcs.									
360 Data Proc.	\$	565.60	\$	0	\$	0	\$	0	\$
Sub-Total	\$	565.60	\$	0	\$	0	\$	0	\$

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommendations 1992-93
2542 Building Svcs.					
110 Sal. Custodians.....	\$ 106,346.51	\$ 118,846.00	\$ 131,174.00	\$ 123,315.00	\$ 123,315.00
230 FICA.....	8,135.50	9,092.00	10,035.00	9,434.00	\$9,434.00
331 Cont. Svcs.....	1,340.00	0	0	0	0
420 Water/Sewer.....	4,758.75	5,600.00	3,000.00	3,000.00	3,000.00
431 Rubbish Rem.....	6,234.96	4,000.00	6,300.00	6,300.00	6,300.00
434 Laundry Svcs.....	124.00	200.00	275.00	275.00	275.00
441 Electrical.....	5,490.08	3,000.00	3,300.00	3,300.00	3,300.00
442 H/V Repairs.....	4,465.45	7,255.00	8,855.00	8,855.00	8,855.00
443 Plumbing Rep.....	7,371.09	1,700.00	2,000.00	2,000.00	2,000.00
444 Glas. Break.....	635.57	1,200.00	700.00	700.00	700.00
445 Bldg. Exterior.....	1,367.05	4,176.00	1,050.00	1,050.00	1,050.00
446 Bldg. Interior.....	1,218.84	3,900.00	13,417.00	7,200.00	7,200.00
450 Rental.....	79,260.34	79,260.00	81,435.00	82,335.00	82,335.00
521 Insurance.....	35,992.00	30,200.00	27,675.00	27,675.00	27,675.00
610 Supplies.....	12,458.48	13,500.00	13,104.00	13,104.00	13,104.00
652 Electricity.....	88,162.30	93,000.00	95,000.00	95,000.00	95,000.00
653 Oil.....	25,680.11	40,950.00	31,657.00	31,657.00	31,657.00
657 Gas.....	0	100.00	25,100.00	25,100.00	25,100.00
741 Add. Equip.....	0	0	0	0	0
742 Replace Equip.....	328.36	650.00	600.00	600.00	600.00
751 Add. Furn.....	0	0	0	0	0
Sub-Total	\$ 389,369.39	\$ 416,629.00	\$ 454,677.00	\$ 440,900.00	\$ 440,900.00

2543 Care & Upkp. Grds.										
110 Salaries	\$	4,015.15	\$	4,000.00	\$	4,200.00	\$	4,200.00	\$	4,200.00
230 FICA		307.15		306.00		321.00		321.00		321.00
440 Maint. Grnds.		2,279.57		4,600.00		3,600.00		3,600.00		3,600.00
730 Site Improve		1,170.99		300.00		2,800.00		300.00		300.00
Sub-Total	\$	<u>7,772.86</u>	\$	<u>9,206.00</u>	\$	<u>10,921.00</u>	\$	<u>8,421.00</u>	\$	<u>8,421.00</u>
2544 Care & Upkp. Equip.										
440 Mtnc. Contracts	\$	17,590.75	\$	19,500.00	\$	21,080.00	\$	21,080.00	\$	21,080.00
448 Rep. Instr. Equ.		3,184.97		4,250.00		4,250.00		4,250.00		4,250.00
449 Rep. Nonin. Eq.		2,040.93		3,000.00		3,000.00		3,000.00		3,000.00
Sub-Total	\$	<u>22,816.65</u>	\$	<u>26,750.00</u>	\$	<u>28,330.00</u>	\$	<u>28,330.00</u>	\$	<u>28,330.00</u>
2552 Pupil Transp.										
110 Bus Drivers	\$	100,222.78	\$	110,615.00	\$	113,452.00	\$	112,136.00	\$	112,136.00
120 Substitutes		6,087.73		1,409.00		1,479.00		1,479.00		1,479.00
230 FICA		8,132.75		8,570.00		8,792.00		8,692.00		8,692.00
440 Repairs to Veh.		17,468.79		22,000.00		22,000.00		22,000.00		22,000.00
521 Insurance		12,165.00		15,500.00		11,020.00		11,020.00		11,020.00
580 Travel		33,374.50		200.00		200.00		200.00		200.00
610 Gas, Oil				47,190.00		37,000.00		37,000.00		37,000.00
640 Periodicals		0		250.00		250.00		250.00		250.00
741 Add'l. Equip.		72.00		1,800.00		437.00		737.00		737.00
742 Repl. Equip.		0		2,100.00		503.00		503.00		503.00
761 Add'l. Vehicle		9,598.81		8,878.00		8,878.00		8,878.00		8,878.00
762 Replace. Veh.		53,249.14		58,639.00		39,908.00		50,865.00		50,865.00
890 Other		3,721.28		2,843.00		2,974.00		2,974.00		2,974.00
Sub-Total	\$	<u>244,092.78</u>	\$	<u>279,994.00</u>	\$	<u>246,893.00</u>	\$	<u>256,734.00</u>	\$	<u>256,734.00</u>

Function/Object	Expended 1990-91	Budget 1991-92	Original Request 1992-93	School Board Proposed 1992-93	Budget Comm. Recommends 1992-93
2553 Handicapped Trn.					
110 Drivers Sal.	\$ 22,513.42	\$ 19,033.00	\$ 21,690.00	\$ 21,690.00	\$ 21,690.00
230 FICA	1,722.27	1,456.00	1,659.00	1,659.00	1,659.00
331 Consultants	7,406.60	0	0	0	0
741 Add'l. Equip.	826.75	0	0	0	0
762 Replace Veh.	5,647.64	16,275.00	10,600.00	10,600.00	10,600.00
Sub-Total	\$ 38,116.68	\$ 36,764.00	\$ 33,949.00	\$ 33,949.00	\$ 33,949.00
2555 Ath. Trip Svcs.					
110 Bus Drivers	\$ 3,698.25	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
230 FICA	0	306.00	306.00	306.00	306.00
Sub-Total	\$ 3,698.25	\$ 4,306.00	\$ 4,306.00	\$ 4,306.00	\$ 4,306.00
3000 Community Svc.					
610 Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sub-Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4500 Fac. Acquisition					
300 Architect.	\$ 17,414.23	\$ 0	\$ 0	\$ 0	\$ 0
610 Supplies	0	0	0	0	0
Sub-Total	\$ 17,414.23	\$ 0	\$ 0	\$ 0	\$ 0
Sub-Total	\$6,303,104.38	\$6,674,064.00	\$6,984,496.00	\$6,774,161.00	\$ 6,774,161.00

5100 Debt Service										
830 Principal.....	\$	0	\$	0	\$	320,000.00	\$	320,000.00	\$	320,000.00
841 Interest		0		54,000.00		93,600.00		93,600.00		93,600.00
Sub-Total	\$	0	\$	54,000.00	\$	413,600.00	\$	413,600.00	\$	413,600.00
5220 Trans. Fed. Proj.										
880 Block Grant.....	\$	0	\$	6,500.00	\$	6,500.00	\$	6,500.00	\$	6,500.00
Sub-Total	\$	0	\$	6,500.00	\$	6,500.00	\$	6,500.00	\$	6,500.00
5240 Schl. Lunch Trans.										
880 Trans. Fed./Stat.....	\$	0	\$	144,000.00	\$	144,000.00	\$	144,000.00	\$	144,000.00
881 Trans. Local.....		0		1,000.00		1,000.00		1,000.00		1,000.00
Sub-Total	\$	0	\$	145,000.00	\$	145,000.00	\$	145,000.00	\$	145,000.00
Grand-Total	\$	6,303,104.38	\$	6,879,564.00	\$	7,549,596.00	\$	7,339,261.00	\$	7,339,261.00

Amt. Inc.

Sub Total	Orig. Req.....	\$310,432.00	4.65%
Grand Total	Orig. Req.....	\$670,032.00	9.74%
Sub Total	Schl. Brd. Prop...	\$100,097.00	1.50%
Grand Total	Schl. Brd. Prop...	\$459,697.00	6.68%

**BOW SCHOOL DISTRICT
ESTIMATED REVENUES**

	<u>Revised Revenues 1991-92</u>	<u>School Board's Budget 1992-93</u>	<u>Budget Committee's Budget 1992-93</u>
Unreserved Fund Balance	0	0	0
Revenue from State Sources			
Foundation Aid.....	0	0	0
Child Nutrition.....	6,655	6,655	6,655
Other Catastrophic Aid.....	58,568	50,000	50,000
Handicapped Aid.....	0	0	0
Building Aid.....	0	96,000	96,000
Sub Total Revenue			
State Sources.....	65,223	152,655	152,655
Revenue from Federal Sources			
Child Nutrition Program.....	26,338	25,000	25,000
Block Grant.....	6,500	6,500	6,500
Sub Total Revenue			
Federal Sources.....	32,838	31,500	31,500
Local Revenue other than Taxes			
Other - Local Sources.....	172,853	172,853	172,853
Sale of Bonds/Notes.....	1,600,000	0	0
Supplemental Appropriation.....	18,000	0	0
Sub Total Local Revenue.....	1,790,853	172,853	172,853
Total School Revenues and Credits			
	1,888,914	357,008	357,008
District Assessment	6,608,651	6,982,253	6,982,253
Total Revenues & Assessment	<u>8,497,565</u>	<u>7,339,261</u>	<u>7,339,261</u>

**DETAILED STATEMENT OF RECEIPTS
1990 - 1991**

Town of Bow Appropriation.....	\$ 5,843,673.00
State of New Hampshire - Foundation Aid.....	34,609.57
State of New Hampshire - Catastrophic Aid.....	39,860.49
Tuition.....	7,288.03
First NH Bank (Interest).....	25,261.17
Block Grant.....	4,000.00
Prior Year Receivables.....	10,947.22
Other Local.....	7,007.12
Reimbursements.....	31,950.95
TOTAL	\$ 6,004,597.55

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, 1991, 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.

During the course of our audit, an employee admitted to the commission of certain illegal acts which affect the balance of the Bow Memorial School Student Activities Fund. At the time that we concluded our audit fieldwork, pending further investigation by management or law enforcement officials, we could not determine whether appropriate authority had been given for several disbursements from the account. Had this determination been possible, there might have been a need for the adjustment of reported amounts.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation and except for the affects of such adjustments, if any, as might have been determined to be necessary had the scope of our audit not been limited, as explained in the above paragraphs, 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, 1991, 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, 1991, 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, 1991**

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. Basis of Presentation

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 FUND TYPES

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District'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 School District's Governmental Fund Types:

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 FUND TYPES

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

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

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

General Fixed Assets Account Group – General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset 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.

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

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 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. 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. 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.

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 School District’s operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General Fund and all Special Revenue Funds. 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 applicable municipality. The School Board may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Project-length financial plans are adopted for all Capital Projects Funds. During the year 1990-91, a deficit appropriation was voted in the amount of \$18,000 to cover fiscal obligations arising because of an out-of-court settlement relating to special education expenses.

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 June 30 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1990-91, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used To Reduce District Assessment	\$194,918
Beginning Fund Balance — Reserved For Encumbrances	<u>156</u>
Total Use of Beginning Fund Balance	<u>\$195,074</u>

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the School 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.

2. Receivables

Revenues for the most part are recorded when received, except for the following item for which a receivable has been recorded:

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.

3. Interfund Receivables and Payables

During the course of normal operations, the School District has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

4. 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 School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

5. Fund Equity

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity for which the School District has made tentative plans.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the School District 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

Teachers may accumulate up to 120 days sick leave at a rate of 15 days per year. Support staff are entitled to 15 days per year sick leave with a maximum accumulation of 60 days. 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

A. Deficit Fund Balances

General Fund

The General Fund has an unreserved fund deficit of \$158,120 at June 30, 1991. The primary cause of the deficit is a result of the District recording an incorrect unreserved-undesignated fund balance on its state MS-25 report for the year ended June 30, 1990; this resulted in the State Department of Revenue Administration using \$194,918 to reduce taxes, when in fact the District was in a deficit of \$19,476 at that time.

B. Excess of Expenditures Over Appropriations

During 1990-91 the School District had an overdraft of Special Revenue Fund appropriations as follows:

Budgetary Appropriations	\$ 28,756
Actual Expenditures	<u>(153,458)</u>
Overdraft of Appropriations	<u>(\$124,702)</u>

NOTE 3 – ASSETS

A. Cash and Investments

At year end, the carrying amount of the School District's cash deposits is \$378,762 and the bank balance is \$575,250. Of the bank balance, \$152,154 was covered by Federal depository insurance, \$374,396 was collateralized with Federal securities, and \$48,700 was uninsured.

B. Intergovernmental Receivable

The School District has recorded \$16,940 as intergovernmental receivable, of which \$10,692 represents Special Revenue Funds Federal grant monies due at June 30, 1991, and \$6,248 represents Special Education Tuition due from outside districts.

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1991 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 7,729	\$
Special Revenue Funds		
Food Service Fund		5,575
Federal Projects Fund		2,154
	<hr/>	<hr/>
Totals	<u>\$ 7,729</u>	<u>\$ 7,729</u>

NOTE 4 – LIABILITIES

A. Intergovernmental Payable

The School District has recorded \$465,746 as an intergovernmental payable, of which \$438,609 represents tuition charges due the Concord School District and \$27,137 of other miscellaneous liabilities.

B. Defined Benefit Pension Plan

The Bow 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 School District employees covered by the system for the year ended June 30, 1991 was \$2,782,719; the School District's total payroll was \$2,994,407.

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 2.20% for all other employees. The contribution requirements for the year ended June 30, 1991 were \$173,437, which consisted of \$34,301 from the School District and \$139,136 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 em-

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 School District 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.

Capital Lease Agreements for Equipment

The School District has entered into lease-purchase agreements for buses and heating equipment, which provide for annual principal and interest payments as follows:

Fiscal Year Ending June 30, 1990	Principal	Interest	Total
1992	\$ 77,876	\$ 37,693	\$115,569
1993	57,291	30,846	88,137
1994	62,648	25,489	88,137
1995	68,507	19,630	88,137
1996	66,039	13,221	79,260
1997	<u>72,348</u>	<u>6,912</u>	<u>79,260</u>
Totals	\$404,709	\$133,791	\$538,500

Payments of \$74,395 principal and \$41,174 interest were made in the fiscal year ending June 30, 1991. 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.

C. Bonds or Notes Authorized - Unissued

Article 1 of the 1991 School District Meeting appropriated \$1,600,000 for school building renovations to be financed by long-term borrowing.

NOTE 5 – FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at June 30, 1991 is detailed in Exhibit A-2 and totals \$134.

*Designated for Special Purposes.

The \$16,067 designated for special purposes represents the Food Service Fund balance which management intends to use in the subsequent year.

EXHIBIT A
BOW SCHOOL DISTRICT
Combined Balance Sheet — All Fund Types and Account Group
June 30, 1991

		<u>Governmental Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals</u>
		<u>Special Revenue</u>	<u>Agency Funds</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
		<u>General</u>			<u>June 30, 1991</u>
					<u>June 30, 1990</u>
ASSETS AND OTHER DEBITS					
ASSETS					
Cash and Equivalents.....	\$	338,705	\$	26,953	\$
					244,112
Receivables					
Accounts.....		19,439			19,439
Intergovernmental.....		6,248	10,692		16,940
Interfund Receivable.....		7,729			7,729
Other Debits					
Amount To Be Provided For Retirement of General Long-term Debt.....				404,709	404,709
					391,607
TOTAL ASSETS AND OTHER DEBITS.....	\$	372,121	\$	26,953	\$
					827,579
					\$ 646,436

LIABILITIES AND EQUITY

Liabilities									
Accounts Payable.....	\$	58,241	\$		\$	58,241	\$	21,117	\$
Accrued Payroll and Benefits.....		5,897				5,897		26,427	
Intergovernmental Payable.....		465,746				465,746		544	
Interfund Payable.....			7,729			7,729		5,780	
Due to Student Groups.....				26,953		26,953		15,484	
Deferred Revenues.....		223				223		200,000	
Capital Leases Payable.....					404,709	404,709		391,607	
TOTAL LIABILITIES.....	\$	530,107	\$	26,953	\$	969,498	\$	660,959	
Equity									
Fund Balances									
Reserved For Encumbrances.....		134				134		1,697	
Unreserved									
Designated for Special Purposes			16,067			16,067		3,256	
Undesignated.....	(158,120)				158,120)	(19,476)	
Total Equity.....	(157,986)	16,067			141,919)	(14,523)	
Total Liabilities and Equity.....	\$	372,121	\$	23,796	\$	827,579	\$	646,436	

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, 1991

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum, Only)
			June 30, 1990
			June 30, 1991
Revenues			
School District Assessment.....	\$ 6,043,673	\$	\$ 5,415,616
Intergovernmental Revenues.....	74,470	38,218	120,261
Charges for Services.....	13,757	121,437	123,815
Miscellaneous	33,401	5,073	43,379
Total Revenues	\$ 6,165,301	\$ 164,728	\$ 5,703,071
Expenditures			
Current			
Instruction	4,815,040	9,706	4,141,294
Supporting Services			
Pupils	160,386		277,962
Instructional Staff Services.....	90,213		100,434
General Administration.....	274,210		229,792
School Administration.....	255,975		235,872
Business.....	691,002	143,752	754,926
Facilities Acquisition and Construction.....	17,141		79,080

Total Expenditures.....	6,303,967	153,458	6,457,425	5,819,360
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	(138,666)	11,270	(127,396)	(116,289)
Fund Balances - July 1.....	(19,320)	4,797	(14,523)	101,766
Fund Balances - June 30.....	<u>(\$ 157,986)</u>	<u>\$ 16,067</u>	<u>(\$ 141,919)</u>	<u>\$ 14,523</u>

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

Supporting Services							
Pupils	158,484	160,386	(1,902)		158,484	160,386	(1,902)
Instructional Staff							
Services	107,581	90,213	17,368		107,581	90,213	17,368
General Administration	247,510	274,210	(26,700)		247,510	274,210	(26,700)
School Administration ..	275,153	255,975	19,178		275,153	255,975	19,178
Business	709,203	691,002	18,201	4,000	713,203	834,754	(121,551)
Facilities Acquisition							
and Construction	20,000	17,141	2,859		20,000	17,141	2,859
Other Financing Uses							
Operating Transfers Out				18,256	18,256		18,256
Total Expenditures and							
Other Financing Uses	<u>6,405,153</u>	<u>6,303,967</u>	<u>101,186</u>	<u>18,256</u>	<u>6,433,909</u>	<u>6,457,425</u>	<u>(23,516)</u>
Excess (Deficiency) of							
Revenues and Other							
Financing Sources Over							
(Under) Expenditures and							
Other Financing Uses	(195,074)	(138,666)	56,408	11,270	(195,074)	(127,396)	67,678
Fund Balances - July 1	<u>(19,320)</u>	<u>(19,320)</u>		<u>4,797</u>	<u>(14,523)</u>		
Fund Balances - June 30	<u>(\$ 214,394)</u>	<u>(\$ 157,986)</u>	<u>\$ 56,408</u>	<u>\$ 16,067</u>	<u>(\$ 209,597)</u>	<u>(\$ 141,919)</u>	<u>\$ 67,678</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, 1991

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
School District Assessment			
Current Appropriation	\$6,025,673	\$6,025,673	\$
Deficit Appropriation	<u>18,000</u>	<u>18,000</u>	<u> </u>
Total School District Assessment	<u>6,043,673</u>	<u>6,043,673</u>	<u> </u>
Tuition			
Special Education	<u>25,991</u>	<u>13,757</u>	<u>(12,234)</u>
Other Local Revenue			
Earnings on Investments	24,855	25,261	406
Other	<u>22,752</u>	<u>8,140</u>	<u>(14,612)</u>
Total Other Local Revenue	<u>\$ 47,607</u>	<u>\$ 33,401</u>	<u>(14,206)</u>
State Sources			
Foundation Aid	36,718	34,610	(2,108)
Vocational School Aid			
Catastrophic Aid	<u>37,834</u>	<u>39,860</u>	<u>2,026</u>
Total State Sources	<u>74,552</u>	<u>74,470</u>	<u>(82)</u>
Other Financing Sources			
Operating Transfers In			
Interfund Transfers			
Special Revenue Funds			
Food Service Fund	15,187		(15,187)
Federal Projects Funds	<u>3,069</u>		<u>(3,069)</u>
Total Operating Transfers In ...	<u>18,256</u>		<u>(18,256)</u>
Total Revenues and Other			
Financing Sources	\$6,210,079	<u>\$6,165,301</u>	<u>\$(44,778)</u>
Unreserved Fund Balance Used To Reduce School District Assessment			
	<u>194,918</u>		
Total Revenues, Other Financing Sources and Use of Fund Balance .	<u>\$6,404,997</u>		

EXHIBIT A-2
BOW SCHOOL DISTRICT
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1991

	Encumbered From 1989-90	Appropriations 1990-91	Expenditures Net of Refunds	Encumbered To 1991-92	(Over) Under Budget
Current Instruction					
Regular Programs	\$ 115	\$ 4,388,847	\$ 4,328,373	\$	\$ 60,589
Special Programs		468,833	468,699	54	80
Other Instructional Programs		29,427	17,968		11,459
Total Instruction	<u>\$ 115</u>	<u>\$ 4,887,107</u>	<u>\$ 4,815,040</u>	<u>\$ 54</u>	<u>\$ 72,128</u>
Supporting Services Pupils					
Guidance		\$ 89,350	\$ 83,000		6,350
Health		69,131	63,824		5,307
Psychological		1	13,562		(13,561)
Speech Pathology and Audiology		1			1
Other Pupil Services		1			1
Total		<u>\$ 158,484</u>	<u>\$ 160,386</u>		<u>(\$ 1,902)</u>

Instructional Staff Services

Improvement of Instruction.....		\$ 18,520	\$ 11,537	\$ 6,983
Educational Media.....	41	<u>89,020</u>	<u>78,676</u>	<u>10,305</u>
Total	41	\$ <u>107,540</u>	\$ <u>90,213</u>	\$ <u>17,288</u>

General Administration

School Board		\$ 45,137	\$ 71,837	(\$ 26,700)
Office of the Superintendent.....		<u>202,373</u>	<u>202,373</u>	
Total		\$ <u>247,510</u>	\$ <u>274,210</u>	(\$ <u>26,700</u>)
School Administration		\$ <u>275,153</u>	\$ <u>255,975</u>	\$ <u>19,178</u>

Business

Operation and Maintenance of Plant.....		\$ 420,050	\$ 413,019	\$ 7,031
Pupil Transportation		<u>289,153</u>	<u>277,983</u>	<u>11,170</u>
Total		\$ <u>709,203</u>	\$ <u>691,002</u>	\$ <u>18,201</u>
Total Supporting Services	41	\$ <u>1,497,890</u>	\$ <u>1,471,786</u>	\$ <u>26,065</u>

Facilities Acquisition and Construction

Total Appropriations and Expenditures	156	\$ <u>6,404,997</u>	\$ <u>6,303,967</u>	\$ <u>101,052</u>
			134	

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

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

**Statement of Changes in Unreserved – Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1991**

Unreserved – Undesignated Fund	
Balance - July 1	(\$ 19,476)
Deductions	
Unreserved Fund Balance Used to Reduce 1990-91 School District Assessment	<u>194,918</u>
	(\$ 214,394)
Additions	
1990-91 Budget Summary	
Revenue Deficit (Exhibit A-1)	(\$ 44,778)
Unexpended Balance of Appropriations (Exhibit A-2)	<u>101,052</u>
1990-91 Budget Surplus	<u>56,274</u>
Unreserved – Undesignated	
Fund Balance - June 30	<u><u>(\$ 158,120)</u></u>

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

EXHIBIT B-1
BOW SCHOOL DISTRICT
Special Revenue Funds
Combining Balance Sheet
June 30, 1991

	Food Service Fund	Federal Projects Fund	Total
	June 30, 1991	June 30, 1990	1990
ASSETS			
Cash and Equivalents.....	\$ 13,104	\$	\$ 11,850
Receivables			
Intergovernmental.....	8,538	2,154	4,017
Interfund Receivable.....	—	—	205
TOTAL ASSETS	\$ 21,642	\$ 2,154	\$ 16,072

LIABILITIES AND EQUITY

Liabilities			
Accounts Payable.....	\$	\$	\$ 5,156
Intergovernmental Payable.....	—	—	544
Interfund Payable.....	5,575	2,154	7,729
TOTAL LIABILITIES	\$ 5,575	\$ 2,154	\$ 11,275

Equity			
Fund Balances			\$ 1,541
Reserved For Encumbrances			
Unreserved			
Undesignated for			
Special Purposes	16,067	16,067	3,256
Total Equity	<u>\$ 16,067</u>	<u>\$ 16,067</u>	<u>\$ 4,797</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 21,642</u>	<u>\$ 2,154</u>	<u>\$ 16,072</u>

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

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, 1991

	Food Service Fund	Federal Projects Fund	Total	
			June 30, 1991	June 30, 1990
Revenues				
Intergovernmental Revenues	\$ 30,053	\$ 8,165	\$ 38,218	\$ 37,589
Charges for Services	121,437		121,437	103,331
Miscellaneous	5,073		5,073	5,669
Total Revenues	<u>156,563</u>	<u>8,165</u>	<u>164,728</u>	<u>146,589</u>

Expenditures				
Current				
Instruction		9,706	9,706	959
Supporting Services				
Instructional Staff Services				12,019
Business	143,752		143,752	131,501
Total Expenditures	<u>143,752</u>	<u>9,706</u>	<u>153,458</u>	<u>144,479</u>
Excess (Deficiency) of				
Revenues and Other Sources				
Over (Under) Expenditures	12,811	(1,541)	11,270	2,110
Fund Balances - July 1	<u>3,256</u>	<u>1,541</u>	<u>4,797</u>	<u>2,687</u>
Fund Balances - June 30	<u>\$ 16,067</u>	<u>\$ 0</u>	<u>\$ 16,067</u>	<u>\$ 4,797</u>

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, 1991

Revenues

Intergovernmental

Federal Lunch Reimbursement.....	\$ 16,303
State Reimbursement.....	3,565
USDA Commodities.....	10,185

Charges for Services

Lunch and Milk Sales	121,437
----------------------	---------

Miscellaneous

Interest Income	1,060
-----------------	-------

Other	<u>4,013</u>
-------	--------------

Total Revenues	\$ 156,563
-----------------------------	-------------------

Expenditures

Current

Business

Food Purchases	\$ 74,161
Labor and Benefits.....	58,266
Expendable Supplies.....	3,167
Equipment.....	6,436
Other.....	<u>1,722</u>

Total Expenditures	<u>143,752</u>
---------------------------------	-----------------------

Excess of Revenues Over Expenditures ..	12,811
--	--------

Fund Balance - July 1	<u>3,256</u>
------------------------------------	--------------

Fund Balance - June 30	<u><u>\$ 16,067</u></u>
-------------------------------------	--------------------------------

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

EXHIBIT C-1
BOW SCHOOL DISTRICT
Student Activities Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1991

Bow Elementary School Student Activities Fund	Balance July 1, 1990	Additions	Deductions	Balance June 30 1991
ASSETS				
Cash and Equivalents	<u>\$ 5,701</u>	<u>\$ 12,438</u>	<u>\$ 11,780</u>	<u>\$ 6,359</u>
LIABILITIES				
Due To Student Groups	<u>5,701</u>	<u>12,438</u>	<u>11,780</u>	<u>6,359</u>
Bow Memorial School Miscellaneous Student Activities Fund				
ASSETS				
Cash and Equivalents	<u>2,292</u>	<u>25,038</u>	<u>26,448</u>	<u>882</u>
LIABILITIES				
Due To Student Groups	<u>2,292</u>	<u>25,038</u>	<u>26,448</u>	<u>882</u>
Bow Memorial School Student Activities Fund				
ASSETS				
Cash and Equivalents	<u>7,491</u>	<u>50,841</u>	<u>38,620</u>	<u>19,712</u>
LIABILITIES				
Due To Students Groups	<u>7,491</u>	<u>50,841</u>	<u>38,620</u>	<u>19,712</u>
Totals – All Student Activities Funds				
ASSETS				
Cash and Equivalents	<u>15,484</u>	<u>88,317</u>	<u>76,848</u>	<u>26,953</u>
LIABILITIES				
Due To Student Groups	<u>15,484</u>	<u>88,317</u>	<u>76,848</u>	<u>26,953</u>

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

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, 1991

ACTIVITY	Activity Balance (Overdraft) July 1, 1990	Additions	Deductions	Activity Balance (Overdraft) June 30, 1991
Dental Clinic	\$ 80	\$ 887	\$ 933	\$ 34
Padlock Fund	202		202	
Sunshine Committee	(1)	406	292	113
Miscellaneous Fund	4,927	10,866	9,523	6,270
Postage and Other	493	279	797	(25)
Variance			33	(33)
Totals	\$ 5,701	\$ 12,438	\$ 11,780	\$ 6,359

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, 1991

ACTIVITY	Activity Balance (Overdraft) July 1, 1990	Additions	Deductions	Activity Balance (Overdraft) June 30, 1991
Home Economics	\$ 891	\$ 3,828	\$ 3,659	\$ 1,060
Postage	1,548	1,256	1,113	1,691
Student Activities	(2,194)	4,171	4,110	(2,133)
PTO	1,343	27	1,370	
Pictures	191	1,432	1,623	
NH National History				
Day	(94)	28		(66)
Miscellaneous Fund	607	14,296	14,573	330
Totals	\$ 2,292	\$ 25,038	\$ 26,448	\$ 882

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, 1991

ACTIVITY	Activity Balance July 1, 1990	Additions	Deductions	Activity Balance (Overdraft) June 30, 1991
6th Grade.....	\$ 372	\$ 11,139	\$ 3,790	\$ 7,721
7th Grade.....	774	2,311	2,448	637
8th Grade.....	228	18,966	9,467	9,727
9th Grade.....	268	4,169	3,830	607
Student Government.....	2,736	7,444	9,349	831
Yearbook.....	3,113	4,678	5,200	2,591
Miscellaneous.....			2,299	(2,299)
Variance.....		(138)		(138)
Library.....		2,272	2,237	35
Totals	\$ 7,491	\$ 50,841	\$ 38,620	\$ 19,712

**REPORT OF BOW SCHOOL DISTRICT TREASURER
Fiscal Year Ending June 30, 1991**

Cash on Hand, July 1, 1990	\$	211,950.95
Receipts:		
Current Appropriation	\$	5,843,673.00
Revenue from State/Federal		78,470.06
Received from Tuitions		7,288.03
Received from all Other Sources		7,007.12
Prior Year Receivable		10,947.22
Interest		25,261.17
Reimbursements		31,950.95
 Total Received	\$	6,004,597.55
 Total Amount Available for Fiscal Year	\$	6,216,553.07
 Less School Board Orders Paid	\$	5,877,848.52
 Balance on Hand June 30, 1991	\$	338,704.55

STEPHANIE THORNTON
District Treasurer

**REPORT OF BOW SCHOOL LUNCH FUND TREASURER
Fiscal Year Ending June 30, 1991**

Cash on Hand, July 1, 1990	\$	6,961.34
Receipts:		
Bow Elementary Sales		49,196.02
Bow Memorial Sales		72,240.56
Dunbarton Sales		19,511.46
Bow State Reimbursement		16,940.00
Dunbarton State Reimbursement		5,970.00
Interest		1,007.38
District Assessment		2,663.72
Prior Year Receivables		8,004.95
Miscellaneous		4,377.05
 Total Receipts	\$	179,911.14
 Total Amount Available for Fiscal Year	\$	186,872.48
 Less School Board Orders Paid	\$	161,398.63
 Balance on Hand June 30, 1991	\$	25,473.86

STEPHANIE THORNTON
District Treasurer

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

The approval by the State Board of Education in December, 1991 of the creation of a separate School Administrative Unit for the Bow School District marked the end of an effort of several years, and simultaneously, signalled the beginning of a new era for the Bow Schools. This development, combined with the completion of the additions and renovations to Bow Elementary and Bow Memorial, creates the opportunity for improved programs and instruction for our students.

Although I have been associated with the Bow School District for only a comparatively brief amount of time, I have, nevertheless, been impressed by the dedication of the community, the talent of the administrators, the skills of the teachers, and the commitment of the School Board to the students of Bow. All of these elements set the stage for the creation of newly successful School Administrative Unit - #67.

I wish you well.

SAU #19 ADMINISTRATORS' SALARIES
1990-1991

Town	Superintendent	Assistant Superintendent	Business Administrator	Asst. to Supt. for Special Needs
Bow	\$ 18,467	\$ 15,371	\$ 14,726	\$ 14,100
Dunbarton	3,932	3,273	3,135	3,001
Goffstown	35,266	29,355	28,122	26,925
New Boston	<u>7,169</u>	<u>5,968</u>	<u>5,717</u>	<u>5,474</u>
Total	<u>\$ 64,834</u>	<u>\$ 53,967</u>	<u>\$ 51,700</u>	<u>\$ 49,500</u>

TRAVEL

Town	Assistant Superintendent	Business Adm.	Asst. to Supt. for Special Needs	Percentage
Bow	\$ 570	\$ 570	\$ 598	28.484%
Dunbarton	121	121	128	6.064%
Goffstown	1,088	1,088	1,142	54.394%
New Boston	<u>221</u>	<u>221</u>	<u>232</u>	<u>11.058%</u>
Total	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,100</u>	<u>100.000%</u>

PRINCIPALS' REPORT

BOW ELEMENTARY SCHOOL AND BOW MEMORIAL SCHOOL

The Bow Elementary School and the Bow Memorial School provide opportunities for all students to achieve success in their educational programs. Emphasis is placed upon individual needs as students work together in a heterogeneous environment. The new Bow School District philosophy and goals are providing a focus for curriculum presentation at both schools.

For the first time Bow teachers and administrators have developed their own Staff Development programs. These professional development days provided opportunities to address specific areas of the curriculum. Topics this year included science, special education, and cooperative learning.

Completion of the building project at the Bow Elementary School will provide needed space for grade level classrooms and special education areas. The new gym will allow for greater continuity of the physical education program as space will no longer need to be shared with the cafeteria program.

The faculty of the Bow Elementary School has developed annual goals to serve as guidelines to expand and enhance programs at the school. These goals include a review of safety, discipline and safe walkers programs; the development of consistent homework procedures throughout the school; and the development of a plan for better utilization of the library and for the updating of library materials.

Faculty committee work at the Bow Elementary School throughout the year focuses on the development of programs for students that will enhance the curriculum. These committees include planning for the Invention and Education Fairs, Children's Book Week, and I Love to Read and Write Week.

The Bow Memorial School opened in September with a much different physical facility than students left in June. The "open concept" method of delivering educational services has been replaced by a more traditional self-contained classroom model. Faculty and students seem genuinely pleased with this new arrangement. The noise level in the academic area has been dramatically reduced and students experience significantly fewer distractions as they go about the business of learning.

The Bow Memorial School faculty and staff are vigorously working in a variety of areas. During the 1991-92 school year committee work has focused on reviewing grading procedures, discipline, homework and special education. All aspects of the school community are being examined in light of the newly adopted Bow School District philosophy. While the Bow Memorial School remains committed to an understanding of the importance of the affective domain on the learning process, we are seeking a renewed emphasis on the cognitive skills development. Middle level learn-

ers, like all students, achieve a level of self-esteem by being challenged to perform to their capabilities. The programs at Bow Memorial School are designed to meet the need to reach for the academic potential of our students. We continue to emphasize the core curriculum as a solid foundation for a lifetime of learning and achieving.

Respectfully submitted,

PATRICIA A. McLEAN
Principal
Bow Elementary School

KIRK C. SPOFFORD
Principal
Bow Memorial School

**NEW HAMPSHIRE SCHOOL HEALTH
ANNUAL REPORT**

SAU #19
 YEAR: 1990-91
 SCHOOL: BOW ELEMENTARY
 SCHOOL NURSE: Juanita M. Holm, R.N.

GRADE LEVEL	
ELEMENTARY	<u>X</u>
POPULATION	<u>470</u>

Nursing Activities/Student Contacts	<u>Yearly Total</u>
Nursing Assess/Treatment/Illness &	
Nursing Assess/Treatment/Injury	3,654
Health Conference/Counselling	13
Medications: Number of doses given	2,072
Nursing Procedures accu-check	611
Total Visits to Health Office	5,686
Parent Contact: Phone, note, in person	1,901
Home Visits	4
School Personnel Conference: Students	18
Student Health Records	470
Vision: a. Number screened	a. 291
b. RN referred	b. 17
Hearing: a. Number screened	a. 289
b. RN rechecked	b. 69
c. Referred	c. 40
Scoliosis: a. Number screened	a. N/A
b. RN rechecked	b. N/A
Height & Weight - Number screened	130
B/P - Number Screened	106
Dental: a. Number screened	a. 92
b. RN referred	b. 20
Pediculosis: a. Number screened	1,060
b. RN rechecked	8
Assess - parent interviews	115
Health Education/Promotion - Resources	
T-Bear, dental, aides, wellness & helmet	5
Classroom Presentations: Students	940
(2 Units)	
Special Education Social/Developmental	
Histories	9
a. Reevaluation assessment	a. 9
b. Team Meetings	b. 31
Professional Committee Participation:	
In School (Staff) Meetings	14
Medical Services for Staff	
T.B. Tests by R.N.	6

School Physician: **Phillip C. Stebbins, M.D.**
 Signed: **Juanita M. Holm, School Nurse**

**NEW HAMPSHIRE SCHOOL HEALTH
ANNUAL REPORT**

SAU #19
 YEAR: 1990-91
 SCHOOL: BOW MEMORIAL
 SCHOOL NURSE: Barbara Ward, R.N., C.S.N.

GRADE LEVEL	X
MIDDLE/JR	X
POPULATION	430

Nursing Activities/Student Contacts	Yearly Total
Nursing Assess/Treatment/Illness	2,251
Referred for Medical Evaluation/Care	125
Nursing Assess/Treatment/Injury	530
Referred for Medical Evaluation Care	40
Health Conference/Counselling	2,251
Medications: Number of doses given	1,902
Nursing Procedures	411
Total Visits to Health Office	2,789
Dismissals	422
Parent Contact: Phone, note, in person	2,160
Home Visits	1
School Personnel Conference: Students	1,800
Student Health Records	438
Vision: a. Number screened	a. 230
b. RN rechecked	b. 23
c. Referred	c. 21
Hearing: a. Number screened	a. 195
b. RN rechecked	b. 15
c. Referred	c. 2
Scoliosis: a. Number screened	a. 430
b. RN rechecked	b. 22
c. Referred	c. 18
Height & Weight a. Number screened	a. 438
b. RN rechecked	b. 4
c. Referred	c. 11
B/P a. Number Screened	a. 92
b. RN rechecked	b. 7
Dental - Numbered Screened	103
b. RN rechecked	b. 0
c. RN rechecked	c. 11
Pediculosis: a. Number screened	438
b. RN rechecked	198
Physical Exams/Assess/Assess R.N.	48
Physical Exams School Physician	16
School Dental Program - Cleaning & Flouride	50
Matching Fund Dental Program	1
Health Education/Promotion - Resources	41
Classroom Presentations: Students (87 classes)	359

Special Education Social/Developmental Histories		
a. Reevaluation assessment	a.	40
Referral assessment		8
b. Team Meeting	b.	94
Professional Committee Participation:		
In School (committees)		4
Medical Services for Staff		
T.B. Tests by R.N.		15

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

Signed: **Barbara Ward, R.M., C.S.N. Certified School Nurse**

Date: **6/26/91**

UPDATE FROM THE BUILDING COMMITTEE

The 1990 census done by the state indicates that we have 456 children under the age of 5 living here in town. The town should be applauded for making the best choice in building this year rather than postponing the project. We will be ready as these children enter school.

Renovations at Bow Memorial School are complete. School opened on 9/3/91 with a few minor inconveniences, but teachers were able to work in their new classrooms. The staff reports that everyone is happy with the changes and finds that teaching effectiveness has increased significantly with the addition of walls. No new air handling units were added at BMS, but some ducting was added and much of the ducting was rerouted to accommodate all the new classroom areas. Air flow at BMS is sufficient right now and there have been no complaints about air quality.

The Elementary School construction was slow to start because of some site work problems. Drawings from the original construction of the school were not "as-builts" as they should have been. The drawings did not accurately show where buried pipes, etc. were. Equipment was not always as specified on the original drawings, yet no note was made of these changes. This resulted in time spent "poking around" to find where pipes, drains, conduit, etc. were so as not to damage anything during excavation. Additional time was spent evaluating existing conditions before construction could continue.

The parking lot design was changed from the original proposal due to wetlands considerations. We did gain additional spaces, though not as many as we had anticipated.

The new full-operation kitchen is up and running. Materials delivery delays kept us from opening the kitchen as school started in September, but happy to say it is now working beautifully.

The gymnasium was reconfigured to be wider and shorter, with overall square footage as originally proposed. The result is a very usable space with room to add a row of bleachers in the future if desired. Some community concern about the quality of backboards used in the new gym resulted in an upgrade to glass backboards with *privately donated funds*.

The ventilation redesign will allow us to bring in and circulate 15 cfm per occupant for the entire school. Previously, only a very small amount of fresh air was being brought in from the outside and circulated. While we could have brought in enough fresh air to allow for proper ventilation, our heating system was not able to keep the school warm while drawing in cold air from outside. The heating capacity of the school has been increased to allow for preheating the fresh air taken in before it circulates to all of the classrooms. The upgraded ventilation system became operational the week of Feb. 10, 1992.

The project will be completed with landscaping and seeding in the spring. The following list notes the items which were not originally budgeted for, but were worked into the project as necessary and desirable.

AT BOW MEMORIAL SCHOOL:

1. Half masonry/half sheetrock walls were installed rather than all sheetrock walls. This added greatly to the life of the walls for little additional cost.
2. Vinyl composition tile floors were installed. Original plans did not call for replacement of floors at BMS.
3. Miscellaneous upgrades to the fire protection system as requested by Fire Chief.

AT BOW ELEMENTARY:

1. Upwards of \$14,000 was spent on unexpected costs due to inaccurate building documentation from previous construction firm.
2. An upgrade to the control system for heating and ventilation was added to enhance energy management. Some miscellaneous work on the existing system was necessary to make it compatible with the new controls.
3. The dishwashing system in the kitchen was upgraded to facilitate kitchen cleaning activities.
4. Miscellaneous additions for fire safety as requested by Fire Chief.

At the time of this writing, we are well within the budgeted cost of the building project. Funds have not yet been depleted due to the fine management of our Construction Manager, Hutter Construction Corporation. A final accounting will be made at the completion of the project this spring, and will be presented in next year's Town Annual Report.

Respectfully yours,

PANSY BLOOMFIELD

THE BOW PARENT TEACHER ORGANIZATION

The Bow PTO is comprised of the entire community as well as the faculties of the Bow Elementary and Memorial Schools. Meetings are held the first Wednesday of each month at 7:30 PM in the Bow Memorial School. Annual membership fee is \$2.00 per family.

The Bow PTO serves as a communication link between the schools and the community. Our goal is to create a better understanding of the educational objectives of the school and provide assistance for school and community related activities on behalf of the children of Bow.

The Volunteer program sponsored by the Bow PTO is active in both schools, providing support for programs which otherwise would not be available. The children of Bow have benefited by their outstanding efforts. A highlight of this past year was the N.H. Blue Ribbon School Achievement Award which was given to the Elementary School.

Striving to benefit all the students in our schools, we try to add new programs and projects to those we already support. These are made possible with proceeds from our two main fundraisers, the Magazine Drive and Bow Craft Fair. Because the community has helped us to make these fundraisers successful, the Bow PTO is able to continue to provide many programs and projects for the students in Bow. We are very proud of our efforts.

We will also focus our support this school year for the following:

- Ski & Skate Sale
- Sponsor Bow "JUST SAY NO" to Drugs & Alcohol Program
- Bow Craft Fair
- Dental Program for both schools
- In school program with Yoshi for Elementary students
- Family Night with Yoshi
- PTO Scholarship Fund
- Academic Awards and flowers for 9th Grade Graduation
- Hearing and vision screening for pre-school children
- Otter Lake donation for 6th grade
- Sargent Camp donation for 8th grade
- Financial support for Bow Memorial Band
- Teacher & Staff Appreciation Day
- School Volunteer programs for both schools
- Support for the D.A.R.E. Program
- Education Fair programs for both schools
- Sponsor Special Needs Awareness Group
- Donations to both school libraries for book purchases
- Middle School Drama Club
- Candidate Night

The children of Bow count on us and we count on your continued support of the Bow PTO and welcome new members to help make it a success. If you would like more information, please contact a Board member.

Respectfully submitted,
ANNA-MARIE
SPARKS
President

OFFICERS:

Anna-Marie Sparks: President

Judy Finn-Acone: Vice-President

Janine Parkinson: Secretary

Joan Livsey: Treasurer

TUITION STUDENTS 1991 - 1992

Grade 11 (Total: 78)

Allen, Tricia T.
 Ball, Elizabeth A.
 Batchelder, Melinda
 Baum, Marc
 Beaulieu, Cheryl A.
 Bennett, Dustin J.
 Beeson, Dylan D.
 Binder, Jonathan
 Bird, Rachel A.
 Brannock, Chris
 Brown, Carrie J.
 Burgess, Kristen M.
 Carter, Kimberly
 Cheney, Adam P.
 Clapp, Tracy
 Denoncourt, Andrea
 Dwinal, Jeffrey
 Emery, Jennifer
 Evans, Amy L.
 Evans, Richard
 Foote, Julie
 Freeman, Amanda
 Gingras, Daniel
 Graham, Kristin
 Griffin, Chris
 Guimond, Alison
 Hadaway, Heather
 Heintz, Molly
 Hill, Jeff S.
 Hodgdon, Angelina
 Hogan, Jeanine
 Hooker, Alison
 Hurd, Megan
 Joslin, Mike
 Ladd, Charlene
 Lahey, Mary
 Larsen, John A.
 Lavochnik, Sara
 Lins, Sarah J.
 Loomis, Mark J.
 Lupien, Greg
 Macauley, Kim
 Martin, Amanda

Mason, Chris J.
 McCord, Kevin
 McGartland, Nathan
 McGonigle, Ryan
 Mercer, Luke T.
 Messier, Joe P.
 Milligan, Justine
 Morin, John A.
 Morse, Marissa E.
 Murray, Christine
 Paddleford, Erik H.
 Payne, Keith A.
 Picuch, Brian
 Prisby, Edward
 Rader, Kimberly
 Ranalli, Carrie A.
 Randlett, Melynda D.
 Richards, Jeffrey
 Rook, Andrew
 Saltmarsh, Aaron
 Sarapin, Brian
 Sexton, Marc E.
 Shinkaruk, Phillip
 Sowle, Brent M.
 Stevens, Jayson W.
 Stevens, Jennifer E.
 Sutton, Jaime R.
 Tanguay, Aimee
 Upton, Jim M.
 Waters, Zackery
 Wentworth, Kristen A.
 Wheeler, Cyrus C.
 Winship, Chris H.
 Wuellenweber, John
 Zehnder, Joshua

Grade 12 (Total: 95)

Allen, Benjamin
 Allen, Jennifer
 Allen, Ryan
 Anderson, Sherwood
 Audet, Corey
 Bean, Jennifer L.
 Bernard, Daniel

Black, Shea
 Blampied, Jennifer
 Bleier, Kimberly
 Bolton, Michael
 Cain, Kristin
 Carleton, Amelia
 Carleton, Dianna
 Carrier, Tressa
 Carroll, David
 Cleary, Beth
 Copson, Steven
 Crabb, Margaret
 Cross, Rebekah
 Dare, Julie
 Dufresne, Kelly
 Durling, Natalie
 Forrestall, John
 Fosburgh, Eric
 Gagne, Aaron
 Gordon, Curtis
 Gott, Gary
 Grant, Laura
 Gray, Marcia
 Greenleaf, Bethany
 Haffer, Nicholas
 Hall, Christine
 Halstead, Ashley
 Hammond, Holly
 Harmon, Craig
 Heintz, Kasey
 Hutchinson, Timothy
 Hutton, Sarah
 Johnson, Heather
 Keeffe, Matthew
 King, John
 Knight, Ed
 Krochmal, Jessica
 Ladd, Michelle
 Lagasse, Julie
 Lahar, Mike
 Lansdown, Nathan
 Laroche, Trisha
 Lavalley, Christine
 Lee, Margaret
 Mallove, Kimberly

Martin, Jamie
Martin, Nicole
McKenzie, Amanda
McWhite, Thembi
Meadows, John
Milligan, Tracy
Mitchell, Jennifer
Morin, Jason
Nadeau, Tammie
Nolet, Doug
O'Donnell, William
O'Neill, Thomas
Osgood, Troy
Paradis, Jennifer
Pare, Richard
Paquette, Joe
Pike, Lora A.
Pope, Samantha
Rain, Jeff
Rausch, Rebecca
Rayno, Matt
Rheinhardt, Krista
Rhodes, Paul
Rhodes, Peter
Riley, Beth
Robbins, Kathleen
Rockwell, Lollisa
Rosenberg, James
Ruggles, Chris
Sargent, Jennifer
Sawyer, Robert
Sexton, Tom
Shumaker, Nate
Sims, Emily
Smith, Lindsay
Sopel, Rebecca
Soriano, Harriet
Stone, Joshua
Stumb, Garrett
Talbot, Timothy
Tucker, Kristopher
Young, Aaron
Young, Bryan

Grade 10 (Total: 79)

Annis, Chad
Audet, Courtney
Averill, Jennifer

Blair, Tressa
Boucher, Rebecca
Boulay, Lauren
Bronner, Michael
Cameron, Claudine
Canoy, Carol
Carrier, Brian
Carter, Laura
Cartier, Renee
Chryn, Stephen
Clouse, Holly
Currie, Jessica
Daniels, Shannon
Delahanty, Cara
Dennison, Kelly
Deshaies, Mathu
Duckworth, Jason
Ferrante, Dianna
Foley, Robert
Fosburgh, Holly
Gardner, Leah
Gordon, Josh
Grip, Dan
Hager, Matthew
Hammond, E. Josie
Hanson, Richard
Harris, H. Dann
Harris, James
Herrick, Eben
Hill, Matt
Hinton, Jason
Hawes, Michael
Huntley, Kristina
Johnson, Aaron
Kezer, Jennifer
King, Amanda
Lagois, Jessica
Larsen, Emily
Lewis, Philip
Lovejoy, Melissa
Lynn, Kacey
Meadows, Sarah
Miller, Michael
Morin, Jason
Morrill, Donald
Mottola, Neile
Paul, Melody
Pellock, Alaka

Pepin, Greg
Pickens, Michael
Pierce, Jaime
Pilkenton, Carrie
Rader, Jeffrey
Rayno, Christopher
Rheinhardt, Brent
Robbins, Alice
Rosell, Richard
Ricard, Robert
Richardson, Andrew
Riley, Mark
Savoy, Blake
Scarcello, Laura
Schauer, Ben
Shumaker, Daniel
Stone, Tim
Thompson, Melissa
Thornton, Leslie
Van Dyke, Mike
Verbeck, Zabina
Wakefield, Jon
Wallace, Andrew
Ward, Alison
White, Jonathan
Woodland, Courtenay
Young, Kristin
Zaffini, Kristen

**PERSONNEL
BOW ELEMENTARY SCHOOL**

Patricia McLean.....	Principal
Ronda Geisler.....	Assistant Principal
Charlotte Bridges.....	Kindergarten
Claudia Spangler.....	Kindergarten
Anne Fagan.....	Grade 1
Eleanor Hall.....	Grade 1
Evelyn Lindquist.....	Grade 1
Timothy Neville.....	Grade 1
Susan Wessels.....	Grade 1
Kim Brewster.....	Grade 2
Diane Gerhardt.....	Grade 2
Cheryl Remillard.....	Grade 2
Jerri Stanley.....	Grade 2
Pamela Bowler.....	Grade 3
Margaret Cain.....	Grade 3
Carianne Good.....	Grade 3
Marilyn Hayes.....	Grade 3
Judith Ryan.....	Grade 3
Sandra Bennert.....	Grade 4
Donna Girard.....	Grade 4
Mary Shore.....	Grade 4
Barbara Vitale.....	Grade 4
Patricia Benson.....	Art
Joanne Willemssen.....	Music
Kathryn Cramer.....	Physical Education
Karen Boyd.....	Reading Specialist/Language Arts
Jo-Anne Fluet.....	Resource Room
Glenn Berger.....	School Counselor
Juanita Holm.....	School Nurse
Barbara Carpenter.....	Special Education
Patricia Manning.....	Special Education
Jenifer Evans.....	Speech & Language Pathologist
Royce Riddle.....	Head Custodian
Robert Brown.....	Custodian
Eugene Demmons.....	Custodian
Lucy Mottola.....	Library Aide
Patricia Gamble.....	Secretary
Susan Mayo.....	Secretary
Ann Brannock.....	Teacher Aide
Judith Chisholm.....	Teacher Aide
Cindy Cramer.....	Teacher Aide
Donna Reynolds.....	Teacher Aide
Donna Saide.....	Teacher Aide
Carol Cricenti.....	Special Education Aide
Cynthia Gow.....	Special Education Aide
Brenda Knee.....	Special Education Aide
Elizabeth Quirk.....	Special Education Aide
Karen Resnick.....	Special Education Aide
Nancy Sharkey.....	Special Education Aide

PERSONNEL
BOW MEMORIAL SCHOOL

Kirk Spofford.....	Principal
Rhonda Geisler.....	Assistant Principal
Muriel Hall.....	Math (5)
Cathleen Martone.....	Science (5)
Richard Kenyon.....	Language Arts (5)
Joyce Menard.....	Social Studies (5)
Lois Ambra.....	Social Studies (6)
Brenda Doran.....	Language Arts (6)
Lea Listzwan.....	Math (6)
Susan Rainier.....	Science (6)
Paula Bailey.....	Language Arts (7)
Sandra Beauvais.....	Math (7)
Anthony DeMarco.....	Social Studies (7)
Wendy Steff.....	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)
Carin Lee.....	Reading (8)
Paul Genest.....	Foreign Language (9)
Kay Graves.....	English (9)
Patricia Hammond.....	Computer Literature/Keyboarding (9)
Stanley Wawrzyniak.....	Science (9)
Catherine Leach.....	Social Studies (9)
George Pinkham III.....	Physical Education (5/9)
M. Jean Harmon.....	Home Economics (5/9)
Linda Kazimierczyk.....	Music (5/9)
Maryanne Sisk.....	Music (5/9)
Christine O'Brien.....	Art (5/9)
David Heath.....	Industrial Arts (5/9)
Joan Hopf.....	Reading Specialist
Jenifer Evans.....	Speech & Language Pathologist
Gayle Gardner.....	Special Education
Martha Lawton.....	Special Education
Diana Shirley.....	Special Education
Nancy Kantar.....	Media Specialist
Raymond Masters.....	Guidance Counselor
Barbara Ward.....	School Nurse
John Connor.....	Special Education Aide
Dawn Ann Mrazik.....	Health Aide
Carole Hodgdon.....	Library Aide
Rissa Kazan.....	Teacher Aide
Eva Noonan.....	Teacher Aide
Evelyn Judkins.....	Secretary
Jeanette Mackey.....	Secretary

Laurie Abbott.....	Cafeteria
Janet Casey.....	Cafeteria
Pam Chicoine.....	Cafeteria
Rose Everett.....	Cafeteria
Ruth Foote.....	Cafeteria
Becky Grant.....	Cafeteria
Diane McDougall.....	Cafeteria Manager
Royce Riddle.....	Head Custodian
Alvin Culver.....	Custodian
E. Gene Myers.....	Custodian
Wayne Tucker.....	Custodian
Laurie Abbott.....	Bus Driver
Verna Alexander.....	Bus Driver
Shirley Bardwell.....	Bus Driver
Elaine Brassard.....	Bus Driver
Watson Burt.....	Bus Driver
Sarah Durgin.....	Bus Driver
Donald Everett.....	Bus Driver
Deborah Griffin.....	Bus Driver
Roberta Lavalle.....	Bus Driver
Louise Plantier.....	Bus Driver
George Rodgers.....	Bus Driver
Alfred Ward.....	Bus Driver
Robert Chenette.....	Bus Mechanic

**BOW SCHOOL DISTRICT
 SEPTEMBER PUPIL ENROLLMENT
 1987 - 1991**

Grade	87-88	88-89	89-90	90-91	Sept. 91
Pre-School	9	4	4	12	8
Kind.	70	74	82	75	91
1	82	89	102	95	103
2	82	85	87	103	90
3	68	83	82	95	106
4	93	70	90	83	95
5	73	93	72	91	82
6	71	75	102	73	91
7	78	77	78	101	75
8	108	81	75	81	99
9	73	106	76	78	79
Totals	807	837	850	887	919

**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

Monday, Tuesday, Wednesday and Friday	10 a.m. to 7 p.m.
Saturday (From First Sat. in Oct. thru Last Sat. in May)	9 a.m. to 1 p.m.

Bow Transfer Station

Wednesday thru Saturday	9 a.m. to 6 p.m.
Sunday	8 a.m. to 12 p.m.

