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AMBULANCE - Tri-Town Volunteer	Central Street		485-7010
CEMETERY COMMISSION	4 Union Street		
CONSERVATION COMMISSION	4 Union Street		
CIVIL DEFENSE	4 Union Street		
COMMUNITY ACTION PROGRAM	155 Main Street	Monday - Friday 8:30 am - 5:00 PM	485-7824
FIRE DEPARTMENT	Pembroke Street	Emergency All Other	225-3355 485-3621
HEALTH DEPARTMENT	4 Union Street		
HIGHWAY DEPARTMENT	Exchange Street		485-4422
LIBRARY	136 Main Street		485-7851
PLANNING BOARD	4 Union Street		
POLICE DEPARTMENT	4 Union Street		485-3421
RECREATION COMMISSION	4 Union Street		
SCHOOL DEPARTMENT			
Superintendents Office	Pembroke Street		485-5188 & 485-5187
Pembroke Academy	Pembroke Street		485-7881
High Street School	High Street		485-9539
Pembroke Hill School	Rowe Avenue		485-9000
SELECTMEN	4 Union Street	Mon - Fri 8 AM - 1:30 PM	485-4747
SEWER COMMISSION	4 Union Street		485-5600
TAX COLLECTOR	4 Union Street	July thru March 9 AM - Noon Saturdays	
TOWN CLERK	145 Main Street	Mon - Fri 9 AM - 5:30 PM Friday till 7:30 PM	485-9556
TOWN TREASURER	4 Union Street		
WATER WORKS	212 Main Street	Mon - Fri 9 AM - 4 PM	485-3362
WELFARE	4 Union Street		
ZONING BOARD OF ADJUSTMENT	4 Union Street		

Town of

Pembroke

New Hampshire

Annual Report of the Selectmen and Treasurer

Together with the Reports of
the Road Agent and other Officers
of the Town for the Fiscal Year

Ending December 31, 1979

pembroke

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Town Officers Of Pembroke, New Hampshire

Board of Selectmen — Chairman Roy Annis, '80; Donald S. Hill, '81; Harold Paulsen, '82

Moderator — Charles F. Whittemore, '80

Town Clerk — John Goff

Town Treasurer — Mary L. Elwell

Tax Collector — Estelle Griffith

Board of Health — Dr. Vincent Greco

Fire Chief and Fire Warden — Jacob A. Chase

Police Chief — Perry Eaton

Civil Defense — Larry Young, Sr.

Relief Administrator — Phyllis Lavallee

Road Agent — Normand Brasley

Auditors — Department of Municipal Accounting of N.H.

Trustees of Trust Funds — Donald Saucier, '80; Gedeon Martel, '81; Richard Biron, '82

Checklist Supervisors — Phyllis Lavallee, '80; Wilda Little, '81; Erwin Chase, '82

Water Commissioners — Chairman Michael Bobblis, '80; Armand Nolin, Jr., '83; Helen Petit, '81; William Stanley, '82; Maurice Lavoie, '84; Treasurer Gedeon Martel, Superintendent Gerald L. Brasley.

Representatives — Mark Bodi, Edgar Bellerose, Edward J. Allgeyer, Robert Plourde

Sewer Commissioners — Chairman Erwin Chase, '80; Roger Martin, '81; Harold Loso, '82;

Library Trustees — Katherine Fowler, '80; Esther Scammell, '81; Florence Omar, '82

Cemetery Commissioners — Joseph H. Robinson, '80; K. Donald Woodbury, '81; Normand Brasley, '82

Budget Committee — Chairman Charles Connor, '80; Jacob Chase, '80; Alice Jacob, '80; Lois Theuner, '81; Phillip Kennedy, '81; John Fillmore, Jr., '81; Edgar Bellerose, '82; Shirley Brown, '82; Richard Reycroft, '82; Representing Selectmen — Donald S. Hill; School Board — Gerald Belanger

Planning Board — Chairman George Fryer, '81; John Oudens, '82; Tracey Sweeney, '83; Floyd Smith, '83; Robert Brison, '84; Resigned — Emma Gamache, 9/79 and Joseph Giddis, 4/79

Zoning Board of Adjustment — Chairman Dale Robinson, '82; Donna Severance, '80; Jerome B. Kelley, '81; Walter Bachelder, '83; Erwin Chase, '84; Alternate, Gerald Cottrell

Recreation Commission — Co-Chairmen Roland Young, Jr. '80 and Philip Good, '82; Regis Lemaire, '80; Paul Gamache, '81; Dean Edmunds, '82. Resigned — Kay Culberson, 6/79 and Roger Stone, 9/79

Conservation — Chairman Theodore Natti, Charles Whittemore, Edward Beauchesne

Abstract Of The Town Meeting Of 1979

Pembroke, N.H., March 13, 1979

The meeting opened at 7:00 AM with the reading of the warrant by Moderator Charles F. Whittemore. Moderator Whittemore also pronounced the invocation.

It was moved and duly seconded that the town act on Articles #1, # 2 and #3 and defer the balance of the warrant until 7:00 PM. The motion carried.

The following is the result of the action:

ARTICLE #1

To choose all necessary town officers for the year ensuing.

There were 502 official ballots cast with the following of-
ficials elected without opposition:

Town Clerk	John B. Goff	468
Town Treasurer	Mary L. Elwell	458
Selectman	Harold E. Paulsen	440
Road Agent	Normand Brasley	450
Water Commissioner	Maurice Lavoie	436
Sewer Commissioner	Harold Loso	430
Trust Fund Trustees	Richard G. Biron	419
Library Trustee	Florence Omar	404

ARTICLE #2

Are you in favor of the adoption of the following Amendments to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amendment No. 1:

Section 5.00 — Use Regulations — Add to "Accessory Uses" the following: —

#13. Construction of driveways - Provided that construction of said driveway be not closer than 5 feet from any abutting property line and that a driveway permit be obtained from Town Road Agent. R-1 "P", R-2 "P", B-1 "P" and C-1 "P".

YES 297, NO 93 PASSED

Amendment No. 2:

Section 2.00 — Definitions — Delete the definition of "Flood line" and substitute therefore the following: —

Flood Plain Areas — The areas of special flood hazard subject to a one percent or greater chance of flooding in any given year. These areas are designated as zones A 6 - 10 on the Flood Insurance Rate Map for the Town of Pembroke prepared by the U.S. Department of Housing & Urban Development, effective April 2, 1979, or as later amended.

YES 287, NO 79 PASSED

Amendment No. 3:

Section 5.05 — Flood Plain Areas — Amend this Section by deleting "users and occupants of such building" in line 5 and substitute the following: —

"general public by causing any increase in flood levels during the 100 year flood", and by deleting "a map" in line 6 and substituting "the Flood Insurance Rate Map for the Town of Pembroke".

YES 292, NO 71 PASSED

Amendment No. 4:

Section 10.00 — Administration and Enforcement — Amend this Section by adding at the end of Section 10.02 the following: —

"It shall be unlawful for any person to place fill in excess of 500 cubic yards within any flood plain area as shown on Flood Insurance Rate Map for the Town of Pembroke without receiving from the Selectmen an approved flood plain area fill permit.

YES 301, NO 77 PASSED

ARTICLE #3

(By petition) To see if the town will vote to adopt the expanded property tax exemption for the elderly beginning at age 65, as provided by RSA 72:43-B and 72:43-C.

YES 304

NO 56

ARTICLE ACCEPTED

ARTICLE #4

To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes.

Moved by Gerard Brasley
Seconded by Harold Paulsen to Accept.

ARTICLE ACCEPTED

ARTICLE #5

To see if the town will vote to authorize the Selectmen to sell any real estate which the town may have acquired by deed as a result of non-payment of taxes, and to authorize the Selectmen to give a deed, in the name of the town, to the purchaser of such land.

Moved by Harold Paulsen
Seconded by Kay Fowler to Accept.

ARTICLE ACCEPTED

ARTICLE #6

To see if the town will vote to accept the following named fund, in trust, the income to be used for the perpetual care of the cemetery lot indicated:—

A. The Willard & Ruth K. Hill Fund of two hundred dollars (\$200.) the income therefrom to be used for the care of the Hill lot in the Buck Street Cemetery.

Moved by Normand Brasley
Seconded by Henry Lewis to Accept.
ARTICLE ACCEPTED

ARTICLE #7

To see if the town will vote to authorize the withdrawal of funds from the revenue sharing fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations for the following priority purposes, and in the amounts indicated, or take any other action thereon:—

Street Lighting	\$13,000.00
Fire Hydrants	\$12,000.00
Concord dump fee	\$12,000.00

(This Article is approved by the Budget Committee.)

Moved by Gerard Brasley
Seconded by Peter Brezosky to Accept.
ARTICLE ACCEPTED

ARTICLE #8

To see if the town will vote to establish a Capital Reserve Fund for the purpose of purchasing a fire truck and to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to be deposited in this fund, and further to see if the Town will authorize the Board of Selectmen to enter into a contract to purchase a new fire truck.

(This Article is approved by the Budget Committee.)

Moved by Harold Paulsen
Seconded by Marie Jacobs to Accept.
ARTICLE ACCEPTED

ARTICLE #9

To see if the Town will approve the selection of a Committee consisting of the Pembroke Library Trustees, one member of the

Planning Board to be appointed by said Board, one member by the Budget Committee to be appointed by said Committee, one Selectman to be appointed by the Selectmen, and one citizen to be appointed by the Moderator for the purpose of selecting an appropriate site for the location of a future Town Library. Said Committee shall be authorized to make any necessary studies, secure option(s), prepare preliminary plans and present the same together with appropriate funding recommendations to the ensuing Town Meeting, and further, to see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) for such study and/or option(s).

(This Article is submitted by the Budget Committee without recommendation).

Moved by Roy Annis
Seconded by Kay Fowler to Accept.
ARTICLE ACCEPTED

ARTICLE #10

To see if the Town will vote to authorize the Recreation Commission to construct four tennis courts of a type and in a location best suited for the recreational use of the Town, and to raise and appropriate the sum of Twenty Six Thousand Dollars (\$26,000) for this purpose.

(This Article is submitted by the Budget Committee without recommendation).

Moved by Harold Paulsen
Seconded by Gilbert Delorie to Accept.
ARTICLE DEFEATED

ARTICLE #11

(By petition) to see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Five Hundred Dollars (\$35,500) for the purpose of lighting the Memorial Field Softball Park area.

(This Article is disapproved by the Budget Committee.)

Because the Article was disapproved by the Budget Committee the Moderator declared that there would be no vote on the Article and the Article would not be considered.

ARTICLE #12

To see if the Town will vote to establish as an Official Map of the Town, showing the location and exterior lines of the public streets, existing or proposed, within the Town, the map made and

certified to the Town in accordance with the Town's authorization at a special Town Meeting held July 26, 1977; and further to authorize and instruct the Town Clerk to file in the Office of the Register of Deeds for Merrimack County a duly signed certificate giving notice of the establishment of the Official Map and the date of such establishment as provided in RSA 36-17.

Moved by Gerard Brasley
Seconded by Harold Paulsen to Accept.
ARTICLE ACCEPTED

ARTICLE #13

To see if the Town will vote to adopt the provisions of RSA 36:19 through RSA 36:34, relative to Planning Board platting jurisdiction.

Moved by Roy Annis
Seconded by Donna Severance to Accept.
ARTICLE ACCEPTED

ARTICLE #14

To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

Moved by Charles Connor
Seconded by Gerard Brasley to Accept Budget as presented.

The Budget was accepted as printed in the Annual Report with the exception of Line 52 Parks & Playground Item: The \$26,000. submitted without recommendation was eliminated by a vote on Article #10.

ARTICLE ACCEPTED
AS AMENDED

ARTICLE #15

To hear the reports of Auditors, Agents & Committees or of Officers heretofore chosen, and to pass any vote relating thereto.

Moved by Floyd Smith
Seconded by Gerard Brasley to Accept the Reports as printed in the Annual Report.

ARTICLE ACCEPTED

Charles Connor gave a report on the status of the independent audit of the Sewer Construction Project as voted on in the 1978 meeting under Article #8; and stated that the audit is not yet complete but will be in the near future and will be made available in printed form to all residents.

Harold Loso spoke on reluctance of Allenstown to allow Pembroke to participate in the decisions affecting operation of the Sewer Plant. And said the Pembroke Commissioners will persist in their effort to participate in the operation of the plant.

ARTICLE #16

To transact any other business that may legally come before said meeting:

Moderator Whittemore "passed the gavel" to the Assistant Moderator Maurice Lafond and speaking as a citizen gave a very eloquent eulogy on former Moderator Gedeon N. Petit who passed away June 11th 1978. Moderator Whittemore spoke of the many contributions Mr. Petit had made to the community and of his many years as Moderator. He spoke of Moderator Petit's ability to run the Town Meeting, of the astute appointments made by Moderator Petit to the Budget Committee and of his unyielding demand for the utmost of honesty in the handling of ballots. After speaking, Mr. Whittemore asked the people to stand in a minute of silence for "probably one of Pembroke's greatest men in the last one hundred years."

A motion to adjourn was made by Dwight Keeler and seconded by Kay Fowler. The motion was accepted by voice vote and the meeting adjourned at: 8:54 PM.

John B. Goff
Town Clerk
Pembroke, N.H.

Special Meeting Of August 21, 1979 Town of Pembroke, N.H.

Moderator Charles Whittemore opened the meeting at 7:00 PM. The Moderator read the Articles in the warrant and explained the proceedings to be followed.

ARTICLE #1

To see if the town will vote to raise and appropriate a sum not to exceed \$200,000. to purchase without limitation or restrictions as to use, resale, retransfer, or other disposition, the real property and buildings thereon commonly known as the Pembroke Conference Center, and to authorize the Board of Selectmen to enter into such agreements and execute such documents as are necessary and proper to effect said purchase. (This Article approved by the Budget Committee)

Robert Plourde moved and Roger Martin seconded to dismiss Article #1.

Roy Annis spoke for the Selectmen, Charles Connor for the Budget Committee, and Roland Young Jr. for the Recreation Committee. After much discussion from the floor by the residents present:

Maurice Lafond moved the question, seconded by Jerry Lavallee.

In a voice vote, the motion to dismiss was overwhelmingly carried by those present and voting.

ARTICLE #2

To see if the town will vote to authorize the Board of Selectmen to use, improve, modify, hold, conserve, sell, transfer, or otherwise and in any way deal with and handle the aforesaid real estate, commonly known as the Pembroke Conference Center, as they, in their discretion, deem appropriate for the benefit of the town, without any limitation or restriction.

Robert Plourde moved and Donald Drouin seconded to dismiss Article #2.

After lengthy discussion of the Article by residents present:

Deborah Boudreau moved the question, seconded by Henry Lewis.

In voice vote, the motion to dismiss was overwhelmingly carried by those present and voting.

The motion was made and seconded that the meeting be adjourned. Meeting adjourned at 9:11 PM.

John B. Goff
Town Clerk
Pembroke, NH

Town Warrant

The State of New Hampshire

TO THE INHABITANTS OF THE TOWN OF PEMBROKE, IN THE COUNTY OF MERRIMACK, IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified to meet at the Elementary School Auditorium in said Pembroke, on Tuesday the 11th day of March next, at 7 o'clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town officers for the year ensuing.

2. Are you in favor of the adoption of the following amendment to the existing Zoning Ordinance as proposed by the Pembroke Planning Board:

"In Section 5:04 of the Zoning Ordinance entitled Table of Use Regulations, under the Retail and Service heading item #2 change the non-permitted use ("N") to special exception ("S") in the C-1 Zone."

3. Are you in favor of the adoption of the following amendment to the existing Zoning Ordinance as proposed by petition of the voters for this town:

"In Section 5:04 of the Zoning Ordinance, entitled Table of Use Regulations, change the section under Residential Uses, Multi-family dwellings from a special exception ("S") to a non-permitted use ("N") in the R-1 Zone."

(This Article is disapproved by the Pembroke Planning Board.)

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

5. To see if the Town will vote to authorize its Selectmen to sell any real estate which the Town may have acquired by deed as a result of non-payment of taxes, and to authorize the Selectmen to give a deed, in the name of the Town, to the purchaser of such land.

6. To see if the Town will vote to establish a Capital Reserve Fund for the purpose of making improvements to land now owned, or hereafter acquired, by the Town for Cemetery purposes to provide additional burial spaces as the need arises; and to transfer to said fund the monies held in the Town's Capital Reserve Fund for the purchase of land.

(This Article is approved by the Budget Committee.)

7. To see if the Town will vote to establish a Trust Fund for Perpetual Care of Cemetery Lots, to be held by the Trustees of Trust Funds and administered in the same manner as the other cemetery care Trust Funds; to transfer to said fund the funds presently held by the Cemetery Commission from the sale of lots with perpetual care; and hereafter to have the proceeds of perpetual care lots deposited in this fund as each new lot is sold.

(This Article is approved by the Budget Committee.)

8. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State or Local Assistance Act of 1972 for use as setoffs against budgeted appropriation for the following specific purposes and in amounts indicated herewith or take any other action hereon:

Appropriation	Amount
Street Lighting	\$13,000
Fire Hydrants	12,000
Concord Dump Fee	12,000
Fire Truck	15,000
	<hr/>
	\$52,000

(This Article is approved by the Budget Committee.)

9. To see if the Town will authorize the Selectmen to withdraw the sum of Forty Thousand Dollars (\$40,000.00) from the Town's Capital Reserve Fund for a new fire truck, which was created for this purpose by the 1979 Town Meeting; and further to withdraw the sum of Seventeen Thousand Dollars (\$17,000.00) from the

Town's Capital Reserve Fund for equipment for the purchase of the same fire truck, making a total withdrawal from Capital Reserve Funds of Fifty-seven Thousand Dollars (\$57,000.00) for this purpose.

(This Article is approved by the Budget Committee.)

10. To see if the Town will vote to authorize the Board of Water Commissioners to construct a new well, with all necessary appurtenances, at its Bear Brook well site and to connect said well to the Bear Brook Pumping Station; to appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for this purpose; and to authorize the Board of Selectmen to borrow said sum of money on the credit of the Town, by the issue of Bonds or Serial Notes as provided by RSA 33 and to determine the time and place of payment, the rate of interest thereon, and to provide for the sale thereof.

(This Article is approved by the Budget Committee.)

11. To see if the Town will vote to authorize the Selectmen to negotiate a lease with the Pembroke School District for a period of ninety-nine (99) years for use as a Town library; and to appropriate the sum of One Dollar (1.00) for the purpose of payment to the School District for the period of the lease.

(This Article is approved by the Budget Committee.)

12. To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purpose of making renovations, necessary repairs, and furnishing the building leased from the Pembroke School District to provide new library facilities; and to raise said sum of money by withdrawing the sum of Fifty Thousand Dollars (\$50,000.00) from the Town's Capital Reserve Fund for a library.

(This Article is approved by the Budget Committee.)

13. To see if the Town will vote to use the unexpended balance of the Sewer Construction Fund to pay the principal of the 1971 sewer bonds as they mature. Annual payments from the unexpended balance of said fund shall be limited to the principal payment of the 1971 sewer bonds less the annual principal payment received from the New Hampshire Water Supply and Pollution Control Commission.

(This Article is approved by the Budget Committee.)

14. To see if the Town will authorize the Board of Selectmen to grant permission to the N.H. Housing Commission to operate within the Town, as provided in RSA 204-A:9 for the purpose of funding and operating an elderly housing project at the Webster Mill, so-called, located at 101 Main Street.

15. (By Petition) To see if the Town will vote to amend the list of roads discontinued as open highways and made subject to gates and bars as contained in Article Nine of the 1953 Town Warrant, as follows:

Hardy Road, so-called, from its terminus at Eight Range Road to a point westerly of Eight Range Road, approximately 700 feet. (Meaning to reopen said road to a point 200 feet from the lot lines of lots 937-10 and 937-11 as shown on the Tax Map of the Town.) Further, to authorize the Board of Selectmen to remove the gates and bars only after the petitioner has graveled and improved the roadway to the satisfaction of the Road Agent and the Board of Selectmen.

(This Article is disapproved by the Planning Board.)

16. (By Petition) To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the Green Meadows Child Care-Kindergarten located in Hooksett.

(This Article is disapproved by the Budget Committee.)

17. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations for the same.

18. To hear the reports of Auditors, Agents and Committees or of Officers heretofore chosen, and to pass any vote relating thereto.

19. To transact any other business that may legally come before said Meeting.

The polls will be open until 6:00 o'clock in the afternoon.

Given under our hands and seals this 21st day of February, A.D. 1980.

Roy Annis, Chairman
Donald S. Hill
Harold Paulsen
Selectmen of Pembroke

Selectmen's Report

Town of Pembroke

New Hampshire

To The Citizens of the Town of Pembroke:

The Board of Selectmen wishes to apprise the community of the Town's position at the end of 1979, and its outlook in the future.

The Town fared no better than its Citizens with the ever spiralling cost of goods and services. We have endeavored to save or go without wherever possible. We are indeed fortunate that we still have community spirit whereby groups 'volunteer' to provide items and services so that we don't have to increase costs to the taxpayer through purchases or salaries. Each and every department of the Town has contributed to saving in this matter.

But, of more importance, in our estimation, is what will the future bring to Pembroke?

Pembroke is indeed at a critical junction. The Town over the past decade has seen its school system enlarged, new town buildings constructed, new positions created, increased municipal services, a new sewer plant built in conjunction with our neighboring community.

We have seen the Town enact zoning, the elimination of the former Pembroke Street Village District, the adoption of complete state approved regulatory powers to the Planning Board.

We have also seen ever increasing legal considerations as the Town attempts to 'steer' its way through a narrow channel between what we used to have - few controls - to what we are attempting to formulate - clear cut controls - so that this Town may grow the way its Citizenry wants it. But, we must remain fully aware of our responsibilities if we are to control our destiny. We must remain aware of what is legal and what is not. Those of us, whether elected or appointed, that serve the Town is guiding it must be always fully aware of what the community desires on the one hand, and how to accomplish it on the other.

We also see what many other communities are experiencing - a

willingness to agree or disagree, but with the exception of a few, an unwillingness to participate in a completely unbiased manner. To partake in local government today demands that one look at all sides, examine all issues, be aware of all legalities, and then create or start to create the means to accomplish what we all want.

To serve the community is sometimes very frustrating. It certainly takes time. It sometimes pays a token salary. Usually it's without pay. But those of us who did and are serving the community can certainly say we have served. We urge all to make themselves available to the community for its common good as this Town continues to grow and its necessary demands increase.

Pembroke is confronted with tremendous growth pains. The Town has before it proposals for the creation of over 400 housing lots. Why? We are located between Concord and Manchester. We have a complete school system without having to send our school children outside Town. We have a municipal water system. We've built a sewerage treatment plant. We have a full-time police department centrally dispatched. We have a fire department that is part of an insurance industry recognized mutual aid compact system. We have a complete public works department furnishing rubbish pickup for all as well as maintenance of our roads and storm sewer system. We have an active volunteer ambulance service with fully trained personnel. We have a mixture of rural to suburban environment. We have everything that draws people.

The next decade will shape Pembroke forever. With your support and, more importantly, your participation, this community can become what we all want it to be - HOME.

Sincerely,

Board of Selectmen

Roy Annis, Chairman
Donald S. Hill
Harold Paulsen

Budget Of The Town Of Pembroke, New Hampshire

PURPOSES OF APPROPRIATION (RSA 31:4)	Appropriations 1979 (1979-80)		Selectmen's Budget 1980 (1980-81)		Budget Committee	
					Recommended 1980 (1980-81)	Not Recommended
GENERAL GOVERNMENT:						
Town officers' salaries	19265		20265		20265	
Town officers' expenses	26040		32908		29795	
Election and Registration expenses	1215		2150		2150	
Municipal and District court expenses						
Expenses town hall and other buildings	16430		18730		18730	
Reappraisal of property						
PROTECTION OF PERSONS AND PROPERTY:						
Police department	78920		96766		94464	
Parking Meters-operation & maintenance						
Fire department, inc. forest fires	40340		37311		37411	
Blister rust and care of trees	1000		1100		1100	
Planning and Zoning & Bond of Adjustment	1260		4160		4160	
Damages by dogs						
Insurance	28200		26000		26000	
Civil Defense	250		357		357	
Conservation Commission	475		475		475	
Fire Hydrant - Water Services	1210		1210		1210	
HEALTH DEPARTMENT:						
Health Dept. - Hospital & Ambulance	9450		9905		9905	
Vital Statistics						
Town Dump and Garbage Removal	44731		50525		50525	
HIGHWAYS & BRIDGES:						
Town road aid	1019		986		986	
Town Maintenance	91722		103657		103657	
Street Lighting	15000		16500		16500	
General expenses of highway department	8735		12885		24885	
Culivg	13485		16944		16944	
Construction	24100		24000		27500	
Sidewalk Construction	1200		1200		1200	
Storm Drains	1500		1500		1500	
LIBRARIES:						
Library	11805		12880		12880	
Library Site Study Committee	2000					
PUBLIC WELFARE:						
Town poor	7000		7000		7000	
Old age assistance	5000		5000		5000	
Aid to permanently and totally disabled	8000		8000		8000	
Soldiers' aid						
Green Acres Kindergarten						1000

SOURCES OF REVENUE		Estimated Revenues 1979 (1979-80)	Actual Revenues 1979 (1979-80)	Selectmen's Budget 1980 (1980-81)	Estimated Revenues 1980 (1980-81)
FROM LOCAL TAXES:					
86	Resident Taxes	28000	28660	28700	28700
87	National Bank Stock Taxes	50	50	50	50
88	Yield Taxes	4500	7384	6200	6000
89	Interest on Delinquent Taxes	4500	7350	6500	6500
90	Resident Tax Penalties				
91	Inventories Penalties				
92					
93					
FROM STATE:					
94	Meals and Rooms Tax	38000	42794	42000	44000
95	Interest and Dividends Tax	28000	3785	31000	31800
96	Savings Bank Tax	9500	12000	12000	12000
97	Highway Subsidy	37000	36380	41000	39130
98	Reimb. for Business Profits Tax Reimb.	7948	29305	29305	29305
99	Town Road Aid				
100	State Aid Construction				
101	Class V Highway Maintenance				
102	State Aid Water Pollution Projects				
103	State Aid Flood Control Land	53750	53758	57600	57600
104	National Forest Reserve				
105	Reimb. a/c State-Federal Forest Land				
106	Reimb. a/c Fighting Forest Fires				
107	Reimb. a/c Exemp.-Growing Wood & Timber				
108	Reimb. a/c Road Toll Refund				
109	Reimb. a/c Old Age Assistance	3000	2295	0	0
110	Gas Tax	800	800	0	0
111	Conference Center				
112					
113					
114					
FROM LOCAL SOURCES, EXCEPT TAXES					
115	Motor Vehicle Permits Fees	90000	97615	98000	98000
116	Dog Licenses	1500	2248	2000	2000
117	Business Licensed, Permits and Filing Fees	1400	1200	3645	3525
118	Fines & Forfeits, Municipal & District Court				
119	Rent of Town Property	600	360	500	500
120	Interest Received on Deposits	8000	19500	21000	21000
121	Income From Trust Funds	1700	1775	1775	1775
122	Income From Departments <i>Water & Sewer</i>	2000	2200	2400	2400
123	Income From Sewer Department	92835	92835	89310	102536
124	Income From Water Department	149650	149650	149650	151667
125	Income From Electric Department				
126	Surplus		93000		
127	<i>School District Gasoline Sales</i>	7000	9900	12110	15980
128	<i>Interest - Sewer Fund Project</i>	82000	69034	67000	87000
129	Federal Grants				
130	<i>Sale of Town Property / Fines & Permits</i>	1200	1659	1000	1000
131	<i>Town Amenity - Gasoline Sales</i>	1000	15	500	500
RECEIPTS OTHER THAN CURRENT REVENUE:					
132	Proceeds of Bonds and Long Term Notes				
133	Withdrawal From Capital Reserve				
134	Revenue Sharing Fund	37000	32015	40000	57000
135	<i>Anti Recession Fund Library Building Fund</i>				
136	<i>C.E.T.A.</i>	25000	10000	25000	25000
137	TOTAL REVENUES AND CREDITS	746,901	868,235	861,149	1,054,065

PURPOSES OF APPROPRIATION	Appropriations 1979 (1979-80)		Selectmen's Budget 1980 (1980-81)		Budget Committee	
					Recommended 1980 (1980-81)	Not Recommended
PATRIOTIC PURPOSES:						
Memorial Day - Old Home Day	250		250		250	
RECREATION:						
Parks & Playground, inc. band concerts	21150		19100		18600	
PUBLIC SERVICES ENTERPRISES:						
Municipal Sewer Dept.	94535		89310		102536	
Municipal Water Dept.	149650		149650		151667	
Municipal Electric Dept.						
Cemeteries	5155		5417		5417	
UNCLASSIFIED:						
Damages and Legal expenses	3000		5000		5000	
Advertising and Regional Associations	3028		3310		3310	
Employees retirement - Social Security	13500		15700		15700	
Contingency Fund						
BC/BS Employee Health Insurance	6042		8250		8250	
Community Action Program	5126		5425		5425	
C.E.T.A.	25000		25000		25000	
Development of Town Master Plan	8000		0		0	
Unemployment Compensation	2000		2000		2000	
DEBT SERVICE:						
Principal-long term notes & bonds	145233		140234		140234	
Interest-long term notes & bonds	126587		118850		118850	
Interest on temporary loans	5000		5000		5000	
CAPITAL OUTLAY:						
Equipment	46500		84891		124891	
Library Renovation					50000	
Pembroke Water Works - New Well					100000	
PAYMENT TO CAPITAL RESERVE FUND						
Equipment	6000		6000		6000	
Library	500		500		500	
TOTAL APPROPRIATIONS	1135,518		1,207,241		1,421,169	1,200

AMOUNT OF TAXES TO BE RAISED (Exclusive of School and County taxes) \$ 267,101

BUDGET OF THE TOWN OF PEMBROKE, N.H.

Budget Committee: (Please sign in ink)
 Charles K. Hanna
 Robert A. Stone
 Richard E. Hayward
 Gerald R. Belanger
 Donald S. Hill

Date: 1980
 Paul M. Kellyman
 William G. Zellerbach
 George J. Gagnon
 Eric J. Thorne
 Sidney F. Brown

Comparative Statement Of Appropriations And Expenditures - 1979

Title of Appropriations	Appropriations Forwarded 1978	Budget 1979	Credits	Amount Available	Expenditures 1979	Unexpended	Overdraft	Appropriations Forwarded 1980
Town officers salaries		\$19,065.00		\$19,065.00	\$18,350.25	\$714.75		
Town officers expenses	\$4,292.89	26,040.00	\$178.40	30,511.29	30,961.43		\$1,590.28	\$1,140.14
Election & Registration expenses		1,215.00		1,215.00	1,730.54		515.54	
Expenses town hall & other buildings		16,430.00	103.78	16,533.78	16,393.16	140.62		
Police Department		78,920.00	172.88	79,092.88	77,231.77	1,861.11		
Fire Department - including forest fires	1,934.00	40,340.00	54.44	42,328.44	35,971.00	6,357.44		
Blister rust & care of trees		1,000.00		1,000.00	1,050.00		50.00	
Planning & Zoning & Board of Adjustment		1,260.00	1,039.80	2,299.80	1,840.12	459.68		
Insurance		28,200.00		28,200.00	25,686.28	2,513.72		
Civil Defense		250.00		250.00	250.90		.90	
Conservation Commission		475.00		475.00	475.00			
Fire Hydrant - Water Service		12,120.00		12,120.00	12,120.00			
Health Department - Hospital - Ambulance		9,450.00		9,450.00	8,687.20	762.80		
Town Dump & Garbage Removal		44,131.00		44,131.00	41,738.46	2,392.54		
Town road aid		1,019.00		1,019.00	1,018.06	.94		
Town maintenance	42.50	91,722.00	645.21	92,409.71	94,445.45		2,035.74	
Street Lighting		15,000.00		15,000.00	14,286.26	713.74		
General expenses of Highway Department		8,735.00		8,735.00	8,953.74		218.74	
Oiling		13,485.00		13,485.00	14,113.16		628.16	
Construction		24,100.00		24,100.00	23,960.88	139.12		
Sidewalk construction		1,200.00		1,200.00	1,129.01	70.99		
Storm drains		1,500.00		1,500.00	1,367.52	132.48		
Library		11,805.00		11,805.00	11,805.00			
Library Site Study Committee		2,000.00		2,000.00				2,000.00
Town poor		7,000.00	25.00	7,025.00	2,692.24	4,332.76		
Old Age Assistance	800.00	5,000.00		5,800.00	5,752.46		1,722.96	1,770.50
Aid to permanently & totally disabled	1,200.00	8,000.00		9,200.00	1,025.50	8,117.00		57.50
Memorial Day - Old home day		250.00		250.00	250.00			
Parks & Playground, including band concerts		21,150.00		21,150.00	20,666.35	483.65		
Cemeteries		5,155.00	665.00	5,820.00	4,948.40	871.60		
Damages & Legal Expenses		3,000.00	30.00	3,030.00	4,441.21		1,411.21	
Advertising & Regional Associations		3,028.00		3,028.00	3,028.00			
Employees retirement & Social Security		13,500.00	166.77	13,666.77	13,034.31	632.46		
BC/BS, Employees Health Insurance		6,042.00	56.96	6,098.96	4,148.28	1,950.68		
Community Action Program		5,126.00		5,126.00	5,125.57	.43		
Development of Town Master Plan		8,000.00		8,000.00	2,238.92			5,761.08
Unemployment Compensation		2,000.00		2,000.00	1,331.77	668.23		
Principal - long term notes & bonds		145,233.00		145,233.00	145,233.33		.33	
Interest - long term notes & bonds		126,587.00		126,587.00	126,413.02	173.98		
Interest on temporary loans		5,000.00		5,000.00	2,365.99	2,634.01		
Equipment (Capital Outlay)	1,200.00	46,300.00		47,500.00	7,472.46	27.54		40,000.00
Payments to Capital Reserve Fund		6,500.00		6,500.00	6,500.00			
TOTALS	\$9,469.39	\$866,333.00	\$3,138.24	\$878,940.63	\$800,233.00	\$36,152.27	\$8,173.86	\$50,729.22
						<u>8,173.86</u>		
						\$27,978.41		

Department of Revenue Administration
 Town of Pembroke 1979 Tax
 Rate

Unit of Government	Rate
Municipal	.57
County	.17
School	1.59
Combined Rate (Non Precincts & Single School Districts - Towns or Cities)	2.33

Summary of Inventory - 1979
 Valuation

1. LAND — Improved and Unimproved		\$149,048.43
2. BUILDINGS — Excluding items listed on lines 3, 4, 5, 6 and 8 below		387,588.25
3. Factory Buildings		36,848.00
4. PUBLIC WATER UTILITY (Privately owned water supply serving public)		
5. PUBLIC UTILITIES — Value of all property used in production, trans- mission and distribution including production machinery, land, land rights, easements, etc. Furnish breakdown by individual company in space provided on page 4.	Gas Electric Oil Pipeline	3,388.76 14,607.45
8. Mature Wood and Timber (RSA 79:5)		
9. House Trailers, Mobile Homes & Travel Trailers Assessed as Personal Property.	180	6,223.86
10. Vehicles		
11. Boats & Launches Enter the net taxable valuation after exemption and number taxed.		
12. TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED		\$597,704.75
13. Blind Exemptions (Number 1)		\$5,000
14. Elderly Exemptions (Number 52)		b. \$520,000
15. School Dining Rm., Dormitory & Kitchen Exemptions		c. \$
16. Water and Air Pollution Control Exemptions (RSA 72:12-a)		d. \$
17. TOTAL EXEMPTIONS ALLOWED (a+ b+ c+ d)		\$5,250.00
18. NET VALUATION ON WHICH TAX RATE IS COMPUTED (Line 12 minus 16)		\$592,454.75

Long Term Indebtedness

Statement of Debt Service Requirements as of December 31, 1979

	Sewer Bonds 5.10%		Water Bonds 6.4%		Building Bonds 6.40%	
Amount of Issue	\$3,042,000.00		\$240,000.00		\$205,000.00	
Date of Issue	April 15, 1971		July 15, 1975		July 15, 1975	
Principal Payable Date	April 15		July 15		July 15	
Interest Payable Date	April 15 and October 15		January 15 and July 15		January 15 and July 15	
Payable to	New England Merchants National Bank		New England Merchants National Bank		New England Merchants National Bank	
Maturities -						
Fiscal Year Ending:	Principal	Interest	Principal	Interest	Principal	Interest
December 31, 1980	\$ 100,000.00	109,650.00	\$ 15,000.00	\$10,560.00	\$ 20,000.00	\$ 7,680.00
December 31, 1981	100,000.00	104,550.00	15,000.00	9,600.00	20,000.00	6,400.00
December 31, 1982	100,000.00	99,450.00	15,000.00	8,640.00	20,000.00	5,120.00
December 31, 1983	100,000.00	94,350.00	15,000.00	7,680.00	20,000.00	3,840.00
December 31, 1984	100,000.00	89,250.00	15,000.00	6,720.00	20,000.00	2,560.00
December 31, 1985	100,000.00	84,150.00	15,000.00	5,760.00	20,000.00	1,280.00
December 31, 1986	100,000.00	79,050.00	15,000.00	4,800.00		
December 31, 1987	100,000.00	73,950.00	15,000.00	3,840.00		
December 31, 1988	100,000.00	68,850.00	15,000.00	2,880.00		
December 31, 1989	100,000.00	63,750.00	15,000.00	1,920.00		
December 31, 1990	100,000.00	58,650.00	15,000.00	960.00		
December 31, 1991	100,000.00	53,550.00				
December 31, 1992	100,000.00	48,450.00				
December 31, 1993	100,000.00	43,350.00				
December 31, 1994	100,000.00	38,250.00				
December 31, 1995	100,000.00	33,150.00				
December 31, 1996	100,000.00	28,050.00				
December 31, 1997	100,000.00	22,950.00				
December 31, 1998	100,000.00	17,850.00				
December 31, 1999	100,000.00	12,750.00				
December 31, 2000	100,000.00	7,650.00				
December 31, 2001	100,000.00	2,550.00				
	\$2,200,000.00	\$1,234,200.00	\$165,000.00	\$63,360.00	\$120,000.00	\$26,880.00

Construction Notes
4.60%

Equipment Notes
5¼%

\$28,000.00
October 14, 1977
October 14
April 14 and October 14
Suncook Bank
(Renovation Police Station \$18,000)
(Relocation Horse Corner Rd. \$10,000)

\$32,700.00
December 22, 1978
December 22
June 22 and December 22
Suncook Bank
Front-end Loader

----- TOTAL -----

Principal	Interest	Principal	Interest	Principal	Interest
\$9,333.34	\$357.77	\$10,900.00	\$1,144.50	\$ 155,233.34	\$ 129,392.27
		10,900.00	572.25	145,900.00	121,122.25
				135,000.00	113,210.00
				135,000.00	105,870.00
				135,000.00	98,530.00
				135,000.00	91,190.00
				115,000.00	83,850.00
				115,000.00	77,790.00
				115,000.00	71,730.00
				115,000.00	65,670.00
				115,000.00	59,610.00
				100,000.00	53,550.00
				100,000.00	48,450.00
				100,000.00	43,350.00
				100,000.00	38,250.00
				100,000.00	33,150.00
				100,000.00	28,050.00
				100,000.00	22,950.00
				100,000.00	17,850.00
				100,000.00	12,750.00
				100,000.00	7,650.00
				100,000.00	2,550.00
\$9,333.34	\$357.77	\$21,800.00	\$1,716.75	\$2,516,133.34	\$1,326,514.52

Treasurer's Report

January 1, 1979 thru December 31, 1979

CASH ON HAND January 1, 1979

\$688,654.41

Estelle Griffith, Tax Collector

1976 Recemptions	\$17,344.89	
1976 Interest	2,264.39	
1976 Resident Taxes	10.00	
1976 Penalty	1.00	
1977 Redemptions	15,257.00	
1977 Interest	1,985.96	
1977 Resident Taxes	100.00	
1977 Penalties	10.00	
1978 Redemptions	18,202.89	
1978 Interest	602.32	
1978 Resident Taxes	3,420.00	
1978 Penalties	344.00	
1978 Property Taxes	181,390.14	
1978 Interest	5,536.79	
1979 Property Taxes	1,176,310.43	
1979 Interest	132.29	
1979 Resident Taxes	24,500.00	
1979 Penalties	54.00	
1979 Nat'l. Bank Stock	34.90	
1979 Yield Taxes	7,665.49	
	<u>1,455,166.49</u>	
John B. Goff, Town Clerk		
1979 Auto Permit Fees	\$102,715.00	
1979 Dog License Fees	2,480.00	
1979 Filing Fees	6.00	
	<u>105,201.00</u>	
State of New Hampshire		
Sewer Con. - State Grant	\$45,485.39	
Highway Subsidy	36,412.74	
Water Sup. & Pel. Control	38,273.00	
Gas Tax Refund	2,294.90	
Room & Meals Tax	42,194.58	
Business Profit Tax	133,906.30	
Forest Fires	54.44	
Interest & Dividends Tax	31,784.94	
Bank Tax	12,002.45	
	<u>342,408.74</u>	
C.E.T.A.	7,462.39	
The Suncook Bank - Loan/Taxes	100,000.00	
The Suncook Bank - Interest	19,545.75	
Transfer - Bond & Int. Acct. to General Fund	79,000.00	
Transfer - Revenue Sharing to General Fund	32,014.43	

Tri-Town Ambulance - Gas	43.07
Town of Allenstown - Plow	360.00
United Church of Christ - In lieu of taxes	800.00
Pembroke School District Loan	4,901.62
Trailer Park Permits	40.00
Building Permits	370.00
Pembroke Water Works	725.00
Town car sold	523.71
Pool Table Permits	700.00
Pembroke Village District	30.00
Dog Care	11.62
Police Fines and Permits	12.00
Check List	648.00
Trustee of Trust Funds	20.00
Sewer Comm. - Reimbursement	1,752.10
Sewer Comm. - Interest	1,700.00
Fire Dept. - Donation	30,990.31
Timber Security	20.00
Cr. App. - Town Office Expense	2,546.92
Cr. App. - Cemetery/Grave Opening	178.40
Cr. App. - Town Poor	665.00
Cr. App. - Highway	25.00
Cr. App. - Board of Adjustment	645.21
Cr. App. - Subdivision	476.00
Cr. App. - Town Hall	563.80
Cr. App. - Police Dept.	103.78
Cr. App. - Blue Cross/Blue Shield	172.88
Cr. App. - Social Security	16.96
Cr. App. - Legal	166.77
	<u>30.00</u>

TOTAL RECEIPTS FROM ALL SOURCES \$2,878,691.36

TOTAL EXPENDITURES 2,148,679.85

CASH ON HAND DECEMBER 31, 1979 \$730,011.51

(Includes Certificates of Deposit at
The Suncook Bank)

TOWN OF PEMBROKE - SEWER ACCOUNT
Received from Tax Collector

1978 Sewer Rents	\$14,150.81	
1978 Sewer Fees	110.50	
1978 Sewer Interest	219.67	
1979 Sewer Rents	67,795.74	
1979 Sewer Fees	121.00	
1979 Sewer Interest	<u>.86</u>	\$82,398.58

TOWN OF PEMBROKE - REVENUE SHARING
#2-25153-6 Suncook Bank

Balance on Hand December 31, 1978		\$1,850.04
Deposits	\$35,288.00	
Interest	991.48	
Transfers to General Fund	<u>32,014.43</u>	
Balance on Hand December 31, 1979		\$6,115.09

Mary L. Elwell, Treasurer
Town of Pembroke

Summary of Expenditures For The Year 1979 Town Officer's Salaries

Roy Annis, Chairman, Selectman			\$1,200.00
Harold Paulsen, Selectman			1,000.00
Donald S. Hill, Selectman			1,000.00
Mary L. Elwell, Treasurer			1,100.00
John Goff, Town Clerk	Salary	\$110.00	
	Fees	<u>4,882.75</u>	4,992.75
Estelle Griffith, Tax Collector	Salary	\$3,500.00	
	Fees	1,402.50	
	Sewer	<u>1,700.00</u>	6,602.50
Phyllis Lavalley, Overseer			720.00
Dr. Vincent Greco, Health Officer			175.00
Charles F. Whittemore, Moderator			60.00
Erwin Chase, Sewer Commissioner, Chairman			500.00
Harold Loso, Sewer Commissioner			500.00
Roger Martin, Sewer Commissioner			<u>500.00</u>
			\$18,350.25

Tax Collector's Report

(For Current Year's Levy)

Summary Of Warrants Property, Resident And Yield Taxes Levy Of 1979

- DR. -

Taxes Committed to Tax Collector

Property Taxes	\$1,359,587.87
Resident Taxes	28,660.00
National Bank Stock Taxes	34.90

Total Warrants	\$1,388,282.77
----------------	----------------

Yield Taxes	7,983.70
-------------	----------

Added Taxes

Property Taxes	\$987.14
Resident Taxes	1,350.00
	<hr/>
	\$2,337.14

Overpayments During Year

Interest Collected on Delinquent Property Taxes	\$132.29
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Penalties Collected on Resident Taxes	54.00
---------------------------------------	-------

TOTAL DEBITS	\$1,398,789.90
---------------------	-----------------------

- CR. -

Remittance To Treasurer

Property Taxes	\$1,176,310.43
Resident Taxes	24,500.00
National Bank Stock	34.90
Yield Taxes	7,665.49
Interest Collected	132.29
Penalties on Resident Taxes	54.00

Discounts Allowed	\$1,208,697.11
--------------------------	-----------------------

Abatements Made During Year

Property Taxes	\$2,533.94
Resident Taxes	1,000.00
Yield Taxes	318.21

	<hr/>
	\$3,852.15

Uncollected Taxes - December 31, 1979

(As per Collectors List)

Property Taxes	\$181,730.64
Resident Taxes	4,510.00

	<hr/>
	\$186,240.64

TOTAL CREDITS	\$1,398,789.90
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Summary Of Warrants Property, Resident And Yield Taxes Levy Of 1978

- DR. -

Uncollected Taxes - As of January 1, 1979

Property Taxes	\$179,883.64
Resident Taxes	4,370.00
Yield Taxes	317.97
	\$184,571.61

Added Taxes

Property Taxes	\$1,506.50
Resident Taxes	300.00
	\$1,806.50

Overpayments

Interest Collected on Delinquent Property Taxes	5,536.79
Penalties Collected on Resident Taxes	344.00
	\$192,258.90

TOTAL DEBITS

- CR. -

**Remittances to Treasurer During Fiscal Year
Ending December 31, 1979**

Property Taxes	\$181,390.14
Resident Taxes	3,420.00
Interest Collected During Year	5,536.79
Penalties on Resident Taxes	344.00
	\$190,690.93

Abatements Made During Year

Resident Taxes	\$1,000.00
	\$1,000.00

**Uncollected Taxes - December 31, 1979
(As Per Collector's List)**

Resident Taxes	250.00
Yield Taxes	317.97
	\$567.97

TOTAL CREDITS

\$192,258.90

Summary Of Warrants Property, Resident And Yield Taxes Levy Of 1977

- DR. -

Uncollected Taxes - As of January 1, 1979	
Resident Taxes	300.00
	\$300.00
Added Taxes	
	10.00
Penalties Collected on Resident Taxes	10.00
	\$310.00
TOTAL DEBITS	

- CR. -

Remittances to Treasurer During Fiscal Year Ended December 31, 1979	
Resident Taxes	100.00
Penalties on Resident Taxes	10.00
	\$110.00
Abatements Made During Year	
Resident Taxes	\$110.00
	\$110.00
Uncollected Taxes - December 31, 1979 (As Per Collector's List)	
Resident Taxes	\$90.00
	\$90.00
TOTAL CREDITS	\$310.00

Summary Of Warrants Residents Taxes Levy 1976

Uncollected Resident Taxes - As of January 1, 1980

Resident Taxes	\$40.00
Penalties	1.00
	\$41.00
TOTAL DEBITS	

Remittance To Treasurer

Resident Taxes	\$10.00
Penalties	1.00
Abatements	10.00
Uncollected	20.00
	\$41.00
TOTAL CREDITS	

Summary Of Tax Sales Accounts Fiscal Year Ending December 31, 1979

	- DR. -			- CR. -			
----- Tax Sales on Account of Levies of: -----	1978	1977	1976	Remittances to Treasurer During Year:			
(a) Balance of Unredeemed Taxes - January 1, 1979		\$37,595.41	\$17,344.89	Redemptions	\$18,202.89	\$15,257.00	\$17,344.89
(b) Taxes Sold to Town During Current Fiscal Year	\$58,758.22			Interest & Cost After Sale	602.32	1,985.96	2,264.39
Interest Collected After Sale	602.32	1,985.96	2,264.39	Unredeemed Taxes - December 31, 1979	\$40,555.33	\$22,338.41	
				TOTAL CREDITS	\$59,360.54	\$39,581.31	\$19,609.28
TOTAL DEBITS	\$59,360.54	\$39,581.37	\$19,609.28				

(a) "Balance of Unredeemed Taxes - January 1, 1979:"

Should include balances of Unredeemed Taxes, as of beginning of fiscal year - January 1, 1979 from Tax Sales of **Previous** Years.

(b) "Taxes Sold to Town During Current Fiscal Year:"

Tax Sales held during fiscal year ending December 31, 1979, should include total amount of taxes, interest and costs to date of sale.

NOTE: Total Debits and Total Credits should agree.

Uncollected Resident Taxes - As Of January 1, 1980

	LEVY 1978	LEVY 1977	LEVY 1976				
Beaudoin, Nancy	\$10.00	\$10.00		Plante, Denise	10.00		
Butler, Shirley	10.00			Rogers, Rose	10.00	10.00	10.00
Coulter, Patricia	10.00	10.00		Ross, Allan	10.00		
Dobbins, Kurt	10.00			Smith, Carol	10.00	10.00	
Dufault, Katherine	10.00	10.00		Taylor, John	10.00		
Elliott, Donald	10.00			Vezina, Andrew	10.00		
Florence, Frances	10.00	10.00		Williams, Gail	10.00		
Goldthwaite, Pamela	10.00				\$250.00	\$90.00	\$20.00
Grandmaison, Madeline	10.00	10.00					
Gray, Joseph	10.00						
Howard, Robyn	10.00	10.00					
Laverdure, Marc	10.00	10.00	10.00				
Lindh, David	10.00						
Malo, Roger	10.00						
Malo, Irene	10.00						
McClary, Jo-Ann	10.00						
Nadeau, Steve	10.00						
Nadeau, Donna	10.00						

Summary Of Sewer Accounts Levy 1979

Fiscal Year Ending December 31, 1979

Warrant	\$84,872.75
Supplement Warrants	188.25
Fees	121.00
Interest	.86
TOTAL DEBITS	\$85,182.86

Remittance To Treasurer

Sewer Rents	\$67,795.74	
Fees	121.00	
Interest	.86	\$67,917.60
Abatements During Year	39.00	
Uncollected Sewer Rents	\$17,226.26	
TOTAL CREDITS	\$85,182.86	

Summary Of Sewer Accounts Levy 1978

Uncollected Sewer Rents - As of January 1, 1979

Sewer Rents	\$14,199.81
Fees	110.50
Interest	219.67
TOTAL DEBITS	\$14,529.98

Remittance To Treasurer

Sewer Rents	\$14,150.81	
Fees	110.50	
Interest	219.67	\$14,480.98
Abatements Made During Year	49.00	
TOTAL CREDITS	\$14,529.98	

Estelle E. Griffith
Tax Collector

Report of the Trust Funds of the City or Town of Pembroke on December 31, 19 79

DATE OF CREATION	NAME OF TRUST FUND <small>List first those trusts invested in a common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whether bank deposits, Stocks, bonds, etc. (If common trust - So State)</small>	%	PRINCIPAL					INCOME				
					Balance Beginning Year	New Funds Created	Gains or (Losses) on Sale of Securities	Expended During Year	Balance End Year	Balance Beginning Year	INCOME DURING YEAR		Expended During Year	Balance End Year
											Percent	Amount		
	CEMETERY FUNDS: Various TOTALS:	Cemetery perpetual Care	The Suncook Bank Savings Accounts	5.5	25,880 00	200 00			26,080 00	5,774 17		1,817 80	1,752 10	5,839 87
	LIBRARY FUNDS		The Suncook Bank Savings:											
1913	Warren D. Foss	Books	2-00438-0	5.5	2,000 00				2,000 00	74 78	5.5	117 06		191 84
1937	Building Fund	Transfer	5-02464-1	8.86							8.86	2,060 06		
1937	Building Fund	Building	2-05877-4	5.5	23,889 10	2,502 50			26,391 60	20,607 84	5.5	261 91		22,929 81
	TOTALS A/C LIBRARY FUNDS				25,889 10	2,502 50			28,391 60	20,682 62		2,439 03		23,121 65
	CAPITAL ACCOUNTS:													
1959	Cemetery	Land Purchase	2-15767-5	5.5	3,093 48				3,093 48	1,309 75	5.5	361 26		3,671 01
1959	Pembroke School District	Bus Fund	2-15800-4	5.5	2,650 00				2,650 00	1,899 08	5.5	256 64		2,155 72
1960	Town	Equipment	2-16391-3	5.5	12,300 00	6,000 00		10,000 00	8,300 00	2,426 18	5.5	293 29		2,719 47
1960	Town	Sewer Fund	2-16903-5	5.5	2,000 00				2,000 00	2,744 81	5.5	267 68		3,012 49
1966	Town	Town Hall Fund	2-19429-8	5.5	7,070 00				7,070 00	6,309 98	5.5	754 84		7,064 82
1971	Conservation Commission	Land Purchase	2-24105-7	5.5	6,230 98				6,230 98	1,501 10	5.5	434 42		1,935 52
					33,344 46	6,000 00		10,000 00	29,344 46	18,190 90		2,368 13		20,559 03
	GRAND TOTALS				85,113 56	8,702 50		10,000 00	83,816 06	44,647 69		6,624 96	1,752 10	49,520 55

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief

Date December 31, 1979

Harold S. Martel
William S. Juncos
Richard A. Buser
 Trustees



State of New Hampshire
 Department of Revenue Administration
 61 South Spring Street PO Box 157
 Concord, 03301

Lloyd M. Price
 Commissioner

MUNICIPAL SERVICES DIVISION
 FREDERICK E. LAPLANTE
 Director
 LORRAINE F. RACETTE
 Assistant Director

Summary Of Findings And Recommendations

Board of Selectmen
 Town Office
 Pembroke, New Hampshire 03275

Members of the Board:

Submitted herewith is the report on examination of the financial statements of the Town of Pembroke for the year ended December 31, 1978, which was made by this Division. Financial statements for funds were included, except for the Water Department, whose statements were examined by Livingston & Haynes, P. C., a firm of Certified Public Accountants. The accounts of the Pembroke Sewer Fund were audited by Smith, Batchelder and Rugg, a firm of Certified Public Accountants pursuant to a Town vote in conjunction with our examination.

Financial Statements

Analysis of Change in Fund Balance (Exhibit A-2)

On a budgetary basis the change in Fund Balance is summarized as follows:

Appropriated:

Beginning Fund Balance Used to Fund
 1978 Operations (\$28,000)

Unappropriated:

Revenues in Excess of Estimates	\$34,157	
Net Unexpended Balance of Appropriations	86,029	
Beginning Fund Balance Used to Reduce Tax Rate	(20,000)	
		100,186
Net Increase in Fund Balance		\$72,186

General Comments

Unexpended Balance of Bond Proceeds

As indicated in Exhibit B-1, the unexpended balance of the Sewer Construction Fund at December 31, 1978 amounted to \$1,215,083.

In conformity with state statutes, the Town of Pembroke, by vote of two-thirds of voters present and voting at an annual meeting may authorize the expenditure of this balance for any purpose or purposes for which serial notes or bonds may be issued. In the absence of such vote, the balance shall be used to pay the principal of the 1971 sewer bonds as they mature. However, annual payments from this fund to reduce long-term principal is limited to the principal of the 1971 sewer bonds less the annual principal payments received from the New Hampshire Water Supply and Pollution Control Commission as follows:

	YEARS	
	1979	1980 - 2001 Yearly Payments
Principal Amount of Bond Issue	\$105,000	\$100,000
Less Principal Received from State	35,966	35,966
Amount To Be Used To Reduce Long-Term Debt	\$69,034	\$64,034

Utilizing the foregoing amounts of transfers, the unexpended balance of \$1,215,083 would be extinguished in approximately nineteen years.

Interest income generated from the reinvestment of bond proceeds from 1971 to December 31, 1978 amounted to \$979,158; all of which was transferred to the general fund. The whole of any subsequent interest income must be transferred to the general fund annually. The absence of said procedure will, in effect, create a sinking fund for the retirement of the sewer bond issue, which is specifically prohibited by State statutes.

Currently, the Town has these funds invested in 5¼ % savings accounts. We believe that the Town should consider the investment of these funds in other permissible investments which yield higher interest rates.

Anti Recession Funds

The appropriation for these funds in 1978 was disallowed by the Department of Revenue Administration because of lack of a specified amount. However, the Town expended the balance of this fund during the year.

Inventory of Fixed Assets

The Town of Pembroke has not maintained an adequate record of its fixed assets. The value of fixed assets for all municipalities is substantial and usually far greater in value than the current assets; hence, adequate accounting procedures and records for fixed assets are essential to the protective custody of governmental property.

A good system of fixed assets accounting facilitates overall control and custody of a governmental unit's property, permits the assignment of direct responsibility for custody and proper use of specific assets to individual public officials and provides data essential to the proper management of fixed assets. Since the responsibilities of stewardship involved in safeguarding such a large public investment is of the utmost importance to sound financial administration, the town officials should begin establishing fixed asset records, cost or consideration given is the generally accepted method for valuing fixed assets, and should be recorded on all new acquisitions. Where adequate documentation is unavailable for existing fixed assets, an estimate of original cost is an acceptable standard under accounting principals for governmental entities.

Adequate documentation is available for the institution of fixed asset records for the Sewer Department, since construction for said facilities is almost completed.

Conclusion:

The provisions of Chapter 71-A, Section 21 require that this summary of findings and recommendations shall be published in its entirety in the next annual report of the Town of Pembroke. Publication of the exhibits contained in this audit report is optional at the discretion of the Board of Selectmen.

We extend our thanks to the officials and employees of the Town of Pembroke for their assistance during the course of the audit.

Respectfully submitted,
Municipal Services Division
Department of Revenue Administration

Town Officers Expenses

Payroll	\$9,360.00
N.H. Association of Assessors	20.00
Suncook Postmaster	1,317.65
Pioneer Business Machines	129.19
Suncook Bank	17.00
Monitor Publishing Co.	148.26
Equity Publishing Co.	14.00
N.H. City & Town Clerk Assoc.	20.00
Sir Speedy	17.50
Thomas Copy Center	70.64
Union Leader Corp.	9.24
Tom-Ray Office Supply Co.	116.74
N.H. Local Welfare Adm. Assoc.	5.00
Roy Annis - meeting	5.00
Robert E. Plourde	152.75
Estelle Griffith - supplies	239.06
Royal Press - town report	4,190.00
Brown & Saltmarsh	126.92
Wheeler & Clark	263.00
Capitol Offset Co., Inc.	123.45
Merrimack County Registry of Deeds	149.80
Credit Bureau	60.00
Luster Cal Nameplate	81.61
Kelley Blue Book	44.00
N.H. Municipal Association	662.89
State Treasurer	7,360.54
N.H. Municipal Secretary & Clerk Assoc.	10.00
Office Dimensions	193.81
State of New Hampshire	2,130.28
Steenbeke & Sons, Inc.	7.95
Branham Publishing Co.	20.50
John Goff, Town Clerk, supplies	243.43
Therese Cournoyer - supplies	9.79
IBM - 2 typewriter contracts	132.00
Smith, Batchelder & Ruggs	3,000.00
Mid-State Office Equipment	199.43
Dr. Vincent Greco - supplies	310.00
	<hr/>
	\$30,961.43

Election

Payroll	\$305.00
Fay's Family Restaurant	28.35
Joseph J. Moretti - Booths	1,123.28
Ron's Market	19.40

Evans Printing Co.	181.00
Kimball's	18.44
Jacques Pastry Shop	5.07
Leonard Letourneau	50.00
	<hr/>
	\$1,730.54

Town Hall And Other Buildings

Payroll	\$176.69
Fred W. Saltmarsh & Son	1,080.96
Metivier Oil Co.	1,116.88
The Home Styler, Inc.	62.60
New England Tel. & Tel. Co.	390.77
Ron's Village Market	6.08
Rene Lavallee Oil	1,048.58
Public Service Company of N.H.	3,261.15
Concord Natural Gas Corp.	1,154.49
Lambert Overhead Door Co.	195.50
State Roofing & Siding Co.	40.00
Smith Trophies	37.10
Yankee Door Control, Inc.	343.90
Rent-a-Tool Co.	34.07
Huckins Oil Co.	3,415.39
Kimball's	80.26
W. E. Aubuchon	52.27
Pembroke Water Works	261.25
R. A. Martin Plumbing	187.10
Lucien Bouffard - supplies	10.00
ABC Glass Co.	49.75
A. & W. Therrien Co., Inc.	775.00
Sears, Roebuck & Co.	335.90
Clock's Tower Apart.	787.00
Albert Bourgeois	584.87
David Brady - rental clock	400.00
Lucien Brasley	100.00
Russell Electric Co.	405.60
	<hr/>
	\$16,393.16

Police Department

Payroll	\$64,144.80
Kimball's	50.68
Foote's Repair Service	426.70
Mobile Pembroke Auto Service, Inc.	7.65

Edmond's Exxon Store	158.45
Photo Corral	76.89
World Book Encyclopedia Inc.	15.53
Carlson Motor Sales, Inc.	867.65
Concord Answering Service	1,440.00
State of New Hampshire	127.49
New England Tel. & Tel. Co.	1,206.88
Tom-Ray Office Supply, Inc.	45.19
Gas - Town Pump	5,195.84
State Motor Vehicle	6.00
John Taylor - supplies	42.00
Brown & Saltmarsh	7.60
Merriam-Graves Corp.	11.50
Gosselin's Pharmacy	101.26
Pembroke Academy	52.50
N.H. Crane & Reel Co.	3.00
Pembroke Auto Service, Inc.	13.11
Chuck's "66"	64.80
Eddie's Service Station	203.75
Monitor Publishing Co.	153.64
Mack's Men Shop	522.63
Goffstown Auto Parts	64.50
Lustre Cal Nameplate	81.63
W. E. Aubuchon	53.99
Car-Go	404.99
Wright Communication Inc.	106.00
State of N.H., Dept. of Safety	156.73
Newshire Farm, Inc.	67.52
Pambro Sales	15.00
Workware Uniform Sales, Inc.	134.57
Banks Chevrolet - Cadillac Inc.	520.58
Richard A. Sherburne, Inc.	361.23
Steenbeke & Sons, Inc.	7.95
Hooksett Police Department	15.00
Lamont Lab, Inc.	34.00
Ron's Market	18.40
Riley's Sport Shop	53.90
ABC Glass Co.	50.00
Equity Publishing Corp.	32.00
Penn-Hampshire Lub., Inc.	68.09
Concord Clinic, Inc.	35.00
Morey's Uniform	5.15
	<hr/>
	\$77,231.77

Fire Department

Payroll	\$16,347.00
Genest Ford, Inc.	1,196.49
New England Tel. & Tel. Co.	417.03
Huckins Oil Co.	25.66
Farrar Co., Inc.	2,640.55
Mirriam-Graves Corp.	109.85
National Fire Protection Assoc.	128.00
Metra Chemical Corp.	350.10
Gas - Town Pump	1,053.99
N.H. Motor Vehicles	12.00
Brown & Saltmarsh Inc.	8.80
Penn-Hampshire Lub. Inc.	113.52
Wright Electric Inc.	38.00
Central Paper Co.	25.81
Tri-Town Mutual Aid Compact	5.00
Wright Communication, Inc.	605.15
Evans Radio, Inc.	425.26
Shepard Auto Supply	412.29
Sanel	400.20
Rochester Germicide Co.	70.75
Pembroke Auto Service Inc.	137.53
Lustre Cal Nameplate	81.63
Capital Area Mutual Aid	3,888.00
W. E. Aubuchon Co. Inc.	61.56
Johnson's Flower Shop	42.98
H. A. Holt & Son	31.28
Pioneer Communication Service	839.50
N.H. College University Council	3.80
Jacob Chase, Forest Fire Warden	108.88
Blanchard Assoc., Inc.	14.95
Ralph Pill	26.68
N.H. State Firemen's Association	125.00
J. H. Butler Co.	1,720.20
Conway Assoc.	1,308.00
United States Fidelity	230.75
Goffstown Auto Parts	10.01
Capital Area Fire Equipment	630.00
R. L. Service, Inc.	962.99
George's Shoe Store	120.00
Al Marier	133.25
Merrimack Farmer's Exchange	37.37
Dean Wilber's Inc.	280.00
A & B Lumber Co., Inc.	28.26
Concord Fire Ext. Service	32.50
Ruth Chase	5.97
John Grappone, Inc.	67.62

Car-Go	656.84
	<u>\$35,971.00</u>

Care Of Trees

R. E. Clarke Tree Service	\$1,050.00
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Planning Board And Board Of Adjustment

Payroll	\$118.25
Donna Severance - postage	279.45
Monitor Publishing Co.	361.81
Waste, Inc.	248.50
Emma Gamache - supplies	17.79
Tom-Ray Office Supply	17.28
Suncook Post Office	37.00
Thomas Copy Center	180.25
Merrimack County	129.00
Bruce Kelley - postage	19.60
Pembroke Academy	23.00
Merrimack County Registry of Deeds	104.00
Wheeler & Clark	14.59
Dale Robinson - postage	35.60
Petty Cash - postage	254.00
	<u>\$1,840.12</u>

Insurance

Cyr-Rogers Insurance	\$23,634.00
N. H. M. A. Workers Comp. Fund (CETA)	2,153.00
	<u>-(100.72)</u>
	\$25,686.28

Civil Defense

Payroll	\$250.00
N.H. Distributing Agency	.90
	<u>\$250.90</u>

Health Department

Tri-Town Ambulance	\$3,000.00
Town of Allenstown, C Y Clinic	500.00
Concord Visiting Nurses Assoc.	3,987.20
Concord Hospital	1,000.00
Catholic Medical Center	100.00
Elliot Hospital	100.00
	<u>\$8,687.20</u>

Patriotic	\$250.00
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Water Department - Hydrants	12,120.00
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Regional Assoc.	3,028.00
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Cap	5,125.57
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Master Plan	2,238.92
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TRA

Treasurer - State of New Hampshire	\$1,018.06
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Rubbish

Payroll	\$24,693.64
Liberty Int. Truck Co.	1,841.63
Sanel Auto Parts, Inc.	170.50
City of Concord	7,014.43
Metivier Oil Co.	2,653.01
Rice's Tire Center	907.03
Donovan Spring & Equipment	990.48
Barrett Equipment, Inc.	1,833.94
Pembroke Auto Service, Inc.	84.75
A & B Estey Corp.	219.91
Texaco, Inc.	341.45
Steenbeke & Son, Inc.	115.45
Monitor Publishing Co.	42.12
Edgar Lavoie	226.80
Keith's Truck Service	568.34
W. E. Aubuchon Co., Inc.	34.98
	<u>\$41,738.46</u>

Summer

Payroll	\$24,902.89
N.H. Distributing Agency	200.00
Liberty Int. Truck	1,669.49
Frank R. Rowell	340.00
No. Am. Engines Co., Inc.	46.76
Lamont Labs, Inc.	231.87
Steenbeke & Sons, Inc.	34.33
Sanel Auto Parts, Inc.	617.30
Allied Chemical Corp.	3,534.89
B. B. Contractors - grader	1,593.00
Longley Handling Equipment Co.	170.00
St. Johnsbury Truck Co., Inc.	11.80
Willey's Express Inc.	14.20
N.H. Explosives & Mach. Corp.	83.50
Donovan Spring & Equipment	54.47
N.H. Welding Supply	97.12
Normand Brasley - supplies	66.50
Chroniak Under Coating	250.00
Gas - Town Pump	3,870.92
Larry's Welding Service	20.00
Merrimack Farmer's Exchange	643.97
Plourde Sand & Gravel Co.	584.01
Thomas Preve	122.50
Dean Wilber's Inc.	96.80
Share Corp.	55.22
Greenland	659.85
Barrett Equipment	91.04
Ralph Seavey	1,392.00
Keith's Truck Center	407.84
Penn. Culvert Co.	816.67
Mrs. Vera Maroney - gravel	400.00
Rice Tire Center	1,019.68
Goffstown Auto Parts	87.71
ABC Glass	5.50
W. A. Kraft	230.81
Chadwick-BaRoss Inc.	177.28
W. E. Aubuchon Inc.	116.61
	<hr/>
	\$44,716.53

Winter

Payroll	\$22,052.34
B & B Chain Co.	205.00
Liberty Int. Truck Co.	1,685.32
Banks Chevrolet-Cadillac Inc.	209.25
Barrett Equipment, Inc.	2,349.50
Donel Supply Co., Inc.	84.53
Granite State Minerals	6,815.61
Rice's Tire Center	145.84
Chuck's "66"	57.00
Ralph Seavey	306.00
Remi Fortin Construction, Inc.	1,120.50
Larry's Welding Service	500.00
N.H. Explosives & Mach. Corp.	88.20
Thomas A. Preve	42.50
Max Cohen & Sons	80.60
Plourde Sand & Gravel	2,829.29
Penn-Hampshire Lub. Inc.	203.90
Kimball's	1.50
W. E. Aubuchon Co., Inc.	74.49
Dean Wilbers Inc.	229.80
Gas - Town Pump	3,084.03
Normand Brasley, supplies	35.00
Allied Chemical Co.	1,245.00
Donovan Spring & Equipment	159.62
Steenbeke & Sons, Inc.	26.85
R. C. Hazelton Co., Inc.	1,001.67
Goffstown Auto Parts, Inc.	98.13
Patsy's GMC & Kenworth	110.00
Alrelta Truck Parts	217.50
N.H. Welding Supply Corp.	59.75
Sanel Auto Parts, Inc.	1,139.58
Belsaw Mach. Co.	6.95
Chadwick-BaRoss Inc.	88.13
Keith's Truck Service	632.04
Weldallay	253.50
W. A. Kraft Corp.	30.65
American Fence	6.00
Texaco, Inc.	52.80
Chroniak Under Coating	25.00
A B Estey Corp.	151.55
Rent-a-Tool Sales Co.	615.00
Merrimack Farmers Exchange	356.00
Curtis Industries	70.52
E. W. Sleeper Co.	1,100.63
Richard Drew	65.85
N.H. Motor Vehicles	16.00

\$49,728.92

Street Lighting

Concord Electric Co.	\$66.86
Public Service Co. of New Hampshire	<u>14,219.40</u>
	\$14,286.26

General Expenses

Texaco, Inc.	\$21,635.20
New England Tel. & Tel. Co.	448.60
J. J. Moreau & Sons, Inc.	20.49
Simplex Time Recorder	44.15
N.H. Distributing Agency	40.00
Brown & Saltmarsh Inc.	12.00
Suncook Post Office	30.00
Lamont Labs, Inc.	57.50
Lustre Cal Nameplate	81.63
Agway Petroleum Co.	<u>32.00</u>
	\$22,401.57
Credit distribution to other Departments	<u>- 13,447.83</u>
	\$8,953.74

Town Construction

Ralph Seavey	\$9,687.80
B & B Contractors - grader	486.00
Vera Maroney	809.00
N.H. Bituminous	3,670.54
Remi Fortin Construction Co.	306.00
Nina Wells	708.00
R. H. Kenneally	1,908.00
Sharon Drew	952.00
Clayton Weeks	826.00
Donald Colby	1,020.00
B & S Truck	1,404.00
Northeastern Culvert Co.	1,532.04
Albert Wheeler	576.50
National Fence & Granite Co., Inc.	<u>75.00</u>
	\$23,960.88

Sidewalk Construction

N.E. Explosives & Mach. Corp.	\$245.00
Plourde Sand & Gravel	266.90
Allied Chemical	<u>617.11</u>
	\$1,129.01

New Equipment

Banks Chevrolet-Cadillac Inc.	\$6,272.46
J. H. Butler Co.	<u>1,200.00</u>
	\$7,472.46

Storm Drain

Ralph Seavey	\$732.00
Steenbeke & Sons, Inc.	69.62
Lyons Iron Works	431.90
N.H. Explosives & Mach. Corp.	<u>134.00</u>
	\$1,367.52

Library

Payroll	\$5,867.40
Pembroke Library Trustees	<u>5,937.60</u>
	\$11,805.00
Town Poor	\$2,692.24
OAA	15,752.46
APTD	\$1,025.50

CETA

Payroll	\$5,836.00
Cyr-Rogers Insurance Agency	100.72
Davis & Towle Insurance Agency	53.97
Blue Cross/Blue Shield	126.30
Social Security	308.65
	<hr/>
	\$6,425.64

Recreation

Payroll	\$2,991.00
Public Service Co. of N.H.	450.33
Dean Wilber's Inc.	29.25
Adams Lock & Safe Co.	74.25
Roy Culberson - supplies	35.15
Concord Monitor	22.80
Aranco Oil Co.	174.04
Little League	500.00
Cutter Enterprises	97.00
Merrimack Farmers Exchange	824.59
American Playground	406.36
Philip Good - supplies	20.73
Indian Head Athletics	148.06
Howard Bibbins	20.00
Standard Fence Inc.	4,350.00
Plausawa Valley Country Club	200.00
Gas - Town Pump	176.25
Flaghouse Inc.	2,386.45
Eugene Cantara	1.00
Smith Trophies	103.50
Paul Bourque	56.59
Ron's Market	5.62
Chroniak Under Coating	20.00
W. E. Aubuchon Co.	151.13
Pembroke "66"	10.00
Art Novelty Co., Inc.	26.75
Steenbeke & Sons, Inc.	185.40
Cat's Paw Construction Co.	6,440.00
Everseal Burial Vault Co., Inc.	520.10
Whitey's Sign, Inc.	240.00
	<hr/>
	\$20,666.35

Cemeteries

Payroll	\$3,771.76
Lamont Labs, Inc.	231.88
Steenbeke & Sons, Inc.	176.01
W. E. Aubuchon Co., Inc.	70.31
Dean Wilber's Inc.	71.00
Michael Lakewitz	37.70
Sanel's	11.80
Gas - Town Pump	66.80
Greenlands	286.40
Everseal Burial Vault Co., Inc.	20.00
Merrimack Farmers Exchange, Inc.	197.74
Thomas A. Preve	7.00
	<hr/>
	\$4,948.40

Legal and Damages

L. Wilder Quint, Esquire	\$404.66
Brown & Nixon, Professional Assoc.	4,033.44
Postage	3.11
	<hr/>
	\$4,441.21

Social Security, Retirement and Unemployment

Social Security	\$8,154.76
N.H. Retirement System	4,879.55
N.H.M.A. Unemployment Comp. Fund	1,331.77
	<hr/>
	\$14,366.08

Blue Cross/Blue Shield and Employee Insurance

Blue Cross/Blue Shield	\$3,515.87
Davis & Towle Agency	812.68
CETA	(180.27)
	<hr/>
	\$4,148.28

Oiling

Plourde Sand & Gravel Co.	\$1,233.28
Lane Corp.	3,177.50
N.H. Bituminous Inc.	8,910.38
Ralph Seavey	<u>792.00</u>
	\$14,113.16

Principal Long Term Notes And Bonds

N.E. Merchants National Bank, Sewer	\$105,000.00
N.E. Merchants National Bank, Construction	20,000.00
Suncook Bank, Construction and Equipment	<u>20,233.33</u>
	\$145,233.33

Temporary Loans

Suncook Bank	\$100,000.00
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Interest

N.E. Merchants National Bank	\$8,960.00
N.E. Merchants National Bank, Sewer	114,877.50
Suncook Bank	2,575.52
Suncook Bank, Short Term	<u>2,365.99</u>
	\$128,779.01

Capital Reserve

Pembroke Trustee of Trust Funds	\$6,500.00
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State

State Treasurer, dog fees	\$199.50
State Treasurer, OASI	29.63
State Treasurer	<u>1,457.63</u>
	\$1,686.76

County

Merrimack County Treasurer	\$109,018.00
Abatement	\$634.21

Timber Tax

Estelle Griffith, Tax Collector	\$3,200.00
Atkinson Davis	300.00
W. Crowley	174.00
Pittsfield Box	1,100.00
Dalphond	775.00
Clifton Chadbourne	<u>75.00</u>
	\$5,624.00

Tax Sale	\$58,758.22
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Conservation

Pembroke Trustee of Trust Funds	\$475.00
Bond and Interest Account	\$40,956.31
Pembroke School District	\$1,023,883.00

Pembroke Village District

Orr & Reno	\$1,399.84
Monitor Publishing Co.	36.57
Bonnie Brady	<u>24.30</u>

\$1,460.71

GRAND TOTAL	\$2,148,679.85
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Town Clerk's Report 1979

Pembroke Town Library

MONEY RECEIVED:

Auto Permits	\$102,714.50
Dog Licenses	2,480.00
Filing Fees	<u>6.00</u>
Total Rec:	\$105,200.50

SALARY & FEES

Auto Permits	\$4,594.00
Dog Licenses	204.50
Vital Statistics	<u>84.25</u>
Total:	\$4,992.75

John B. Goff
Town Clerk
Pembroke, NH

Circulation for 1979

Adult fiction	5,494
Adult non-fiction	906
Juvenile fiction	3,081
Juvenile non-fiction	749
Non Print Media	202

80 new borrowers were added in 1979

Library Hours

Monday	1-5 and 6-8:30
Tuesday	10-5
Wednesday	1-5
Thursday	1-5
Friday	1-5 and 6-8:30
Saturday	10-12

Fire Chief's Report

Town of Pembroke New Hampshire

To The Citizens of Pembroke:

Last year, Jacob A. Chase, Chief of the Pembroke Fire Department, was honored by his associates in the fire service, state and local officials, and other friends for his fifty plus years of continuing service to the community.

We think it only appropriate that this event be recorded in the official Town Report. We are sure that we speak for all Citizens of the Town of Pembroke in wishing "Jake" continued success and expressing our thanks to him for his continuing service to the Town.

Sincerely,

Board of Selectmen

Roy Annis, Chairman
Donald S. Hill
Harold Paulsen

To the Selectmen and Citizens of Pembroke:

Your Fire Department responded to 203 alarms in 1979. I am happy to report that these resulted in minimum fire losses.

Weekly training and monthly drills with our neighboring departments in the Capital Area Mutual Compact assures that coordination necessary for large fires.

The department expects delivery in the Spring of the pumping engine you, the citizens, authorized at last year's Town Meeting. This engine, with greater capacity in pumping, becomes vital as the town grows and expands into what has been our undeveloped areas.

Lt. Norman Martin of this department was selected by the New Hampshire Forest Fire Service to accompany a state crew to the major forest fires in California.

This department's Fire Prevention and Investigation Office, under the direction of Lt. Bruce Kimball, has greatly expanded its inspection efforts. It is in the area of prevention and public information that the large annual fire losses can be reduced. As the energy crisis worsens, more people will return to wood and coal for heat. Whole new generations will have to learn how to utilize these fuels which are more demanding than our present ones. Your fire department is ready any time to answer questions, inspect installations, or provide recommendations as to protection from fire.

As we commence another year, your department, as always, stands ready to protect and guard you and your loved ones — your property and treasures.

Jacob A. Chase
Chief Engineer

PEMBROKE FIRE DEPARTMENT
RECORD OF ALARMS FOR 1979

All Fire Alarms

False Alarms	8
Electrical	14
Automobile	9
Oil Burners	4
Accidents	14
Medical Emergencies	7
Forest Fires	1
Brush and Grass	10
Chimney	9
Sprinkler Alarms	8
Fire Investigations	7
Structural Fires	13
Storm Damage	2
Miscellaneous	35
Mutual Aid	62
Total — All Fire Alarms	203

Mutual Aid Assistance

Allenstown	10
Bow	1
Chichester	4
Concord	30
Epsom	6
Loudon	2
Hopkinton	2
Northwood	6
Hooksett	3
Total — Mutual Aid Assistance	62

Fire Inspections

Oil Burner Inspections	22
Wood Stove Inspections	3
Building Inspections	3

Day-Care Inspections	5
Miscellaneous	8
Total — Fire Inspections	71

Building Permits Issued	121
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REPORT TO TOWNS
REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Prevention and control of forest fires is handled through a cooperative effort between town/city fire organizations and the State Forest Fire Service.

Since 1903, when the first forest fire laws were passed by our Legislature, the State Forester has appointed someone in each municipality as a Forest Fire Warden and charged him with the responsibility of forest fire prevention and control within his town/city. This person may ask the State Forester to appoint as many Deputy Forest Fire Wardens as may be necessary to efficiently carry out his charge.

The State Forester has divided the State into ten forest fire districts with a full time District Forest Fire Chief in each district. The State organization is charged with assisting the municipal forest fire organization in any way possible.

State personnel conduct fire training schools, assist with forest fire suppression, fire cause investigation, prosecution of fire law violators and forest fire prevention programs. Forest fire suppression equipment is purchased through State bulk purchasing ability and sold to local forest fire organizations at one-half cost. Excess military property is obtained and turned over to town/city fire departments at no cost to local departments for conversion into fire suppression units. This cooperative arrangement between State and municipality has resulted in one of the best forest fire records in the United States with less than one-half acre of woodland burned in each fire reported.

1979 Forest Fire Statistics

	No. of Fires	No. of Acres
State	1,099	318
District	118	36

Town of Pembroke, Police Department

Central New Hampshire Planning Commission

Emphasis was placed on better communications for police dispatching in 1979.

For many years we had been dispatched by the Concord Answering Service, a private concern in Concord, which answered our phone calls and offered one-way communication via pagers. They did an excellent job and showed great patience and understanding in every respect.

As Pembroke grew, it had become more apparent that two-way communication was needed.

Hooksett and Allenstown police were being dispatched by the Hooksett Dispatch Center and since we work closely and often with these towns, it seemed logical for us to join this service.

We are now being dispatched by police procedure-oriented personnel at Hooksett and are thus able to give better service to the residents of Pembroke and better protection for our police officers.

We wish to thank our Pembroke selectmen and the selectmen of Hooksett for their work in making this possible.

Perry L. Eaton
Chief of Police

The Central New Hampshire Regional Planning Commission has been in existence since 1970 and during this period has continued its involvement in studies of both a regional as well as a local nature. The Commission acts as an advisory body to its member municipalities and as such is often invited to participate in local planning projects. As a part of the ongoing technical assistance provided, the Commission has been pleased to be able to assist the Planning Board in the following areas: review of changes in state laws, master plan development, development of subdivision regulations, research into state laws and model ordinance research.

The Commission, this past year, hosted seminars on capital improvements programming and the fall legal seminar series. Again the Commission was pleased to see representatives from Pembroke present.

The Commission hopes to be able to continue to serve the needs of its member municipalities in the future and appreciates the past support of its activities by the Town of Pembroke.

Respectfully submitted,
George Fryer
Floyd Smith
Pembroke representatives to
the Commission

Pembroke Planning Board

To the Selectmen and Citizens of Pembroke

New and different responsibilities have been undertaken by the Pembroke Planning Board during the past year. Town meeting action of March 1979 voted planning enabling legislation RSA Chapter 36:19 - 36:34. The board was required to formulate and adopt a new Subdivision Regulation for the Town. A close working cooperation with Central New Hampshire Regional Planning Commission and the use of a model subdivision regulation allowed members to understand the reasons for and the applications of sections of the regulations. On August 27, 1979, following two Public Hearings, the Subdivision Regulations for the Town were adopted by the Planning Board. On August 28, 1979 13 applications for Survey Phase of Subdivision of land were filed with the Planning Board. At the close of 1979 19 applications had been filed, of which 11 subdivision Plat Plans consisting of 36 lots on existing town streets were approved by the Planning Board.

Approval of Plat Plans requires board members to be knowledgeable of existing state and local laws and regulations pertaining to the subdivision of land, the board must also foresee future objectives and needs of the Town both in the public and the private sector. A purpose of the Planning Board is to guide each subdivider into planning so that needs can be met. Voter comments and statements at public hearings on each subdivision has given board members an opportunity to hear and evaluate citizen concerns regarding the growth of Pembroke.

The Town Meeting of March 1979 further authorized funds to update the 1963 Master Plan for Pembroke. Central New Hampshire Regional Planning Commission was approved to do this update. Progress to date includes population growth, labor force and employment, household trends, land use trends, and school enrollment trends. A citizen survey was conducted in October, 1979 and our thanks go to the local Scout Troop 270 and the leadership of Eagle Scout Darin Pope for distributing and collecting the survey. 1609 were distributed and 369 were returned which is excellent for this type survey. Town agencies, departments, committees and officials will be asked to identify future goals for the town.

Citizen informational sessions will be held by this board so that all voters may be aware of the use and impact this updated Master Plan will have on the town's future. Specific warrant ar-

ticles are contemplated for the 1981 Town Meeting to implement recommendations of the master plan.

We take this opportunity to express our sincere thanks to Emma Gamache for her devotion and service over the past years. Emma undertook those responsibilities which were not otherwise covered and saw that they were accomplished. Many thanks from all of us, Emma, for a responsibility well done.

George Fryer, Chairman	Floyd Smith
Robert Brison	Tracey Sweeney
John Oudens	Charles Thompson, Alternate
Harold Paulsen, Board of Selectmen	

Suncook Child And Youth Program

The Suncook Child and Youth Program provides Pembroke - Hooksett - Allenstown with comprehensive health care. We have been doing this for more than twelve years. We are looking to establish an advisory board this year. Please contact us if you're interested. Our goal is to assure the best physical, social, and emotional development of each person enrolled in the program. Emphasis is placed on prevention and education.

This year in Pembroke we cared for 111 children and youth and 64 families.

We attained camp scholarships and sent 40 children and youth to camps.

Enrolled in our WIC program are 50 Women, Infants and Children.

Health Services are provided daily Monday through Friday.

Submitted by
Pat McLean
Nurse Administrator

Civil Defense Report

After being the Director of the Salisbury Civil Defense for several years, this past year has been one of learning the special problems that face Pembroke.

Since my appointment to this position in October, 1978, this office has been working on a program of public education about civil preparedness in our community. We've started a merit badge program for the Boy Scouts and have spoken to some of our local civic groups.

Some of the meetings this office has attended this year include Emergency Communication with Merrimack County Civil Defense Directors, Governor's Council on Energy to set aside gas for emergency vehicles, meeting with Merrimack County Delegates for procedures on applying for federal disaster relief funds, and we will be working on a crisis relocation plan with the State of New Hampshire shortly. A twenty hour course at U.N.H. on Community Preparedness has also been completed.

During the Spring floods of 1979, we handled twelve calls for flooding information and we had direct contact with the State Headquarters during the three day period of concern to our community.

I would like to publicly thank the Allenstown Civil Defense Director, Roger Letendre, for his late night tour of some of our mutual problem areas along the Suncook River.

This office is constantly looking for any ideas you may have to improve our services to you as our population increases.

Respectfully submitted,
Larry Young Sr.

CIVIL DEFENSE DIRECTOR

Visiting Nurse Association

Visits made during the year beginning October 1, 1978 to September 30, 1979.

Nursing	545	Homemaker	482
Physical Therapist	54	Nutritionist	3
		Occupational Therapist	11
Home Health Aide	84	111¼ hours	

The Concord Regional Visiting Nurse Association, Inc., continued to service Pembroke for the eleventh year. They have provided skilled nursing care for anyone sick in the home, especially those needing continuity of care after discharge from the hospital. They are available to give hypodermic injections, change surgical dressings, and do other treatments prescribed by the attending physician. When indicated, family members have been instructed to give care between the nurse's visits.

Special services; such as, physical therapy, speech therapy, occupational therapy, and nutritional guidance have been given the special staff and consultants in order to assist with the rehabilitation of an acute or chronic illness.

When family members are unable to supply all the needed care, a staff of homemaker - health aides are available to give physical care, do light housekeeping, and assist with meal planning and meal preparation.

The nurses are delighted to advise new and expectant mothers in the care of themselves and their babies. They are also glad to work with families and individuals on normal nutrition, sickness, and accident prevention.

Anyone in Pembroke may request these services - doctor, family, pastor, friend, or the patient himself. Patients are also referred by clinics and other agencies. All calls are answered, but continuing care can be provided only under a doctor's orders.

A call to the Concord Regional Visiting Nurse Association, Inc., (224-4093) between the hours of 8 a.m. and 10:30 p.m., seven days a week is all that is necessary to start services or make inquiries. Fees may be scaled to those unable to pay the entire amount.

Sincerely,
Lutie K. Piper
Executive Director

Pembroke Sewer Commission

Operating Budget 1980

TO: Citizens of the Town of Pembroke
FROM: Town of Pembroke-Board of Sewer Commissioners

The Board of Sewer Commissioners are pleased to submit their reports on the operations of the system for the year 1979.

We operated well within the budget for 1979. In spite of the present inflationary trend, we are happy to report there will be no increase in our rates for 1980.

There were no serious problems this past year and we do not see any for the immediate future.

We are always open to suggestions for ways to better serve you.

Respectfully submitted,

Pembroke Sewer Commission
Erwin A. Chase, Chairman
Harold O. Loso, Commissioner
Roger A. Martin, Commissioner

	1979 Budgeted	Expended as of 12/31/79	1980 Recommended Budget
Utilities:			
Bridge Street	\$ 800	\$ 636	\$ 800
Administrative:			
Clerical	\$ 1,400	\$ 1,045	\$ 1,200
Supplies	250	20	250
Postage	450	436	500
Printing & Advertising	100	-0-	100
Sewer User Supplies	100	197	250
Sewer User Refunds	-0-	124	-0-
Payroll Taxes	50	64	75
Payment to Tax Collector	1,700	1,700	1,850
Payment to Allentown	77,000	58,409	77,000
Insurance-Bridge St.	85	83	85
Accounting	200	30	200
Total Administrative	\$81,335	\$62,108	\$81,510
Maintenance:			
General	\$ 2,500	\$ 2,440	\$ 1,500
Bridge Street	500	6,558	500
Line Repairs	5,500	5,415	3,000
Capital Reserve	4,000	8,000	2,000
Total Maintenance	\$12,500	\$22,413	\$ 7,000
TOTALS	\$94,635	\$85,157	\$89,310

Pembroke Sewer Commission
Summary Of Sewer Accounts
1979

Cash on hand-January 1, 1979		\$ 6,978.93
Receipts:		
Sewer Rental Collections-		
Remittance to Treasurer 1979	\$82,398.58	
Sewer Permit Fees	175.00	
Public Service Co. refund	3.73	
Interest Savings Account	<u>578.17</u>	
Total Receipts		83,155.48
Expenditures:		
Operation & Maintenance Costs	<u>85,157.60</u>	
Balance 12/31/79	4,976.81	
Capital Reserve	8,000.00	
Cash on Hand 12/31/79		<u>\$12,976.81</u>

Allenstown - Pembroke
Summary Of Plant Expenditures
For Period 1/1/79 - 12/31/79

	Sewerage Treatment Plant	Allenstown 52% Share	Pembroke 48% Share
Other Operating Expenses:			
Chemicals	\$ 9,550	\$ 4,966	\$ 4,584
Maintenance	5,736	2,983	2,753
Supplies & Materials	2,492	1,296	1,196
Equipment	1,189	618	571
Alarm System Fees	640	333	307
Vehicle Expense	1,989	1,034	955
Insurance	9,179	4,773	4,406
Payroll Taxes	3,609	1,877	1,732
Uniform Expense	1,486	773	713
Snow & Garbage Removal	171	89	82
Sludge Disposal	782	407	375
Professional Fees	-0-	-0-	-0-
Total Other Operating Costs	<u>\$ 36,823</u>	<u>\$19,149</u>	<u>\$17,674</u>
TOTALS	\$126,642	\$65,855	\$60,787

Allenstown - Pembroke
Summary Of Plant Expenditures
For Period 1/1/79 - 12/31/79

	Sewerage Treatment Plant	Allenstown 52% Share	Pembroke 48% Share
Staff Salaries:			
Chief Operator	\$16,057	\$ 8,350	\$ 7,707
Operator 1	13,711	7,130	6,581
Operator 2	11,069	5,756	5,313
Operator 3	11,069	5,756	5,313
Total Staff Salaries	<u>\$51,906</u>	<u>\$26,992</u>	<u>\$24,914</u>
Utilities:			
Power	\$23,348	\$12,141	\$11,207
Water	1,431	744	687
Fuel & Heat	4,742	2,466	2,276
Telephone	520	270	250
Total Utilities	<u>\$30,041</u>	<u>\$15,621</u>	<u>\$14,420</u>
Administrative:			
Clerical Assistance	\$ 6,963	\$ 3,621	\$ 3,342
Office Supplies & Exp.	311	162	149
Office Equipment	220	114	106
Postage	166	86	80
Advertising	-0-	-0-	-0-
Training & Subscriptions	212	110	102
Travel & Mileage	-0-	-0-	-0-
Total Administrative Costs	<u>\$ 7,872</u>	<u>\$ 4,093</u>	<u>\$ 3,779</u>

Pembroke Sewer Commission
Summary - Capital Projects Fund
1979

Cash on hand-January 1, 1979		\$590,631.20
Receipts:		
State Grant Payment	\$45,485.39	
Sun Oil Company	17,318.28	
Credit-Cancelled Check	3.00	
Interest-Savings Account	5,791.09	
Interest-C.D. Account	25,000.00	
Total Receipts	<u>93,597.76</u>	
Expenditures:		
General Fund-Interest 1978	30,990.31	
Easement payment	2.00	
S.G. Phillips Corporation	22,750.00	
Morgenroth & Associates	3,250.00	
State Grant Pmt.-General Fund	45,485.39	
Morgenroth & Associates	266.17	
Total Expenditures	<u>102,743.87</u>	
Cash on Hand 12/31/79		<u>\$581,485.09</u>
Checking Acct.-Suncook Bank	329.22	
Savings Acct.-Suncook Bank	56,155.87	
C.D. Acct.-Suncook Bank	525,000.00	
Balance 12/31/79	<u>\$581,485.09</u>	
Allenstown-Pembroke Escrow Account		
Balance as of 12/31/79	\$13,101.05	

To the Special Sewer System Study

Committee of the Town of Pembroke

We have examined the accompanying balance sheet of the sewer construction fund of the Town of Pembroke as of September 30, 1978 and the related statement of revenues, expenses and fund balance for the period from inception (March 10, 1970) to September 30, 1978. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As explained in note 2 to the financial statements, the federal grants are subject to a final audit by the Environmental Protection Agency (EPA), the outcome of which is uncertain.

In our opinion, subject to the effects of any adjustments by EPA, the financial statements referred to above present fairly the financial position of the sewer construction fund of the Town of Pembroke as of September 30, 1978, and the results of its operations for the period from inception (March 10, 1970) to September 30, 1978 in conformity with generally accepted accounting principles applied on a consistent basis.

Smith, Batchelder & Rugg

Town of Pembroke Sewer Construction Fund Balance Sheet - September 30, 1978

Assets		Liabilities and Fund Balance	
Cash:	\$ 595	Liabilities:	
Checking	595	Retainage payable (Note 3)	\$49,123
Savings	559,914	Contingencies (Note 4)	
Federal grants receivable (Note 2)	485,248	Total liabilities	\$49,123
Accounts receivable	17,118	Fund balance	<u>\$1,041,254</u>
Accrued interest receivable	14,276		
Due from Sewer Operating Account	<u>13,226</u>	Total liabilities and fund balance	<u>\$1,090,377</u>
Total assets	<u>\$1,090,377</u>		

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

Town of Pembroke
 Sewer Construction Fund
 Statement of Revenues,
 Expenses and Fund Balance
 For the Period From Inception
 (March 10, 1970) to
 September 30, 1978

Revenue:		Expenses:	
Bond issue	\$3,040,000	Construction -	
Premium on sale of bonds	16,720	Laterals and pumping station	\$2,053,816
Federal grants -		Treatment plant	2,456,159
Laterals and pumping station	1,519,800	Engineering fees	252,123
Treatment plant	1,834,548	Professional and management fees	63,050
Interest on investments	943,793	Project office	3,046
Note issue	2,000	Plant operation training	2,463
Miscellaneous	210	Bid and public hearing	3,555
	<u>\$7,357,071</u>	Easements	16,710
		Surveying	2,182
		Inspectors salaries	103,389
		Other salaries	2,195
		Payroll taxes	849
		Lab, yard and office equipment	34,317
		Land	46,800
		Bond issue costs	7,920
		Miscellaneous construction costs	2,284
		Miscellaneous, other	897
			<u>5,051,755</u>
		Excess of Revenues Over Expenses	2,305,316
		Fund Balance, beginning of period	
		Residual equity transfer (Note 5)	<u>(1,264,062)</u>
		Fund Balance, end of period	<u>\$1,041,254</u>

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

Town of Pembroke
Sewer Construction Fund
Notes To Financial Statements
September 30, 1978

	Laterals	Treatment Plant	Total
Grant	\$1,519,800	\$1,834,548	\$3,354,348
Received	1,443,800	1,425,300	2,869,100
Receivable	\$76,000	\$409,248	\$485,248

In October 1978 the Town received \$104,314 of a \$116,634 payment due from Allentown for the treatment plant. (See Note 4.)

1. Significant accounting policies:

The Town's Sewer Commission was established in March 1970. In April 1971 the Town issued \$3,040,000 for 30 year serial bonds to finance the entire cost of constructing a municipal sewage disposal system. The state (40%) and federal (50%) governments were to reimburse the Town for 90% of the eligible costs. The two major projects were to have (1) sewer laterals built in the town and (2) a sewage treatment plant built on a site in Allentown. The Town agreed in 1974 to share the cost (65%) of the treatment plant with Allentown.

The project went out for bid in late 1974. Meanwhile, the project cost increased to over \$5 million and the state's share of the eligible cost decreased 20%. In 1975 the Town increased the appropriation from \$3,042,000 to \$5,322,000. The Environmental Protection Agency (EPA) agreed to pay 75% of the eligible costs on a direct reimbursement basis. The New Hampshire Water Supply and Pollution Control Commission (NHWSPPC) agreed to pay 20% of the eligible costs in annual installments to the Town over the remaining life of the bond issue.

The laterals and treatment plant were constructed during 1975 and 1976. EPA did an interim audit in 1975. The project was completed and accepted in December 1976. The treatment plant began operating in January 1977.

All revenues and expenses connected with the projects are reflected in the accompanying financial statements on the accrual basis of accounting.

2. Federal grants receivable:

The Town received two grants from the EPA to aid in financing the sewer laterals and the Town's share of the sewage treatment plant. The grants were for 75% of the eligible costs of construction. The grants receivable at September 30, 1978, subject to a final EPA audit, were:

3. Retainage payable:

This represents the Town's portion of the retainage due the contractor for the construction of the treatment plant. In December 1978 the Town paid the contractor \$22,750. The remaining \$26,373 is in dispute.

4. Contingencies:

The contractor who built the sewage treatment plant has entered a claim against Allentown for approximately \$200,000. Approximately \$110,000 of the claim is for labor performed and materials furnished and not paid for. To the extent the claim for work not paid for is legitimate, the Town would be liable for not more than 65% of the amount.

Allentown withheld \$12,320 of a \$116,634 EPA payment to the Town claiming it was due from the Town for 1977 plant expenses. Allentown is holding the money in escrow until the dispute is resolved.

5. Residual equity transfer:

Since the bond issue in April 1971 there were several transfers back and forth between the sewer construction fund and the Town's general fund. The net result, effectively, was a transfer of \$1,264,062, for the purpose of making bond principal and interest payments, for the sewer construction fund to the Town's general fund as follows:

Payment of bond principal and interest October 1971 through April 1975	\$998,497
Transfers to bond and interest savings account April 1975 through September 1978	111,553
Transfers to general fund April 1975 through September 1978	544,175
	1,654,225

Transfers from general fund - appropriation for bond and interest payments 1971 through 1975	386,152
Other	4,011
	<hr/>
	390,163
	<hr/>
	\$1,264,062
	<hr/>

The bond and interest savings account is under the Town's selectmen's control and is not considered a sewer construction fund asset. The balance of this account at September 30, 1978 was \$269,144.

To the Special Sewer System Study

Committee of the Town of Pembroke

We have examined the financial statements of the Sewer Construction Fund of the Town of Pembroke for the period from inception (March 10, 1970) to September 30, 1978. Our report thereon is dated November 21, 1978. As part of our examination we reviewed accounting procedures and accounting and physical controls used to accurately and suitably record and summarize authorized financial transactions and to safeguard assets against defalcations or other similar irregularities.

The audit covered a period of over eight years, beginning with the establishment of the Sewer Commission in March 1970. The bonds were issued in 1971 operating in January 1977. During that period there were several changes in Town personnel such as sewer commissioners and selectmen.

General Business Practice

We observed several significant practices which we think warrant your attention. Since the project is non-recurring, the recommendations are intended as a guide of the Town undertakes another capital project. There is no merit in attempting to change the past. The recommendations are listed below and provided in detail in the appendix.

1. Maintain adequate accounting records

2. Maintain adequate source documents to support accounting records
3. Use a capital projects fund
4. Determine alternative sources of project financing before issuing bonds
5. Avoid possible conflicts of interest
6. Coordinate the management of fund assets

Contract Compliance

We observed that the two construction projects were put out for bid and that several bids were obtained for each. We were unable to locate four of the fifteen bids received for the laterals and five of the six bids received for the treatment plant. We did satisfy ourselves, however, through the engineer's, Morgenroth Associates, Inc. (Morgenroth), bid summary that Joseph A. Polito & Sons Co., Inc. (Polito) and S. G. Phillips Corporation (Phillips) submitted the lowest bids respectively. Both Polito and Phillips, as successful bidders, furnished 100% performance and labor and material payment bonds.

We audited the requests for payment submitted by Polito and Phillips. We observed that Morgenroth approved each payment and all significant change orders. We determined that the Town paid its 65% share of the Phillips contract for the treatment plant and that the allocation was determined and approved by Morgenroth.

Outstanding Grants Receivable

The EPA financed 75% of the eligible costs of the sewer construction project under two separate grants. Through July 1979 the Town had received \$1,443,800 for the construction of laterals and \$1,529,614 for the construction of the treatment plant. But the last payments were received in August 1978 and November 1977 respectively. There are still \$76,000 and \$292,000 receivable on the two grants respectively. We recommend that someone follow up with EPA to get the final audit performed as soon as possible so that the Town can collect the receivables. The longer these receivables go uncollected, the more the Town is losing by not being able to invest the money. At an investment return of 10%, this is costing the Town approximately \$37,000 a year in unearned interest income.

Smith, Batchelder & Rugg

Town Of Pembroke
Sewer Construction Fund
Suggestions for Improvement Of Operating Procedures
And Accounting System
August 9, 1979

1. Maintain adequate accounting records
2. Maintain adequate source documents to support accounting records
3. Use a capital projects fund
4. Determine alternative sources of project financing before issuing bonds
5. Avoid possible conflicts of interest
6. Coordinate the management of fund assets

1. Maintain Adequate Accounting Records

Observed Practice

The accounting records for the sewer construction funds were not adequate. Moreover, when the audit started the sewer commissioners did not have a complete set of the accounting records that were maintained. Some of the reasons for the inadequacies are:

1. There was no overall integrated accounting for the project from inception through the audit date.
2. There were no cash receipts or cash disbursements journals.
3. There was no general journal or detailed explanation of adjusting entries.
4. The general ledgers were updated periodically (usually monthly) for current transactions. There was no printout of all transactions affecting a particular account.

5. The chart of accounts was changed during the project without documentation to support the change.

6. General ledger account balances were reclassified after the interim EPA audit but there was no supporting documentation for the reclassification.

Recommendation

Maintain a complete record of all accounting transactions in chronological order. The records should include a general ledger, a general journal in which to record non-cash entries such as adjustments and reclassifications, a cash disbursements journal and a cash receipts journal. Describe each transaction as fully as possible and use a reference source. Use one chart of accounts for the project. If the volume of transactions for an accounting period will not be large, consider using a manual system.

An adequate set of accounting records will provide better administrative and accounting control over projects. It will also make it easier to produce financial statements.

An adequate record system will permit the town to comply with the Office of Management and Budget circular #A-102 relating to requirements for grants in aid to states and local governments which states among other things that grantee financial management systems shall provide for:

1. Accurate, current and complete disclosure of the financial results of each grant program;
2. Records that identify adequately the source and application of funds for a grant supported activities;

3. Effective control over and accountability for all funds, property and other assets.

2. Maintain Adequate Source Documents to Support Accounting Records

Observe Practice

We were not always able to locate the source documents to support an accounting transaction. Yet in some instances there were five or six copies of the same source document on file. Source documents included such items as vendor invoices, contract progress billings, contract bids and change orders and cash receipt advices.

The allocation of expenses between EPA eligible and ineligible costs was not documented on some items. The allocation of expenses between Allenstown and Pembroke on the contractors and engineers invoices was documented and approved by the engineers. But the allocation of expenses was not always documented on some of the other invoices.

Transfers between funds were only traceable by direct comparison of the funds.

Recommendation

Maintain a file of source documents properly coded and approved to support the accounting transactions. Do not retain duplicate copies of source documents unless absolutely necessary.

For expenses the files should contain a vendor invoice which contains an indication of the account to be charged, who verified, the invoice, who approved the invoice and whether any allocations on the invoice, when applicable, comply with grant provisions or contractual agreements.

Revenues should be supported by some kind of document showing the source of revenues and the account to be credited. If no supporting advice is received with the check, for example, a copy of the check can be created to serve as the source document and the appropriate information can be noted on this copy.

Having the source documents will provide support and authorization for each accounting transaction. Retaining only one copy of a source document should reduce the need for filing

space. Having the documentation will also help to meet the requirements of Office of Management and Budget Circular #A-102 which requires that accounting records be supported by source documentation.

3. Use of Capital Projects Fund

Observed Practice

Two different funds (debt service and capital project) were used to account for the project. This involved two general ledgers. In addition, the use of more than one fund created the need for several transfers and the source and nature of several transfers were not always documented.

Recommendation

Use a capital projects fund to record all of the activity for a project including the bond issue revenue and interest earned on temporary investments.

This will simplify the accounting records and eliminate the need for inter-fund transfers and inter-fund accounts and promote more consistent handling in recording transactions. It will also make it easier to provide a financial statement for the project.

4. Determine Alternative Sources of Project Financing Before Issuing Bonds

Observed Practice

The Town appropriated \$3,042,000 for the sewer construction project in 1970 and issued bonds in April 1971 to cover the entire (federal - 50%; state - 40%; local - 10%) project cost. The project did not go out for bid until late 1974, almost four years later. Meanwhile, the project cost increased by over \$2 million and a state law change caused the state's share to drop from 40% to 20% of eligible costs. The Town raised the project appropriation in 1975 to \$5,322,000. The federal government's share of the project increased to 75% of eligible costs and the money was received from the federal government as the project progressed. By issuing bonds for the full amount of the project, the Town overfunded the project since only the state and local share needed to be financed on a long-term basis. The Town has been paying interest at 5.1% on the bonds since April 1971 and will retire the bonds over a thirty year period ending 2001. The state is reimbursing its share of the eligible costs in annual payments of the remaining life of the bonds.

Recommendation

Explore all possible sources of project financing before issuing bonds. Consider issuing bonds to finance a capital project only if other sources are totally inadequate. If bonds must be issued, issue them only for the state and local portion of a project. Use short-term notes for the federal portion of a project because the federal portion will be reimbursed as the project proceeds. Time the bond issue as close to the project start date as possible.

Using other funding sources could save the Town several thousand dollars in interest expense. Timing a bond issue near the construction period should avoid the possibility of the Internal Revenue Service classifying the bonds as arbitrage bonds and denying the Town tax exempt interest status.

5. Avoid Possible Conflicts of Interest

Observed Practice

The sewer commissioners hired a local public accountant to maintain the accounting records for the sewer construction fund. The accountant also served in the same capacity for the town of Allenstown. He also served as the coordinator of the project for the two towns' sewer commissioners. In addition to maintaining the accounting records, the accountant also determined how each EPA payment to Allenstown for the treatment plant construction was to be allocated between Allenstown and Pembroke.

Besides the accountant serving in several capacities for the same project, the accountant's brother served as Pembroke's sewer commission chairman.

Recommendation

Avoid possible conflicts of interest by separating the responsibility for executing and recording transactions in connection with a project. The person responsible for authorizing and approving transactions should be different from the person recording transactions. In addition, although it is difficult to avoid a complete conflict of interest in a town, the person doing the accounting for a project should probably not be directly related to the person having a significant influence upon the executive decisions for the project.

Minimizing possible conflicts of interest will give the project more integrity and minimize the possibility of potential lawsuits.

6. Coordinate the Management of Fund Assets

Observation

The sewer commissioners account for the sewer construction fund. At September 30, 1978 the net assets of the fund were \$1,041,254 of which \$560,509 was cash and \$480,745 was accounts receivable. The selectmen account for the bond and interest account. At September 30, 1978 the assets of this fund, all cash, were \$269,144. Most of the cash in both of the funds was invested in low yielding (5%-6%) savings accounts. Under state law (RSA 41:29) the Town treasurer should have custody of the monies and determine, with the approval of the sewer commissioners and selectmen respectively, how the assets should be managed.

Recommendation

Both of these funds will be used to help repay the thirty year serial bonds for the sewer construction project. The Town treasurer should, with the approval of the sewer commissioners and the selectmen, see that the assets of these funds are invested in as high yielding investments as possible.

Shifting the assets of these funds from investments with an annual return of 5%-6% to investments yielding 10%-12%, for example, would double the investment income and could save the Town's taxpayers several thousand dollars a year.

School Warrant

School District Officers

For The Year Ending June 30, 1979

MODERATOR
Charles Whittemore

DISTRICT CLERK
Roberta Doore

TREASURER
Helen Stackhouse

SCHOOL BOARD

Stanley Grimes	Term Expires 1980
Ronald Snell	Term Expires 1980
Gerald Belanger	Term Expires 1981
Thomas Petit	Term Expires 1981
Norman Bonenfant	Term Expires 1982

AUDITORS
Department of Revenue Administration
Municipal Services Division

SUPERINTENDENT OF SCHOOLS
Gerald A. Croteau

BUSINESS ADMINISTRATOR
Wayne R. Baran

The State of New Hampshire

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Pembroke Elementary School in said District, on the 11th day of March, 1980 at 7:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose two members of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.

The polls are to open at 7:00 o'clock a.m. and will close not earlier than 6:00 o'clock p.m.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Pembroke this 12th day of February 1980.

Stanley F. Grimes
Gerald R. Belanger
Norman H. Bounafant
Pembroke School Board

Pembroke School District Warrant State of New Hampshire

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Pembroke Elementary School in said District on the 8th day of March 1980 at 10:00 a.m. to act upon the following subjects:

1. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
2. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.
3. To choose Agents and Committees in relation to any subjects embraced in the Warrant.
4. To see if the District will vote to authorize the School Board to accept gifts and donations on behalf of the School District.
5. To see if the District will vote to accept funds in the amounts set forth below which may be made available to the District thru the following Federal programs:

1. CETA	\$62,500.00
2. 94-142	16,380.00
3. Title IV	4,920.00
4. National Energy Act	<u>10,000.00</u>
	\$93,800.00

(The amounts of money set forth for each program are estimated and the amount appropriated for any one program may be overexpended so long as the total amount appropriated hereunder for all of the above programs does not exceed \$93,800.00).

Further, to authorize the school board to apply for and expend the sum of \$93,800.00 for such purposes provided that the school district will not be thereby required to raise any money by local taxation in this or subsequent years as the result of such expenditure of \$93,800.00. Approved by the Budget Committee.

6. To see if the District will vote to authorize the School Board to apply for and expend on behalf of the District Federal and State Funds other than those set forth in Article 5.
7. To see if the District will vote to establish the position of "Special Education Coordinator" as a service to School Administrative Unit #53 and to raise and appropriate the sum of \$7,375.74 as the School District's share. Approved by the Budget Committee.
8. To see if the District will vote to raise the sum of \$9,082.00 by taxation and to appropriate that sum of money and an additional sum of \$39,398.00 to be received by the District from the State of New Hampshire for the purpose of funding tuition and transportation costs incurred by the District in sending students to the Concord Regional Voc. Center. Approved by the Budget Committee.
9. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.
10. To transact any other business that may legally come before said meeting.

Given under our hands at said Pembroke this 12th day of February 1980.

Stanley F. Grimes
Gerald R. Belanger
Norman H. Bonenfant
Pembroke School Board

Abstract Of The Meeting Of The Pembroke School District

March 13, 1979 and March 17, 1979

The meeting on March 13, 1979 was called to order by Moderator, Charles Whittemore, at 7:00 a.m. The reading of the notification of this meeting to act upon choosing school board members and school district officers was the first order of business. The motion was made by John Goff and seconded by Erwin Chase to open polls until 6 p.m. to vote by ballot on items 1 through 5. A voice vote followed and the moderator declared the motion passed. The Pembroke School District Warrant will be read and acted upon at the School District Meeting to be held on Saturday, March 17, 1979 at 10 a.m. The checklist was used with the following checklist supervisors and assistants attending: Erwin Chase, Wilda Little, Elmer Bergstrom. Ballot clerks were: Paul LaRoche, James Twomey, Louise Roberts, Daniel Chase, Edward Currier, and Roland Young, Jr.

1. To choose a Moderator for the ensuing year.
Charles Whittemore 51 (elected)
Henry Monroe 7
Erwin Chase 5
2. To choose a Clerk for the ensuing year.
Roberta Doore 397 (elected)
3. To choose a member of the School Board for the ensuing year.
Ronald Snell 395 (elected)
4. To choose a member of the School Board for the ensuing three years.
Norman Bonenfant 429 (elected)
5. To choose a Treasurer for the ensuing year.
Helen Stackhouse 393 (elected)

The polls were closed at 6 p.m. with 501 regular ballots and no absentee ballots cast. Tellers to count votes were: Daniel Chase, Edward Currier, Oscar Plourde, and James Twomey.

The meeting on March 17, 1979 was called to order by Moderator, Charles Whittemore, at 10:00 a.m. The reading of the Pembroke School District Warrant was the first order of business.

Article 1: To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.

Earl Dearborn moved that the article be considered with Article 13.

Wilda Little seconded.

Motion to postpone accepted.

Article 2: To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.

R. C. Carroll made the following motion: to see if the district will vote to authorize the School Board to contract with a qualified independent auditing firm or the department of revenue administration for the fiscal year financial audit, in accordance with the laws of the State of New Hampshire. This motion was seconded by Edgar Bellerose. R. C. Carroll stated that the purpose of his motion was to give the School Board latitude in getting the audit done in a timely fashion. Norman Bonenfant stated that he had received a letter from the New Hampshire Department of Revenue Administration committing them to perform a timely audit for the fiscal year. Attorney Zelin stated that even without this motion and vote the school board has the authority to get a private audit.

Gerald Croteau agreed that if the State could not perform a timely audit the school board could have a private audit done.

Motion was accepted by voice vote.

Article 3: To choose Agents and Committees in relation to any subject embraced in the Warrant.

Moderator asked if any agents or committees were to be chosen and since there were none the article was passed over.

Article 4: To see if the District will vote to authorize the School Board to accept gifts and donations on behalf of the School District.

Moved by Gerald Belanger and seconded by Norman Bonenfant to accept. Article accepted by voice vote.

Article 5: To see if the District will vote to accept funds in the amounts set forth below which may be made available to the District through the following Federal programs:

1. CETA	\$62,500.00
2. 94-142	15,000.00
3. Title IV	4,500.00
4. National Energy Act	9,500.00
	<hr/>
	\$91,500.00

(The amounts of money set forth for each program are estimated and the amount appropriated for any one program may be overexpended so long as the total amount appropriated hereunder for all of the above programs does not exceed \$91,500.00).

Further, to authorize the school board to apply for and expend the sum of \$91,500.00 for such purposes provided that the school district will not be thereby required to raise any money by local taxation in this or subsequent years as the result of such expenditure of \$91,500.00. (Approved by Budget Committee)

Moved by Stanley Grimes and seconded by Roy Annis to accept the Article. Accepted by a unanimous vote.

Article 6: To see if the District will vote to authorize the School Board to apply for and expend on behalf of the District Federal and State Funds other than those set forth in Article 5.

Moved by Donald Hill and seconded by William Raymond to accept the Article. Article accepted by unanimous vote.

Article 7: To see if the District will vote to appropriate the sum of \$5,376.00 to fund alternate high school education at Project Second Start. (Approved by Budget Committee)

Moved by Thomas Petit and seconded by Gerald Belanger to accept. Discussion followed.

Article accepted by voice vote.

Article 8: To see if the District will vote to make a supplemental appropriation in the amount of \$8,000.00 for adult education for the 1978-1979 school fiscal year. (Approved by Budget Committee)

Moved by Stanley Grimes and seconded by Regis Lamaire to accept. Discussion followed.

Article accepted by voice vote.

Article 9: To see if the voters of the Pembroke School District will direct the elected representatives of the Pembroke area to the General Court to support legislation which holds parents responsible for vandalism and other acts of their minor children; and further, to direct the Pembroke School Board to prosecute children committing acts of vandalism.

Moved by Norman Bonenfant and seconded by Thomas Petit to accept. Discussion followed.

Article accepted by voice vote.

Article 10: To see if the District will vote to rescind that portion of the 1970 Bond article appropriation that was not raised by the issuance of bonds.

Moved by Stanley Grimes and seconded by Norman Bonenfant to accept. Explanation followed.

Article accepted by voice vote.

Article 11: To see if the District will vote to raise and appropriate the sum of \$1,011,597.03 to fund all cost items relating to teachers; and nurses; salaries and benefits for the 1979-1980 school fiscal year, \$48,983.50 of such sum representing additional costs attributable to the latest collective bargaining agreement entered into by the School Board and the Pembroke Federation of Teachers. (Approved by the Budget Committee).

Moved by Norman Bonenfant and seconded by Roy Annis. Gerald Croteau presented an explanation of the cost items involved. Article accepted by voice vote.

Article 12: To see if the School District will vote to adopt and approve the cost items as set forth in the latest collective bargaining agreement with the Pembroke Federation of Teachers of the 1980-1981 school fiscal year.

Moved by Gerald Belanger and seconded by Norman Bonenfant to accept. Gerald Croteau explained the reason for this ar-

ticle. Discussion followed. Article accepted by voice vote.

Article 13: To see what sum of money the District will vote to raise and appropriate for the support of school district officials and agents other than benefits and salaries payable to teachers, and for the payment of the statutory obligations of the District.

Moderator reminded that by accepting this article voters would also be accepting Article 1.

The budget was explained by Charles Connor of the Budget Committee. A motion was made by Charles Connor and seconded by Gerald Belanger to accept. Article accepted by voice vote.

Article 14: To transact any other business that may legally come before said meeting.

Regis Lemaire advised the school board that he would like to have committee set up for the purpose of studying the cost of vandalism and procedures for Correcting this problem. Since there was no other business to come before the meeting the Moderator asked for a motion to adjourn.

The motion was made by Norman Bonenfant and seconded by Earl Dearborn to adjourn the meeting.

Meeting adjourned at 11:22 a.m.

Respectfully submitted,

Roberta W. Doore
School District Clerk
Pembroke, New Hampshire

Budget Of The School District

1980-81

Pembroke, N.H School District

SECTION I		APPROVED BUDGET 1979-80	SCHOOL BOARD'S BUDGET 1980-81	RECOMMENDED 1980-81	NOT RECOMMENDED 1980-81
FUNC-TION	PURPOSE OF APPROPRIATION				
1000	INSTRUCTION	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
1100	Regular Programs	838946	929234	929234	
1200	Special Programs	107392	127084	127084	
1300	Vocational Programs	85114	52119	52119	
1400	Other Instructional Programs	44254	51048	51048	
1600	Adult/Continuing Education	14000	14000	14000	
2000	SUPPORT SERVICES	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2110	Attendance & Social Work	156	171	171	
2120	Guidance	65765	70597	70597	
2130	Health	16625	17405	17405	
2140	Psychological				
2150	Speech Path. & Audiology				
2190	Other Pupil Services	5376	6400	6400	
2200	Instructional Staff Services	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2210	Improvement of Instruction	6215	6219	6219	
2220	Educational Media	28855	33381	33381	
2240	Other Inst. Staff Services	2400	1000	1000	
2300	General Administration	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2310	Contingency				
2310	All Other Objects	11803	14177	14177	
2320	Office of Superintendent	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2320 351	Sch. Adm. U. Mang. Serv.	35041	41958	41958	
2320	All Other Objects	9984	11834	11834	
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services	50	50	50	
2400	School Administration Services	268497	301124	301124	
2500	Business Services	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maint. of Plant				
2550	Pupil Transportation	250965	335609	335609	
2570	Procurement	65757	87797	87797	
2590	Other Business Services	92000	101198	101198	
		725	400	400	
2600	Managerial Services				
2900	Other Support Services				
	<i>Federal Funds</i>				
3000	COMMUNITIES SERVICES	91500	93800	93800	
4000	FACILITIES ACQUISITIONS & CONST.				
5000	OTHER OUTLAYS				
5100	Debt Service	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5100 830	Principal	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5100 840	Interest	120000	115000	115000	
		68268	61414	61414	
5200	Fund Transfers	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5220	To Capital Reserve Fund				
5240	To Food Service Fund	43000	47300	47300	
	TOTAL APPROPRIATION	2278103	2510339	2550339	

SECTION II		APPROVED REVENUES 1979-80	SCHOOL BOARD'S BUDGET 1980-81	BUDGET COMMITTEE 1980-81
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES				
Unreserved Fund Balance		105529	0	0
Revenue From State Sources		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Foundation Aid		75214	75214	75214
Sweepstakes		20240	20240	20240
Incentive Aid		11696	11696	11696
Foster Children		1760	1760	1760
School Building Aid		56029	54529	54529
Area Vocational School		0	39398	39398
Driver Education		6179	18000	18000
Handicapped Aid		21757	32936	32936
Adult Education		14000	14000	14000
Child Nutrition		43000	47300	47300
Other				
Revenue From Federal Source		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
ESEA				
Vocational Education				
Adult Education				
Child Nutrition Program				
Handicapped Program				
Other		91500	93800	93800
Other Sources		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Trans. From Cap. Projects Fund				
Trans. From Cap. Reserve Fund				
Sale of Bonds or Notes				
Insurance Settlement			4400	4400
Local Rev. other than Taxes		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Tuition		680625	746980	746980
Earnings on Investments Rent		7818	5112	5112
Pupil Activities - Athletic Revenue		2500	2500	2500
Other - Horticulture & Drama		6200	6200	6200
School Lunch Reimbursement		38600	36960	36960
School Lunch Revenue		58400	64240	64240
TOTAL SCHOOL REVENUES & CREDITS		1236047	1272265	1272265
DISTRICT ASSESSMENT		1040707	1273074	1273074
TOTAL REVENUES & DISTRICT ASSESSMENT		2,276,754	2,550,339	2,550,339

(School portion of the Business Profits Tax \$ 27652 to be applied to the District Assessment when computing the School Tax Rate.)

BUDGET OF THE SCHOOL DISTRICT

OF PEMBROKE, N.H. DATE 1980

Louis A. Deunier
 BUDGET COMMITTEE
Charles A. Connor
Gerald R. Belanger
John P. Higgins
West-a. Clark
Alice Jacob

Richard E. Raymond
John W. Sullivan
Edward H. Bellmore
Shirley H. Brown

Report of School District Treasurer

For the
Fiscal Year July 1, 1978 to
June 30, 1979

Cash on Hand July 1, 1978 (Treasurer's Bank Balance)	106,741.70
Received From Selectmen (Include only amounts actually received)	1,023,883.00
Revenue From State Sources	200,466.31
Revenue From Federal Sources	50,106.95
Received From Tuitions	666,447.66
Received As Income From Ceta	13,000.00
Received From All Other Sources	53,970.07
TOTAL RECEIPTS	\$2,007,873.99
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)	\$2,114,615.69
LESS SCHOOL BOARD ORDERS PAID	\$1,995,891.73
BALANCE ON JUNE 30, 1979	\$118,723.96

Helen Stackhouse
District Treasurer

Financial Report 1978 - 1979

GRAND NET EXPENDITURES	\$2,090,746.69
100 ADMINISTRATION	
Salaries for Administration	
District Officers	3,141.41
Superintendent & Asst. Superintendent	
Secretarial & Clerical Assistants	
Contracted Services	8,401.00
Other Expenses	
District Officers	1,742.04
200 INSTRUCTION	
Salaries	
Principals	84,286.96
Teacher Consultants & Supervisors	
Teachers	812,310.33
Other Instructional Staff	63,025.50
Secretarial & Clerical Assistants	27,375.05
Other Salaries	35,734.01
Textbooks	16,255.35
School Libraries & Audiovisual Materials	10,967.48
Teaching Supplies	42,424.88
Contracted Services	10,996.29
Other Expenses	12,392.56
300 ATTENDANCE SERVICES	
Salaries	250.00
400 HEALTH SERVICES	
Salaries	14,800.00
Other Expenses	586.67
500 PUPIL TRANSPORTATION	
Salaries	11,010.50
Replacement of Vehicles & Equipment	2,178.41
Repairs to Vehicles & Equipment	1,703.74
Supplies	5,686.15
Contracted Services	11,283.14
Insurance	
Other Expenses	3,788.07
600 OPERATION OF PLANT	
Salaries	64,892.84
Supplies, Except Utilities	12,007.27

Contracted Services	4,392.00
Heat for Buildings	69,799.94
Utilities, Except Heat	42,711.00
Other Expenses	240.00
700 MAINTENANCE OF PLANT	
Replacement of Equipment	2,242.40
Repairs to Equipment	3,802.04
Contracted Services	46,365.60
Repairs to Buildings	2,757.10
800 FIXED CHARGES	
State Employees Retirement System	1,699.48
Teachers' Retirement System	24,042.67
Federal Insurance Contribution Act (FICA)	70,745.00
Insurance	32,492.82
Other Fixed Charges	295.12
900 SCHOOL LUNCH AND SPECIAL MILK PROGRAM	
Salaries	30,312.82
Expenditures and Transfers of Monies	
Federal Monies	48,057.77
1000 STUDENT-BODY ACTIVITIES	
Salaries	15,945.00
Expenditures and Transfers of Monies	7,537.88
1200 CAPITAL OUTLAY	
Equipment	10,071.57
1300 DEBT SERVICE FROM CURRENT MONIES	
Principal of Debt	120,000.00
Interest on Debt	74,167.50
1400 OUTGOING TRANSFER ACCOUNTS	
District Share of Supervisory Union Expenses	40,094.01
Expenditures to Other Than Public Schools	
Tuition to Private Nonsectarian Schools	39,719.97
Transportation	18,456.20
1600 ADULT EDUCATION	
Salaries	
Salaries of Teachers	3,990.00
Other Salaries	2,679.38
1700 SUMMER SCHOOL	
Salaries	
Salaries of Teachers	1,200.00
Other Expenses	965.81

TOTAL NET EXPENDITURES FOR ALL PURPOSES	\$1,972,022.73
CASH ON HAND JUNE 30, 1979	\$118,723.96
GRAND TOTAL NET EXPENDITURES	\$2,090,746.69
REVENUE FROM LOCAL SOURCES	
Current Appropriation	\$1,023,883.00
Tuition from Patrons, High School, Regular School Year, Current Year	640,793.87
Tuition from Patrons, Adult Education, Current Year	11,101.50
Transportation Fees from Patrons	2,333.32
OTHER REVENUE FROM LOCAL SOURCES	
Rent	8,247.84
School Lunch Salaries	25,619.60
Other Revenue from Local Sources	8,091.28
REVENUE FROM STATE SOURCES	
Foundation Aid	90,616.51
School Building Aid	56,028.79
Area Vocational School Aid	4,816.59
Driver Education Aid	2,280.00
Handicapped Aid	11,112.75
Sweepstakes	23,144.51
Incentive Aid	10,921.50
Foster Children Aid	1,000.00
Other Revenue from State Sources	545.66
REVENUE FROM FEDERAL SOURCES	
School Lunch and Special Milk Program	48,544.95
Public Law 874	1,562.00
CETA	13,000.00
SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS	
Net Insurance Recovery	361.23
TOTAL NET RECEIPTS FROM ALL SOURCES	1,984,004.90
CASH ON HAND AT BEGINNING OF YEAR JULY 1, 1979	
	106,741.70
GRAND TOTAL NET RECEIPTS	\$2,090,746.60

State of New Hampshire Department of Revenue Administration

Summary of Findings and Recommendations

Members of the Board:

Submitted herewith is the report of the examination of the Pembroke School District for the years ended June 30, 1979 and 1978, which was made by this Division in accordance with the vote of the District.

One of the enclosed audits must be given to the District Clerk for retention as part of the District's permanent records.

Financial Statements

Analysis of Change in Fund Balance: (Exhibit A-2)

On a budgetary basis, the change in Fund Balance is summarized as follows:

	1979	1978
Revenues in Excess of Estimates	\$18,122	\$33,670
Net Unexpended Balance of Appropriations	77,550	37,293
July 1 Fund Balance Used to Reduce School Tax	<u>(77,131)</u>	<u>(43,474)</u>
Change in Fund Balance	\$18,541	\$27,489

General Comments

Treasurer:

As noted in our prior audit reports, the Treasurer of the School District does not perform her statutory duties in a manner consistent with sound business procedures. Entries are not made in the Treasurer's records for several months at a time with activity for the current accounting period not entered from July 1, 1979 to the time of the audit. This practice effectively negates any effort District officials may make to control their financial activity.

It is again recommended that the entries to the Treasurer's records be made on at least a monthly basis and that the accounting records of the Treasurer and the District be reconciled at a minimum of once a month.

Violation of RSA 197:23a:

R.S.A. 197:23a Treasurer's Duties, states in part, "The treasurer shall have custody of all monies belonging to the district and shall pay out same only upon orders of the school board..."

At the present time, the School Lunch Director receives and disburses all funds connected with the School Lunch Program. At no time does the Treasurer have custody of these funds, nor does the School Board approve transactions as required.

We believe this not only to be a violation of State statutes, but also to be a serious weakness in internal control. Therefore, we strongly recommend that these funds be handled by the Treasurer to strengthen internal control and comply with State law.

We have been informed that this violation has been rectified during the 1979-80 year.

Student Activity Funds:

The funds for the High Street School and the Hill School are not maintained in a manner as to be properly audited. We recommend that these funds be maintained in a comprehensive manner.

Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditor's summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the School District. Publication of the Exhibits contained in this audit report is optional at the discretion of the School Board. This letter, however, must be published in its entirety.

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

Municipal Services Division
Department of Revenue Administration

Pembroke Academy

Dear Dr. Croteau:

I hereby submit my annual report as headmaster of Pembroke Academy.

Enrollment as of September 5, 1979

	Grade 12	Grade 11	Grade 10	Grade 9	Totals
Allenstown	38	68	60	77	243
Barnstead	0	1	0	0	1
Chichester	18	27	29	27	101
Deerfield	3	0	0	0	3
Epsom	20	37	41	53	151
Hooksett	3	5	0	0	8
Pembroke	<u>72</u>	<u>76</u>	<u>90</u>	<u>65</u>	<u>305</u>
	154	214	220	222	810

Enrollment As Of January 11, 1980

	Grade 12	Grade 11	Grade 10	Grade 9	Totals
Allenstown	36	68	59	81	244
Barnstead	0	1	0	0	1
Chichester	17	25	27	27	96
Deerfield	3	0	0	0	3
Epsom	19	35	42	54	150
Hooksett	3	5	0	0	8
Pembroke	<u>70</u>	<u>77</u>	<u>86</u>	<u>66</u>	<u>299</u>
	148	211	214	228	801

In July of 1979, Pembroke Academy received word from the New England Association of Schools and Colleges that its accreditation had been extended for a period of five years. The renewal of the Academy's accreditation came in response to my five-year report indicating our progress in dealing with recommendations from the initial accreditation report granted in 1974.

Receiving an extension of our accreditation indicates the school's satisfactory progress towards improving its educational programs. However, maintaining accreditation is an on-going process and one that we must continue to stress.

It is my observation that we have vastly improved our services to the learning disabled student over the past several years. As a faculty we have had to develop new skills and attitudes in recognizing, assessing, and prescribing educational programs for handicapped students. At the present, we are providing special educational services for approximately 135 of these students.

Pembroke Academy, along with other schools in Supervisory Union #53, has developed an educational accountability plan. Simply stated, the plan provides a means of assessing how well we are helping the students develop skills in reading, writing, and arithmetic. The plan also provides a means of including affective education in the curriculum. Affective education is that part of the educational program that affords students the opportunity to develop their personal well-being, stability, and ability to relate to other people.

For the past two years, Academy faculty has been involved in a curriculum development study which, when completed, will provide sequential programs of studies in social studies, English, science, and mathematics and will coordinate programs between the sending A.R.E.A. elementary schools and Pembroke Academy. This is a monumental task and one that takes dedication and much cooperation among the schools involved.

Beginning in September, Pembroke Academy initiated a new attendance policy which was designed to reduce a serious student absenteeism problem. Admittedly strict, the new policy reduced the amount of students absenteeism in the first ten weeks of the current school year by over 50%. Dismissals from school were reduced by 57% and school tardies were reduced by 40%. The basic assumption was simple; keeping students in school on a more regular basis would provide greater opportunities for students to achieve desirable educational goals. During the first ranking period of this year, 168 fewer academic warnings were issued to students. Although it is early to measure the long term effects of the stricter policy, early results appear to be encouraging. Modifications will be recommended to the Pembroke School Board as they appear desirable in order that the policy be enforceable, fair, and effective.

pear desirable in order that the policy be enforceable, fair, and effective.

I remain very concerned about the number of students at the Academy whose educational needs and interests are not adequately served by the school's curriculum. This concern will be lessened, in part, by the opening of the new vocational program at Concord High School beginning in September of 1980. Pembroke Academy will be able to assign as many as 79 students to this program during its opening year. Students attending the vocational program will take their academic and elective subjects at the Academy. There is much interest shown in this program on the part of our students. It is urged that parents become familiar with the offerings available in this program and encourage their student to participate if need and interest warrant.

One of the most persistent questions asked me by parents deals with the incidence of drug use by students at the Academy. Drugs and drug use will remain a problem for some students at the Academy and other schools as long as it remains a problem in the communities that send students to high schools. The Pembroke School District lacks a comprehensive health educational program and the development and implementation of one should

be a top priority during the next several years. Drug use is a community problem and one that must be recognized and dealt with by the various social and political organizations within the community. It is virtually impossible to determine the number of students who are chronic users of drugs. We need to stress the importance of working together to bringing about programs designed to educate everyone as to the dangers of drug abuse.

It is my strong conviction that the Academy is a good secondary institution. By working together we can keep it that way.

My personal thanks to Dr. Croteau for his continuing support, interest, and encouragement. Thanks also to Mr. Baron for his capable assistance in matters relating to the budget. The faculty continues to deal effectively and professionally with the many challenges facing them each day and their diligence and dedication should be a source of pride in the community. Again, my personal thanks and gratitude to the students and parents for their cooperation, understanding, and interest.

Respectfully submitted,
William H. Marston
Headmaster

ALLENSTOWN

IA Ronald Raymond Aubin
 B Sue B. Baillargeon
 C Carole-Raye Diane Bauer
 G Frances L. Bean
 B Debra Elaine Bergevin
 G Nicole Marie Blais
 G Luke M. Bonenfant
 BC Kimberly Ann Bowser
 IA Daniel L. Bradford
 B Susan Marie Cahill
 IA Joseph F. Caruso
 IA Robert R. Chevrette
 BC Wendy Ellen Cole
 IA Roger J. Currier
 C Cathy Cyr
 B Pamela J. Desfosses
 C Michelle Karen Duhaime
 B Edward N. Emond
 C Ian Robert Fedolfi
 C Roy Alexander Ferguson III
 B Nancy Ellen Greenleaf
 G Yvonne B. Kelly
 B Suzanne J. Lacasse
 B Lori Ann Langford
 IA Daniel Edouard Lavoie
 IA Robert Keith Lavoie
 BC Roland Raymond Mailhot
 G Bruce David McDonald
 B Theresa Marie Morrissey
 B Marie Denise Nadeau
 G David Frank Noel
 IA Stephen W. Pearl
 C Diane Marie Petrin
 B Patricia Cahill Poirier
 B Patricia Ann Reda
 G Louise Marie Ritchotte
 IA Victor A. Rondeau
 B Bette Jean Severance
 C Laura Sue Smith
 B Dawn Marie Sullivan
 C Louis M. Thompson
 C Tina M. Toutain
 B Ann Louise Towle
 IA Christopher Jean
 Vaillancourt
 G Lisa Anne Vigliotti

Graduates of Pembroke Academy

1978 - 1979

C	College Prep	B	Business	IA	Industrial Arts
BC	Basic College	G	General	HE	Home Economics

C Pamela J. Webb
 BC Carol Marie Williams

CHICHESTER

IA Gordon E. Bilodeau
 IA Steven R. Bishop
 C Mary Jane Brown
 B Sandy E. Cleveland
 IA Thomas P. Cochran
 BC Diane Marie Guy
 C Brenda Lee Hatch
 B Alice B. Hilliard
 G Raymond W. Houle
 IA William L. Jones, Jr.
 IA Joseph Lesieur
 IA Craig R. McIntosh
 B Stacy Patrice Reid
 C Robert G. Sykes
 IA Brian W. Towle
 BC Travis M. Wagner

DEERFIELD

BC Lynda Jean Cassier

EPSOM

G Sandra Jeanne Allaire
 B Gina Marie Alosa
 B Allyson Bartlett
 C Rebecca Ellen Bassett
 IA Stephen Carleton Batchelder
 C Brenda Amy Birch
 G Lisa Marie Annette Biron
 IA Randy S. Burton
 G Billie Louise Clark
 IA Timothy Z. Clark
 G Barbara Mae Cosseboom
 B Christine S. Davis
 IA Carl E. Dow

G Jeff C. Eames
 C Cynthia G. Eastman
 IA James M. Elkins
 G William Daniel Ferrier
 B Diane H. Fitts
 BC Sheryl Ann Girard
 G Merrill G. Harper
 IA Donald T. Hughes
 C James H. Jackson
 C Elaine Marie Jones
 G Michael R. Labrie
 B Lori A. LaFleur
 B Tracey Susan Mack
 HE Corrine Susan Neely
 HE Linda Sue Palmer
 IA David A. Paquette
 G Joanne L. Parker
 C Diane Lynn Patterson
 IA Dale Robert Quimby
 B Pamela Anne Roberts
 IA Kerry T. Rook
 G Linda L. Sawyer
 G Peter Kevin Sheehy
 C Kathleen Mary Socha
 IA Mark Anthony Solimanto
 C Kimberley Faith Stremelau
 IA Mark Robert Wormhood
 C Robert Stewart Yeaton

HOOKSETT

HE Claire D. Lavertu Hebert

PEMBROKE

C Cynthia Marie Amato
 G Mark Andrew Archambault
 B Janet Hanson Bassett
 B Joyce Evelyn Bassett
 GG Lucille A. Baum
 B Catherine Ann Belanger
 C Cynthia Marie Bibbins

G Diane Jean Chaput
 C Terri Lee Cheney
 G Philip Don Cournoyer
 IA Gary P. Dall
 IA Brian George Dargits
 B Denise Marie Demers
 B Patricia Ann Demers
 IA William R. Gagne
 C Jeffrey Michael Good
 G Darlene Marie Halen
 G David William Hamel
 C Floyd Warner Hayes III
 B Kimberly Jayne Heath
 B Wendy L. Heath
 C Troye L. Hutchins
 C Michael James Jewell
 C Michael F. Kelley
 IA John M. Klucky
 C Carole Beth Kolodziej
 BC Deborah Loso Lasalle
 G Richard Paul Lavoie
 G Camellia Annette Leavitt
 B Monique Rita Lemay
 G Joanne B. Lessels
 G Kenneth W. Littlefield
 B Sharon Alane McAllister
 C Sally Jean McFall
 G Terry A. Menard
 C Brenda Jean Mitchell
 BC Denise Marie Nadeau
 B Cynthia Marie Pelkey
 C Linda J. Melanson Picknell
 B Catherine Ann Plourde
 B Patricia Ann Prescott
 G Normand Robert Rainville
 G Fernald W. Rockwell, Jr.
 C Richard R. Roy
 B Robyn Ann Roy
 G Mary Catherine Sullivan
 C Joyce Marie Sweeney
 G Diane R. Thibeault
 C Joy Celest Thompson
 B Donna Marie Valley
 B Irene Verville
 IA Michel A. Vezina
 C Christopher Warn
 C Barbara Ellen Whitlock
 G Lynda Jayne Whitman
 B Amy F. Wyant

Report Of The Pembroke Elementary School

Attendance Opening Day		Attendance Jan. 2, 1980	
Grade 4	68	Grade 4	73
Grade 5	70	Grade 5	76
Grade 6	97	Grade 6	97
Grade 7	101	Grade 7	97
Grade 8	<u>80</u>	Grade 8	<u>79</u>
	416		422

We began the school year with an enrollment figure pretty close to last year. Our projections for the future show a slight decline. The classes of 100, as we presently have in grades 6 and 7, appear to be overwith. Class sizes of over 30 hopefully will be eliminated.

The school continues to move into more positive lines. Our students have the benefit of special needs teacher, Title I and pshychological services. Many of the Pembroke students have found academic success because of the time spent evaluating individual needs. Our new special needs teachers, Mrs. Paula Rys and Ms. Marina Guilfoyle, have continued the programs where Ms. Leck and Ms. Dubuque left off.

Mrs. Karen Robbins has been a fine addition to the fourth grade. She is replacing Mrs. Kay Anderson who is on a leave of absence.

Ms. Elizabeth Hunter is our Junior High English/French teacher. She replaces Mrs. Patricia Theriault who left New Hampshire for Maine, her husband's hometown.

Ms. Kendra West is our chorus and general music teacher. She replaces Mr. Stephen Fabri who has left education to work in the private sector.

All of these new staff members have adjusted well to the school. Their presence has benefited the students in many aspects, both socially and academically.

Students today are faced with many personal problems, not directly connected with the three R's. Home situations have changed over the years. Unfortunatley some students have found

drugs - liquor more comforting than the family. For these students life is very confusing. They reach for unrealistic goals and the future remains a big question mark. We as adults can sympathize with the confusion many of the youngsters are going through. The present economy remains unstable, the turmoil in the Middle East and elsewhere is unpredictable, and the energy crisis is very real.

Youngsters feel pressures as much as adults. Stress is very evident when things don't go well at home or here at school. School work is definitely hampered, grades are affected and learning becomes secondary.

We as teachers, parents and adults must realize the importance of a good education. We must be concerned with the future and that our present students are the leaders of tomorrow. We must lend all the support we can to help these youngsters. No matter how difficult situations are in our society, at home or at school, we cannot and must not neglect our students.

The Pembroke Elementary staff has been very much aware of today's problems. We have attempted to work around the many concerns and for the most part, I believe we have made progress.

As principal, I've felt that the community has always been very supportive and understanding of the needs of students. I'm pleased with the tremendous improvements seen throughout the years, which would not have been possible without the support of many people. I'm grateful to the Superintendent, and Business Manager of Union #53 for their total support, the School Board for their understanding, and to the Budget Committee for their overall interest.

With the continued support, understanding, and interest from all the above people and groups, the students in Pembroke will be ready to meet the many challenges which await them in the very near future.

Respectfully submitted,
Rene G. Demers
Principal

Pembroke Hill School Annual Report 1979 - 1980

The 1979-80 school year has been a productive one for both students and staff. Thanks to a solid core of veteran teachers, our programs have shown consistent positive growth over the years. This quality instruction, paired with the broad base of community support which the school enjoys, pays handsome dividends for our youngsters.

There are several new faces at the Hill School this year. Mrs. Marilyn Mifsud has taken a Team B position. She is formerly of Wantagh, Long Island, and holds a Masters Degree in Education from the University of Connecticut.

Mrs. Susan McCormick is our speech and language aide, a new position created as a result of increased case load in that area. Mrs. McCormick, a resident of Woodlawn Ridge Road, has directed our school volunteer program for the past two years. She also has elementary teaching experience.

Mrs. Judith Todd has replaced Mrs. Karen King, who is on maternity leave, as a Team A teacher. Mrs. Todd resides in Epsom. She has done much substitute teaching at the Hill School, and has her teaching degree from Notre Dame College.

Miss Kendra West is the new vocal music teacher for the district, working in all three schools. Miss West is a graduate of the University of Connecticut.

Although not a new face, Mrs. Erika Flewelling has assumed a new position as Title I math tutor. Mrs. Flewelling was formerly our Team A instructional aide, a position that has been eliminated.

Our enrollment seems to have stabilized at approximately 230 students. However, due to their changing needs, we have made several program changes.

This year's incoming group of six year olds, in general, was

much younger developmentally than those groups of previous years. We, therefore, have added a third readiness class rather than either slow the pace of our first grade program or overplace a significant number of children. We were able to have just two first grade classes, instead of our usual three, so that there was no net staff increase.

The needs of the children in our special services programs constantly change. We have seen a marked decrease in the number of children in our Learning Abilities Program. Therefore, we have reduced that position to five mornings a week to provide the consistency of program that learning disabled children require and also provide for cost efficiency.

Although the number of students in our Learning Abilities Program has decreased, the number in our Speech and Language Program has markedly increased. In fact, we have had to hire an aide to help with the program.

The whole area of special services appears to be our challenge for the immediate future. The impact of the new federal legislation upon our programs is still being felt. Although Pembroke was in a much better position to deal with the special needs of children than were many other communities, due to the quality of our existing programs, nevertheless, there is a dire need for creative planning in this area if we are to provide appropriate programs at a reasonable cost.

In closing, thanks to the efforts of an expert staff and the support of our community, the 1979-80 school year is a successful one. We will continue to help children to build the foundations for productive educational experiences.

Respectfully submitted,

Paul Kiely
Principal

Pembroke High

1978 - 1979

Eighth Grade Graduates

Crystal Anne Adams Russell Christopher Anderson * John A. Beardsley Karen Jo-anne Bellen Teresa Marie Bledsoe Lisa Marie Blodgett Lynn Georgette Boucher Susan N. Bouffard Steven F. Cate Scott Alan Christie Robert Edward Clark Laurie Kay Cook Jonathan S. Crafts Karen Lee Davis Michael Allen Devoe Jeffrey Allen Drew * Francine Ann Eby Danielle Marie Ferrer Leslie Ann Fryer ** Anthony R. Gamache Lori Anne Gray Carman Barbara Grotton Sharon Ann Harden Christine Ann Klucky * Rebecca Ann Knox * Bruce Theodore Kolodziej Kevin D. Lemoine * Michael Francis Letendre Randall Charles Luce Jennie C. Maguire	Jeffrey Scott Martin Lionel William Martin, Jr. Rhonda M. Martin Joyce L. Merrill Yumi Moody Lisa Jeanne Morgan ** Lisa Patricia Morse * Mary Ellen Oudens * Rebecca Leah Oudens Robert David Palmer Carol Ann Payeur Keith Michael Pelkey Joyce Petterson Denise Marie Poitras Timothy Gage Reycroft Lisa Marie Roy * Diane Sanborn Donald Roy Severance Lee Allen Spofford Robin Lisa Stewart Angela Z. Stevens * Daniel Robert Sullivan Timothy Perron Sweeney Cynthia April Taillifer Bonnie Alicia Terry William Mark Valley * Douglas Wells * Lauren M. Westgate Paul Roger White
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** HIGH HONORS
 * HONORS

Superintendent's Salary

1978 - 1979

Allenstown	\$4,770.00
Chichester	1,935.00
Deerfield	3,915.00
Epsom	2,947.50
Pembroke	<u>8,932.50</u>
	\$22,500.00
State Share	<u>3,500.00</u>
	\$26,000.00

Business Administrator's Salary

Allenstown	\$2,661.87
Chichester	1,079.82
Deerfield	2,184.74
Epsom	1,644.84
Pembroke	<u>4,984.73</u>
	\$12,556.00
State Share	<u>2,444.00</u>
	\$15,000.00

Statistical Report For Pembroke Academy And Elementary

	Elementary	Secondary	Total
Half-days in Session	360	360	
Enrollments	683	862	1545
Percent Attendance	95.2	91.1	92.9
Average Daily Attendance	641.7	790.6	1432.3

REPORT OF THE SCHOOL NURSE
PEMBROKE SCHOOL DISTRICT
1978-1979

Sports Physicals 40 Girls
40 Boys
Examined by P. Shaw, M.D.

Vision 650
Hearing 665
Inspections 646
Height 646
Weight 646
First Aid 1,816
Home Visits 237

Defects found by School Nurse

	No. Cases	No. Treated
Vision	19	13
Hearing	6	5

Pre-School Registration 63

Communicable Diseases

Scarlet Fever	3
Strep Throat	39

Immunization Clinics

D.T.	5
Polio	5
Mumps	4
M.M.R.	1

Throat Cultures 20 5

Dental Education Grades 1-4

Respectfully submitted,
Geraldine Perron, R.N.B.A.
School Nurse

REPORT OF SCHOOL NURSE
PEMBROKE SCHOOL DISTRICT
1978-1979

PEMBROKE ACADEMY

Pupils Examined (Sports Physicals) 147

Report of School Nurse

Vision Tests	300
Hearing Tests	272
Inspections	
Heights	472
Weights	472
First Aid	1,400
Other (Throat Culture)	3
BP Teachers & Students	208
Medications	136
Total Visits	2,796

Vaccinations & Communicable Diseases No. of Pupils

Chicken Pox	4
Mumps	1
Scabies	1
Other (Mono)	3

Defects Found By Medical Examination

	No. Cases	No. Treated
Heart	2	2
Orthopedic	2	2

Shirley Mitchell, R.N.
School Nurse P.A.

Births - 1979

DATE	PLACE	NAME OF CHILD	SEX	FATHER	MOTHER
Jan 24	Manchester	Matthew David Fudala	M	Michael Joseph Fudala	Karin Ann Ezyk
Jan 28	Pembroke	Taryn Nicole Hutchins-Cabibi	F	John Vincent Cabibi	Patricia Karen Hutchins
Jan 31	Concord	Kelly Lyn Breon	F	Robert Paul Breon	Dorothy Ann Hutt
Feb 9	Manchester	Carrie Elizabeth Musil	F	Robert Matthew Musil	Nancy Lillian Hamel
Feb 22	Concord	Julie Johnson	F	Charles Wallace Johnson, Jr.	Barbara Frances Empey
Feb 23	Concord	Loren Jesse McCormack	M	Richard Steven McCormack	Lesley Stevens
Mar 3	Concord	Michael Leo Chouinard	M	Joey Paul Chouinard	Rita Fernande Descoteaux
Mar 9	Concord	Erin Bridget McGuigan	F	Stephen McGuigan	Carol Ann Robinson
Mar 16	Concord	Bryan Taylor Hildreth	M	Austin Samuel Hildreth	Karen Sue Littlefield
Mar 21	Concord	Patrick Thomas Boudette	M	Thomas Anthony Boudette	Mary Harriette Sellers
Apr 1	Concord	Emily Mae Weeks	F	James Kinser Weeks	Paula Sue Jesseman
Apr 11	Concord	Charles Sabin Elias Burr	M	Charles Clinton Burr	LeaAnn Lombardi
Apr 11	Concord	Seth Owen Little	M	Gary Charles Little	Cynthia Williams Levensaler
Apr 20	Manchester	Erik Paul Hanson	M	Paul David Hanson	Patricia Ann Piper
Apr 25	Concord	Tyler Allan Ash	M	Clifford Frank Ash	Cynthia Jean Gilman
Apr 26	Concord	Steven Benjamin Vinson	M	Richard Stephen Vinson	Karen Marie Leccese
May 4	Concord	Kristopher Ryan Kelley	M	Ray Ivan Kelley	Charlene Una Mitchell
May 9	Concord	Jennifer Lee Shurkus	F	James Peter Shurkus	Janice Lee Summers
May 20	Concord	Christian Theuner West	M	Thomas Matthew West	Joyce Christine Theuner
May 26	Concord	Lauren Lee Pelletier	F	Donald Roger Pelletier	Sandra Gail Nedeau
May 31	Concord	Kallie Rae MacArthur	F	Arthur Ray MacArthur	Carol Anne Kemp
Jun 13	Concord	Matthew Jon Potter	M	Lawrence Frederick Potter	Karen Anne Prusia
Jun 19	Concord	Jennifer Alison Sweatt	F	Van Hollis Sweatt	Alison Jane Hicks
Jun 20	Concord	Timothy Davis York	M	Kerry Joseph York	Debra Lee Davis
Jun 20	Concord	Brian Joseph York	M	Kerry Joseph York	Debra Lee Davis
Jun 24	Concord	Zachary Allen Dumas	M	Richard Raymond Dumas	Janet Marie Lambert
Jun 24	Concord	Joshua Aaron Ginn	M	Jeffrey Paul Ginn	Pauline Diane Gagnon
Jul 6	Concord	Jason Annis	M	Paul Tage Annis, Jr.	Suk Ya Yun
Aug 1	Hanover	Timothy Myrton Dio	M	William Lewis Dio, Jr.	Bonnie Lea Fellows
Aug 3	Concord	Katherine Anne Barnes	F	John Roland Barnes	Cheryl Diane Barber
Aug 25	Concord	Cherry Marie Lavoie	F	Richard Paul Lavoie	Pamala E. Cholette
Aug 25	Concord	Carrie-Ann Champagne	F	Henry Joseph Champagne	Diane Annette Saucier
Aug 29	Concord	Jennifer Lynn Charron	F	Phillip John Charron	Deborah Lee Phelps
Sep 5	Concord	Angela Mary Topliff	F	Alan Kirk Topliff	Brenda Mary Spaulding
Sep 7	Concord	Penny Lee Richardson	F	Robert Arthur Richardson	Debra Ann Boisvert
Sep 9	Concord	Kathleen Marie Jacob	F	Louis Ernest Jacob, Jr.	Glorie Anne LaFond
Sep 17	Concord	Michael Arthur Boynton	M	Michael Scott Boynton	Pamela Theresa Garon
Sep 17	Concord	Eric James Letendre	M	Larry Wayne Letendre	Robin Margaret Astles
Sep 23	Concord	Elizabeth Sarah Clark	F	William Oliver Clark	Joan Cheryl Ryan
Sep 28	Concord	Brittany Brown Stuart	F	Lyman Knight Stuart, III	Darnell Bertha Eldridge

Births - 1979 — Continued

DATE	PLACE	NAME OF CHILD	SEX	FATHER	MOTHER
Sep 28	•Concord	Lindsay Cloutier Stuart	F	Lyman Knight Stuart, III	Darnell Bertha Eldridge
Oct 7	Concord	Amy Marie Wurster	F	Larry Daniel Wurster	Marcia Jean Roberts
Oct 9	Concord	Brianne Elizabeth Desmond	F	Wycliffe Lester Desmond	Theresa Ann Bibbo
Oct 9	Concord	Jason Charles Menard	M	Jack Charles Menard	Cynthia Elsie Waterhouse
Oct 30	Concord	Stephine Marie Stewart	F	James Normand Stewart	Karen Jeannine Streeter
Nov 3	Concord	Jason Bert Hill	M	Roland Mark Hill	Diane Eva Kohowski
Dec 14	Concord	Susan Rebecca Lyford	F	Robert Walter Lyford	Teresa Maureen Tate
Dec 16	Concord	Sarah Elizabeth Hill	F	Dennis Michael Hill	Sharon Joy Hagggett
Dec 18	Concord	Christina Elizabeth Lopez	F	Ernest Lopez	Kathleen Margaret Turley
Dec 21	Manchester	Toby Neal Fontaine	M	Robert Neal Fontaine	Susan Ann Downs

Marriages - 1979

DATE	PLACE	NAMES	RESIDENCE	BIRTH DATES	BIRTHPLACE	BY WHOM PERFORMED
Jan 10	Pembroke	Thomas Joseph Roberts Louise Michelle Fontenot	Concord, N.H. Pembroke, N.H.	07-19-49 12-16-46	New Hampshire New Hampshire	John B. Goff Justice of the Peace
Jan 19	Allenstown	Kevin Roger Shea Kathleen Ann Hamel	Pembroke, N.H. Pembroke, N.H.	05-21-59 05-28-59	New Hampshire New Hampshire	Rev. Conrad LaForest Roman Catholic Priest
Feb 10	Concord	James R. Picknell Linda J. Melanson	Tilton, N.H. Pembroke, N.H.	09-13-58 03-01-61	Maryland Maine	George E. Murray Pastor
Mar 10	Pittsfield	Frank A. McClintock Linda L. Abaz	Pittsfield, N.H. Concord, N.H.	11-13-58 04-04-61	New Hampshire New Hampshire	Rev. H. Franklin Parker Clergyman
Mar 17	Pembroke	Wyatt Boulet Deborah J. Bickford	Concord, N.H. Concord, N.H.	08-22-56 08-12-58	New Hampshire New Hampshire	John B. Goff Justice of the Peace
Mar 17	Pembroke	Gerald Patrick Shaughnessy Elaine Ann Akey	Pembroke, N.H. Pembroke, N.H.	09-26-28 06-04-36	New Hampshire Massachusetts	John B. Goff Justice of the Peace
Mar 31	Concord	Kenneth S. Peterson Susan M. Kennedy	Gilmanston, N.H. Pembroke, N.H.	05-20-44 11-07-53	Michigan D. C.	George E. Murray Pastor
May 5	Concord	William C. McCoy Jeannine L. Morgan	Pembroke, N.H. Pembroke, N.H.	02-05-50 11-02-57	New York New Hampshire	Charles W. Ludeking Pastor
May 19	Allenstown	Douglas John Bean Louise Diane Hebert	Manchester, N.H. Pembroke, N.H.	05-11-58 04-21-59	New Hampshire New Hampshire	Rev. Maurice R. Lagueux Pastor
May 25	Pembroke	Russell C. Crevoiserat Lynne E. Theuner	Nashua, N.H. Pembroke, N.H.	05-09-50 05-02-57	New York New Hampshire	Naomi J. Anderson Justice of the Peace
May 26	Concord	James J. Benninghove Deborah L. Schroth	Pembroke, N.H. Pembroke, N.H.	04-01-59 04-09-58	Massachusetts Massachusetts	John B. Goff Justice of the Peace
Jun 1	Pembroke	Lester J. Allaire Elizabeth L. Kelsea	Pembroke, N.H. Pembroke, N.H.	07-01-24 12-15-29	New Hampshire Maine	Dr. Shirley S. Snow J.P.DD
Jun 2	Meredith	Stephen K. Pitman Pamela A. Fournier	Pembroke, N.H. Concord, N.H.	01-20-55 04-21-58	New Hampshire Connecticut	Patrick C. Finleon Minister
Jun 9	Pembroke	Dean Arthur Hopps Sr. Janet Lorraine Chadbourne	Pembroke, N.H. Pembroke, N.H.	07-26-49 10-09-48	New Hampshire Maine	Rev. John F. Hopps Minister

Marriages Continued

DATE	PLACE	NAMES	RESIDENCE	BIRTH DATES	BIRTHPLACE	BY WHOM PERFORMED
Jun 9	Bow	Arthur Grover Fritz Marlene Shirley Lavin	Deerfield, N.H. Pembroke, N.H.	07-16-35 01-17-35	New Hampshire New Hampshire	Rev. Keith Karstens Pastor
Jun 16	Bow	Richard W. Perdue Pamela A. Owen	Pembroke, N.H. Pembroke, N.H.	05-07-35 06-15-54	New Hampshire New Hampshire	Raymond J. Bean Minister
Jun 16	Allenstown	James N. Stewart Jr. Karen J. Streeter	Pembroke, N.H. Hooksett, N.H.	03-28-62 10-17-61	New Hampshire New Hampshire	Elaine Currier Justice of the Peace
Jun 24	Allenstown	Edgar J. Thibeault Cecile S. Bosse	Pembroke, N.H. Pembroke, N.H.	07-17-11 05-13-13	New Hampshire New Hampshire	Rev. Maurice R. Lageux Pastor
Jun 30	Pembroke	Wilfred M. Langevin Patricia A. Cilley	Pembroke, N.H. Pembroke, N.H.	06-27-25 12-13-48	New Hampshire New Hampshire	Helene G. Pike Justice of the Peace
Jun 30	Pembroke	David Allen Coulter Pauline Claudette Vezina	Penacook, N.H. Pembroke, N.H.	04-19-59 02-02-57	New Hampshire New Hampshire	Mathias Mason Krenn Justice of the Peace
Jul 12	Salem	Larry R. Moquin Rebecca S. Badger	Pembroke, N.H. Pembroke, N.H.	06-10-47 11-10-56	Vermont Vermont	Philip D. Fichera Justice of the Peace
Jul 14	Allenstown	David A. Reed Anne-Marie Richard	Pembroke, N.H. Allenstown, N.H.	04-05-57 03-18-59	Oregon New Hampshire	Rev. Maurice R. Lagueux Priest
Jul 21	Allenstown	Peter W. Fredyma Sheila M. Farry	Pembroke, N.H. Pembroke, N.H.	06-06-55 02-14-56	New Hampshire Vermont	Rev. Conrad LaForest Roman Catholic Priest
Jul 21	Hooksett	G. William Hayn Jr. Cheryl E. Proto	Pembroke, N.H. Revere, Mass.	02-27-52 11-02-54	Illinois Massachusetts	Barbara J. Broek Justice of the Peace
Jul 28	Pembroke	David W. Bean Lori L. Meservey	Allenstown, N.H. Pembroke, N.H.	10-03-57 09-13-60	North Carolina Rhode Island	Calvin T. Wright Pastor
Jul 28	Allenstown	Ronald T. Halvorsen Monique R. Lemay	Allenstown, N.H. Pembroke, N.H.	10-17-58 05-06-61	New Hampshire New Hampshire	Rev. Jean M. Lemay Roman Catholic Priest
Aug 4	Allenstown	Dennis Richmond Schwab Henriette M. Plante	Pembroke, N.H. Pembroke, N.H.	04-09-46 12-17-55	Massachusetts New Hampshire	Rev. Maurice R. Lagueux Priest
Aug 4	Pembroke	Brian Barker Joy C. Thompson	Pembroke, N.H. Pembroke, N.H.	05-30-57 12-06-60	New Hampshire New Hampshire	Irving S. Jones Minister

Marriages Continued

DATE	PLACE	NAMES	RESIDENCE	BIRTHDATES	BIRTHPLACE	BY WHOM PERFORMED
Aug 4	Pembroke	Roland R. Glodgett Robin L. Hilliard	Pembroke, N.H. Pembroke, N.H.	05-23-61 07-04-62	Vermont New Hampshire	Gerald B. Bernard Justice of the Peace
Aug 5	Concord	Michael P. Sabeau Cheryl A. Byrne	Pembroke, N.H. Bow, N.H.	10-07-46 06-27-51	New Hampshire New Hampshire	Ernest H. Pettis Jr. United Methodist Clergyman
Aug 11	Allenstown	Leo A. Lavin, III Susan J. Grandmaison	Pembroke, N.H. Pembroke, N.H.	01-07-58 09-17-60	New Hampshire New Hampshire	Rev. Maurice R. Lagueux Priest
Aug 11	Pembroke	Robert E. Walton M. Carol Batchelder	Derry, N.H. Derry, N.H.	04-10-43 10-20-42	New Hampshire Massachusetts	Irving S. Jones Minister
Aug 17	Deerfield	John R. Cicchetto Alice M. Boomhower	Deerfield, N.H. Pembroke, N.H.	03-03-48 10-02-46	Massachusetts New York	Martha C. Southmayd Justice of the Peace
Aug 18	Concord	Albert E. Emery, III Tammy R. McAllister	Concord, N.H. Pembroke, N.H.	06-28-57 07-20-60	New Hampshire New Hampshire	Donald F. Jennings Clergy
Aug 25	Concord	Lawrence W. Cleasby, Jr. Suzan L. Whitman	Pembroke, N.H. Pembroke, N.H.	04-01-59 07-10-59	New Hampshire New Hampshire	John I. Johnson Clergyman
Aug 25	Allenstown	Daniel Robert Hebert Ruth Simonne Martel	Allenstown, N.H. Pembroke, N.H.	10-30-58 01-10-60	New Hampshire New Hampshire	Rev. Maurice Lagueux Priest
Sep 7	Pembroke	Clifton E. Thompson Mae E. Ranck	Pembroke, N.H. Concord, N.H.	04-30-10 12-10-28	New Hampshire Pennsylvania	Irving S. Jones Minister
Sep 8	Goffstown	Bruce E. Brownell Kathy L. Corson	Pembroke, N.H. Pembroke, N.H.	12-12-59 05-31-57	New York New Hampshire	Rev. Edward B. Young Pastor
Sep 14	Pembroke	Frederick Terry Targett Beverly Joyce Bates	Concord, N.H. Pembroke, N.H.	06-10-44 09-11-49	Connecticut Maine	Edward J. Daley, Jr. Justice of the Peace
Sep 15	WestLebanon	Richard England Pearl, Jr. Michele Ann Cota	Allenstown, N.H. Pembroke, N.H.	05-04-54 12-11-56	New Hampshire New Hampshire	Rev. Roger J. Plante Pastor
Sep 15	Hooksett	John R. Lavin Jane C. Call	Pembroke, N.H. Pembroke, N.H.	09-22-59 12-08-59	New Hampshire New Hampshire	Rev. Barry Alan Blackstone Reverend
Sep 22	Pembroke	Gary R. Giles Theresa M. Decato	Concord, N.H. Pembroke, N.H.	03-17-59 07-29-62	Maine New Hampshire	Mildred K. Dobbins Justice of the Peace

Marriages Continued

DATE	PLACE	NAMES	RESIDENCE	BIRTHDATES	BIRTHPLACE	BY WHOM PERFORMED
Oct 7	Pembroke	Clifford H. Watson	Manchester, N.H.	11-30-57	Massachusetts	Calvin T. Wright Minister of the Gospel
		Barbara A. Towle	Pembroke, N.H.	03-04-54	New York	
Oct 7	Pembroke	Maurice A. Major	Pembroke, N.H.	06-08-49	New Hampshire	Barbara J. Broek Justice of the Peace
		JudyAnne Molett	Deerfield, N.H.	10-22-52	New Hampshire	
Oct 11	St. Johnsbury	Bruce Leon Douglas	Pembroke, N.H.	09-04-59	Maine	Durward C. Ellis Civil Official
		Janice Lynn Ladurantaye	Pembroke, N.H.	01-23-58	France	
Oct 13	Pembroke	Gary Vernon Ladieu	Hooksett, N.H.	11-07-48	New York	Calvin T. Wright Pastor
		Theresa Lynn Veer	Hooksett, N.H.	07-03-55	Illinois	
Oct 13	Pembroke	James Leland Squire	Pembroke, N.H.	04-21-41	Montana	Irving S. Jones Minister
		Karen Joyce Coleman	Allenstown, N.H.	01-24-50	Maine	
Oct 20	Pembroke	Charles E. Albee	Pembroke, N.H.	02-08-51	Connecticut	Calvin T. Wright Pastor
		Dolores A. Gamache	Hooksett, N.H.	03-02-55	New Hampshire	
Oct 22	Concord	Frank C. Spinazzola	Pembroke, N.H.	07-08-58	Massachusetts	Margaret L. Downing Justice of the Peace
		Kellye H. Daniels	Pembroke, N.H.	08-20-57	Connecticut	
Oct 26	Loudon	Steven Arthur McQueen	Pembroke, N.H.	01-31-61	New Hampshire	James Thomas White, Sr. Justice of the Peace
		Tina Marie Benoit	Loudon, N.H.	08-17-62	New Hampshire	
Oct 27	Concord	Michael Francis Ryan	Pembroke, N.H.	11-22-57	Massachusetts	Delbert F. Wise Minister
		Bonnie Elizabeth Jacobs	Pembroke, N.H.	05-09-51	New Hampshire	
Oct 31	Pembroke	David H. Marsh	Pembroke, N.H.	07-09-41	New Hampshire	Mildred K. Dobbins Justice of the Peace
		Roberta M. Lugg	Pembroke, N.H.	07-07-49	New Hampshire	
Nov 10	Concord	Mark Steven Langone	Woburn, Mass.	02-01-58	Massachusetts	George E. Murray Pastor
		Kim Marie Frasse	Pembroke, N.H.	04-18-58	New York	
Nov 10	Pembroke	John M. Perron	Pembroke, N.H.	02-14-50	New Hampshire	Claudette C. Welch Justice of the Peace
		Dorothy L. Robbins	Allenstown, N.H.	11-08-50	Massachusetts	
Nov 15	Concord	Vernon Michael Hutchings	Pembroke, N.H.	11-14-55	Nebraska	I. Michael Winograd Justice of the Peace
		Karen Lee Rockhold	Pembroke, N.H.	11-20-55	Michigan	
Nov 17	Concord	Craig Bryant Holmes	Pittsfield, N.H.	09-04-47	Massachusetts	Rev. Walter S. Holder Pastor
		Janice Louise Eaton	Pembroke, N.H.	09-12-48	New Hampshire	
Nov 24	Manchester	William Alan Boudreau	Pembroke, N.H.	12-16-49	Massachusetts	John G. McIntyre, The Rev. Rector
		Denise Elaine Turmelle	Manchester, N.H.	05-24-49	New Hampshire	
Nov 24	Concord	Thomas A. Roy	Pembroke, N.H.	07-04-53	New Hampshire	Arnold Marc Fertig Rabbi
		Debra S. Segal	Concord, N.H.	12-21-56	New Hampshire	
Dec 22	Pembroke	Micheal B. Zale	New York, N.Y.	09-07-43	New York	Winston L. Blake Justice of the Peace
		Maria T. Lees	New York, N.Y.	11-23-52	Massachusetts	

Deaths - 1979

DATE	PLACE	NAME	AGE/SEX	BIRTHPLACE	OCCUPATION	FATHER	MOTHER
Jan 7	Manchester	Angelina E. Chapdelaine	95-F	Canada	Chambermaid	Isale Chapdelaine	Ludvine Lupien
Jan 19	Concord	Jarrod L. Sayles	7 mos-M	New Hampshire	Baby	Ronald E. Sayles	Robin Amaral
Jan 29	Concord	Arthur J. Richard	76-M	New Hampshire	Retired	John B. Richard	P. Lizotte
Feb 19	Concord	Anita D. Lapierre	62-F	Massachusetts	Bookkeeper	Harry Smith	--Thompson
Feb 28	Concord	Goldie M. L. Edmonds	80-F	New Hampshire	Housewife	Francis M. LaBonte	Elmyra Maye
Mar 10	Pembroke	Rosamond L.(Fischer) Kawa	48-F	Illinois	Secretary	Ferdinand Fischer	Rosamond Unk.
Mar 19	Allenstown	Allen Randolph Breed	21-M	Washington, DC	Warehouse Mgr.	Harold Allen Breed	Barbara Soule
Apr 2	Concord	Albert J. Nolin, Sr.	65-M	New Hampshire	Metal Worker	Samuel Nolin	Marie Unk.
Apr 20	Manchester	Celanire Thibeault	78-F	New Hampshire	Weaver	Jean Thibeault	Emilia Trepannier
May 1	Pembroke	Wilfred Ayotte	80-M	Massachusetts	Main. Laborer	Thomas Ayotte	Anna Brunette
May 11	Pembroke	Egide E. Larochele	77-M	New Hampshire	Shipper	Adelard Larochele	Esther Roberge
May 12	Concord	Lea A. Ayotte	82-F	New Hampshire	Housewife	Emilien Martel	Philomene Gamelin
May 22	Concord	Keith P. Rogers	66-M	New Hampshire	Insurance	Harry K. Rogers	Josephine Putney
May 31	Concord	Gary F. Dow	45-M	New Hampshire	Laborer	Levi Paul Dow	Frances Roach
Jun 11	Concord	Henry Chaput	81-M	New Hampshire	Loom Fixer	Napoleon Chaput	MaryEllen Cavanaugh
Jun 20	Pembroke	Aubrey E. Moody, Sr.	60-M	New Hampshire	Male Nurse	Charles E. Moody	Elsie E. Noreen
Jul 15	Concord	Robert W. Cooper	94-M	England	Tool Maxer	Ralph H. Cooper	Ann E. Peacock
Jul 26	Concord	Harold Hiscock	84-M	Newfoundland	Carpenter	Charles Hiscock	Martha Randel
Aug 9	Concord	Jack H. LaCroix, Sr.	52-M	Massachusetts	Security Off.	Joseph H. LaCroix	Eva Rickert
Aug 25	Epsom	Ella Irene Gauthier	68-F	New Hampshire	Millworker	Emilio Duhaime	Emelina Gamelin
Sep 15	Concord	Charles L. Hubbell	69-M	Vermont	Farmer	Charles Hubbell	Cora Landon
Oct 5	Pembroke	Maurice A. Roy, Jr.	23-M	New Hampshire	EquipInstaller	Maurice A. Roy, Sr.	Gloria G. Gagne
Oct 16	Pembroke	Annie N. St. Hilaire	79-F	New Hampshire	Winder	Emilien Martel	Philomene Gamelin
Oct 26	Concord	Diana E. Schlette	11-F	New York	Student	Guy C. Schlette	Jeanne Viken
Nov 5	Concord	Idabelle T. Gilson	72-F	Indiana	Secretary	Charles A. Thomas	Nancy May Carroll
Nov 11	Concord	Earl Leroy Ludlow	77-M	New Hampshire	Mailer	Carroll H. Ludlow	Grace V. Ray
Dec 16	Pembroke	Bernard Smith	44-M	New Jersey	Technician	William H. Smith	Laura Clowther
Dec 17	Concord	Pearl B. Lutz	57-F	Massachusetts	Sales Clerk	William Bradley	Edna McAuley
Dec 29	Pembroke	Edward W. Haggett	93-M	New Hampshire	Retired	Benjham Haggett	Sara Wescott

Pembroke Water Works

Annual Report 1979

OFFICERS OF THE PEMBROKE WATER WORKS

Michael Bobblis	Term expires 1980
Helen Petit	Term expires 1981
William Stanley	Term expires 1982
Armand J. Nolin Jr.	Term expires 1983
Maurice Lavoie	Term expires 1984
Chairman	Michael Bobblis
Clerk	Armand J. Nolin Jr.
Commissioner	Helen Petit
Commissioner	William Stanley
Commissioner	Maurice Lavoie
Treasurer	Gedeon Martel
Superintendent	Gerard L. Brasley

Annual Report of the Pembroke Water Works

The Board of Commissioners of the Pembroke Water Works are pleased to present the following summary for the year ending December 31, 1979.

At the regular meeting held April 14, 1979 the Board of Commissioners elected Mr. Michael Bobblis as Chairman of the Board and Mr. Armand Nolin Jr. as Clerk of the Board. Congratulations were in order for Mr. Maurice Lavoie who was re-elected to a 5 year term.

In 1979 a total of 231 feet of new 6" water main was installed in Pembroke and also a total of approximately 400 feet of 2" main was replaced by a 6" water main in Allenstown. One (1) new hydrant was installed in Allenstown. Nine (9) new services were added to the system, eight (8) were in Pembroke and one (1) in Allenstown. There were also nine (9) other services relayed, and a total of one hundred eighty-five (185) other services were repaired. Nineteen (19) new meters were installed and ninety-eight (98) others were repaired and eight (8) others were found frozen. Two (2) new gates were added to our system and three (3) other gates were replaced. A total of twenty-one (21) leaks were discovered and all repaired.

At Bear Brook an 8" test well was completed by Layne New England to determine the possibility of a new well in that area. Also this year the Department bought a new 1979 Chevrolet Van to replace the 1971 Van.

Pumping Record

1979		1978
14,108,000	January	14,207,900
14,930,800	February	14,720,400
19,216,300	March	15,298,500
13,982,200	April	19,009,500
15,215,800	May	16,273,000
21,655,600	June	17,444,200
16,861,700	July	22,330,900
15,742,000	August	15,745,900
19,229,400	September	18,221,900
14,919,800	October	13,919,200
13,724,600	November	13,689,200
16,312,200	December	16,897,800
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195,898,400		197,848,400

Pumping Statistics

1979		1978
195,898,400	Total gallons pumped for the year	197,848,400
16,324,867	Average gallons per month	16,487,367
3,767,277	Average gallons per week	3,804,777
536,708	Average gallons per day	542,050
\$17,311.97	Pumping cost for the year	\$15,548.20
\$88.40	Cost per million gallons pumped	\$78.61

JANUARY 1979:

PAYROLL ACCOUNT:

Gerard L. Brasley, Supt.	\$944.00
Dorothy E. Carlucci	456.40
Robert E. Lavoie	715.08
Denis R. Neveu	710.84
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	\$2,826.32

SUMMARY OF JANUARY BILL PAID:

Agway Petroleum Co.	gas for trucks	206.12
Banks Chev-Cadillac, Inc.	Repairs to Dump	417.27
Blue Cross	Insurance	120.86
City of Concord	Water Testing samples	140.00
Credit Bureau	Feb. Bulletin	5.00
Cyr-Rogers Ins. Agency	Wrkm's Comp & Vehi. Liab.	2161.00
Goffstown Auto Parts, Inc.	oil, dextrus, etc.	28.82
Goulet Supply Co., Inc.	Insul. propane & regu.	57.00
Layne New Eng. Co.	Maintenance & Insp.	75.00
Mary Hitchcock Memorial Fund	Arthur J. Richard	25.00
Monitor Publishing Co.	Old & New Tariffs	73.51
Municipal Services, Inc.	3 part unions 3/4"-1"	75.35
New England Merchants N. Bank	Interest	5760.00
New England Tel. Co.	phones	87.19
Pembroke Automotive Serv.	repair flat	6.05
Plourde, Sand & Gravel Co.	sand	3.51
Postmaster, Suncook, NH	envelopes	334.00
Prescott, Everett J.	cpgl. cppj	7.74
Prescott, H. R. & Sons	drain lever-valve rbr.	66.90
Public Service Co. of N.H.	Power and lights	1493.53
Public Works Supply Co.	gate box riser w/cvr.	36.70
Pyrofax gas Corp.	thermocoup	26.95
Saltmarsh, Fred W. & Son	fuel (office & P. Station)	329.61
Steenbeke & Sons, Inc.	Insulation & nails	3.88
Union Leader Corp.	Old & New Tariffs	132.21
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		\$11,673.20
		<hr/>
		\$14,499.52

APPROVED BY:

COMMISSIONERS:

FEBRUARY 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$944.00
Dorothy E. Carlucci	466.18
Robert E. Lavoie	832.03
Denis R. Neveu	893.69
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	\$3,135.90

SUMMARY OF FEBRUARY BILLS PAID:

Addressograph Multigraph	plates	14.99
Agway Petroleum Corp.	gas	319.80
Aubuchon, W. E. Co. Inc.	paint & keys	15.92
Blue Cross	Insurance	120.86
Brasley, Gerard L.	stamps & postage	9.58
Brown & Saltmarsh, Inc.	ledger sheets	13.50
Business Equip. Co.	Ledger sheets (18-724)	9.70
Chaput (Norm) Plmb. & heating	L. Demers to attach hose	20.60
Cyr-Rogers Ins. Agency	Treasurer & Audit	155.00
Evans Printing Co.	letterheads & Fnotce	90.50
Goffstown Auto Parts	fuses & filters	4.49
Lamora's Garage	thawing services	662.50
Martell, A. E. Co. Inc.	water bills	120.89
New England Tel. Co.	phones	91.26
Plourde Sand & Gravel Co.	gravel	33.88
Prescott, E. J. Inc.	meter gaskets	9.50
Public Service Co. of NH	lights & power	1,427.11
Public Works Supply Co.	rep. clamp; curb stop etc.	349.84
Ray's Welding	thawing services	390.00
Saltmarsh, F. W. & Son	oil	525.60
Scott Associates, Inc.	packing puller	15.48
The Suncook Bank	Interest	63.00
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		\$4,464.00
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		\$7,599.90

APPROVED BY:

COMMISSIONERS:

MARCH 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,416.00
Dorothy E. Carlucci	573.76
Robert E. Lavoie	894.66
Denis R. Neveu	901.04
Gedeon P. Martel	137.50
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	\$3,922.96

SUMMARY OF MARCH BILLS PAID:

Agway Petroleum Corp.	gas for trucks	162.24
Allied Chemical	hot top	31.00
Aubuchon, W. E. Co.	paint, hose, etc.	44.34
Banks Chevrolet Inc.	Dump reps.	34.80
Blue Cross	Insurance	99.81
Brasley, Gerard L.	plates, stamps, etc.	32.33
Credit Bureau	Dues	70.00
Cyr-Rogers Ins. Co.	Floater	252.00
Evans Radio, Inc.	wire & stapler	38.17
Goffstown Auto	#5020 valley	5.40
Livingston & Haynes	audit & meeting	1,563.00
Monitor Publishing Co.	Truck sale	11.26
New England Tel. Co.	phones	93.78
Pembroke Auto. Serv.	rep. Van	56.00
Pembroke 66	Insp. Dump	5.75
Plourde Sand & Gravel	gravel	246.88
Public Service Co. of NH	lights & power	1,472.92
Prescott, E. J.	clamps, covers	145.56
Public Works Supply	clamps, Stand-Pipes	266.46
Red Hed Supply Inc.	rep. clamps	114.12
Saltmarsh, F. W.	oil	255.77
Sanitary Services Co.	Vezenia-River Rd.	50.00
State Treasurer	taxes	605.97
Steenbeke & Sons, Inc.	Baricade material	12.44
The Suncook Bank	Interest	135.00
Tires Inc.	2 tires for Dump	118.00
Ti-Sales Inc.	meter parts	55.48
Union Leader Corp.	Van sale	29.06
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		\$6,007.54
		<hr/>
		\$9,930.50

APPROVED BY:

COMMISSIONERS:

APRIL 1979:**PAYROLL ACCOUNT:**

Garard L. Brasley, Supt	\$964.00
Dorothy E. Carlucci	456.40
Denis R. Neveu	737.42
James N. Boisvert	502.00
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	\$2,659.82

SUMMARY OF APRIL BILLS PAID:

Agway Petroleum Corp.	gas for trucks	79.58
Allied Chemical Corp.	hot top	84.93
Aubuchon, W. E. Co. Inc.	vice grips, paint, etc.	27.23
BIF	reps. to Servo Board	424.85
Badger Meter, Inc.	1 gallon generator	19.25
Blue Cross	Insurance	99.81
Brasley, Gerard	certified mail	6.60
Credit Bureau	Bulletin 2 mos.	10.00
Cyr, Rogers Ins. Agency	Add. ins.	146.00
Gelinas, Robert	tearing engin down	44.00
Goffstown Auto Parts, Inc.	oil filter	3.87
New Eng. Tel. Co.	phones	92.81
Pembroke Automotive Serv.	reps. to van	54.00
Plourde Sand & Gravel Co.	gravel	87.95
Postmaster, Suncook NH	envelopes	334.00
Public Service Co. of NH	lights & power	1,277.84
Public Works Supply Co.	¾" TEE	20.90
Saltmarsh, Fred W. & Son	oil/office P. Stat.	197.07
Sanel Auto Parts, Inc.	Comp. reps.; 2 heads	166.37
Ti-Sales Inc.	1" meter; parts	174.80
Tom-Ray Office Supplies	Duel Spec; supplies	94.45
Turner, C. A. Co. Inc.	wrench, tape, blades	40.59
		<hr/>
		\$3,486.90
		<hr/>
		\$6,146.72

APPROVED BY:

COMMISSIONERS:

MAY 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt	\$1,230.00
Dorothy E. Carlucci	612.50
Denis R. Neveu	848.00
James N. Boisvert	967.50
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	\$3,658.00

SUMMARY OF MAY BILLS PAID:

A Sign Co.	Van lettering	80.00
Allied Chemical	hot topping	72.00
Agway Petroleum Co.	gas for trucks	227.50
Aubuchon, W. E. Co. Inc.	cement, ZUD, Battery	14.64
Badger Meter, Inc.	chambers	43.05
Banks Chev-Cadillac, Inc.	New Van	5,368.00
Blue Cross	Insurance	120.86
Brasley, Gerard L.	Stamps, postage, rags	16.04
City of Concord	water samples	130.00
Concord Monitor	Flushing & Office girls	18.44
Drake's Engine Shop	New Piston	75.00
Goffstown Auto Parts, Inc.	filter, oil	28.18
Goulet Supply Co., Inc.	Armaflex Insulation	11.12
N.H. Water Supply & Pollution	water tests	30.00
Kraft, W. A. Corp.	Aux. Engine reps.	328.46
New England Tel. Co.	Phones	96.43
Plourde Sand & Gravel	gravel	91.07
Public Service Co. of NH	lights & power	1,388.70
Public Works Supply Co.	couplings	167.40
Panbro Sales	shovels	10.00
Prescott, E. J. Inc.	sewer pipe (reps.)	13.68
Red Head Supply Co. Inc.	risers & lids	116.74
Sanel Auto Parts, Inc.	lyons (van shelving)	65.10
Steenbeke & Sons, Inc.	plywood, cement	48.85
Ti-Sales Inc.	curb box adapters	45.41
		<hr/>
		\$8,606.80
		<hr/>
		\$12,264.80

APPROVED BY:

COMMISSIONERS:

JUNE 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$984.00
Joan D. Gendron	245.00
Denis R. Neveu	777.38
James N. Boisvert	721.00
Gedeon Martel	137.50
Dorothy E. Carlucci	504.00
	<hr/>
	\$3,368.88

SUMMARY OF JUNE BILLS PAID:

Agway Petroleum Co.	gas for trucks	190.83
Aubuchon, W. E. Co. Inc.	concrete, coup, paint brush, shop supplies	61.89
Barrett Paving Materials	hot top	80.85
Basic In Flow	chemical pump parts	50.92
Gerard L. Brasley	final notices, paper cups, D. Carlucci, gift	31.10
Chadwick-BaRoss	backhoe repairs	202.98
Credit Bureau	monthly bill	5.00
Blue Cross	insurance	141.91
Business Equipment Co.	office supplies	11.70
Lamont Labs, Inc.	office & shop supplies	74.95
Lakowicz, Michael Sr.	repair lawn mower	16.99
Municipal Services, Inc.	3 part Unions	73.19
New England Tel. Co.	phones	100.48
N.E. Water Works Assoc.	annual dues	25.00
Plourde Sand & Gravel	gravel	84.44
Public Service Co. of NH	lights & power	1,527.19
Public Works Supply Co.	gate box risers	50.16
Red Hed Supply Inc.	2" ball valve & boxes	131.54
Saltmarsh & Son	oil	86.78
State Treasurer, NH	S. S. Taxes	593.77
State of NH	PUC Revisions	123.30
Steenbeke & Sons, Inc.	Strapping & concrete	11.30
Union Leader Corp.	notices, sale of truck	19.85
		<hr/>
		\$3,696.12
		<hr/>

APPROVED BY:**\$7,065.00**

COMMISSIONERS:

JULY 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$984.00
Joan D. Gendron	498.75
Denis R. Neveu	822.38
James N. Boisvert	674.00
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	\$2,979.13

SUMMARY OF JULY BILLS PAID:

Agway Petroleum Co.	gas for trucks	147.14
Allied Chemical Corp.	hot top	51.15
Basic In Flow	chemical pump parts	30.90
Blue Cross	insurance	99.81
Credit Bureau	monthly bill	5.00
Cyr-Rogers Ins. Inc.	auto renewal policy	430.00
Goulet Supply Co.	supplies	22.50
The Home Styler, Inc.	2 qts. green paint	8.10
N. E. Merchants Natn'l Bank	prin. & int. due	20,760.00
N. E. Telephone Co.	phones	171.98
Pembroke Automotive	truck repairs	11.54
Postmaster, Suncook, NH	2,000 envelopes	334.00
Prescott, Everett J. Inc.	Cross St. job	373.86
Public Service Co. of NH	lights & power	1,610.46
Public Works Supply Co.	Cross St. job	4,200.99
Saltmarsh & Son	oil	37.68
Sanel Auto Parts	keys, pumping station	18.00
Sanitary Services Co.	repairs to services	160.00
Steenbeke & Sons, Inc.	Cross St. job	11.74
Union Leader Corp.	add for office clerk	16.56
		<hr/>
		\$28,501.41
		<hr/>
		\$31,480.54

APPROVED BY:

commissioners:

AUGUST 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$1,230.00
Joan D. Gendron	612.50
Denis R. Neveu	947.25
James N. Boisvert	902.00
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	\$3,691.75

SUMMARY OF AUGUST BILLS PAID:

Agway Petroleum Co.	gas for trucks	137.72
Allied Chemical Corp.	hot top	598.97
Blue Cross	insurance	99.81
Gerard L. Brasley	11 certified letters	8.80
Credit Bureau	semi-annual & monthly bill	65.00
Goffstown Auto Parts	truck repairs	31.63
Layne New England Co.	test well, Bear Brook	9,092.00
Merrimack Coatings & Chemicals	chemicals, 50 lb. sodium metaphos	366.00
N. E. Telephone Co.	phones	2.85
Pembroke Automotive Service, Inc.	truck repairs	7.00
Prescott, Everett J. Inc.	Pembroke Hill, 2" Ball Valve	73.24
Public Service Co. of N.H.	lights and power	1,429.84
Public Works Supply Co.	Cross St., Curb boxes, gate box riser	507.93
Red Hed Supply, Inc.	2" x 6" brass nipple	21.90
Saltmarsh & Son Corp.	oil	35.22
Sanel Auto Parts, Inc.	light for van	55.19
		<hr/>
		\$12,533.10
		<hr/>
		\$16,224.85

APPROVED BY:

COMMISSIONER:

SEPTEMBER 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$984.00
Joan D. Gendron	490.00
Denis R. Neveu	765.00
James N. Boisvert	705.00
Gedeon Martel	137.50
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	\$3,081.50

SUMMARY OF SEPTEMBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	310.19
Allied Chemical	hot top	119.64
Aubuchon, W. E. Co.	supplies, new mains	35.14
Badger Meter, Inc.	chamber	20.57
Blue Cross	insurance	99.81
Brasley, Gerard L.	reg. & cert. mail, stamps, aspirin	13.43
Chadwick-BaRoss	repairs to backhoe	160.96
Davis & Towle Agcy.	insurance	221.16
Goffstown Auto Parts	repairs to truck	54.24
Goulet Supply Co., Inc.	armaflex	25.27
Lamont Labs, Inc.	soap	51.50
Lavallee, Rene Oil	pump, station, oil	331.04
Lavoie, Maurice L.	main repair	35.00
Lawson Leasing Co.	inspection, lights, labor	45.10
N. E. Telephone Co.	phones	81.11
Plourde Sand & Gravel	gravel & hot top	342.97
Prescott, Everett J. Inc.	materials & supplies	100.45
Public Service Co.	lights and power	1,669.29
Public Water Supply Co.	coupling, hydrant, drill & tap	543.95
Sanitary Services Co.	repair leak, install 2" valve.	
	Pembroke Hill Rd.	160.00
State of NH Treasurer	S. S. Taxes, 3rd. Quarter	597.80
State of NH Treasurer	OASI Fund	9.29
		<hr/>
		\$5,027.91
		<hr/>
		\$8,109.41

APPROVED BY:

COMMISSIONERS:

OCTOBER 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$984.00
Joan D. Gendron	490.00
Denis R. Neveu	733.50
James N. Boisvert	745.42
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	\$2,952.92

SUMMARY OF OCTOBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	157.89
Aubuchon, W. E. Co.	supplies	20.47
Badger Meter, Inc.	six meters	378.35
Blue Cross	insurance	99.81
Brasley, Gerard L.	stamps, cert. letters, supplies	14.47
Chadwick-BaRoss	backhoe repairs	67.90
City of Concord, Dr.	water samples	140.00
Cyr-Rogers Ins.	hwy. permit bond	20.00
Goffstown Auto Parts	motor oil	36.62
Lavallee Oil Co.	oil, reps. to furnace	259.58
N. E. Telephone Co.	phones	90.97
Plourde Sand and Gravel	gravel	250.78
Prescott, E. J. Inc.	materials & supplies	81.45
Public Service Co.	lights and power	1,447.85
Public Works Supply	tyton lube, couplings	93.67
The Suncook Bank	bond & coupon acct.	12,135.00
Tires Incorporated	tires	68.00
Turner, C. A. Co., Inc.	saddle for C. I. pipe Ford, blade for saw	22.97
		<hr/>
		\$15,385.78
		<hr/>
		\$18,338.70

NOVEMBER 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$1,230.00
Joan D. Gendron	612.50
Denis R. Neveu	956.25
James N. Boisvert	898.90
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	\$3,697.65

Michael Bobblis, Commissioner Chairman	500.00
Armand J. Nolin, Jr., Commissioner Clerk	460.00
Helen Petit, Commissioner	425.00
William Stanley, Commissioner	425.00
Maurice Lavoie, Commissioner	425.00
	<hr/>
	2,235.00
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	\$5,932.65

SUMMARY OF NOVEMBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	247.05
Allied Chemical	hot top	49.50
Blue Cross	insurance	99.81
Gerard L. Brasley	certified letters	4.00
Lavallee Oil Co.	pump sta., office, oil	265.14
Lawson Leasing Co.	repairs, Van	31.50
Merrimack Coatings & Chemicals	Metaphos., 50 lb.	366.00
N. E. Telephone Co.	phones	81.36
N. H. Explosives	chisel	12.80
Postmaster, Suncook	2,000 envelopes	334.00
Public Service Co.	lights and power	1,562.20
Pyrofax Gas	gas, pump station	344.23
Tax Coll., Allenstown	R. E. taxes	122.19
Tax Coll., Concord	R. E. taxes	32.15
Tires Incorporated	tires, wheel bal.	47.00
		<hr/>
		\$3,598.93
		<hr/>
		\$9,531.58

DECEMBER 1979:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Supt.	\$984.00
Joan D. Gendron	490.00
Denis R. Neveu	767.25
James N. Boisvert	750.18
Gedeon Martel	137.50
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	\$3,128.93

SUMMARY OF DECEMBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	207.79
Aubuchon Hardware	wax, car wash, scraper	21.72
Badger Meter, Inc.	meter	190.72
Blue Cross, Blue Shield	insurance	99.81
Brasley, Gerard L.	8 certified letters, 1 bulb, Aubuchon Hardware	29.28
Cry-Rogers Ins. Agcy.	insurance	983.00
Daniels Drilling & Blasting, Inc.	drilling & blasting	768.50
Lavallee Oil Co.	pump sta., office, oil	318.02
Lawson Leasing Co.	change plugs	21.96
Midwest Industrial Lighting, Inc.	lights	70.80
N. E. Telephone Co.	phones	82.62
Panbro Sales	2 oil filters, case motor oil	24.56
Public Service Co.	lights and power	1,474.98
Public Works Supply Co.	12 Erie Box plug cover	159.26
Sinking Fund, Pembroke Water Works	Sinking Fund	2,000.00
State of N. H., Treasurer	S. S. taxes, 4th quarter	736.51
Tires Incorporated	2 tires	68.00
Town of Pembroke	1979 Town Report (11 pgs.)	523.71
		<hr/>
		\$7,781.24
		<hr/> <hr/>
		\$10,910.17

Auditors' Report

Pembroke Water Works Balance Sheets December 31, 1979 and 1978

To the Board of Water Commissioners
Pembroke Water Works
Pembroke, New Hampshire

We have examined the balance sheets of Pembroke Water Works as of December 31, 1979 and 1978, and the related statements of operations and retained earnings and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of Pembroke Water Works at December 31, 1979 and 1978, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

The schedules of operating expenses presented hereinafter were derived from the accounting records tested by us as a part of the auditing procedures followed in our examinations of the aforementioned statements of operations and, in our opinion, they are fairly presented in all material respects in relation to the statements of operations taken as a whole, however, they are not necessary for a fair presentation of the results of operations of Pembroke Water Works.

Livingston and Haynes

Concord, New Hampshire
January 18, 1980

ASSETS		1979	1978
CURRENT ASSETS			
Cash:			
Savings accounts	\$ 48,890	\$ 53,051	
Checking accounts	6,511	9,509	
Change fund	85	85	
	<u>55,486</u>	<u>62,645</u>	
Accounts receivable	2,700	2,327	
Materials and supplies inventory (Note A)	7,016	7,450	
Prepaid insurance	2,994	3,351	
	<u>68,196</u>	<u>75,773</u>	
PROPERTY AND EQUIPMENT (Note A)			
Land	9,435	9,435	
Structures	231,888	231,888	
Water supply and pumping equipment	75,788	75,788	
Water distribution equipment	739,728	737,309	
Other equipment	41,243	38,201	
Well exploration costs	33,980	24,888	
	<u>1,132,062</u>	<u>1,117,509</u>	
Less allowances for depreciation	440,263	417,639	
	<u>691,799</u>	<u>699,870</u>	
	<u>\$ 759,995</u>	<u>\$ 775,643</u>	
LIABILITIES AND CAPITAL			
CURRENT LIABILITIES			
Accounts payable	\$ 6,944	\$ 7,597	
Payroll deductions	-	972	
Accrued payroll taxes	-	679	
Accrued interest	4,889	5,397	
Accrued salaries	309	155	
Current portion of long-term debt	15,000	27,000	
	<u>27,142</u>	<u>41,800</u>	
LONG-TERM DEBT, less portion payable within one year classified as a current liability (Note C)			
	150,000	165,000	
CAPITAL			
Municipal investment	13,693	13,693	
Retained earnings	569,160	568,843	
	<u>582,853</u>	<u>582,536</u>	
	<u>\$ 759,995</u>	<u>\$ 775,643</u>	

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

Pembroke Water Works

Statements of Operations and Retained Earnings

Years Ending December 31, 1979 and 1978

	1979	1978
OPERATING REVENUE (Note B)		
Commercial water sales	\$114,909	\$111,857
Hydrant rentals	16,920	16,920
Industrial water sales	3,467	5,007
Merchandise sales and job work, net of related costs	1,479	1,009
Service applications	1,320	1,380
Service connection fees	175	280
	<u>138,270</u>	<u>136,433</u>
OPERATING REVENUE DEDUCTIONS		
Operating expenses	91,760	89,168
Depreciation and amortization	24,949	33,674
Property taxes	151	2,001
	<u>116,860</u>	<u>124,843</u>
OPERATING INCOME	21,410	11,610
NON-OPERATING EXPENSE (REVENUE)		
Interest on bonds	11,345	12,747
Interest on savings accounts	(2,840)	(2,812)
Finance service charges on delinquent accounts	(588)	(439)
Gain on sale of equipment	(517)	-
	<u>7,400</u>	<u>9,496</u>
NET INCOME (Note A)	14,010	2,114
Retained earnings at beginning of year	<u>555,150</u>	<u>553,036</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$569,160</u>	<u>\$555,150</u>

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

Pembroke Water Works

Statements of Changes In Financial Position

Years Ending December 31, 1979 and 1978

	1979	1978
FINANCIAL RESOURCES PROVIDED		
From operations:		
Net income	\$ 14,010	\$ 2,114
Add depreciation and amortization which did not require an outlay of working capital in the current period (Note A)	<u>24,949</u>	<u>33,674</u>
TOTAL FROM OPERATIONS AND TOTAL FINANCIAL RESOURCES PROVIDED	38,959	35,788
FINANCIAL RESOURCES USED		
Reduction of long-term debt	15,000	27,000
Purchases of property and equipment	<u>16,878</u>	<u>1,506</u>
TOTAL FINANCIAL RESOURCES USED	<u>31,878</u>	<u>28,506</u>
INCREASE IN WORKING CAPITAL	<u>\$ 7,081</u>	<u>\$ 7,282</u>
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (decrease) in current assets:		
Cash	\$ (7,159)	\$ (1,116)
Accounts receivable	373	(131)
Materials and supplies inventory	(434)	236
Prepaid insurance	<u>(357)</u>	<u>718</u>
(Decrease) in current assets	(7,577)	(293)
Increase (decrease) in current liabilities:		
Accounts payable	(653)	1,230
Payroll deductions	(972)	(132)
Accrued payroll taxes	(679)	14
Accrued interest	(508)	(530)
Accrued salaries	154	15
Retainage due contractors	-	(3,172)
Current portion of long-term debt	<u>(12,000)</u>	<u>(5,000)</u>
(Decrease) in current liabilities	<u>(14,658)</u>	<u>(7,575)</u>
INCREASE IN WORKING CAPITAL	<u>\$ 7,081</u>	<u>\$ 7,282</u>

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

Pembroke Water Works

Notes To Financial Statements

(Continued)

December 31, 1979 and 1978

NOTE C - LONG-TERM DEBT

Long-term debt at December 31, 1979 and 1978 consists of the following issues of serial bonds:

Date	Interest Rate	Maturities	December 31,	
			1979	1978
1949	2.25%	\$12,000 annually through 1979	\$ -	\$ 12,000
1975	6.40%	\$15,000 annually through 1990	<u>165,000</u>	<u>180,000</u>
			165,000	192,000
		Less portion payable within one year classified as a current liability	<u>15,000</u>	<u>27,000</u>
			<u>\$150,000</u>	<u>\$165,000</u>

Pembroke Water Works

Schedules of Operating Expenses

Years Ending December 31, 1979 and 1978

	1979	1978
Water supply and pumping		
Power purchases	\$ 17,313	\$ 15,548
Repairs - water supply structures and equipment	501	4,758
Pumping station labor	3,523	3,571
Miscellaneous labor	2,659	2,702
Pumping station supplies and expense	1,666	1,327
Repairs - pumping stations structures and equipment	798	863
Repairs - water purification structures and equipment	440	840
Water purification supplies and expense	982	557
Water distribution		
Repairs - services	6,196	4,628
Repairs - hydrants	1,179	3,058
Repairs - mains	4,520	2,798
Repairs - meters	938	1,161
Repairs - other distribution equipment	878	1,081
Meter department labor	810	771
Meter department supplies and expense	44	31
Administration		
Superintendence	12,929	12,044
Office	12,503	9,718
Insurance	5,616	6,587
Garage	4,966	3,830
Commissioners and treasurer salaries	2,785	2,785
Miscellaneous	2,523	2,660
Payroll taxes	2,534	2,375
Store department and shop	1,075	1,964
Audit	1,563	1,720
Gravel and hot top	2,296	1,457
Printing of Town Report	523	334
TOTAL OPERATING EXPENSES	\$ 91,760	\$ 89,168

Notes

