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ANNUAL
REPORT

PEMBROKE, N.H.

1980

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Town Services

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 Academy High Street School Pembroke Hill School	Pembroke Street Pembroke Street High Street Rowe Avenue		485-5188 & 485-5187 485-7881 485-9539 485-9000
SELECTMEN	4 Union Street	Mon. Tues., Thurs., & Fri. 8 AM - 2:30 PM Wed. only - 8:00 AM to 1:00 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		Mon. - Fri. 9:30 AM - 4:30 PM	485-3912
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

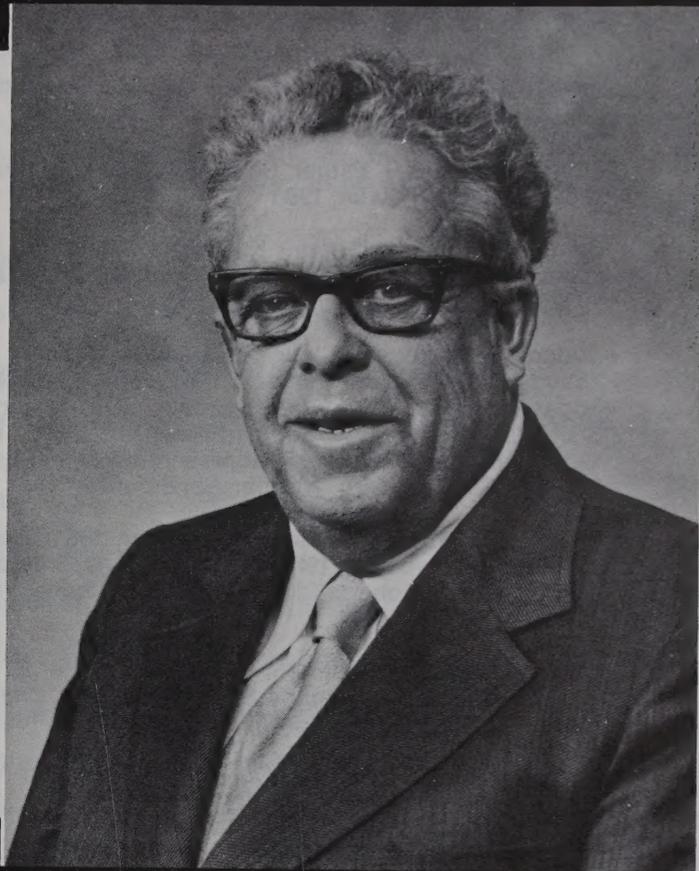
Ending December 31, 1980

ANNUAL REPORT PEMBROKE, N.H.

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- IN MEMORIAM -



**Dedicated to
Normand P. Brasley
for his 27 years of
devoted service
as Road Agent
of the Town of Pembroke.**

**NORMAND P. BRASLEY
1918 - 1980**

Town Officers of Pembroke, New Hampshire

Board of Selectmen - Chairman Donald S. Hill, 1981; Harold Paulsen, 1982; Armand Martel, 1983

Moderator - Charles F. Whittemore

Town Clerk - John Goff

Town Treasurer - Mary L. Elwell

Tax Collector - Estelie 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 (deceased); Richard Drew, Sr.

Auditors - Department of Municipal Accounting of N.H.

Trustees of Trust Funds - Gedeon Martel, 1981; Donald Saucier, 1983

Checklist Supervisors - Wilda Little, 1981; Erwin Chase, 1982; Phyllis Lavallee, 1986

Water Commissioners - Chairman Helen Petit, 1981; William Stanley, 1982; Armand Nolin, Jr., 1983; Maurice Lavoie, 1984; Michael Bobblis, 1985; Treasurer Gedeon Martel; Superintendent Gerard L. Brasley

Representatives - Edgar Bellerose, Mark Bodi, Bonnie B. Brady, Louis A. Savaria

Sewer Commissioners - Chairman Roger Martin, 1981; Harold Loso, 1982; Erwin Chase, 1983

Library Trustees - Esther Scammell, 1981; Florence Omar, 1982; Katherine Fowler, 1983

Cemetery Commissioners - K. Donald Woodbury, 1981; (Normand Brasley, 1982 - deceased); Richard Drew (appointed), 1982; Joseph H. Robinson, 1983

Budget Committee - Chairman Charles Connor, 1983; Lois Theuner, 1981; Phillip Kennedy, 1981; John Fillmore, Jr., 1981; Edgar Bellerose, 1982; (Shirley Brown, 1982 - resigned); Claire Scott, (appointed) 1982; Richard Reycroft, 1982; Alice Jacob, 1983; J. Bruce Kelley, 1983; Representing Selectmen - Harold Paulsen; School Board - Norman Bonenfant

Planning Board - Chairman George Fryer, 1981; John Oudens, 1982; Tracey Sweeney, 1983; Floyd Smith, 1983; Robert Brison, 1984; Thomas Roberts, 1984; Alternate Charles Thompson, 1984

Zoning Board of Adjustment - Chairman Walter E. Bachelder, 1983; Vice Chairman Donna Severance, 1985; Clerk J. Bruce Kelley, 1981; Dale Robinson, 1982; Erwin Chase, 1984

Recreation Commission - Co-Chairman Roland Young, Jr., 1983; and Philip Good, 1982; Regis Lemaire, 1983; Paul Gamache, 1981; Dean Edmunds, 1982

Conservation - Chairman Theodore Natti, Charles Whittemore, Edward Beauchesne

Abstract of the Town Meeting of 1980

Pembroke, N.H., March 11, 1980

To the inhabitants of the Town of Pembroke, in the county of Merrimack, in said state, qualified to vote in Town affairs: Given under our hands and seals this 21st day of February, A.D. 1980.

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:

ARTICLE #1

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

The following were the results of the voting on Article #1:

For Town Clerk for 1 year	John B. Goff	*919 votes
For Town Treasurer for 1 year	Mary L. Elwell	*788 votes
For Selectmen for 3 years	Edward J. Allgeyer	215 votes
For Selectmen for 3 years	Vincent E. Greco	181 votes
For Selectmen for 3 years	Armand L. Martel	*604 votes
For Moderator for 2 years	Charles F. Whittemore	*897 votes
For Road Agent for 1 year	Normand P. Brasley	*787 votes
For Road Agent for 1 year	John F. Taylor	224 votes
For Water Commissioner for 5 years	Michael G. Bobblis, Sr.	*835 votes
For Sewer Commissioner for 3 years	Erwin A. Chase	*828 votes
For Trustee of Trust Funds for 3 years	Donald P. Saucier	*833 votes

For Library Trustee for 3 years	Katherine L. Fowler	*854 votes
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For Supervisor of the Checklist for 6 years	Phyllis K. LaVallee	*841 votes
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* Denotes Elected

ARTICLE #2

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."

YES 378, NO 317 ADOPTED

ARTICLE #3

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.)

YES 204, NO 513 NOT ADOPTED

ARTICLE #4

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

Moved by
Seconded by

Norman Bonenfant
Henry Lewis to Accept

ARTICLE ACCEPTED

ARTICLE #5

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.

Moved by
Seconded by

Vincent Greco
Edward Allgeyer to Accept

ARTICLE ACCEPTED

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.)

Moved by
Seconded by

Norman Brasley
Armand Martel to Accept

ARTICLE ACCEPTED

ARTICLE #7

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.)

Moved by
Seconded by

Norman Brasley
Vincent Greco to Accept

ARTICLE ACCEPTED

ARTICLE #8

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.)

Moved by
Seconded by

Henry Lewis
Donald Hill to Accept

ARTICLE ACCEPTED

ARTICLE #9

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.)

Moved by
Seconded by

Edmond Cournoyer
Norman Brasley to Accept

ARTICLE ACCEPTED

ARTICLE #10

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.)

Moved by Mike Bobblis
Seconded by Ernest Petit to Accept

ARTICLE ACCEPTED

ARTICLE #11

11. To see if the Town will vote to authorize the Selectmen to negotiate a lease with the Pembroke School District **“for a building”** 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.)

Moved by Norman Bonenfant
Seconded by Vincent Greco to Accept
Moved by Roy Annis
Seconded by Harold Paulsen to Amend
Inserting after District the words “for a building”.

ARTICLE ACCEPTED AS AMENDED

ARTICLE #12

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.)

Moved by Henry Munroe
Seconded by Kay Fowler to Accept

ARTICLE ACCEPTED

ARTICLE #13

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.)

Moved by Don Hill
Seconded by Charles Connor to Accept.

ARTICLE ACCEPTED

ARTICLE #14

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. **“This article is for”** the purpose of allowing the funding and operating of an elderly housing project at the Webster Mill, so-called, located 101 Main Street.

Moved by Edgar Bellerose
Seconded by Norman Brasley to Accept
Moved by Ed Allgeyer
Seconded by Normal McFall to Amend
Inserting after “RSA 204-A:9” the words “this article is for”.

ARTICLE ACCEPTED AS AMENDED

ARTICLE #15

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.)

Moved by Brent Edmonds
Seconded by Gilbert Delorie to Accept

The Moderator called for a standing head count.

**YES, 92 NO, 83
ARTICLE ACCEPTED**

ARTICLE #16

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.)

Moved by Roy Annis
Seconded by Ernest Petit to Dismiss

ARTICLE DISMISSED

ARTICLE #17

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

Moved by Charles Connor
Seconded by Donald Hill to Accept the Budget as Presented by the Budget Committee and as Printed in the Town Report.

ACCEPTED AS PRESENTED AND PRINTED

ARTICLE #18

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

Moved by Norman Brasley
Seconded by Dr. Vincent Greco to Accept all the Reports of Auditors, Agents and Committees as Printed in the Town Report.

ARTICLE ACCEPTED AS PRESENTED AND PRINTED

ARTICLE #19

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

Testimonial by Moderator Whittemore to Chief Jacob A. Chase for 50 years service with the Pembroke Fire Department - elicited a standing ovation from the 200 plus citizens in attendance.

The Moderator called attention to Maurice Lafond as Pembroke's Assistant Moderator for Eighteen (18) years, and praised his devotion to the Electoral Process.

Moved by Ernest Petit
Seconded by Marie Connor to Adjourne

MEETING ADJOURNED, 8:30 P.M.

Presidential Preference Primary

February 26, 1980

The polls opened at 7:00 PM and closed at 6:00 PM. The following are the results of the voting:

Republican regular ballots cast	789
Republican Absentee Ballots Cast	42
Total Republican Ballots Cast	831
Democratic Regular Ballots Cast	609
Democratic Absentee Ballots Cast	17
Total Democratic Ballots Cast	626
Total Number of Republicans on Check List	910
Total Number of Democrats on Check List	918
Total Number of Undeclared Names on List	1,143

REPUBLICAN RESULTS

For President:

Ronald Reagan	484
Howard H. Baker	127
George H. W. Bush	127
John B. Anderson	59
Philip M. Crane	13
Robert Dole	3

For Vice President:

Jesse A. Helms	144
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DEMOCRATIC RESULTS

For President:

Jimmy Carter	342
Edward M. Kennedy	160
Edmund G. Brown, Jr.	74
Lyndon H. LaRouche	10
Richard B. Kay	2

For Vice President:

Walter Mondale	93
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Vote on Proposed Amendments to the Constitution

Question #1 Reducing age requirements for Governor, Councilor, or State Senator: YES 484 NO 842

Question #2 If President of Senate or Speaker of House is acting as Governor that person may not actively serve at the same time as senator or representative: YES 793 NO 500

Question #3 Changing the Constitution to reflect the fact that Governor's Councilors are elected from Districts instead of from Counties YES 597 NO 596

New Hampshire State Primary September 9, 1980

The Polls opened at 7:00 AM and closed at 6:00 PM. The following are the results of the voting:

Republican Regular Ballots Cast	616
Republican Absentee Ballots Cast	22
Total Republican Ballots Cast	638
Democratic Regular Ballots Cast	304
Democratic Absentee Ballots Cast	4
Total Democratic Ballots Cast	308
Total Republican on Check List	1,117
Total Democrats on Check List	996
Total Undeclared Names on List	936

GOVERNOR

Republican		Democratic	
Louis C. D'Allesandro	344	Hugh J. Gallen	228
Meldrim Thomson, Jr.	266	Thomas B. Wingate	40
Elmer Bussey	7		

UNITED STATES SENATOR

Warren Rudman	196	John A. Durkin	218
John H. Sununu	110	William F. Sullivan	60
Wesley Powell	103		
George B. Roberts, Jr.	58		
Edward B. Hager	55		
Anthony Campaigne	41		
Lawrence J. Brady	28		
David H. Bradley	25		
Robert Marvel	10		
E. J. Smith	4		
Carmen C. Chimento	0		

REPRESENTATIVE TO CONGRESS

Susan McLane	184	Maurice L. Arel	168
Judd Gregg	180	Phillis J. Pucci	80
Charles F. Bass	91		
John F. Upton	80		
Webster E. Bridges, Jr.	28		
Robert W. Sweet, Jr.	28		
Eric V. Bleicken	17		
Constance Moulton Mehegan	6		
Albert Kashulines	3		

GOVERNORS COUNCIL

Malcolm McLane	271	Charles Chandler	196
Michael G. Little	150		
Peter J. Spaulding	167		

STATE SENATOR

Frank A. Wageman	315	Robert E. Plourde	259
Eleanor P. Podles	238		

REPRESENTATIVE TO THE GENERAL COURT

Bonnie B. Brady	499	Edgar Bellerose	223
Louis A. Savaria	220	Mark M. Bodi	209
		Maurice A. Roy	165
		Sally M. Davis	140

DELEGATES TO THE STATE CONVENTION

Erwin A. Chase	462	Charles Whittemore	30
Janice W. Edmonds	450	Maurice LaFond	13

SHERIFF

Ronald Dana Danials, Jr.	553	Robin Mary Greenan	187
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COUNTY ATTORNEY

Glenn G. Geiger, Jr.	511
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COUNTY TREASURER

Laurent J. Boucher	503	Jacqueline B. Redington	184
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REGISTER OF DEEDS

Kathleen M. Guay	539	Teresa Denney	186
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REGISTER OF PROBATE

Patricia A. Fraser	297	Blanche R. Lane	187
Grace M. Walker	166		
Joanne Trachy Dover	110		

COUNTY COMMISSIONER

Edward J. Allgeyer	375
Peter J. Spaulding	226

The General Election of 1980

November 4th, 1980

The Polls opened at 7:00 AM and closed at 6:00 PM. The following are the results of the election:

Total Number of Names on the Check List	3,194
Total Number of Regular State Ballots Cast	2,139
Total Number of Absentee Ballots Cast	136

FOR PRESIDENT - VICE PRESIDENT

Republican	Ronald Reagan - George Bush	1,267
Democratic	Jimmy Carter - Walter Mondale	631
Independent	John B. Anderson - Patrick Lucey	230
Libertarian	Edward E. Clark - David Koch	6
Workers World	Deirdre Griswodl - Naomi Cohen	4
Socialist Workers	Clifton DeBerry - M. Zimmermann	1
Citizens	Barry Commoner - LaDonna Haris	1
Communist	Gus Hall - Angela Davis	0

GOVERNOR

Republican	Meldrim Thomson, Jr.	775
Democratic	Hugh J. Gallen	1,429
Libertarian	James E. Pinard	9

UNITED STATES SENATOR

Republican	Warren Rudman	1,154
Democratic	John A. Durkin	1,015

GOVERNORS COUNCILOR

Republican	Malcolm McLane	1,283
Democratic	Charles W. Chandler	691

REPRESENTATIVES TO U.S. CONGRESS

Republican	Judd Gregg	1,351
Democratic	Maurice L. Arel	683

STATE SENATOR

Republican	Eleanor P. Podles	946
Democratic	Robert E. Plourde	1,207

REPRESENTATIVE TO THE GENERAL COURT

Republican	Bonnie B. Brady	1,253
Republican	Louis A. Savaria	1,066
Democratic	Edgar Bellerose	1,186
Democratic	Mark M. Bodi	1,154
Democratic	Sally M. Davis	858
Democratic	Maurice A. Roy	893
Libertarian	George W. Fowler	89

FOR SHERIFF

Republican	Ronald D. Daniels, Jr.	1,445
Democratic	Robin Mary Greenan	665

COUNTY ATTORNEY

Republican	Glenn G. Geiger, Jr.	1,149
Democratic	Glenn G. Geiger, Jr.	728

COUNTY TREASURER

Republican	Laurent J. Boucher	1,104
Democratic	Jacqueline Redington	821

REGISTER OF DEEDS

Republican	Kathleen M. Guay	1,301
Democratic	Teresa Denney	644

REGISTER OF PROBATE

Republican	Patricia A. Fraser	1,180
Democratic	Blanche R. Lane	745

COUNTY COMMISSIONER

Republican	Peter J. Spaulding	1,395
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Questions Relating to Constitutional Amendments

Question #1 Changing references reference to "men" etc. to "people" YES 1,199 NO 715

Question #2 Removing certain obsolete provisions:

a) Change civil magistrates to civil authorities

b) Eliminate "infectious distemper" as reason for convening the legislature

c) Providing that full time military personel be ineligible to be Governor, Councilor, Senator or Representative YES 1,181 NO 593

Question #3 Repeal Article 99 of part second and combining in Article 100 the conditions for approval of Constitutional Amendments of Article 99 as two thirds of qualified voters present & voting on a subject YES 1,092 NO 593

Question #4 Requiring all proposed amendments be submitted to the voters at the next biennial November Election YES 1537 NO 257

Question #5 Requiring three-fifth vote by the entire membership of the convention to propose amendments YES 1,501 NO 309

**Ballot Clerks Appointed Effective
November 4, 1980 for Two Years**

Republicans

Louise P. Roberts
Alice Jacob
Edgar LaVoie

Democrats

Edward Currier
Barbar Payne
Roland Young, Jr.

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. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
3. 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.
4. To see if the Town will vote to appropriate and authorize with withdrawal from the Revenue Sharing Fund 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	\$17,000.00
Fire Hydrants	12,000.00
Concord Dump Fee	<u>15,000.00</u>

(This Article is approved by the Budget Committee) \$44,000.00

5. (By Petition) To see if the Town will vote to raise and appropriate the sum of Six Thousand Five Hundred Dollars (\$6,500.00) for the grading and macadamizing of Clough Mill Road from its intersection with Borough Road and headed Westerly to a point one hundred (100) feet past the residence of Stephen L. Bennett. (This Article is submitted without recommendation by the Budget Committee.)

6. (By Petition) To see if the Town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) for the purpose of installing and maintaining a street light at the upper intersection of Deerpath Lane and Pembroke Hill Road. (This Article is submitted without recommendation by the Budget Committee.)

7. (By Petition) To see if the Town will vote to petition the Representatives and Senators who represent the Town in the General Court to support in the current session of the General Court, the concurrent resolution to amend the State Constitution to limit the annual increase in property taxes to five percent and to limit the annual increase in spending by the state or any city, town, or other governmental unit of the state to five percent.

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

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

10. 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 19th day of February, A.D., 1981.

Donald S. Hill, Chairman
Harold Paulsen
Armand Martel
Selectmen of Pembroke

Report of the Board of Selectmen

To the Citizens of Pembroke:

We are all hearing about the growing concerns of people all over our country to limit spending in government, eliminate unnecessary jobs and to permit more freedom of the individual citizen from government regulations.

While these goals are admirable, it takes more than constructive criticism and ideas. In a Town the size of Pembroke, it requires the support and participation of all its Citizens - as elected officials, as volunteers, as members of committees and boards.

We believe the Town owes a debt of gratitude to all who have served in the past and who are currently serving on these various Boards & Committees which are listed in the front of your Town Report, particularly the members of the Budget Committee, Planning Board, Zoning Board of Adjustment and Recreation Commission. These people have provided the Town with countless hours of dedication and hard work - all free of charge. We would hope that more people become involved and participate in our Town's government.

As the Board of Selectmen sees it, one of the most pressing problems our Town is facing today is the day-to-day management of the Town. As we have grown, so has the workload. It takes more than several office people and part-time supervisors to do an adequate job of running the Town. We believe the time has come to analyze our present position. Is it the best way? Are there alternatives? Can we realize better management? To that end we will be looking in 1981 at how other Towns have handled the same situation as they grew and how they resolved them.

Sincerely,
Donald S. Hill, Chairman
Harold Paulsen
Armand Martel

Budget of the Town of Pembroke, N.H.

PURPOSES OF APPROPRIATION (RSA 31:4)	Appropriations		Selectmen's Budget		Budget Committee	
	1980 (1980-81)		1981 (1981-82)		Recommended 1981 (1981-82)	Not Recommended
GENERAL GOVERNMENT:						
1 Town officers' salaries	20265		21200		20852	
2 Town officers' expenses	28795		35916		35915	
3 Election and Registration expenses	2150		1180		1180	
4 Municipal and District court expenses						
5 Expenses town hall and other buildings	18730		19050		19050	
6 Reappraisal of property						
7						
8						
9						
PROTECTION OF PERSONS AND PROPERTY:						
10 Police Department	94964		114969		104245	
11 Parking Meters - operation & maintenance						
12 Fire department, inc. forest fires	37411		36605		38098	
13 Blister rust and care of trees	1100		1300		1300	
14 Planning and Zoning	4160		3425		3425	
15 Damages by dogs						
16 Insurance	26000		28000		28000	
17 Civil Defense	357		325		325	
18 Conservation Commission	475		490		90	
19 Fire Hydrant Water Service	12120		12120		12120	
20						
21						
22						
HEALTH DEPARTMENT:						
23 Health Dept. - Hospital - Ambulance	9905		11150		11663	
24 Vital Statistics						
25 Town Dump and Garbage Removal	50525		50187		50266	
26						
27						
28						
29						
HIGHWAYS & BRIDGES:						
30 Town road aid	986		1014		1013	
31 Town Maintenance	103687		121816		120810	
32 Street Lighting	16500		18150		18150	100
33 General expenses of highway department	24885		30010		30010	
34 Oiling	16944		18050		17050	6500
35 Construction	27500		27000		27000	
36 Sidewalk Construction	1200		1200		1200	
37 Storm Drains	1500		3000		3000	
LIBRARIES:						
38 Library	12880		14577		14415	
39						
40						
41						
PUBLIC WELFARE:						
42 Town poor	7000		10000		7000	
43 Old age assistance	5000		7000		7000	
44 Aid to permanently and totally disabled	8000		1250		1250	
45 Soldiers' aid						
46						
47						
48						

PURPOSES OF APPROPRIATION	Appropriations 1980 (1980-81)	Selectmen's Budget 1981 (1981-82)	Budget Committee	
			Recommended 1981 (1981-82)	Not Recommended
PATRIOTIC PURPOSES:				
49 Memorial Day - Old home day	250	250	250	
50				
51				
RECREATION:				
52 Parks & Playground, inc. band concerts	18600	14500	14500	
53				
54				
55				
PUBLIC SERVICES ENTERPRISES:				
56 Municipal Sewer Dept.	102536	89275	89275	
57 Municipal Water Dept.	151667	176440	176440	
58 Municipal Electric Dept.				
59 Cemeteries	5417	7224	7056	
60 Airport				
61				
UNCLASSIFIED:				
62 Damages and Legal expenses	5000	5000	5000	
63 Advertising and Regional Associations	3310	3301	3301	
64 Employees' retirement and Social Security	15700	18613	18613	
65 Contingency Fund				
66 Employee Health Insurance	8250	12364	12364	
67 Community Action Program	5425	5744	5744	
68 C.E.T.A.	25000			
69 Employment Compensation	2000	2000	2000	
70				
DEBT SERVICE:				
71 Principal-long term notes & bonds	140234	130900	130900	
72 Interest-long term notes & bonds	118850	111522	111522	
73 Interest on temporary loans	5000	7500	7500	
74				
CAPITAL OUTLAY:				
75 Equipment	124891	29795	20795	
76 Library Renovations	50000			
77 P.W.W. New Well	100000			
PAYMENT TO CAPITAL RESERVE FUND				
82 Equipment	6000			
83 Library	500			
84				
TOTAL APPROPRIATIONS	1421169	1209412	1185717	6600

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 137) 1005966
Amount of Taxes to be Raised (Exclusive of School and County Taxes) 179811

Budget Committee: (Please sign in ink)

Charles L. Connor
John M. Fillmore Jr
James H. Hart
Edgar A. Sullivan
Richard E. Bryant
A. Williams

Date

1981

James Kelley
Eric S. Thompson
Norman H. Symant
Glenn L. Scott

SOURCES OF REVENUE		Estimated Revenues 1980 (1980-81)	Actual Revenues 1980 (1980-81)	Selectmen's Budget 1981 (1981-82)	Estimated Revenues 1981 (1981-82)
FROM LOCAL TAXES:					
86	Resident Taxes	28700	27620	28000	28000
87	National Bank Stock Taxes	50	32	50	50
88	Yield Taxes	6000	2788	3500	3500
89	Interest on Delinquent Taxes	8500	6101	6000	6000
90	Resident Tax Penalties				
91	Inventory Penalties				
92					
93					
FROM STATE					
94	Meals and Rooms Tax	44500	42870	43000	43000
95	Interest and Dividends Tax	31800	39279	39000	39000
96	Savings Bank Tax	12000	14873	15000	15000
97	Highway Subsidy	39330	45175	40000	40000
98	Railroad Tax				
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	81680	81680	79602	79602
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				
110	Reimb. a/c Business Profits Tax	134715	134715	134715	134715
111					
112					
113					
114					
FROM LOCAL SOURCES, EXCEPT TAXES					
115	Motor Vehicle Permits Fees	98000	104870	100000	100000
116	Dog Licenses	2000	1600	2000	2000
117	Business Licensed, Permits and Filing Fees	3825	1258	1500	1500
118	Fines & Forfeits, Municipal & District Court				
119	Rent of Town Property	500	242	400	400
120	Interest Received on Deposits	21000	46419	15000	15000
121	Income From Trust Funds	1775	3228	3500	3500
122	Income From Departments - <i>Water & Sewer</i>	2400	3035	2700	2700
123	Income From Sewer Department	102536	102536	89275	89275
124	Income From Water Department	151667	151667	176440	176440
125	Income From Electric Department				
126	Surplus				
127	<i>School District Gasoline Sales</i>	15980	17104	22000	22000
128	<i>Sewer Construction Project Fund</i>			69034	69034
129	<i>Federal Grants Interest Sewer Proj Fund</i>	87000	96577	90000	90000
130	<i>Sale of Town Property/Fees & Permits</i>	1000	1045	1000	1000
131	<i>Gasoline Sales Tri-Town Ambulance</i>	500	1152	250	250
RECEIPTS OTHER THAN CURRENT REVENUE:					
132	Proceeds of Bonds and Long Term Notes	100000	100000		
133	Withdrawal From Capital Reserve	57000	57000		
134	Revenue Sharing Fund	52000	52000	44000	44000
135	<i>Anti-Recession Fund Library Fund</i>	50000	50000		
136	<i>C.F.T.A.</i>	25000	4100		
137	TOTAL REVENUES AND CREDITS	1159458	1188965	1005966	1005966

Comparative Statement of Appropriations and Expenditures - 1980

TITLE OF APPROPRIATIONS	Appropriations		Credits	Amount Available	Expenditures		Overdraft	Appropriations Forwarded 1981
	Forwarded 1979	Budget 1980			1980	Unexpended		
Town Officers - Salaries	\$	\$ 20,265	\$	\$20,265.00	\$ 18,945.00	\$ 1,320.00	\$	\$
Town Officers - Expenses	1,140.14	28,795	1,141.65	31,076.79	30,684.02	392.77		
Election & Registration Expenses		2,150		2,150.00	1,727.18	422.82		
Expenses Town Hall & Other Buildings		18,730		18,730.00	17,929.92	800.08		
Police Department		94,464		94,464.00	99,183.56		4,719.56	
Fire Dept., inc. Forest Fires		37,411	364.14	37,775.14	35,157.38	2,617.76		
Blister rust & Care of Trees		1,100		1,100.00	1,242.50		142.50	
Planning Bd. & Zoning Bd. of Adj.		4,160	1,851.31	6,011.31	3,307.63	2,703.68		
Insurance		26,000		26,000.00	26,979.37		979.37	
Civil Defense		357	20.00	377.00	310.50	66.50		
Conservation Commission		475		475.00	475.00			
Fire Hydrant - Water Service		12,120		12,120.00	12,120.00			
Health Dept. - Hospital - Ambulance		9,905		9,905.00	9,905.00			
Town Dump & Garbage Removal		50,525		50,525.00	50,412.25	112.75		
Town Road Aid		986		986.00	985.91	.09		
Town Maintenance		103,687	171.25	103,858.25	97,898.00	5,960.25		
Street Lighting		16,500		16,500.00	16,027.15	472.85		
General Expenses-Highway Dept.		24,885		24,885.00	13,485.99	11,399.01		
Oiling		16,944		16,944.00	14,911.82	2,032.18		
Construction		27,500		27,500.00	24,375.18	3,124.82		
Sidewalk Construction		1,200		1,200.00	42.03	1,157.97		
Storm Drains		1,500		1,500.00	450.37	1,049.63		
Library		12,880		12,880.00	12,880.00			
Library - Study Committee	2,000.00			2,000.00	2,494.01		494.01	
Town Poor		7,000	35.00	7,035.00	6,846.12	188.88		
Old Age Assistance	1,770.50	5,000		6,770.50	6,610.67	159.83		
Aid to Perm. & totally disabled	57.50	7,000		7,057.50	774.50	6,283.00		
Memorial Day-Old Home Day		250		250.00	250.00			
Parks & Playground, inc. Band Concerts		18,600	2.40	18,602.40	14,764.84	3,837.56		
Cemeteries		5,417	471.86	5,888.86	5,458.62	430.24		
Damages & Legal Expenses		5,000		5,000.00	4,574.69	425.31		
Advertising & Regional Assoc.		3,310		3,310.00	3,310.00			
Employees Retirement & Soc. Sec.		15,700	134.31	15,834.31	13,868.84	1,965.47		
BC/BS, Employees Health Insurance		8,250	576.00	8,826.00	7,043.28	1,782.72		
Community Action Program		5,425		5,425.00	5,424.36	.64		
Dev. of Town Master Plan	5,761.08			5,761.08	3,198.09			
Principal-long term notes & bonds		140,234		140,234.00	140,233.34	.66		2,562.99
Interest-long term notes & bonds		118,850		118,850.00	118,689.23	160.77		
Interest on temporary loans		5,000		5,000.00	7,951.20		2,951.20	
Equipment (Capital Outlay)		124,891		124,891.00	117,455.20			
Payments to Capital Reserve Fund		6,500		6,500.00	6,500.00			7,435.80
Library Renovations		50,000		50,000.00	10,413.00			
CETA		25,000		25,000.00	128.53			
TOTALS:	\$10,729.22	\$1,063,966	\$4,767.92	\$1,079,463.14	\$965,424.28	\$73,739.71	\$9,286.64	\$49,585.79

Long Term Indebtedness

Statement of Debt Service Requirements as of December 31, 1980

	Sewer Bonds 5.10%		Water Bonds 6.4%	
Amount of Issue	\$3,042,000.00		\$240,000.00	
Date of Issue	April 15, 1971		July 15, 1975	
Principal Payable Date	April 15		July 15	
Interest Payable Date	April 15 and October 15		January 15 and July 15	
Payable to	New England Merchants National Bank		New England Merchants National Bank	
Maturities -				
Fiscal Year Ending:	Principal	Interest	Principal	Interest
December 31, 1981	\$100,000.00	\$104,550.00	\$15,000.00	\$9,600.00
December 31, 1982	100,000.00	99,450.00	15,000.00	8,640.00
December 31, 1983	100,000.00	94,350.00	15,000.00	7,680.00
December 31, 1984	100,000.00	89,250.00	15,000.00	6,720.00
December 31, 1985	100,000.00	84,150.00	15,000.00	5,760.00
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		
	\$2,100,000.00	\$1,124,550.00	\$150,000.00	\$52,800.00

Building Bonds
6.40%

Equipment Notes
5¼ %

\$205,000.00
July 15, 1975
July 15
January 15 and July 15
New England Merchants
National Bank

\$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
\$20,000.00	\$6,400.00	\$10,900.00	\$572.25	\$145,900.00	\$121,122.25
20,000.00	5,120.00			135,000.00	\$113,210.00
20,000.00	3,840.00			135,000.00	105,870.00
20,000.00	2,560.00			135,000.00	98,530.00
20,000.00	1,280.00			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
\$100,000.00	\$19,200.00	\$10,900.00	\$572.25	\$2,360,900.00	\$1,197,122.25

Department of Revenue Administration

SEPARATE TAX RATE TO BE PRINTED ON 1980 TAX BILLS (RSA 76:11; 11-a; 13)

TOWN OF PEMBROKE

Unit of Government	Rate
Municipal	.57
County	.21
School	1.92
Combined Rate (Non Precincts & Single School Districts - Towns or Cities)	2.70

Summary of Inventory of Valuation 1980

Land - Improved and Unimproved	\$14,977,521
Buildings - Excluding items listed on lines 3, 4, 5, 6 and 9 below	40,056,385
Factory Buildings	3,699,850
Public Water Utility (Privately owned water supply serving public) (RSA 72:11)	-0-
Public Utilities - Value of all property used in production transmission and distribution, including production machinery, land, land rights, easements, etc. Furnish breakdown by individual company in space provided on page 4. (RSA 72:8)	
Gas	338,876
Electric	1,460,645
Oil Pipeline	-0-
House trailers, mobile homes & travel trailers assessed as Personal Property (RSA 72:7-a) (Number: 175)	654,406
Vehicles (RSA 72:15 III)	61,187,683
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED	
Blind Exemption (RSA 72:37) (Number: 1) \$5,000	
Elderly Exemptions (1) (RSA 72:39 & 72:43a) (Number:53) \$507,305	
TOTAL EXEMPTIONS ALLOWED	<u>512,305</u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTER	<u>\$60,675,378</u>

Treasurer's Report

January 1, 1980 -- December 31, 1980

Cash on hand January 1, 1980	\$730,011.51
Estelle Griffith, Tax Collector	1,619,951.19
John B. Goff, Town Clerk	106,470.00
State of New Hampshire:	
Highway Subsidy	\$45,175.04
Department of Revenue	780.00
O.A.A.	4,037.70
State Aid Grant	37,322.00
Business Profits Tax	134,725.38
Interest & Dividend Tax	39,279.42
Bank Tax	14,872.90
Room & Meals Tax	42,869.56
Forest Fires	33.56
	<hr/>
	319,085.56
C.E.T.A.	4,100.00
Selectmen's Office:	
Town Office Exp. Check Lists, Zoning, Copying	361.65
Subdivision	1,437.91
Board of Adjustment	413.40
Building Permits	842.50
The Suncook Bank:	
Interest on Certificates of Deposit	46,417.91
Loans - Anticipation of Taxes	525,000.00
Interest on Trust Funds	3,227.88
Transfer from Certificate of Deposit to Gas Fund	41,500.00
Transfer from Revenue Sharing to General Fund	52,000.00
Transfer from Trustee Trust Funds to General	
Fund-Library	12,907.01
Pembroke School District - Gas for Busses	17,103.64
Dartmouth College	11.86
Grave Openings	460.00
Tri Town Ambulance	11.52
Recreation	2.40
Police Department	1,044.81
Fire Department	113.00
Concord General Mutual	5.00
Pembroke Water Works	576.00

Welfare	35.00
Sewer Commission - Rates	3,034.55
Sewer Commission - Interest	140,935.20
Sewer Commission - F.I.C.A.	134.31
Sewer Commission - Tax Collector's Annual Salary	1,850.00
Town of Allenstown	242.00
Town of Hooksett	68.67
Town of Bow	87.51
Town of Hillsboro	61.40
Current Use	33.50
Boy Scouts - Shovels	20.00
Merchants Mutual Insurance Co.	166.25
Capital Stock Tax	31.70
Trailer Park Permits	415.00
Timber Security	2,787.50
	<hr/>
TOTAL RECEIPTS FROM ALL SOURCES	\$3,632,957.34
TOTAL EXPENDITURES	3,030,854.93
	<hr/>
CASH ON HAND DECEMBER 31, 1980	\$602,102.41

Sewer Account - Received from Tax Collector

1979 Sewer Rents	\$17,226.26
1979 Penalties	119.00
1979 Interest	235.82
1980 Sewer Rents	70,523.16
1980 Penalties	144.50
	<hr/>
	\$88,248.74

Revenue Sharing Account - The Suncook Bank

Balance on Hand - December 1, 1979	\$6,115.09
Deposits	\$45,172.00
Interest	1,780.64
Transfers to Gen. Fund	52,000.00
	<hr/>
Balance on Hand - December 31, 1980	\$1,067.73

Mary L. Elwell, Treasurer
Town of Pembroke

Report of the Trust Funds of the City or Town of Pembroke, New Hampshire on December 31, 1980

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	Capital Gain Dividends	Balance End Year	Balance Beginning Year	INCOME DURING YEAR		Expended During Year	Balance End Year			
											Percent	Amount					
	<small>Capital Accounts:</small> Various	Perpetual Care	The Suncook Bank Savings Accounts		26,080 00	150 00				26,230 00	5,835 95						
	Totals:												3,227 88	3,227 88		5,835 95	
	<small>Library Funds:</small>																
1913	Warren D. Boss	Books	2-00438-0	5.75	2,000 00					2,000 00	191 84	5.75	128 91			320 75	
1937	Building Fund	Transfer	5-02807-1	11.88								11.88	2,884 62				
1937	Building Fund	Building	2 05877-4	6.75	26,391 60					26,391 60	22,929 81	5.75	1,219 91			27,034 34	
	Totals A/C Library Funds				28,391 60					28,391 60	23,121 65		4,233 44			27,355 09	
	<small>Capital Accounts:</small>																
1959	Cemetery	Land Purchase	2-15767-5	5.75	3,093 48					3,093 48	3,671 01	5.75	397 84			4,068 85	
1959	Pembroke School District	Bus Fund	2-15800-4	5.75	2,650 00					2,650 00	2,155 72	5.75	282 64			2,438 36	
1960	Town	Equipment	2-16391-3	5.75	8,300 00					8,300 00	2,719 47	5.75	623 93			3,343 40	
1960	Town	Sewer Fund	2-16903-5	5.75	2,000 00					2,000 00	3,012 49	5.75	294 82			3,307 31	
1960	Town	Town Hall Fund	2-19429-8	5.75	7,070 00					7,070 00	7,064 82	5.75	831 30			7,896 12	
1971	Conservation Commission	Land Purchase	2-24105-7	5.75	6,230 98	860 00				7,090 98	1,935 52	5.75	504 27			2,439 79	
	Totals Capital Accounts				29,344 46	860 00				30,204 46	20,559 03		2,934 80			23,493 83	
	Grand Totals				83,816 06	1,020 00				84,826 06	49,516 67		10,396 12	3,227 88		56,684 87	

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

Date 4/21/81

John P. Martel Trustees

Donald E. Lewis

TOTALS

Tax Collector's Report

Town of Pembroke, N.H.

**SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1980**

-DR.-

Taxes Committed to Collector:

Property Taxes	\$1,617,037.82
Resident Taxes	28,840.00
National Bank Stock Taxes	10.90
Total Warrants	<u>\$1,645,888.72</u>

Yield Taxes	11,927.46
--------------------	-----------

Added Taxes:

Property Taxes	\$1,287.58
Resident Taxes	1,000.00
	<u>\$2,287.58</u>

Overpayments During Year:

a/c Property Taxes	\$4.53
	<u>\$4.53</u>

Interest Collected on Delinquent Property Taxes	\$111.29
--	----------

Penalties Collected on Resident Taxes	105.00
	<u>\$220.82</u>

TOTAL DEBITS	\$1,660,324.58
---------------------	-----------------------

-CR.-

Remittances to Treasurer:

Property Taxes	\$1,326,722.01
Resident Taxes	23,900.00
National Bank Stock Taxes	10.90
Yield Taxes	10,024.61
Interest Collected	111.29
Penalties on Resident Taxes	105.00
	<u>\$1,361,273.81</u>

Abatements Made During Year:

Property Taxes	\$1,733.30
Resident Taxes	830.00
	<u>\$2,563.30</u>

Uncollected Taxes - December 31, 1980:
(As Per Collector's List)

Property Taxes	\$289,874.62
Resident Taxes	5,110.00
Yield Taxes	1,502.85

	<u>\$296,487.47</u>
TOTAL CREDITS	\$1,660,324.58

Summary of Warrants Property, Resident and Yield Taxes Levy of 1979

-DR.-

Uncollected Taxes - As of January 1, 1980:	
Property Taxes	\$181,730.64
Resident Taxes	4,520.00
	<hr/>
	\$186,250.64
Added Taxes:	
Property Taxes	\$1,072.72
Resident Taxes	460.00
	<hr/>
	\$1,532.72
Overpayments:	
Interest Collected on Delinquent Property Taxes	\$5,512.14
Penalties Collected on Resident Taxes	360.00
	<hr/>
	\$5,872.14
TOTAL DEBITS	\$193,655.50

-CR.-

Remittances to Treasurer During Fiscal Year Ended December 31, 1980:	
Property Taxes	\$182,446.87
Resident Taxes	3,610.00
Interest Collected During Year	5,512.14
Penalties on Resident Taxes	360.00
	<hr/>
	\$191,929.01

Abatements Made During Year:

Property Taxes	\$356.49
Resident Taxes	1,020.00
	<hr/>
	\$1,376.49

Uncollected Taxes - December 31, 1980:

(As Per Collector's List)	
Resident Taxes	\$350.00
	<hr/>
	\$350.00

TOTAL CREDITS \$193,655.50

Summary of Warrants Property, Resident and Yield Taxes Levy of 1978 and Prior Years

-DR.-

Uncollected Taxes - As of January 1, 1980:	
Resident Taxes	\$250.00
Yield Taxes	317.97
	<hr/>
	\$567.97
Added Taxes:	
Resident Taxes	\$10.00
	<hr/>
	\$10.00
Penalties Collected on Resident Taxes	\$11.00
TOTAL DEBITS	\$588.97

-CR.-

Remittances to Treasurer During Fiscal Year

Ended December 31, 1980:

Resident Taxes	\$90.00
Penalties on Resident Taxes	11.00
	<hr/>
	\$101.00

Abatements Made During Year:

Resident Taxes	\$40.00
	<hr/>
	\$40.00

Uncollected Taxes - December 31, 1980:

(As Per Collector's List)

Resident Taxes	\$130.00
Yield Taxes	317.97
	<hr/>
	\$447.97
TOTAL CREDITS	<hr/>
	\$588.97

Summary of Warrants Resident Taxes Levy of 1977

-DR.-

Uncollected Taxes - As of January 1, 1981:

Resident Taxes	\$90.00	
Penalties	1.00	
TOTAL DEBITS		\$91.00

Remittance to Treasurer During Fiscal Year

Ended December 31, 1980:

Resident Taxes	\$10.00	
Penalties	1.00	
		\$11.00

Uncollected Taxes - December 31, 1980:

Resident Taxes	\$80.00	
TOTAL CREDITS		\$91.00

LEVY 1976

Resident Taxes	\$20.00	
Penalties	1.00	
Total Debits		\$21.00

Remittance to Treasurer:

Resident Taxes	\$10.00	
Penalties	1.00	

Uncollected Resident Taxes:

Resident Taxes	\$10.00	
Total Credits		\$21.00

Summary of Tax Sales Accounts

Fiscal Year Ended December 31, 1980

-DR.-

	Levy 1979	Levy 1978	Levy 1977
(a) Balance of Unredeemed Taxes - January 1, 1980		\$40,555.33	\$22,338.41
(b) Taxes Sold to Town During Current Fiscal Year	\$66,414.71		
Interest Collected After Sale	333.05	3,267.37	4,114.45
TOTAL DEBITS	\$66,747.76	\$43,822.70	\$26,452.86

-CR.-

Remittances to Treasurer During Year:			
Redemptions	\$14,828.47	\$21,713.33	\$22,338.41
Interest & Costs After Sale	333.05	3,267.37	4,114.45
Unredeemed Taxes - December 31, 1980	51,586.24	18,842.00	-0-
TOTAL CREDITS	\$66,747.76	\$43,822.70	\$26,452.86

(a) "Balance of Unredeemed Taxes - January 1, 1980:"
Should include balances of Unredeemed Taxes, as of beginning of fiscal year - January 1, 1980 from Tax Sales of Previous Years.

(b) "Taxes Sold to Town During Current Fiscal Year:"
Tax Sales held during fiscal year ending December 31, 1980, should include total amount of taxes, interest and costs to date of sale.

NOTE: TOTAL DEBITS AND TOTAL CREDITS should agree.

Unredeemed Taxes From Tax Sales

As Of December 31, 1980

	Levy 1979	Levy 1978
Anderson, Edward	\$183.68	
Blasser, Robert	216.14	
Boomhoer, Alice	930.93	
Brower, Howard	1,779.28	
Brown, Linda	1,052.98	
Carter, Herbert	2,995.28	
Cling, Nathaniel	2,227.17	
Cotting, Richard & Lorraine	1,019.80	917.98
Daneault, Nancy	713.24	
Duhaime, Guy & Audrey	1,111.36	
Earth Resources	865.39	
Eby, Douglas	162.20	
Forest-All Corp.	8,893.20	9,469.77
Gignac, Frederick & Tamar	697.30	
Goldthwaite, William & Imogen	933.34	996.81
Hill, James & Brenda	97.83	
Jenks, Cathy	532.37	85.50
Komisarek, Mary Jane	2,001.34	2,130.46
Krueger, Richard	960.61	
Lavoie, Maurice	288.87	
Lellios, Harry & Roula	109.83	
Lemay, Albert	1,229.30	
Loso, Harold & Nancy	7,667.83	1,882.79
Maple Grove Corp. Cafalo, Louis	26.02	
Maple Grove Corp. Colon, Gilbert	19.10	
Nassau Homes	54.50	
Nolin, Dorothy	674.35	
Omar, Frank & Rose	1,926.23	
Owners Unknown	1,623.58	1,188.56
Saegaret, George	1,103.56	
Sharples, Robert & Norma	780.51	
Sherburne, Raymond	576.60	
Stapleton, Edmond	110.21	97.94
Terry, Heirs of: William & Mary	560.60	
Townsend, Dorothy	559.05	594.00
Townsend, Richard & Barbara	1,518.04	

Wiley, Frank
Dearborn, Andrew

5,310.69
73.93 80.72

\$51,586.24 \$18,842.00

"I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1980 on account of the tax levy of 1979-1978, is correct to the best of my knowledge and belief."

Estelle E. Griffith
Tax Collector

Uncollected Resident Taxes

As Of January 1, 1981

	Levy 1979	Levy 1978	Levy 1977	Levy 1976
Beaudoin, Nancy	\$10.00	\$10.00	\$10.00	
Berry, Jeffrey	10.00			
Brady, Joan	10.00			
Butler, Shirley	10.00	10.00		
Cain, Gary	10.00			
Cain, Charlotte	10.00			
Carrier, Pauline	10.00			
Coulter, Patricia	10.00	10.00	10.00	
Dufault, Kathleen	10.00	10.00	10.00	
Dupont, Roxanne	10.00			
Faucher, James	10.00			
Francis, Florence	10.00	10.00	10.00	
Goldthwaite, Pamela	10.00	10.00		
Grandmaison, Madeline	10.00	10.00	10.00	
Howard, Robyn	10.00	10.00	10.00	

Komisarek, Walter Jr.	10.00			
Laverdure, Pierre	10.00			
Malo, Norman	10.00			
Malo, Irene Plourde	10.00	10.00		
Martel, Ruth Hebert	10.00			
Nadeau, Denise	10.00			
Nolin, Constance	10.00			
Palcznski, Cindelu	10.00			
Rogers, Rose	10.00	10.00	10.00	10.00
Smith, Carol	10.00	10.00	10.00	
Stevens, Helen	10.00			
Tarbox, Dorothy	10.00			
Vezina, Andrew	10.00	10.00		
Williams, Gail	10.00	10.00		
Williams, Kim	10.00			
Yeaton, Mark	10.00			
Yeaton, Jamie	10.00			
Stoneham, Henry	10.00			
	<u>\$330.00</u>	<u>\$130.00</u>	<u>\$80.00</u>	<u>\$10.00</u>

Summary of Sewer Accounts Levy 1980 Fiscal Year Ending December 31, 1980

Warrant	\$85,519.25
Supplement Warrant	68.25
Fees	147.00
Overpayments	38.00
Total Debits	<u>\$85,772.50</u>

-CR.-

Remittance to Treasurer	
Sewer Rents	\$70,517.86
Sewer Fee's	147.00
	<u>\$70,664.86</u>
Uncollected Sewer Rents	\$15,107.64
Total Debits	<u>\$85,772.50</u>

Summary of Sewer Accounts Levy 1979

Uncollected Sewer Rents As of January 1, 1980

Sewer Rents	\$17,226.26
Sewer Fee's	119.50
Sewer Interest	238.12
Total Debits	<u>\$17,583.88</u>

Remittance to Treasurer

Sewer Rents	\$17,226.26
Sewer Fee's	119.50
Sewer Interest	238.12
Total Credits	<u>\$17,583.88</u>



State of New Hampshire
Department of Revenue Administration
61 South Spring Street PO Box 457
Concord, 03301

Transmittal and Commentary Letter

Board of Selectmen
Town of Pembroke
Pembroke New Hampshire 03275

Members of The Board:

We have examined the financial statements of the various funds and account groups of the Town of Pembroke for the year ended December 31, 1979 and have issued our report thereon, dated May 29, 1980. As part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

Town Bank Accounts

We recommend that a review be made by the Treasurer and Board of Selectmen of the number of separate checking and savings accounts currently in existence. As of the report date there were ten separate accounts all pertaining to the General Fund.

Wherever possible, separate checking accounts should be consolidated and all transactions reflected in the Town Treasurer's General Fund checking account.

The Tax Collector, with the cooperation of the Treasurer, should close her account and deposit directly to the Town account. This will allow the town a much higher degree of control over cash.

Investments

Investment activity during the year did not leave a sufficient audit trail. Documentation and accounting records should be maintained for all investments. Town officials should initiate a formal procedure for the investment and reinvestment of all idle funds toward the end of maximizing earnings and assuring that invested cash is recorded on the town books at all times.

Trust Funds

We recommend that the trustees consider seriously, the creation of a common trust fund. The pooling, for investment purposes, of individual cemetery trust funds into a so-called "common trust fund", makes practicable the ownership of high yield investment securities in lieu of, or in addition to, static savings bank deposits. The Trustees should also keep a permanent record of each individual trust fund detailing the principal amount, date of creation and purpose of fund.

Other

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

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

Our study and evaluation of the Town's system of internal accounting control for the year ended December 31, 1979, which was set forth in the first paragraph, would not necessarily disclose all weaknesses in the system.

During the course of our work we noted that the Town could improve its financial operations in certain areas and offer the following comments.

Inventory of Fixed Assets

As is the practice with many New Hampshire municipalities, the Town has not maintained a record of its fixed assets. In order to adequately maintain control of its existing fixed assets, we recommend the Town conduct an inventory of these assets as soon as is practical. As part of their long term policies, Town officials should initiate 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 of cost is unavailable for existing fixed assets, an estimate or original cost is an acceptable standard under accounting principals for governmental entities. The existence of fixed asset records will not only aid town officials in their control of these assets, but should be an invaluable tool in long range planning.

Sewer Enterprise Fund

National Council on Governmental Accounting guidelines require that depreciation and interest on debt be recognized in enterprise fund financial statements. As noted, in our opinion the Sewer Commission does not record depreciation on its fixed assets nor include interest on its debt in its financial reports. During 1979 approximately 30% of

sewer debt service was provided by the General Fund. The remainder came from the State of New Hampshire and from earnings on the unexpended bond proceeds in the Capital Projects Fund. The unexpended bond proceeds are restricted to retiring the principal of the debt unless reappropriated for a project of like life.

We recommend that the Sewer Commissioners review their policies with respect to the inclusion of all costs in the sewer financial statements and to the final disposition of the unexpended bond proceeds in the Capital Project Fund.

Publication Requirement

The provisions of RSA 71-A:21 require that only this letter be published in the next annual Town Report

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

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

Municipal Services Division
Department of Revenue Administration

Auditor's Opinion

Board of Selectmen
Town Office
Pembroke, New Hampshire 03275

We have examined the financial statements of the various funds and account groups of the Town of Pembroke for the year ended December 31, 1979, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements of the Town of Pembroke's Water Department Fund for the year ended December 31, 1979 were audited by a firm of Certified Public Accountants and are not included in the accompanying financial report.

As is the practice with many New Hampshire municipalities, the Town of Pembroke has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

The Town has not maintained complete records of the Sewer Department's utility plant in service and, accordingly, related depreciation thereon is not included in the accompanying financial statement as required by generally accepted accounting principles. The Sewer Department expenses disbursements for inventory items in the period of purchase rather than the period of use as required by generally accepted accounting principles. The amounts by which the financial statements would change if inventories and depreciation were recognized, while material cannot be determined.

In our opinion, except for the omission of a Statement of General Fixed Assets, the financial statements of the governmental and fiduciary fund types and the General Long-Term Debt Account Group present fairly the financial position of these funds of the Town of Pembroke at December 31, 1979 and the results of their operations for the year then ended in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for sewer long-term debt as described in Note II to the financial statements, have been applied on a basis consistent with that of the preceding year.

In our opinion because of the effects of the matters discussed in the fourth paragraph the financial statements of the proprietary type fund do not present fairly, in conformity with generally accepted accounting principles the financial position of the aforementioned funds or account groups as of December 31, 1979, or the results of its operations and changes in its financial position for the year then ended.

May 29, 1980

Municipal Services Division

EXHIBIT A
TOWN OF REMBOKE
Combined Balance Sheet
All Fund Types and Government Groups
December 31, 1979

	Governmental Fund Type		Proprietary Fund Types		Fiduciary Fund Types		Account Groups	
	General	Special Capital Projects	Enterprise	Trust and Agency	Term Debt	General Long	Memorandum Only	
ASSETS								
Cash	\$730,474	\$ 7,616	\$ 849,423	\$ 173,695			\$ 1,774,186	
Receivables:				86,342			86,342	
Taxes	110,464			139,388			249,852	
Accounts Receivable	6,692						23,918	
Interest	3,643		24,572				28,215	
Due From Other Governments	26,343			626,761			653,104	
Due From Other Governments	12,353	368,614					1,172,220	
Prepaid Expenses	1,050						1,050	
Utility Plans In Service							5,079,476	
Amount To Be Provided For Retirement Of General Long-Term Debt	\$877,816	\$21,019	\$1,242,609				151,134	
Total Assets	\$877,816	\$21,019	\$1,242,609	\$1,026,386			\$9,219,897	
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts Payable	\$ 48,490	\$ 1,101	\$	\$ 19,197			\$	\$ 67,687
Due To Other Funds	626,761			740,707			653,304	
Due To Other Governments	1,268		10,339				752,314	
Contractual Obligations Payable			3,623				3,623	
Security Deposits	2,547						2,547	
General Obligation Debt Payable (Note 4)								
Total Liabilities	\$679,066	\$ 1,101	\$ 13,962	\$ 766,149			2,351,134	
Fund Equity:								
Contributed Capital							\$3,830,609	
Retained Earnings (Deficit)							\$5,257,980	
Fund Balances:							(1,576,244)	
Reserved For Other Governments							126,986	
Reserved For Endowments							28,080	
Reserved For Construction (Note 7)			1,228,647				1,228,647	
Unreserved:								
Designated For Subsequent Years								
Expenditures Undesignated	1,200	19,918		99,139			100,239	
Total Fund Equity	\$198,750	\$19,918	\$1,228,647	6,032			223,500	
Total Liabilities & Fund Equity	\$877,816	\$21,019	\$1,242,609	\$ 766,386			\$9,219,897	

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

EXHIBIT B
TOWN OF REMBOKE
Combined Statement of Revenues, Expenditures and Changes In Fund Balances - All Governmental and Fiduciary Fund Types
For The Year Ended December 31, 1979

	Governmental Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)	
	General	Special Capital Projects	Trust	Interst	Balance December 31, 1979	Balance December 31, 1979
Revenues:						
Taxes	\$251,097	\$	\$	\$ 351,997	\$137,291	\$1,063,008
Licenses and Permits	106,126			106,126		314,814
Charges For Services	31,374			199,462	\$1,044,144	\$1,044,144
Miscellaneous Revenues	117,604	81,658		113,821		104,589
Total Revenues	\$529,072	\$119,119	\$6,032	\$ 804,720	\$97,623	\$1,449,662
Expenditures:						
Current:						
General Government	\$137,699	\$	\$	\$ 137,699	\$734,676	\$1,149,135
Highways and Street	112,839	32,822		146,571		2,074
Sanitation	36,113	1,113		124,454		104,589
Water	34,724	7,084		41,738		\$ 16,761
Welfare	8,687			2,977		109,018
Culture and Recreation	32,977			3,977		1,023,853
Capital Outlay	76,256	10,800		90,027		740,217
Debt Service - Principal			10,000			
Interest and Fiscal Charges	40,233			40,233		\$1,149,662
Total Expenditures	\$339,432	\$97,139	\$ 3,316	\$ 439,887	\$734,676	\$1,149,662
Excess of Revenues Over (Under) Expenditures	\$ 189,640	\$ 21,980	\$ 2,716	\$ 364,833	\$ 24,000	\$ 296,000
Other Financing Sources (Uses)						
Operating Transfers Out	\$ (86,848)	\$13,211	\$ (9,014)	\$ 6,200	\$ 164,673	\$ 19,711
Total Other Financing Sources (Uses)	\$ (86,848)	\$13,211	\$ (9,014)	\$ 6,200	\$ (137,202)	\$ (137,202)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 2,792	\$ 8,849	\$ 13,725	\$ 3,106	\$ 28,442	\$ 16,761
Fund Balances - January 1	\$395,998	\$12,170	\$1,214,972	\$36,033	\$1,219,079	\$ 25,442
Fund Balances - December 31	\$398,750	\$21,019	\$1,228,647	\$99,139	\$1,242,609	\$ 25,442

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

EXHIBIT F
TOWN OF REMBOKE
Statement of Changes in Assets and Liabilities
For The Year Ended December 31, 1979

	Balance December 31, 1978	Additions	Reductions	Balance December 31, 1979
ASSETS				
Taxes Receivable	\$137,291	\$1,044,144	\$1,063,008	\$14,427
Due From State of Massachusetts				31,410
Business Profits Tax Due From General Fund	\$97,623	104,589	104,589	2,074
Total Assets	\$234,914	\$1,148,733	\$1,167,617	\$57,911
LIABILITIES				
Due To General Fund	\$ 10,793	\$ 31,410	\$ 16,761	\$ 25,442
Due To Merrimack County		109,018	109,018	
Due To Remboke School District	221,388	1,023,853	1,023,853	740,217
Total Liabilities	\$232,181	\$1,164,281	\$1,149,662	\$76,619

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

Town of Pembroke

Notes to Financial Statements

1. Summary of significant accounting policies:

The accounting policies of the Town of Pembroke conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on long-term debt, which should be an expenditure when due.

General Fixed Assets

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance and are as follows:

Fire Alarm System (1977)	\$1,200
--------------------------	---------

Taxes Collected For Others

The Town collects taxes for the Pembroke School District and Merrimack County which are remitted to them as required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Proprietary funds record operating subsidies as other income, whereas the governmental fund paying the subsidy records it as a transfer.

Other General Accounting Policies

Retirement System

Only members of the Police Department are members of the New Hampshire Retirement System. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contribution begins. The Town's contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 30, 1978 and has been set at 9.3% of annual compensation for police. The amount, if any, of the excess of vested benefits over pension fund assets for the Town of Pembroke is not available. The Town has no past service cost obligation. The total pension cost to the Town for the year was \$4,879. Town employees may accumulate up to 90 days of sick leave, but are not entitled to a lump sum cash payment. The Town does not record the cost of sick leave when earned. The estimated value of accumulated sick leave at December 31, 1979 is approximately \$15,818.

Property Taxes

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 11% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

Sewer Enterprise Fund Depreciation and Inventories

The Sewer Enterprise Fund does not provide for depreciation on its fixed assets, nor does it recognize inventories.

Sewer Enterprise Fund Reporting

The accompanying financial statements accounts for Sewer Department operations as an enterprise fund. Resources provided by other funds for the retirement of debt are reported as non-operating income.

2. Purpose of Funds and Account Groups:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the term of contractual agreements, statutes or local law.

Capital Project Funds - these funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services on user charge, or other basis to the general public.

C. Fiduciary Funds:

Trust and Agency Funds - these funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations, and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

D. General Long-Term Debt Account Group:

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. Budget:

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require a balanced budget but provide for use of beginning fund balance to offset current appropriations. January 1, 1979 unappropriated general fund balance in the amount of \$93,000 was used to reduce property taxes.

4. Long-Term Debt:

At December 31, 1979, the Town's long-term debt consists of:

----- PRINCIPAL -----					
	Interest Rate	Unpaid Balance December 31, 1979	Less Current Maturities	Long-Term Maturities	Current Interest
General Long-Term Debt Group of Accounts:					
Building Bonds - 1975	6.4%	\$120,000	\$20,000	\$100,000	\$7,680
Construction Notes - 1977	4.6%	9,334	9,334		358
Equipment Notes - 1978	5.25%	21,800	10,900	10,900	1,145
		<u>\$151,134</u>	<u>\$40,234</u>	<u>\$110,900</u>	<u>\$9,183</u>

Enterprise Funds:

Sewer Bonds - 1971	5.1%	\$2,200,000	\$100,000	\$2,100,000	\$109,650
Water Bonds - 1975	6.4%	165,000	15,000	150,000	10,560
		<u>\$2,365,000</u>	<u>\$115,000</u>	<u>\$2,250,000</u>	<u>\$120,210</u>
Totals		<u>\$2,516,134</u>	<u>\$155,234</u>	<u>\$2,360,900</u>	<u>\$129,393</u>

All notes and bonds are general obligation debt. General obligation debt is a direct obligation of the Town for which its full faith and credit is pledged and is payable from taxes levied on all taxable property located within the Town.

5. Non-Expendable Trust Funds:

The principal amount of all non-expendable funds are restricted either by law or specified terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1979 are as follows:

	Principal	Income	Total
Cemetery Funds	\$26,080	\$5,840	\$31,920
Library Funds	2,000	192	2,192
	<u>\$28,080</u>	<u>\$6,032</u>	<u>\$34,112</u>

6. Special Revenue Fund Balances:

At December 31, 1979, the Special Revenue Fund balance of \$21,019 consisted of the following:

Revenue Sharing Fund	\$17,435
C.E.T.A. Fund	1,101
Public Library	<u>2,483</u>
	<u>\$21,019</u>

7. Capital Projects Fund Balance:

The balance of \$1,228,647 in the Capital Projects Fund at December 31, 1979 represents the remaining balance of the Sewer Waste Treatment Construction Project. At December 31, 1979 the project was substantially complete. State law provides that the remaining balance be used to reduce principal of the debt or reappropriated for a project of like life.

8. Contingent Liability:

Applications for partial abatements of property taxes paid in the years 1976 to 1979 by the Public Service Company of New Hampshire are currently on file with the Board of Taxation, subsequent to denial by Town officials.

The aggregate value of this contingent liability, which could be substantial, will not be known until final disposition by the Board of Taxation.

9. Expendable Trust Funds:

Expendable Trust Funds (Capital Reserve Funds) at December 31, 1979 are detailed as follows:

Library Building Fund	\$49,235
Cemetery Land Fund	6,765
School Bus Fund	4,806
Highway Equipment Fund	11,019
Sewer Fund	5,013
Town Hall Fund	14,135
Conservation Fund	8,166
	<u>\$99,139</u>

10. Enterprise Fund Contingencies:

Environmental Protection Agency Grant Receivable - Federal grants due to sewer construction stated at \$368,614 in the accompanying financial statements are subject to final EPA approval.

Contractor's Suit - the contractor of the Allenstown Sewer Plant has brought suit for approximately \$250,000 against the Town of Allenstown for breach of contract. The Town of Allenstown has made the engineers a third party, to the extent the claim is successful. The Town of Pembroke would be liable for its 65% share of plant construction costs.

11. Change in Accounting Principles and Reporting Practices:

Certain changes were made in accounting principles and financial reporting in the Sewer Enterprise Fund effective January 1, 1979 to restate the financial statements in conformity with generally accepted accounting principles. The following restatements of Beginning Fund Equities were made to give retroactive effect to those changes:

Description	Sewer Enterprise Fund
To Recognize Long-Term Debt In Enterprise Fund	(\$2,305,000)
To Record State of New Hampshire and Town Contributions For Interest	(95,353)
To Recognize State Contributions For Debt	<u>827,219</u>
	<u>(\$1,573,134)</u>

In conjunction with these adjustments the general long-term debt group of accounts was restated to eliminate \$2,497,000 of debt now reported in the Enterprise Funds.

Town Clerk's Report

MONEY RECEIVED:

Auto Permits	\$103,290.00
Dog Licenses	3,163.00
Filing Fees	<u>17.00</u>
Total Received:	\$106,470.00

Salary & Fees:

Auto Permits	\$4,718.00
Dog Licenses	245.00
Vital Statistics	<u>101.00</u>
Total:	\$5,064.00

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

Summary of Expenditures for the Year 1980

Town Officer's Salaries

Donald S. Hill, Chairman, Selectman		\$1,300.00	
Harold Paulsen, Selectman		1,100.00	
Armand Martel, Selectman		1,100.00	
Mary L. Elwell, Treasurer		1,200.00	
John Goff, Town Clerk	Salary	\$110.00	
	Fees	4,308.00	
			4,418.00
Estelle Griffith, Tax Collector			
	Salary	\$3,675.00	
	Fees	1,362.00	
	Sewer	1,850.00	
			6,887.00
Phyllis Lavallee, Overseer			970.00
Dr. Vincent Greco, Health Officer			175.00
Charles F. Whittemore, Moderator			145.00
Erwin Chase, Sewer Commissioner, Chairman			550.00
Harold Loso, Sewer Commissioner			550.00
Roger Martin, Sewer Commissioner			550.00
		\$18,945.00	

Town Officers Expenses

	Expenditures	Budget
Payroll	\$10,271.14	\$10,016
Postage	576.75	600
Supplies	1,155.97	900
Dues & Notices	960.16	1,003
Meetings		200
Treasurer, Postage & Supplies	190.50	225
Tax Collector, Postage & Supplies	1,472.82	1,450
Tax Collector, Dues & Meetings	177.00	165
Town Clerk, Meetings, Supplies & Dues	746.16	750
Appraisal	5,918.08	4,000
Reg. Deeds, Budget, Health, Overseer, etc.	5,077.08	5,440
Audit	4,138.36	4,000
TOTAL	\$30,684.02	\$28,749

Election

Ballot Printing	\$ 247.00	\$ 225
Lunch	151.15	400
Checklist	164.00	100
Supervisor	245.00	420
Assistant Town Clerk		80
Assistant Moderator	120.00	100
Ballot Clerks	541.00	560
Booths	200.00	200
Postage, Public Notice, Supplies	59.03	65
TOTAL	\$ 1,727.18	\$ 2,150

Town Hall & Other Town Buildings

Heating	\$12,317.60	\$ 9,000
Repairs	1,060.45	2,500
Electric	3,310.96	4,500
Telephone	505.70	400
Clock	665.00	850
Supplies	70.21	700
Janitor	-0-	780
TOTAL	\$17,929.92	\$18,730

Police

Payroll & School	\$83,348.11	\$76,490
Telephone	1,484.05	1,704
Dispatch	1,369.98	2,500
Radio Repairs	1,157.15	350
Car Repairs	2,499.59	2,500
Gas & Oil	6,881.37	7,120
Supplies	1,391.93	1,200
Dog Officer	593.35	1,000
Uniforms	458.03	600
TOTAL	\$99,183.56	\$93,464

Fire

Payroll	\$17,292.35	\$14,602
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Gas & Oil	1,598.42	1,362
Forest	397.98	1,400
Telephone	436.29	400
Alarm Maintenance	871.00	700
Radio Maintenance	721.10	500
Dispatch	4,417.00	4,517
Vehicle Expenses	1,802.84	3,600
Equipment	6,032.70	7,330
Maintenance Fire Roads	-0-	750
Supplies, Physical Exams, Oxygen	1,587.70	2,250
TOTAL	\$35,157.38	\$37,411

Care of Trees

Tree Cutting	1,242.50	1,100
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Insurance

Property & Liability	26,979.37	26,000
Unemployment Insurance	1,297.86	2,000
TOTAL	\$28,277.23	\$28,000

Planning Board

Payroll	302.66	650
Hearings	166.81	500
Supplies	69.92	50
Notices & Postage	674.20	410
Printing	-0-	200
Mapping	415.00	100
Engineer Services	696.75	500
Work Shops	-0-	100
Equipment	-0-	50
Registry of Deeds	237.15	400
TOTAL	\$ 2,562.49	\$ 2,960

Board of Adjustment

\$ 745.14	\$ 1,200
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Legal

\$ 4,574.69	\$ 5,000
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Civil Defense

Director	250.00	250
Supplies	60.50	107
TOTAL	\$ 310.50	\$ 357

Health

Ambulance	3,000.00	3,000
Hospitals	1,200.00	1,200
Visiting Nurses	5,055.00	5,055
C & Y Project	650.00	650
TOTAL	\$ 9,905.00	\$ 9,905

Rubbish

Payroll	\$26,082.39	\$27,615
Gas & Oil	4,253.57	3,410
Repairs	4,165.41	4,500
Concord Dump Fee	15,533.48	14,700
Old Tires	377.40	300
TOTAL	\$50,412.25	\$50,525

Town Road Aid

985.91	986
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Storm Drain

450.37	1,500
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Summer

Payroll	\$26,972.12	\$27,322
Gas & Oil	4,708.24	5,110
Signs	136.84	200
Repairs	1,974.54	4,300
Supplies	1,568.03	1,500
Street Lighting	263.40	400
Cold Patch	732.54	1,020
Asphalt - Hot Top	4,028.68	4,100
Gravel - Bank Run	535.92	1,550
Calcium Chloride	-0-	680
Rental	2,602.40	2,500
Culvert Pipe	214.00	700
TOTAL	\$43,736.71	\$49,382

Winter

Payroll	\$27,743.89	\$25,230
Gas & Oil	4,045.43	6,100
Snow Parts	2,186.18	1,600
Repairs	5,365.76	5,500
Supplies	2,670.69	1,500
Salt	7,114.67	7,930
Sand	1,597.78	2,800

Cold Patch	345.79	465
Rentals	2,204.60	2,500
Calcium Chloride	886.50	680
TOTAL	\$54,161.29	\$54,305
Street Lighting	\$16,027.15	\$16,500
General Expenses		
Supplies	137.86	275
Telephone	350.28	450
Time Clock Service	49.00	50
Gasoline	12,948.85	12,110
Gasoline All Depts.	-0-	12,000
TOTAL	\$13,485.99	\$24,885
Library		
Librarian	\$ 5,391.00	\$ 5,391
Librarian Asst.	1,023.00	1,023
Trustee	6,466.00	6,466
TOTAL	\$12,880.00	\$12,888
Welfare		
Town Poor	6,846.12	7,000
OAA	6,610.67	5,000
APTD	774.50	7,000
TOTAL	\$14,231.29	\$19,000
CETA	\$128.53	\$25,000
Recreation		
Payroll	4,699.50	3,500
Admission to Parks	-0-	100
Little League	600.00	500.00
Girls Softball	219.00	300
Concerts	375.00	400
Games & Supplies	743.82	750
Red Cross - Swimming - Pool	300.00	700
Bus	517.37	600
Lights & Telephone	301.83	1,000
Maintenance Memorial Field	6,375.06	6,000
Winter Program	633.26	1,000

Capital Imp. Budget	-0-	3,750
TOTAL	\$14,764.84	\$18,600
Cemetery		
Payroll	4,273.49	3,627
Supplies	1,121.45	900
Gasoline	44.48	90
Repairs	19.20	200
Marking Graves	-0-	300
Loam & Fill	-0-	300
TOTAL	\$ 5,458.62	\$ 5,417
Oiling		
Payroll	-0-	744
Asphalt	13,203.32	13,600
Rental	745.50	900
Sand	963.00	1,700
TOTAL	\$14,911.82	\$16,944
Principal Debts		
Sewer	100,000.00	100,000
Long Term	20,000.00	20,000
Temporary	20,233.34	20,234
TOTAL	\$140,233.34	\$140,234
Interest		
Temporary	7,951.20	5,000
Long Term	9,039.23	9,200
Sewer	109,650.00	109,650
TOTAL	\$126,640.43	\$123,850
Town Construction		
Construction	\$ 5,250.85	\$ 7,500
Pembroke Hill Road	4,918.59	5,000
Cross Country Road	6,003.64	6,000
North Pembroke Road	4,899.90	5,000
Church Road	3,302.20	4,000
TOTAL	\$24,375.18	\$27,500
Sidewalk Construction	\$ 42.03	\$ 1,200

Conservation

Dues	475.00	475
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New Equipment

Packer	36,728.20	38,000
Cruiser	-0-	7,056
Fire Truck	80,727.00	79,835
Renovations - Library	10,413.00	50,000
Library Study Committee	2,494.01	2,000
TOTAL	\$130,362.21	\$176,891

Capital Reserve

Equipment	6,000.00	6,000
Library	500.00	500
TOTAL	\$ 6,500.00	\$ 6,500

Social Security	\$12,286.98	\$15,700
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Retirement	\$ 6,395.78	
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Blue Cross & Employee Insurance

Blue Cross & Blue Shield	5,344.32	7,250
Employee Insurance	1,698.96	1,000
TOTAL	\$ 7,043.28	\$ 8,250

County	\$134,410.00	
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CAP - Pembroke

Services/Participation Level

Activities/Program	Participants		Resource Allocation
	1979	1980	
1. Children & Youth			
a. Head Start	4	5	\$1,852/child per year
b. Health Screening	4	5	Staff, Phone
c. Rent-A-Kid	8	12	\$1.98/hr. Staff, Phone
d. Summer Work Experience	15	28	\$3.10/hr. Staff, Phone
e. Summer Recreation	8	10	Staff, Phone, Transportation
f. Summer Feeding	8	240 meals	Staff, Cook, Nutritionist
ii. Elderly			
a. Nutrition - congregate - 1970 meals	43	29	1253 meals \$2.96/meal - 2 days a week
b. Nutrition - home delivery - 5250 meals	21	24	5250 meals \$3.59/meal - 5 days a week
c. Shopping Assistance	220	162 trips	Staff, Transportation 486 value
d. Recreation	27	38	Staff, Food, Transportation
e. Nutrition Counseling	25	18	Staff, Phone
f. Health Screening	25	18	Staff, Phone, Nurse
III. General			
a. Information & Referral	381	2,748	Staff, Phone
b. Food Assistance	15	29	Staff, Food, Transportation
c. Clothing Assistance	61	128	Staff, Transportation
d. Housing Referral	37	96	Staff, Phone
e. Housing Placement	15	12 known	Staff, Phone, Transportation
f. Fuel/Utilities Assistance	39	107	Staff, Phone
g. Tenant-Landlord Assistance	18	21	Staff, Phone
h. Fuel Assistance	90	160 (64,000)	Staff, \$400 max. grant
i. Winterization	14	8 (1,724.20)	Staff, Approx. \$400 per home
j. Welfare Assistance	26	86	Staff, Phone
k. Food Stamp Assistance (some repeats)	368	392	Staff, Phone
l. Legal Services	18	24	Staff, Phone
m. Transportation	trips - 89	92 trips	Staff, Transportation
n. Operation Green Thumb	27	5	(1050 value) \$225 per garden
o. Adult Work Experience	10	16	\$3.10/hr. Term Varies
p. Senior Companion	7	8 visitees	Staff, Phone, Travel
q. Plastic Assistance	0	5	Staff, Phone, Materials

Pembroke Police Department

1980 Activities

Burglaries (including attempts and false reports)	86
Thefts	65
Vandalism	67
Arson investigation	1
Assaults (including 6 on police officers)	16
Criminal threatening	2
Criminal trespassing	2
Untimely deaths	5
Suicide	1
Armed robbery	1
Domestic	41
Dog bites	3
Bomb threats	3
Missing persons	3
Stolen vehicles	6
Assisting other departments	57
Intoxication	6
Disorderly conduct	25
Unauthorized use of firearm	1
Arrests for other departments	6
Hindering apprehension	4
Resisting arrest	13
Loitering	1
Possession of a controlled drug	7
Open alcohol	4
Receiving stolen property	1

Motor Vehicle

Speed	96
D.W.I.	28
Uninspected	8
Disorderly with motor vehicle	13
Passing school bus, flashing lights	1
Stop signs	7
Operating without lights	4
Operating without license	1
Yellow line violation	8
Allowing improper person to operate	1
Operating after revocation	4

Hit and run	4
Following too closely	3
Reckless operation	5
Unregistered vehicles	5
Motor vehicle accidents	103
Calls received from Dispatch Center	7,200

1980

Alcohol is a drug and our No. 1 drug problem.

Excessive use of alcohol is the main influence behind most of Pembroke's crime and community problems.

— It is the principal contribution to family breakups.

— It is responsible for a great deal of physical and mental deterioration after leading to breakdowns and sometimes suicide.

— It is the stimulus of most juvenile negative actions and crime.

The availability of alcohol to our kids is easy. If it isn't at arm's length in their homes it can be procured by an older friend.

The cost in lives and family suffering is best assessed by the police who work with and see this problem on a daily basis.

It's a crime that alcoholic-beverage advertising makes their product so appealing and in my judgment there should be a law to make the label on every bottle read:

"Excessive use of this product kills or ruins lives"

Perry L. Eaton
Chief of Police

Pembroke Fire Department

To the Selectmen and Citizens of Pembroke:

I am pleased to report to you that for a second year the number of fires has decreased. This reflects a growing concern for, and interest in, fire safety by the residents of Pembroke.

The Capital Area Mutual Aid Compact continues to improve its services to our town and the other members. We now receive an automatic response by a Concord engine to Route 106 and North Pembroke. Since this engine responds from Concord Heights, they can often reach these areas quicker than Pembroke.

The new Farrar pumping engine was accepted and placed in service in November. It will greatly increase our capacity to deliver water to fires. With the new pumper on hand, our firemen, under the direction of an instructor from the International Fire Instruction Association, spent a weekend practicing with all our engines.

As oil continues to increase in price, many residents have turned to wood heat. I urge you to be especially careful in installation of wood stoves and space heaters. This department is always willing to advise on or inspect stove installations. Call Chief Chase or Lt. Kimball. Two points can't be over-emphasized as they are the main cause of chimney or stove related fires:

1. Keep stoves and flues clean.
2. Keep wood and all combustibles an ample distance from stoves.

Remember the first moments of fire are the most important if it is to be controlled. Call the fire department without delay no matter how small the fire or light the smoke.

Remember **fire safety** always comes first!

Jacob A. Chase
Chief Engineer
Pembroke Fire Department

Fire Alarm Responses - 1980

Electrical	16
Structural	5
Automobile	4
Oil Burner	2
Accidental and Emergency	18
Sprinkler Alarms	6
Investigations & Misc.	37
Forest Fires	1
Grass and Brush	11
Gas Leaks	2
Chimney	25
False Alarms	8
	<hr/>
	135

Mutual Aid Calls

Allenstown	6
Concord	34
Bow	2
Chichester	5
Epsom	9
Loudon	3
Northwood	1
Pittsfield	1
Dunbarton	1
	<hr/>
	62
Total Calls	<hr/> <hr/>
	197

Total Calls

Fire Permits Issued	71
Wood Stove Inspections	21
Building Inspections	6
Oil Burner Inspections	3

Report of the Planning Board

To the Selectmen and Citizens of Pembroke

The year 1980 saw a continuing of requests for subdivision of land in the Town of Pembroke. Seventeen applications were filed with the planning board, fourteen requests consisting of 34 lots were given board approval. Also 5 requests from 1979 consisting of 31 lots were given final board approval.

The Town Meeting of March 1979 directed the Planning Board to update the 1963 Master Plan of the town. 1980 saw the continuation under the direction of the C.N.H.R.P.C. with Mark Naylor of the agency compiling and reporting data to the board. The board gave approval for a preliminary draft of the plan to be distributed to all the town agencies, committees and boards for their review and comments at a meeting held in August. Revisions were incorporated and a second preliminary draft was printed and 50 copies were circulated for their review and comments.

On October 29, 1980 a public hearing was held at Pembroke Academy Auditorium with about 50 residents in attendance. Board action to adopt this plan is scheduled for Jan. 28, 1981 Planning Board meeting. Planning Board plans for 1981 include implementing the suggestions of contained in the Master Plan. Suggestions such as site plan review, town road conditions and future roadways, multi-unit housing, capital improvement program will require considerable citizen involvement and input. The Planning Board intends to inform the citizens through postings, newspaper and most important public hearings of the potential needs and impacts of implementing the plans recommendations.

Pembroke Planning Board
George Fryer, Chairman

Report of the New Pembroke Town Library

The Pembroke Town Library Building Committee since its inception has met nine times devoting many hours of study and planning which has resulted in the acquiring of a new Library for the Town. Members of the Committee are: Chairperson Katherine Fowler, Florence Omar, Esther Scammell, Donald Hill, Robert Brison, Lois Theuner, Henry Munroe, Jr. and Librarian Virginia Batchelder.

After negotiations, the School Board granted to the Town, under a lease for 99 years and \$1., a house on Pembroke Street for the new Library. The Committee appointed Richard Dudley of the Concord firm of Dudley, Walsh and Moyer, as the Architect for this project. After much consultation, plans were drawn up and accepted, and bid invitations were issued for the necessary renovations and construction. Town Selectmen awarded the contract to Blazon Construction Company of Suncook. The actual closing of the Main Street Library will be mid February and the Trustees are tentatively planning that the new building will be ready early in March although work remains to be completed on the interior furnishings.

The Building Committee is very happy to be able to bring this new Library to the Town without effecting the tax rate and hopes that it will meet the needs of the Town for sometime to come.

Concord Regional Visiting Nurse Association

Visits made during the year beginning October 1, 1979 to September 30, 1980:

Nursing	790 visits
Home Health Aide	8 visits
Physical Therapist	107 visits
Homemaker	486 units
Nutritionist	3 visits
Occupational Therapist	19 visits

The Concord Regional Visiting Nurse Association, Inc., continued to service Pembroke for the twelfth 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.

Therapy services; such as, physical therapy, speech therapy, occupational therapy, and nutritional guidance have been given the therapists 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 home 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 home 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 9:00 p.m., seven days a week is all that is necessary to start services or make inquiries. Fees may be scaled for those unable to pay the charge if that person has no other funding source available, such as insurance coverage. The patient will be responsible for remainder of bill.

Sincerely,
Lutie K. Piper,
Executive Director

December 1, 1980

Suncook Child and Youth Project

The Suncook Child and Youth Project provides Allenstown, Hooksett and Pembroke with comprehensive health care. Health services are provided by a doctor, nurse, nutritionist and social worker. We are open Monday thru Friday from 8:00 to 4:30. Each person enrolled in our program receives well care and has access to any member of our team for consultation. Our emphasis is on prevention, education and family dynamics. This year in Pembroke we cared for 144 children and 81 families and 75 women, infants and children have received supplemental foods administered by our W.I.C. program.

We began a tri-town health council this year and are meeting regularly to discuss the health needs of the community.

Submitted by
Pat McLean,
Nurse Administration

Report of Forest Fire Warden and State Forest Fire Service

Forest Fire Prevention: Your Business, Our Business, Good Business. Forest Fire prevention slogans have been seen in association with Smokey Bear since the late nineteen forties when a national effort to check the spread of forest fires was implemented.

New Hampshire residents recognized that forest fire prevention and suppression was the responsibility of every citizen, a half century before this national campaign, when our legislature established our first forest fire laws in 1903. Since that date, the State has appointed a town/city forest fire warden who is responsible for forest fire law enforcement in his municipality.

All fires kindled out of doors when there is no snow on the ground must be approved in writing by the forest fire warden before being kindled. All forest fires must be suppressed by the warden and his deputies as soon as they are reported. The cost of fire suppression is shared jointly by the town/city and the State of New Hampshire, as are forest fire prevention and forest fire training costs.

This state and local municipality cooperative forest fire program has given New Hampshire one of the best forest fire records in the United States.

Forest Fire Statistics 1980

	No. of Fires*	No. of Acres**
State	1,226	693
District	115	153

*Includes Short Fire Reports

**Includes woods and grass

Richard S. Chase
District Fire Chief

Jacob A. Chase
Forest Fire Warden

Pembroke Recreation Commission

This past summer Phil Rowe headed up the recreation program, assisted by Joan Britton and a New England College student, Sally Seaman. They were assisted by two CETA workers, Michele and Peter Chase. Arts and Crafts were directed by Peta Byrne.

The swimming program was directed by Lucinda Edmunds and Lynne Verville. It was held at Plausawa Valley Country Club. It was a two week program and was well attended.

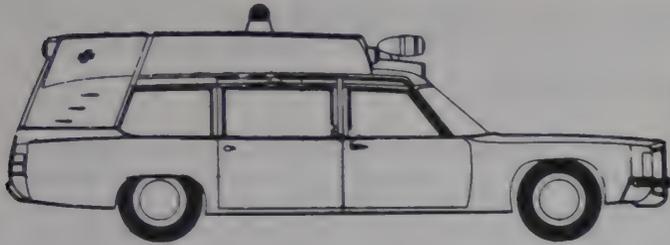
The Point Little League Field was officially dedicated on June 14, 1980, as the Jack Martel Point Little League Field. A band concert by the Suncook Union Band was given and those persons and organizations who gave of their time and materials were honored.

Field trips for the youth summer recreation program were held to a minimum because of the cost of transportation. Trips were to Sunapee State Park, Franconia Notch and Wallis Sands Beach.

Harry Campbell was in charge of maintenance at Memorial Field and did an outstanding job. He had two boys from CETA helping him, Kerry Plourde and Donald Parkinson. The ball fields and play ground equipment were well used, also the picnic area and boat ramp. The all purpose field was completed and used by the Pembroke Elementary School this past fall. Dugouts at the Jack Martel Little League Field were completed.

The Pembroke Recreation Commissioners would like to thank everyone that made this past year a great success.

Respectfully submitted
Philip Good
Roland Young, Jr.
Paul Gamache
Dean Edmunds
Regis Lemaire



The Tri-Town Volunteer Emergency Ambulance Service, Inc.

MAILING ADDRESS — SUNCOOK, N. H. 03275

SERVING, ALLENSTOWN—HOOKSETT—PEMBROKE—TEL. 485-7010

February 1981

To the Residents of Pembroke:

Tri-Town Volunteer Emergency Ambulance Service...In 1972, a handful of dedicated people in the area made a dream a reality - the idea of providing quality emergency medical transportation to area residents who needed this service. All the attendants would be residents who volunteered their time to provide this service. They receive no reimbursement for the time they contribute and there is no charge to the patient.

At first, the attendants completed Basic First Aid courses... then moved ahead to Advance First Aid and still further to become EMTs (Emergency Medical Technicians). The attendants bore the expenses of training and books themselves, but as the Service progressed and became more self-sufficient, Tri-Town has sponsored both Advance First Aid and EMT courses at no cost to the members participating. We have had help along the way. The residents have donated what they could during annual Fund Drives, and patients transported by Tri-Town have also donated what they could when they could. And, businesses are helping in whatever way they can, be it a cash donation or a service they can provide to help keep our expenses down. We are extremely grateful to the VFW for their support. They donated the first vehicle used by the Service and subsequently have provided the housing for the vehicles - the "Barn" at no cost.

In the years since its inception, Tri-Town has responded to many different kinds of emergencies. Through December of 1980, we have responded to 4,867 "runs". In 1980, our crews answered 771 calls for help. Of that total, 29% were in the Town of Pembroke. Of the 771 calls, 53% were "home"

emergencies, 37% were "road" emergencies and 10% were "transfers" of residents to or from area hospitals for various reasons.

In 1980, Tri-Town received \$3,000 from the Town of Pembroke toward maintaining its vehicles. Statistically, this is approximately \$13.45 per call, or a cost of \$.50 per year per resident. Calculating all the factors, this is a "very good deal" for Pembroke residents.

For the year 1981, we have requested and received approval from the Budget Committee for an increase in the annual support donation from Pembroke, as well as the other two municipalities served - Allenstown and Hooksett. For this we are indeed grateful.

But...the most important commodity of all - attendants... people willing to help the Service by donating their time to train and go on "duty" as part of a responding crew - are needed. We would like to ask the residents of Pembroke to help Tri-Town continue its tradition...a community service rendering care which is priceless to everyone. We would like to express our appreciation to the residents of Pembroke who have already become Tri-Town members and who contribute whatever time they can to serve their fellow citizens. It is this kind of dedication that keeps Tri-Town "in service".

We would like to thank all the residents of Pembroke for their continued support and help.

Sincerely,
Tri-Town Volunteer Emergency Ambulance
Service, Inc.

Pembroke School District

School District Officers

For the Year Ending June 30, 1981

MODERATOR
Charles Whittemore

DISTRICT CLERK
Roberta Doore

TREASURER
Helen Fryer

SCHOOL BOARD

Gerald Belanger	Term Expires 1981
Thomas Petit	Term Expires 1981
Norman Bonenfant	Term Expires 1982
Stanley Grimes	Term Expires 1983
Charles Mitchell	Term Expires 1983

AUDITORS
Department of Revenue Administration
Municipal Services Division

SUPERINTENDENT OF SCHOOLS
Dr. Gerald A. Croteau

BUSINESS ADMINISTRATOR
Wayne R. Baran

Abstract of the Meeting of the Pembroke School District

March 8, 1980 and March 12, 1980

The meeting on Saturday, March 8, 1980 was called to order by Moderator, Charles Whittemore, at 10 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.

Charles Whittemore, Moderator, stated that in the past this article had been considered with this year's Article 9. Henry Monroe moved that this article be considered with Article 9.

Norman Bonenfant seconded. Motion to postpone was accepted.

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

Charles Whittemore asked Dr. Gerald Croteau if there were any reports to be heard. There were none. Mr. Whittemore mentioned that this year's Annual Report included the audit summary for the fiscal year ended June 30, 1979.

This article was moved by Vincent Greco and seconded by Charles Mitchell to accept. Article accepted by a voice vote.

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

Moderator, Charles Whittemore, stated that those present would fail to act on this article, as there were no Agents and Committees to be chosen.

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 Donald Hill to accept. Article accepted by a 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	\$65,500.00
2. 94-142	16,380.00
3. Title IV	4,920.00
4. National Energy Act	10,000.00
	<u>93,800.00</u>

(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 committee).

Moved by Stanley Grimes and seconded by Gerald Belanger to accept.

Henry Monroe asked whether the National Energy Act monies were to be used for the purpose of technical assistance or for conservation measures. Dr. Croteau stated that some money would be spent on technical assistance but that most would be spent on conservation measures.

C. R. Carroll asked if the Pembroke School District would meet to match those funds and if the Article was approved where these matching funds included in the present funds. Charles Connors, Budget Committee Chairman, reported that these funds had to be matched and that these monies were already included in the budget and would be spent for the purposes stated in the Article.

The article was accepted by a voice 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 Charles Mitchell and seconded by Gerald Belanger to accept.

Charles Connors stated that this Article was not approved by the Budget Committee. Connors made the following amendment: 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 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.

Donald Hill seconded the amendment.

The article as amended was accepted by a voice vote.

Article 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 the sum of \$7,375.74 as the School District's share. (Approved by the Budget Committee).

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

Vincent Greco asked for a description of this job. Dr. Croteau summarized the job description.

R. C. Carroll asked for an explanation of how the amount was determined. Wayne Baran, Business Manager, explained the formula used in determining Pembroke School District's share of this cost.

The article was accepted by a voice vote.

Article 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 Vocational Center. (Approved by the Budget Committee).

Moved by Norman Bonenfant and seconded by Charles Mitchell to accept.

Barbara Lewis asked how many students would be going to the Center and what effect, if any, this would have on the number of teachers needed at Pembroke Academy.

William Marston, Headmaster, explained the class and enrollment numbers allocated to Pembroke Academy. He stated there was no change planned for the staff at Pembroke Academy.

The article was accepted by a voice vote.

Article 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.

Charles Connors, Budget Committee Chairman, explained the budget highlighting the areas in which the major changes had taken place. He stated that there were no personnel increases except for one library aid, and that most increases were either external (needed repairs to existing buildings) or due to inflation.

Charles Connors moved that the budget be accepted. Roy Annis seconded this motion.

The article was accepted by a voice vote.

Article 10. To transact any other business that may legally come before said meeting.

Thomas Petit, School Board Member, commented on the recent arrangement for the new Pembroke Town Library.

Robert Stackhouse reported his findings concerning the Drivers' Education program currently being offered at Concord High School. He would like to see a drivers' education course similar to that of Concord High School offered at Pembroke Academy. Dr. Gerald Croteau, Superintendent of Schools, reported his findings on the topic of Drivers' Education and said that this topic would be studied in the near future to determine whether or not it could be included in the curriculum and offered to students at less cost than it is presently being offered by an outside business.

R. C. Carroll stated that the seventh and eighth grade programs should be enriched. The athletic teams play all away games due to the lack of outside field space. He also stated that now that the Vocational Center will be taking some students out of the enrollment of Pembroke Academy, perhaps some enrichment courses in Home Economics and Industrial Arts could be offered to these students.

The motion was made by Vincent Greco and seconded by Donald Hill to adjourn the meeting.

Meeting was adjourned at 11:15 A.M.

The meeting on Saturday, March 11, 1980 was called to order by Moderator, Charles Whittemore, at 7:00 A.M. The reading of the notification of the meeting to act upon choosing school board members and the school district officers was the first order of business. The motion was made by Armand Martel and seconded by Maurice Lafond to open polls until 6 P.M. to vote by ballot on items 1 through 4. Moderator, Charles Whittemore declared the polls open. The checklist was used with the following checklist supervisors and assistants attending: Wilda Little, Elmer Bergstrom. Ballot clerks were: Barbara Payne, Fran Cantara, Edward Currier, and Roland Young, Jr.

1. To choose a Moderator for the ensuing year.

Charles Whittemore 831 (elected)

2. To choose a Clerk for the ensuing year.

Roberta W. Doore 790 (elected)

3. To choose two members of the School Board for the ensuing three years.

Stanley Grimes	189 (elected)
Charles Mitchell	134 (elected)
Vincent Flewelling	59
Donald Drouin	9
Helen Fryer	7
Thomas Howe	6

4. To choose a Treasurer for the ensuing year.

Helen Fryer 770 (elected)

The polls were closed at 6 P.M. with 997 regular ballots and no absentee ballots cast. Tellers to count were Barbara Payne, Fran Cantara, Edward Currier, Claire Scott, Elmer Bergstrom, Roland Young, Jr.

Respectfully submitted,
Roberta W. Doore
School District Clerk
Pembroke, New Hampshire

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 7th day of March 1981 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 approve and ratify the long term lease entered into by the School Board and Selectmen under which the former Keaton property is leased by the School District to the town for the sole purpose of maintaining the town library therein.
6. To see if the District will vote to authorize the School Board to accept and expend on behalf of the District a sum of money not to exceed \$93,800.00 to be obtained from the Federal Government or other sources that may make such funds available to the District; 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.
7. 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 6.
8. If appropriate legislation is adopted at the 1981 legislative session, to see if the District will vote to authorize the School Board to apply for, accept and expend, without further action by the School District Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the 1981-1982 school fiscal year, provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
9. To see if the district will vote to authorize the school board to support a suit against the State of New Hampshire and proper officials thereof to compel the state to provide funds to the school districts for the purpose of more nearly equalizing the opportunities for the children to receive a basic education and to see if the district will raise and appropriate \$1,378.50 for this purpose. Submitted without recommendation.
10. To see if the District will vote to terminate its Handicapped Student Programs for the age groups three thru five and eighteen thru twenty if the State of New Hampshire no longer mandates such programs. Furthermore, that if such Handicapped Programs are no longer mandated by the State, that any appropriations for such Handicapped Programs in the school budget for the 1981-1982 fiscal year be deleted.
11. To see if the District will vote to raise and appropriate the sum of \$1,051,857.08 to fund all cost items relating to teachers' and nurses' salaries and benefits for the 1981-1982 school fiscal year. Approved by the Budget Committee.
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 Education Association of Pembroke for the 1982-1983 fiscal year.
13. To see if the District will vote to appropriate \$62,000.00 as a supplemental appropriation for Special Education for the 1980-

1981 school fiscal year. Approved by the Budget Committee.

14. To see if the District will vote to raise and appropriate eight thousand dollars (\$8,000.00) as a deficit appropriation for the 1980-1981 school fiscal year. Approved by the Budget Committee.

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

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

Given under our hands at said Pembroke this 18th day of February 1981.

Gerald Belanger
Stanley Grimes
Norman Bonenfant
Thomas Petit
Charles Mitchell
Pembroke School Board

Pembroke School District Warrant

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 10th day of March, 1981 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 18th day of February 1981.

Gerald Belanger
Stanley Grimes
Normand Bonenfant
Thomas Petit
Charles Mitchell
Pembroke School Board

Budget of the School District of Pembroke, N.H.

SECTION I Purpose of Appropriation	Approved Budget 1980-81	SCHOOL BOARD'S BUDGET COMMITTEE		
		School Board's Budget 1980-81	Recommended 1981-82	Not Recommended 1981-82
INSTRUCTION				
Regular Programs	\$929,234	\$909,527	\$886,684	
Special Programs	127,084	239,502	220,947	
Vocational Programs	82,119	105,919	100,871	
Other Instructional Programs	51,048	54,518	54,118	
Adult/Continuing Education	14,000	18,150	18,150	
SUPPORT SERVICES				
Attendance & Social Work	171	200	200	
Guidance	70,597	80,791	75,166	
Health	17,405	18,414	18,414	
Other Pupil Services	6,400	7,416	7,416	
Instructional Staff Services				
Improvement of Instruction	6,219	6,236	6,236	
Educational Media	33,381	36,617	35,905	
Other Inst. Staff Services	1,000	3,475	3,475	
General Administration				
All Other Objects	14,177	16,828	17,028	1,379
S.A.U. Management Serv.	41,958	72,408	72,408	
All Other Objects	11,834			
Other Gen. Adm. Services	50			
School Administration Services	301,124	309,631	303,450	
Business Services				
Operation & Maint. of Plant	335,609	438,177	422,870	
Pupil Transportation	87,797	123,498	124,114	
Procurement	148,498	155,320	152,584	
Other Business Services	400	250	250	
Federal Funds	93,800	93,800	93,800	
FACILITIES ACQUISITIONS & CONST.	20	15,015	15,015	
OTHER OUTLAYS				
Principal	115,000	110,000	110,000	
Interest	61,414	55,071	55,071	
Fund Transfers				
Deficit Appropriation		8,000	8,000	
Supplemental Appropriation		62,000	62,000	
TOTAL APPROPRIATION	\$2,550,339	\$2,940,763	\$2,864,172	\$1,379

ESTIMATED REVENUES

SECTION II

Revenues & Credits Available To Reduce School Taxes	Revised Revenues 1980-81	1981-82 School Board	1981-82 Budget Committee
Unreserved Fund Balance	\$21,462		
Foundation Aid	64,779	\$64,779	\$64,779
Sweepstakes	21,125	21,125	21,125
Incentive Aid	11,699	11,699	11,699
Foster Children	1,760	1,760	1,760
School Building Aid	54,529	54,529	54,529
Area Vocational School	39,398	15,500	15,500
Driver Education	14,000	18,000	18,000
Handicapped Aid	32,936	87,443	87,443
Adult Education	14,000	18,150	18,150
Child Nutrition	148,500	155,320	155,320
Other	93,800	93,800	93,800
Insurance Settlement	4,400		
Tuition	748,980	810,540	810,540
Rent	5,112	5,700	5,700
Pupil Activities - Athletic Revenue	2,500	2,500	2,500
Other - Horticultural & Drama	6,200	6,200	6,200
Supplemental Appropriation		62,000	62,000
TOTAL SCHOOL REVENUES & CREDITS	1,285,180	1,429,045	1,429,045
DISTRICT ASSESSMENT	1,265,159	1,511,718	1,435,127
TOTAL REVENUES & DISTRICT ASSESSMENT	\$2,550,339	\$2,940,763	\$2,864,172

(School portion of the Business Profits Tax \$98,612 to be applied to the District Assessment when computing the School Tax Rate.)

Budget Committee: (Please sign in ink)

Date _____ 1981

Charles L. Coxon
John M. Fillmore Jr
Mace J. Hight
Edgar A. Bellerose
Richard E. Pysroft
William L. Hight

J. Bruce Kelley
Lois S. Theumer
Norman H. Bynumant
William L. Scott
David R. ...



State of New Hampshire
Department of Revenue Administration
61 South Spring Street PO Box 457
Concord, 03301

Lloyd A. Price
Commissioner

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

Transmittal and Commentary Letter

The School Board
Pembroke School
Pembroke, New Hampshire 03275

Members of the Board:

We have examined the financial statements of the various funds and account groups of Pembroke School District for the year ended June 30, 1980 and have issued our report thereon, dated October 8, 1980. As part of our examination, we reviewed and tested the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluations disclosed the following conditions that we believe to be material weaknesses.

General Accounting System

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

- The computer program does not record all cash disbursements in the accounting records.
- The cash receipts journal is not maintained as part of the accounting system.
- Additional manual analysis of the system's output is necessary to reconcile with Treasurer's cash balance records.

- Unremitted payroll deductions are not accounted for by the system.

During the course of our audit we noted that District personnel were unable to reconcile the system's output with the Treasurer's records of actual cash disbursements.

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

Payroll Procedures

Currently all payroll accounting procedures are administered by one individual. We believe this to be a serious weakness in internal accounting control. We recognize that the cost of sound internal control should not outweigh the benefits. We submit the following recommendations for change in the current system for your consideration.

- The District should establish standardized personnel action forms for new employees, terminations, changes in pay rates and authorized leaves signed by appropriate supervisors.
- The payroll register and unsigned checks should be reviewed then approved by the Business Manager before submission to the School Board for approval.
- After signing, the Treasurer should submit all checks to an individual other than the one preparing the payroll register, for distribution.

Bonding of Officials

We noted that the School Lunch Director was not covered by a fidelity bond. All District personnel having access to cash should be bonded. We recommend that a thorough review of all employees' duties be undertaken and that all employees having access to cash be covered by an appropriate bond.

Other

The objective of internal accounting control is to provide

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

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

Our study and evaluation of the District's system of internal accounting control for the year ended June 30, 1980 which was set forth in the first paragraph, would not necessarily disclose all weaknesses in the system.

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

1) Inventory of Fixed Assets

As is the practice with many New Hampshire municipalities, the School District has not maintained a record of its fixed assets. In order to adequately maintain control of its existing fixed assets, we recommend that the School District conduct an inventory of these assets as soon as it is practical. As part of their long-term policies, District officials should initiate fixed asset records. Cost or consideration given is the generally accepted method of valuing fixed assets, and should be recorded for all new acquisitions. Where adequate documentation of cost is unavailable for existing fixed assets, an estimate of original cost is an acceptable standard under

accounting principles for governmental entities. The existence of fixed asset records will not only aid District officials in the control of these assets, but should be an invaluable tool in long-range planning.

2) Student Activities Fund

At present, the student activities fund includes three funds which we do not believe to be student activities, namely, driver education, athletics, and proceeds of the scholarship trust fund. We recommend that the activities fund transfer the balance of these funds to appropriate special revenue funds under the control of the central office and Treasurer for better accountability.

3) Federal Information Returns

Federal Law requires that any person, partnership, or unincorporated business providing a service to the District that is paid more than \$600 per calander year must have an information return filed with the Internal Revenue Service. We did not find evidence that this had been done.

We feel that procedures to identify these vendors should be integrated into the accounting system and that the returns should be prepared as a routine part of calander year end payroll reporting.

4) Elementary School Activities Funds

As noted in our opinion the High Street and Hill Elementary Student Activities Funds were not audited. We urge that District officials prepare auditable reports of these funds in order to assure you that the District's fiduciary responsibilities to Elementary School students are being fulfilled.

5) School Lunch Sales

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

Publication Requirement

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

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

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

Municipal Services Division
Department of Revenue Administration



Annual Report of the Headmaster of Pembroke Academy

February 6, 1981

Dr. Gerald A. Croteau
Superintendent of Schools
Supervisory Union #53
R. R. #1, Suncook, N.H. 03275

Dear Dr. Croteau:

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

Enrollment as of September 15, 1980

	Gr. 12	11	10	9	Total
Allenstown	64	58	71	62	255
Chichester	20	31	29	20	100
Epsom	29	42	51	52	174
Hooksett	3	0	0	0	3
Concord	1	0	0	0	1
Barnstead	1	0	0	0	1
Pembroke	73	80	51	76	280
Total	191	211	202	210	814

Enrollment as of January 26, 1981

Allenstown	64	57	71	62	254
Chichester	19	32	27	19	97
Epsom	27	40	50	50	167
Hooksett	3	0	0	0	3
Concord	1	0	0	0	1
Barnstead	1	0	0	0	1
Pembroke	71	74	52	71	268
Total	186	203	200	202	791

This attendance profile remains virtually the same in 1980-1981 as for the preceding several years.



Pembroke Academy

William H. Marston, Headmaster
George J. Kelly, Assistant Headmaster

In preparing this annual report, I must admit that there have been times in the past when I have been more optimistic about the future role of public education in New Hampshire. Although Pembroke Academy continues to enjoy accreditation approval from the New England Association of Schools and Colleges and our comprehensive rating by the New Hampshire Department of Education is a matter of record, compromises in our educational programs are being made. The manner in which public schools are financed in our state continues to create unequal opportunities for young people and causes undue hardship for those towns of little wealth.

Several years ago we felt it very desirable to require all students to enroll in four full time classes per ranking period exclusive of physical education, art, music, and driver education. Our teachers and guidance personnel worked hard to convince many students to enroll in five full time classes per ranking period in order that good use be made of their time in school. Approximately five years ago, less than 50% of our students population was renrolled in five classes. This year, approximately 85% of the student population is enrolled in five classes or more per ranking period. This makes additional demands on the number of classes offered in the various curricula and has pressed us to the limit regarding availability of teaching coverage. Even though our overall student population has not increased over the past several years, we have experienced growth of another sort. In order to keep class size to a reasonable level and in the absence of additional teaching faculty, eleven Academy faculty volunteered to teach six academic classes per day rather than the customary five classes. Additional faculty is being requested for the school year 1981-1982. These additional faculty requests are absolutely essential if we are to keep current program offerings. We are striving to keep even.

Special education continues to be extremely expensive — yet necessary. The failure of the federal government and the State of New Hampshire to fund their share of the costs of this program force the local school districts to pick up the tab. The Academy currently has 69 coded handicapped students and

approximately 16 more students waiting to be tested. It is assumed that by June of this current school year we will have approximately 85 coded handicapped special needs students. Of this current total, 19 students reside in the town of Pembroke. Nineteen students are being educated in programs at the Academy and 3 students are being educated in out-of-district placements. In addition to the number of coded students anticipated by June, the sending elementary schools have at the present time 14 coded special needs students in the eighth grade. The Academy has 8 seniors who are coded and will be graduating in June. We must realistically plan for a total of approximately 90 coded special needs students in September of 1981. The impact of special education on our school has been, to say the least, demanding. It is my opinion that with our current resources the needs of many of our in-house special needs students cannot be met.

Our curriculum work continues to progress. I reported last year that the Academy in cooperation with the sending elementary schools was reviewing the relevancy of instruction in the subject areas of English, math, science, and social studies. Much good work has already been accomplished among the various faculty members of the A.R.E.A. schools. It is now evident that perhaps for the first time well defined courses of studies will be available in grades 1 - 12. In conjunction with this work has been the development of an evaluation instrument to measure minimum competencies of students in these subject areas. As is the case with all public schools in New Hampshire, we are moving to meet the state mandated requirement that students meet minimum competencies in the basic subject areas before graduating from high school.

I feel that I must reflect on a continuing problem that challenges us on a day-to-day basis. Although the school feels strongly that we have responded positively to the expectations of the public to improve upon the quality of the educational process, equal emphasis in support of these attempts is not always forthcoming from the public sector. By moving firmly to strengthen disciplinary procedures, attendance practices, and raising social behavior expectations has not always been supported by the public that demanded these changes in the first place. Regular school attendance, although somewhat improved, continues to lack the support of many parents whose children continue to miss many school days. There appears to be in reality a general lack of concern on the part of the communities to stress the importance of a strong educational program at the secondary level. I cannot in all good conscience

contribute this lack of support to increased costs of education. There appears to be a growing mood among many people that formal education is not as important as it was a decade ago. We sense this in the attitude of students, the failure of too many parents in demanding effort and cooperation from their children relative to their studies, and a still obvious expectation from many parents that the school is responsible for teaching students right from wrong, manners, and consideration for the rights of others. As long as this obvious disparity exists, the school cannot do as good a job at teaching the basic competencies.

The Academy is a good secondary school. It has a fine, dedicated faculty that strives daily to accomplish the goals and objectives of a philosophy that states every child has a right to achieve according to his/her ability and potential. We are grateful to those parents and others who continue to stress the importance of good educational opportunities and are willing to make this commitment a real priority. We will continue to do the very best we can with the resources, skills, and cooperation available to us. There should be absolutely no question that our youth is our most important investment.

A special thanks and a vote of confidence to Dr. Croteau for his continued support and leadership at a time when there seems to be almost insurmountable problems. I am also extremely grateful for the leadership and support of the Pembroke School Board in their commitment to providing fair and equitable educational opportunities for all students.

Also, a heartfelt thanks to our students, who for the most part are cooperative, supportive and understanding. Many of them take every advantage of the opportunities available to them and provoke admiration and respect from all of us who work with them.

Respectfully submitted,

William H. Marston
Headmaster

**Superintendent's Salary
1979-1980**

Allenstown	\$ 5,049.84
Chichester	2,012.79
Deerfield	4,120.86
Epsom	3,156.15
Pembroke	9,480.36
	<hr/>
State Share	\$23,820.00
	4,000.00
	<hr/>
	\$27,820.00

**Business Administrator's Salary
1979-1980**

Allenstown	\$ 2,895.92
Chichester	1,154.27
Deerfield	2,363.18
Epsom	1,809.95
Pembroke	5,436.68
	<hr/>
State Share	\$13,660.00
	2,390.00
	<hr/>
	\$16,050.00

1979-1980 Graduates of Pembroke Academy

Allenstown

B April Ann Bartlett
G Katherine E. Benson
G Michael Bilodeau
B Donna Marie Chevette
IA James A. Clement
G Roger D. Courtemanche
G Jefferson Partick Dawson
IA Michael A. Desrochers
IA Kevin P. Dlubac
G Robin Ann Doyle
B Denise Susan Duhaime
BC Diane Michelle Duhaime
G Michael Finnerty
BC Gail Ruth Gagne
G Janet Joyce Gagne
CP Jeanne Marie Gagnon
G Kathleen Marie Gonyer
CP Phyllis Ann Irzyk
CP Michael William Juranty
CP Darlene Mary Kouri
G Joanne Pauline Lavertu
B Elaine Claire Lavoie
G Thomas William Moran
B Karen L. Moulton
B Diane Marie Pelletier
IA Kevin Jeffrey Plourde
G Raine A. Prive
G Lori Ann Quigley
IA Mark E. Raymond
IA Michael Bernard Riopel
G Carl Lee Ronco, Jr.
G Rene M. Rondeau
B Catherine Lynn Sartorelli
BC Shawn Michael Stewart
G Timothy Michael Toutain
G Douglas S. Valley
B Beverly Ann Wasson

Chichester

CP Michelle Lorraine Anderson
G Luke James Bates
B Donna Marie Brasley
IA Deane F. Carter
IA Kenneth Ronald Colbert

BC Eldon Wesley Cummings, Jr.
CP Wayne S. Dennison
B Brenda L. Flanders
CP Stephen Andrew Jenks
B Christine Marie Justin
G Steven Allen Kenneally
G Susan Beth MacRae
IA Frank L. Merrill
G Tracy Madelin O'Maley
CP Sandra Jay Randall
G Russell Debray Ricker
CP Pamela Jean Sargent
B Kathryn Michelle Towle

Deerfield

BC Laurie Merrill DeCota
CP Mary C. Menard
CP Cheryl Ann Young

Epsom

G Pamela Sue Bailey
CP Wendy Lou Brown
B Carol Ann Carpenter
G Maureen Lisa Corbett
BC Wanda Rae Cutter
B Margaret Louise Ferrier
G Richard Clyde Fitts, Jr.
IA Stephen Paul Gifford
IA Steve Hanson
B Christine Frances Harrison
CP Charles Arthur Huckins
G Eric F. Keeler
CP Claudette Claire Lamy
G Wayne W. Lane, Jr.
CP Peter M. MacGown
G Aubrey L. Maxfield
G Patricia Ann Socha
G Kimberly Anne Stevens

Hooksett

IA Loren Fred Foote
BC Darlene Rita Hebert
G Cindy Lou Mellor
B Josee Noelle Vaillancourt

Pembroke

IA Brownlo C. Abbott, Jr.
CP Cyndi Anne Adams
CP Sandra L. Anderson
B Sue Lee Anderson
BC Pamela Jane Baxter
BC Tracey Louise Beardsley
G Karen Cecile Berube
G Paul R. Berube
CP Tracy Lee Berwick
B Valerie Lynn Bledsoe
BC Gisele Marie Bonenfant
B Kathleen Lynn Boulet
G Richard A. Brasley
CP John Warren Brezosky
CP Barbara Brueggemann
BC Debora Marie Caldwell
IA Donald Aime Cansler
CP Daniel Edmund Chapman
BC Marie Rita Chaput
CP Michele Katherine Chase
BC Michael R. Chasse
B Wendalyn Jo Christie
CP Deana Mae Cotton
CP Merchon G. Cottrell
IA Daniel B. Drolet
BC Mark William Emery
G Richard Reed Emery
CP Brian K. Farnum
CP David Alan Fiederowicz
G Elaine B. Ferguson
B Lisa Marie Foraker
IA Dennis D. Gagne
BC Christina Marie Gagnon
B Darlene Ann Gagnon
B Katherine Ann Grandmaison
CP David Lewis Hagner
IA Howard Joseph Halen
CP Bradley Hansen
B Deborah Marie Jewell
G Richard S. Josselyn
CP J. Brent Kelley
BC Brian John Kolodziej
IA Thomas Joseph Komisarek
BC Marion Anita Letendre
G Rita E. Letendre

CP Cynthia Ann Lewis
IA David A. Marier
CP Christopher William Marston
G Kelly Ann Martin
G Terri Lynne McFall
G Charles A. Meservey, Jr.
G Susan Lynn Mischke
BC Susan Marie Mitchell
CP Susan Elizabeth Morris
BC Denise Louise Nadeau
BC Drina A. Nadeau
HE Dorothy Jeanette Nault
CP Jamie Nolin
CP John Samuel Oudens
B Robin Lynne Pelletier
IA Steven Benoit Racine
IA Dennis L. Rainville
BC Elizabeth Ann Reycroft
B Donna Marie Roy
CP Lisa Salisbury
BC Catherine Jane Scofield
G Peter Thomas Stackhouse
CP Catherine Diane Stevens
B Renee Claire Stone
G Jeffrey D. Townsend
IA Ronald Norman Verville
IA Daniel Wells
CP Laura Fulford Whittemore
B Carla Ann Young

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

Pembroke Hill School - Annual Report

1980-1981

The 1980-1981 school year has been progressive and challenging for students, staff and parents. Our veteran teachers have continued to be leaders in our educational programs and very supportive of the new staff and programs that have become part of the "Hill School Family." Thank you to all teachers, students and parents for their constant support and effort in providing the individual child with a quality education.

We have a few new members at the Hill School this year. Mrs. Judith Todd joined us on a more permanent status this year as a member of Team C. Mrs. Todd is not a new face to some as she has been a substitute at Pembroke Hill.

Miss Robin Brison, A Pembroke Academy graduate, returns to Pembroke as a teacher in Team C. Miss Brison, a graduate of Plymouth State College, taught last year in Hooksett.

Miss Elaine Ericson, a graduate of UNH is our new Music teacher. Working in all three schools keeps Miss Ericson very busy, however she has found time to offer the children Music each week.

Miss Debra Myers, a graduate of Keene State College, is our part-time Resource Room teacher. Prior to coming to Pembroke, Miss Myers was an aide for ½ year in the area of Learning Disabilities. At the Hill School we are experiencing a gradual increase in the enrollment in our Resource Room.

Presently, we are sharing our Speech Therapist, Miss Jane Ouellet, with High Street School. This program has been growing weekly and we project it will be necessary to have a full-time Speech Therapist in the 1981-1982 school year. Miss Ouellet is a graduate of Boston College and came to us from Hampton Falls where she was a Special Needs Tutor.

Our Title I Math tutor is Mrs. Jean Richards. A 1977 graduate of UNH in the area of Applied Animal Science, Mrs. Richards has been a Title I tutor for three years, prior to coming to Pembroke Hill.

Though our enrollment seems to hover at 230, our needs and programs are constantly changing. The area of Special Education is showing an increase in the number of children needing support services. This growth has prompted us to seek full program status in the Speech and Language area and Resource Room services.

Pembroke Hill has become the home of two new projects this year. Project T.E.L.L., a pre-school speech and language program has been based at our school three half days a week under the direction of Mrs. Barbara Jobin. Project A.B.L.E., a program for the gifted and talented has become a reality for us under the supervision of Mrs. Linda Proulx. Mrs. Proulx comes to us with a great deal of enthusiasm and desire to assist those children who are academically or artistically gifted.

We have been thankful this year for our volunteers who give their untiring help and support to students and staff. This involvement is always welcome and greatly appreciated. Also, we are presently coordinating a community-school interest group. This group is composed of teachers, parents and community citizens interested in supporting the existing programs at the Hill School as well as embarking on new projects for the children.

As your new Principal, I have been extremely pleased and impressed with the coordinated effort shared amongst teachers, parents and community to provide a high quality education for our children. A special "thank you" to each of you for your on going interest and support at the Hill School. With this combined effort by all, we shall continue to provide a good educational foundation for each child.

Respectfully submitted,
Eleanor R. Harriger
Principal

Pembroke Elementary 1979 - 1980 8th Grade Graduates

Arpin, Karen	Girard, Mike
Ayles, Debra	Good, John
Bachelor, Jay	Hickey, Lisa
Beaudoin, Roger	Horn, Peter
Bergan, Scott	Lellios, George
Beairsto, Mike	Lewis, Jay
Belanger, David	Littlefield, Jay
Bennett, Laurie	Martin, Mike
Boomhower, Lorraine	McAllister, Harold
Bouffard, Brian	McGarr, Kelly
Bouffard, Ray	McMaster, Brad
Brasley, Luanne	Meacham, Pam
Brissette, Jackie	Miner, Bill
Brown, Diane	Moody, Esther
Burke, Scott	Moran, Dan
Byrne, Lisa	Munroe, Mark
Cain, Gary	Nolin, Armand
Carroll, Tom	Omar, Richard
Cate, Stephanie	Payeur, Alan
Chasse, Marc	Postras, Michelle
Chasse, Pam	Pope, Darin
Christie, Doree	Ritterbush, Scott
Clark, Dan	Russell, Brian
Coburn, Tom	Russell, Miles
Connor, Gary	Rutty, Patrick
Cotting, Mike	Saide, Donna
Daneault, Jim	Sanborn, Linda
Davis, Debbie	Severance, Kim
DiPrete, Frank	Snell, Paula
Doyon, Norm	Sorell, John
Dyke, Bruce	Stevens, Ray
Eby, Joanne	Stewart, Hope
Edmunds, Jim	Tillotson, Kelly
Ellum, David	Valley, David
Farnum, Doug	Verville, Brian
Foraker, Jay	Warner, Shelley
Gagne, Gary	Whitting, Sarina
Galbraith, Brad	Whittemore, Anne
Gelinas, Mike	Young, Larry

Pembroke Annual Report of the School Health Services for Pembroke Hill and Pembroke Elementary Schools 1979 - 1980

Report of Local Medical Services	
Sports Physical	127
Medications	340
Report of School Nurse-Teacher	
Vision Tests	251
Hearing Tests	229
Heights	519
Weights	527
First Aid	805
Other (Complaints)	1,924
BP	188
Throat Cultures	4
Vaccinations and Communicable Diseases	
Measles	4
Measles Vacc.	270
Defects Found by Medical Examination	
Heart	2
Defects Found by School Nurse-Teacher	10
Examining Physicians	
Dr. Paul Shaw	
Signed Shirley Mitchell, R.N.	

Reconciliation of Revenue and Gross Receipts with Expenditures and Gross Disbursements for the Year Ended June 30, 1980

Revenues	\$2,105,703.00
Food & Nutrition	- 139,481.00
	<u>\$1,966,222.00</u>
Balances at July 1, 1979	
Intergovernmental Receivable	8,287.00
Other Receivables	9,814.00
Total Additions	<u>\$ 18,101.00</u>
Deletions	
Balances at June 30, 1980	
Intergovernmental Receivables	\$ 100,810.00
Other Receivables	1,021.00
Total Deletions	<u>\$ 101,831.00</u>
Total Gross Receipts	\$1,882,492.00
Cash and Investment Balance	\$ 118,724.00
July 1, 1979	
Grand Total	<u>\$2,001,216.00</u>

Expenditures	\$2,181,825.00
Food Services	- 131,536.00
	<u>\$2,050,289.00</u>
Balances at July 1, 1979	
Intergovernment Payables	9,683.00
Other Payables	13,608.00
Payroll Deductions and Withholding	8,112.00
Total Additions	<u>\$ 31,403.00</u>
Deletions	
Balances at June 30, 1980	
Other Payables	\$ 40,350.00
Total Deletions	<u>\$ 40,350.00</u>
Total Gross Disbursements	\$2,041,342.00
Cash and Investment Balance	\$ (40,126.00)
June 30, 1980	
Grand Total	<u>\$2,001,216.00</u>

Financial Report 1979 - 1980

INSTRUCTION	
Regular Education Programs	\$889,298.93
Special Education Programs	73,191.46
Vocational Education Programs	20,168.45
Other Instructional Programs	36,185.79
SUPPORTING SERVICES - PUPILS	
Attendance & Social Work	100.00
Guidance	67,113.85
Health	16,502.09
Psychological	-0-
Speech Pathology & Audiology	-0-
Other Pupils	5,376.00
INSTRUCTIONAL	
Improvement of Instruction	2,272.79
Educational Media	23,778.84
Other Instructional Staff	2,571.27
GENERAL ADMINISTRATION	
School Board	12,742.35
Office of the Superintendent	45,025.00
Special Area Administration	-0-
Other General Administration	-0-
School Administration	302,160.59
business	
Fiscal	-0-
Operation & Maintenance of Plant	275,652.38
Pupil Transportation	90,241.10
Centralized Internal Service	-0-
Other Business	295.51
SUPPORTING SERVICES	
Food Services	131,536.00
OTHER OUTLAYS	
Debt Service	187,612.50
TOTAL EXPENDITURES	<u>\$2,181,824.90</u>

Statement of Revenues

For the Fiscal Year Ending June 30, 1980

REVENUE FROM LOCAL SOURCES	
Current Appropriation	\$1,040,707.00
Total	<u>\$1,040,707.00</u>
Tuition	
Other	\$712,337.00
Total	<u>\$712,337.00</u>
Rentals	\$8,036.00
Other Local Revenues	7,194.00
Food Services	81,932.00
Total	<u>\$97,162.00</u>
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$1,850,206.00</u>
REVENUE FROM STATE SOURCES	
Unrestricted Grants-In-Aid	
Foundation Aid	\$75,214.00
Sweepstakes	20,240.00
Incentive Aid	11,696.00
Foster Children	800.00
Total	<u>\$107,950.00</u>
Restricted Grants-In-Aid	
School Building Aid	\$56,029.00
Handicapped Aid	32,899.00
Total	<u>\$88,928.00</u>
Revenue In Lieu of Taxes	
Gas Tax Refund	\$263.00
Total	<u>\$263.00</u>
total revenue from state sources	<u>\$197,141.00</u>
REVENUE FROM FEDERAL SOURCES	
Unrestricted Grants-In-Aid From The	
Federal Government	\$234.00
Unrestricted Grants-In-Aid From The Federal	
Government Through The State	573.00
Child Nutrition	57,549.00
Total	<u>\$58,356.00</u>
TOTAL REVENUE FROM FEDERAL SOURCES	<u>\$58,356.00</u>
TOTAL REVENUES	<u>\$2,105,703.00</u>

Pembroke Annual Report of the School Health Services For Pembroke Academy 1979 - 1980

Sports Physicals

31 Girls examined by P. Shaw, M.D.
24 Boys examined by P. Shaw, M.D.

Throat Cultures	13
Vision	670
Hearing	664
Inspections	867
Height	650
Weight	650
First Aid	2,089
Home Visits	312

Defects found by School Nurse - Teacher

	No. of Cases	No. Treated
Vision	16	16
Hearing	13	11
Scalp	6	6
Skin	4	4

Helped by Sight Conservation

3

Communicable Diseases

Chicken Pox	111
Pediculosis	4
Scabies	3
Scarlet Fever	1
Ring Worm	3

Immunization clinics were held in September, November, March, May and June.

Polio	13
M.M.R.	3
Measles	64
Mumps	52
Rubella	4
D.T.	20
Tine (T.B.)	2

Dental Health Grades 1 - 4

Pre-School registration (April 23, 1980) 75

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

Statistical Report for Pembroke Academy and Elementary

	Elementary	Secondary	Total
Half days in Session	360	360	
Enrollments	717	851	1,568
Percent Attendance	94.5	93.2	93.8
Average Daily Attendance	608.5	744.4	1,353.0

Vital Statistics

1980



Births - 1980

Date	Place	Name of Child	Sex	Father	Mother
Jan. 3	Manchester	Erskine Paul Benjamin	M	Erskine Bronty Benjamin	Judy Gertrude Jones
Jan. 4	Concord	Kelley Louise Chalk	F	Bruce Wayne Chalk	Debra Louise Cross
Jan. 5	Concord	Rachel Ann Smith	F	Stephen M. Smith	Jill Ellen Lorden
Jan. 12	Concord	Michael Eric McHugh	M	Brian Joseph McHugh, Sr.	Claire Denise Emery
Jan. 13	Concord	Douglas Sherman Kern	M	Robert Marshall Kern, II	Juanita Marie Chase
Jan. 20	Concord	Stacey Anne LaVallee	F	Edward Rene LaVallee	Karen Marie Lavin
Jan. 21	Manchester	Thomas Lorrie Chadbourne, Jr.	M	Thomas Lorrie Chadbourne	Doreen Frances Sarno
Jan. 27	Concord	Eric Charles McMaster	M	John William McMaster	Elizabeth Jean Beal
Jan. 30	Concord	John Leon Severance, II	M	John Leon Severance	Nancy Louise Valley
Feb. 1	Concord	Seth Owen Perdue	M	Richard Walter Perdue	Pamela Ada Owen
Feb. 2	Concord	Michael Brian McGirr	M	Brian William McGirr	Lucille Gertrude Vezina
Feb. 9	Concord	Derek John Lavin	M	John Richard Lavin	Jane Clara Call
Feb. 20	Manchester	Christine Anne Roberts	F	Thomas Joseph Roberts	Louise Michele Petit
Feb. 23	Concord	Aaron Thomas Fournier	M	Bernard John Fournier	Dorothy Ann Lentini
March 6	Concord	Gregory Donald Baron	M	Bruce Allen Baron	Donna Faye Riley
March 6	Concord	Andrew Troy Lofstrand	M	Richard John Lofstrand	Nancy Ann Fortenbacher
March 8	Concord	Christine Leigh Shoemaker	F	William Duane Shoemaker	Michelle Mongan
March 13	Concord	Scott Philip Rowe	M	Philip Anthony Rowe	Lynn Marie Warner
March 16	Concord	Claudia Suzanne Petit	F	Thomas Edgar Petit	Michele Diane Bonefant
March 16	Concord	John Charles King	M	Peter Charles King	Karen Elizabeth Lorden
March 18	Concord	David Joseph Brent	M	Cecil Joseph Brent, Jr.	Marcia Lee Wilson
March 21	Manchester	Todd Patrick Shackford	M	David Mark Shackford	Shari Lynn Pierson
March 27	Manchester	Lorne Richard Boulet	M	Lorne Robert Boulet	Evelyn Joyce Hilliard
March 31	Concord	Sheridan Scott Hagggett	M	James Harold Hagggett	Linda Jean Rogers
April 1	Concord	Wayne Alan Nedeau	M	Christopher Michael Nedeau	Donna Marie Komm
April 1	Concord	Dawn Marion Payeur	F	Michael David Payeur	Lorraine Marion Leavitt
April 22	Concord	Jennifer Ann Giancola	F	Jon Anthony Giancola	Doris Ann Tardif
April 24	Concord	Linsey Stewart Bergman	F	Edward Stewart Bergman	Jean Eileen Newman
May 11	Manchester	Beverly Catherine Parent	F	Thomas Francis Parent	Eleanor Hazel Pingree
May 12	Concord	Molly Anne Ireland	F	Charles Francis Ireland	Donna Lee Tonkin
May 14	Hanover	Gregg Angelo Minishiello	M	John Angelo Minichiello	Annette Cecile Tetu
May 17	Concord	Kelly Elizabeth Drouin	F	Paul Arthur Drouin	Jill Elizabeth Blais
May 18	Concord	Melissa Jane Keeler	F	Eric Frank Keeler	Catherine Jane Scofield
May 20	Concord	Keith Everett Dobbins	M	Bruce Everett Dobbins	Linda Anne Laramie
May 22	Concord	Robert George Tonkin	M	Robert William Tonkin	Beverly Jean Vigue
May 23	Concord	Brenda Jean Barton	F	Peter Cleon Barton	Cassie May MacKenzie
June 10	Manchester	Jocelyn Lee Gilbert	F	John Joseph Gilbert	Janet Lorette Rondeau
June 23	Concord	Crysti Rae Townsend	F	Richard Louise Townsend	Teri Lou Hutchins
June 17	Concord	Kimberly Ann Kudrick	F	Bruce Michael Kudrick	Paula Jo Annis
July 6	Manchester	Joyce Ann Gove	F	Willis John Gove	Jeann Barbara Junt
July 8	Concord	Allison Brooke Gelinias	F	Ronald Arthur Gelinias	Sandra Marie Valla
July 9	Concord	Amy Lynn Bissen	F	Thomas Michael Bissen	Kathryn Anne Croteau

Births - 1980

Date	Place	Name of Child	Sex	Father	Mother
July 10	Concord	Michael Kenneth Labbe	M	Bernard Kenneth Labbe	Nancy Ann Kimball
July 15	Concord	Brianne Leigh Fleury	F	Gerard Edward Fleury	Kathleen Maureen Muchemore
July 18	Concord	Aaron William Conn	M	William Charles Conn	Catherine Anne Fleming
July 25	Concord	Sean Patrick McQuade	M	David Charles McQuade	Nancy Lee Fournier
July 27	Concord	David Allen Potter, Jr.	M	David Allen Potter	Doreen Lucinda Horne
Aug. 5	Concord	Jamie Elizabeth Beauchesne	F	Philip Edward Beauchesne	Teresa Renee Wolf
Aug. 6	Concord	Broc Marc Morse	M	Brian Marc Morse	Patricia Ellen McHugh
Aug. 12	Concord	Jonathan Charles Osgood	M	Russell Harvey Osgood	Colette Nicole Gauthier
Aug. 15	Concord	Brett Edward Baldner	M	Karl Edward Baldner	Sharon Ruth Hutchins
Aug. 16	Concord	Jennifer Crystal LaFleur	F	Robert Floyd LaFleur, II	Teresa Maryann Shea
Aug. 22	Concord	James Bryant Collishaw	M	James Bryant Collishaw	Julie Melinda Emery
Aug. 27	Concord	Karl Andrew Fandrich	M	Edgar Jaco' Fandrich	Melissa Amelia Mousseau
Aug. 28	Manchester	Anna Lynne Bell	F	Vincent Joseph Bell	Diane Graham Marxer
Aug. 29	Concord	Amy Elizabeth Keeler	F	Duane Leonard Keller, II	Diane Martsolf Guenther
Sept. 7	Concord	Mark Almon Macnally	M	Michael Gene Macnally	Mary Louise Dykeman
Sept. 16	Concord	Colin James Walsh	M	Jay Brendan Walsh	Rebecca Mary Clairmont
Sept. 22	Concord	Magara Parmenter	F	Gary J. Parmenter	Marina Kontos
Oct. 7	Manchester	Kathryn Nute Roy	F	Dennis Paul Roy	Karen Margaret McLaughlin
Oct. 21	Concord	Lucien Edouard Mondoux	M	Lucien Edouard Mondoux	Alberta Amy Trothier
Oct. 22	Concord	Sara Marie Bezanson	F	Robert Wayne Bezanson	Karen Frances Tihansky
Oct. 23	Concord	Jennifer Beth Roy	F	Thomas Anthony Roy	Debra Syndey Segal
Oct. 24	Concord	Jodi Prichard Paddock	M	Steven Lee Paddock	Rebecca Ann Prichard
Oct. 27	Concord	Michael Justin Young	M	Michael James Young	Lorraine Isobel Fleury
Nov. 3	Concord	George Cutler Heiser	M	George Stetson Heiser	Anne Marie Bussmann
Nov. 9	Concord	Christopher Gerard Dashnaw, Jr.	M	Christopher Gerard Dashnaw, Sr.	Tracey Anne Spinner
Nov. 12	Concord	Allison Margaret Bigelow	F	Thomas Steven Bigelow	Patricia Margaret Robbins
Nov. 15	Concord	Kyle Joseph Marquis	M	Joseph Wilfred Marquis	Sarah Gertrude Dougherty
Nov. 23	Concord	Sabrina Biron	F	Richard Gervais Biron	Joan Marie Hinchliffe
Dec. 9	Concord	Malanda Starr Major	F	Maurice Armand Major	Judyanne Curtis
Dec. 9	Concord	Alyson Jean-Smith Fava	F	Anthony James Fava, II	Lisa Jean Fava
Dec. 12	Concord	Angela Jean Cochran	F	Thomas Paul Cochran	Diane Jean Chaput
Dec. 15	Concord	Sarah Elizabeth Jurta	F	Wayne Douglas Jurta	Janice Deborah Stein
Dec. 18	Concord	Eli Elliot Willette	M	Bruce Elliot Willette	Doris Louise Saltmarsh
Dec. 18	Concord	Kristin Susan Makris	F	James Charles Makris	Susan Cay Steenberger
Dec. 31	Nashua	Kelly Joan Barrett	F	Anthony William Barrett	Kathleen Patricia Otterson

Marriages - 1980

Date	Place	Names	Residence	Birthdates	Birthplace	By Whom Performed
Jan. 19	Hooksett	Richard C. Degreenia Suzanne J. Lacasse	Pembroke, N.H. Pembroke, N.H.	04-13-46 11-25-60	New Hampshire Massachusetts	John B. Goff Justice of the Peace
Feb. 8	Pembroke	Richard R. Schaus Sue L. Labelle	Pembroke, N.H. Pembroke, N.H.	01-02-51 03-19-53	Wisconsin Maine	Rev. Joseph B. Holliday Minister
Feb. 8	Manchester	John F. Hopps Beverly G. Kennedy	Pembroke, N.H. Hudson, N.H.	10-18-52 08-16-42	New Hampshire Vermont	Rev. Walter Zimmerman Pastor
Feb. 9	Loudon	Jeffrey Semales Bonnie M. Beaton	Pembroke, N.H. Pembroke, N.H.	09-27-53 07-26-57	New Hampshire New Hampshire	Rev. Arlington F. Wry Ordained Clergyman
Feb. 23	Pittsfield	Lonnie E. Siel Ingrid L. Mattice	Pittsfield, N.H. Pembroke, N.H.	08-18-50 03-08-52	Texas New Hampshire	Charles M. Morgan Minister
Feb. 28	Pembroke	Kenneth M. Bouffard Maria E. Sartorelli	Pembroke, N.H. Pembroke, N.H.	08-10-59 12-24-58	New Hampshire New Hampshire	John B. Goff Justice of the Peace
March 8	Pembroke	Robert L. Baker Terese M. Carson	Pembroke, N.H. Pembroke, N.H.	07-31-33 10-04-47	Michigan Poland	Jeanne D. Lawson Justice of the Peace
March 20	Allenstown	Richard A. Bergevin Denise M. Parenteau	Allenstown, N.H. Pembroke, N.H.	09-16-59 09-26-59	New Hampshire New Hampshire	Rev. Conrad V. Laforest Catholic Priest
April 12	Concord	Stephen W. Cole Kim-Marie Rice	Franklin, N.H. Pembroke, N.H.	12-05-54 12-05-55	New Hampshire N. Carolina	Rev. William L. Quirk Roman Catholic Priest
April 12	Chichester	Robert F. Lafleur, II Teresa M. Dame	Pembroke, N.H. Pembroke, N.H.	04-07-57 12-23-53	New Hampshire New Hampshire	Rev. Franklin Parker Clergyman
April 12	Concord	Christopher G. Dashnaw Tracey A. Spinner	Pembroke, N.H. Pembroke, N.H.	07-30-61 08-12-61	New York New Hampshire	Allan H. Munroe Assistant Rector
April 17	Concord	Roger Malo Alberta L. Burch	Pembroke, N.H. Manchester, N.H.	12-26-36 08-27-52	New Hampshire New Hampshire	Winston L. Blake Justice of the Peace
May 10	Concord	Brent Edmonds Coleen M. Coleman	Pembroke, N.H. Pembroke, N.H.	09-22-49 04-03-50	New Hampshire Maine	Rev. William L. Quirk Roman Catholic Priest
May 10	Chichester	Willis J. Gove Joann B. Priest	Pembroke, N.H. Pembroke, N.H.	01-26-51 02-20-55	New Hampshire New Hampshire	Edward Frekey Justice of the Peace
May 16	Pembroke	Norman W. Adair Donna L. Lemieux	Pembroke, N.H. Pembroke, N.H.	01-05-48 10-08-52	Georgia New Hampshire	John B. Goff Justice of the Peace
May 17	Allenstown	Paul M. Gagnon Pamela D. Larose	Pembroke, N.H. Pembroke, N.H.	06-10-55 09-15-57	New Hampshire Vermont	Roger P. Bilodeau Roman Catholic Priest
May 24	Pembroke	Richard A. Kay Kathleen A. Taylor	Pembroke, N.H. Pembroke, N.H.	07-08-53 04-22-54	New Hampshire New Hampshire	S. David Siff Justice of the Peace
May 24	Concord	Peter T. Webster Sharon G. Moore	Bow, N.H. Pembroke, N.H.	12-17-55 04-05-58	New Hampshire New Hampshire	Rev. Walter Larson Pastor

Marriages - 1980

Date	Place	Names	Residence	Birthdates	Birthplace	By Whom Performed
May 26	Manchester	Maurice H. Soucy	Pembroke, N.H.	03-03-17	New Hampshire	Rev. Richard Boner Pastor
		Maria C. Benes	Manchester, N.H.	11-24-19	New Hampshire	
May 30	Concord	Walter M. Ryan	Pembroke, N.H.	09-22-61	New Hampshire	Rev. Dwight V. Meader Minister
		Jodi M. Nemiccolo	Pembroke, N.H.	03-31-62	New Hampshire	
May 31	Manchester	Sidney F. Slack, Jr.	Pembroke, N.H.	08-18-57	Maine	Rev. Donald E. McDowell Pastor
		Patricia L. Bowlin	Pembroke, N.H.	08-29-55	New Hampshire	
May 31	Pembroke	James N. Stapleford	Pembroke, N.H.	06-22-60	Massachusetts	Irving S. Jones Minister
		Julie R. Gaulding	Pembroke, N.H.	10-04-59	Michigan	
May 31	Allenstown	Robert G. Daneault	Pembroke, N.H.	07-03-57	New Hampshire	Rev. Conrad V. LaForest Catholic Priest
		Janice M. Boisvert	Allenstown, N.H.	07-04-56	New Hampshire	
June 7	Allenstown	Peter N. Reycroft	Pembroke, N.H.	10-12-59	Massachusetts	Rev. Conrad V. LaForest Catholic Priest
		Pamela J. Desfosses	Allenstown, N.H.	04-05-61	New Hampshire	
June 7	Bedford	Michael F. Royer	Pembroke, N.H.	08-31-55	New Hampshire	Raymond J. Demers Justice of the Peace
		Robin K. Worster	Pembroke, N.H.	03-13-57	Maine	
June 7	Pembroke	John H. Bates, Jr.	Pembroke, N.H.	01-21-57	New Hampshire	Irving S. Jones Minister
		Jane P. Elwell	Pembroke, N.H.	02-06-59	New Hampshire	
June 14	Concord	Robert F. Hansen	Pembroke, N.H.	11-11-56	New York	Rev. George E. Murray Pastor
		Kathryn A. Klucky	Pembroke, N.H.	01-06-57	Massachusetts	
June 15	Bow	Bruce S. Ordway	Pembroke, N.H.	05-12-62	New Hampshire	Carroll W. French Justice of the Peace
		Ruth E. Miller	Concord, N.H.	10-15-61	New Hampshire	
June 21	Pittsfield	Paul F. Sorrell	Pembroke, N.H.	06-27-57	New Hampshire	Rev. Jean A. Tremblay Pastor
		Debra A. Drolet	Pittsfield, N.H.	06-30-58	New Hampshire	
June 21	Florida	William E. Tarr	Pembroke, N.H.	11-22-27	Massachusetts	Rev. Pamela Seyler Minister
		Esther M. Cary	Pembroke, N.H.	07-02-23	New York	
June 21	N. Hampton	Curtis C. Johnson	Rye, N.H.	11-26-32	New Hampshire	Rev. Henry J. Stonie Clergyman
		Deborah R. Hagner	Pembroke, N.H.	06-17-40	New Hampshire	
June 27	Allenstown	Thomas F. Cochran	Chichester	04-04-61	New Hampshire	Rev. Conrad V. LaForest Catholic Priest
		Diane J. Chaput	Pembroke, N.H.	11-21-60	New Hampshire	
June 28	Allenstown	Robert K. Lavoie	Allenstown, N.H.	06-20-60	New Hampshire	Rev. Conrad V. LaForest Catholic Priest
		Denise M. Demers	Pembroke, N.H.	12-09-60	New Hampshire	
July 4	Chichester	Alan C. Rogers	Concord, N.H.	01-09-47	New Hampshire	Edward H. Frekey Justice of the Peace
		Karyn R. Lassonde	Pembroke, N.H.	11-22-55	New Hampshire	
July 5	Pembroke	Robert J. Laverdiere	Pembroke, N.H.	02-07-48	New Hampshire	Charles H. Toll, Jr. Justice of the Peace
		Diane L. Sabean	Allenstown, N.H.	09-13-48	New Hampshire	
July 25	Bow	Bruce E. Willette	Pembroke, N.H.	02-16-56	New Hampshire	Raymond J. Bean Minister
		Doris L. Saltmarch	Pembroke, N.H.	03-03-60	New Hampshire	

Marriages - 1980

Date	Place	Names	Residence	Birthdates	Birthplace	By Whom Performed
July 26	Pembroke	Burgess K. Pettibone Rozanna M. Plummer	Pembroke, N.H. Pembroke, N.H.	10-16-45 02-08-56	Massachusetts New Hampshire	Irving S. Jones Minister
Aug. 16	Pembroke	Robert E. Bouque Toni A. Lacy	Pembroke, N.H. Pembroke, N.H.	08-27-47 12-19-46	New Hampshire New Hampshire	Robert E. Mercer Justice of the Peace
Aug. 16	Pembroke	Daniel R. Prescott Julie A. Schuetz	Pembroke, N.H. Pembroke, N.H.	08-11-52 02-23-56	New Hampshire New Jersey	Robert P. Bell Minister
Aug. 23	Concord	Thomas M. Smith Claire A. Chaput	Pembroke, N.H. Pembroke, N.H.	12-11-56 03-25-59	New Hampshire New Hampshire	James A. Batten Minister
Aug. 30	Allenstown	Alan D. Button Katherine E. Coombs	Pembroke, N.H. Pembroke, N.H.	07-20-57 03-07-59	Pennsylvania Massachusetts	Rev. Conrad V. LaForest Roman Catholic Priest
Sept. 5	Concord	Lawrence E. Connor Diane A. Champagne	Pembroke, N.H. Pembroke, N.H.	03-26-52 04-28-54	New Hampshire New Hampshire	Richard A. Hampe Justice of the Peace
Sept. 6	Concord	Robert A. Heath, Jr. Eleanor M. Lemay	Pembroke, N.H. Concord, N.H.	01-09-47 06-06-56	New Hampshire Connecticut	Rev. George E. Murray Pastor
Sept. 25	Pembroke	William G. Roylance Donna J. Elkins	Altamonte Springs, Fl. Orlando, Fl.	03-16-29 08-04-40	Maryland Canada	John B. Goff Justice of the Peace
Sept. 27	Pembroke	Scott M. Rodgers Jean M. Brien	Warm Springs, Or. Warm Springs, Or.	04-26-55 11-14-56	New Hampshire New Hampshire	Rev. Barry Cass Ordained Clergy
Oct. 4	Pembroke	Richard C. Spofford, Jr. Charlene Severance	Pembroke, N.H. Pembroke, N.H.	04-25-60 07-03-60	New Hampshire New Hampshire	Irving S. Jones Minister
Oct. 11	Northwood	Mark Otterson Cynthia A. Dupont	Pembroke, N.H. Pembroke, N.H.	12-26-58 03-05-58	New Hampshire New Hampshire	George W. Carr Justice of the Peace
Nov. 8	Epsom	Stephen A. Osswald Ruth A. Heath	Epsom, N.H. Pembroke, N.H.	10-08-41 02-28-34	New York New Hampshire	Edward H. Frekey Justice of the Peace
Nov. 8	Pembroke	Ernest A. Higgins Lilianna G. Kacperska	Deerfield, N.H. Pembroke, N.H.	04-07-55 01-31-55	New Hampshire Poland	Robert E. Plourde Justice of the Peace
Nov. 14	Chichester	Mark E. Baum Lisa A. Abbott	Pembroke, N.H. Allenstown, N.H.	08-30-58 12-02-59	New Hampshire New Hampshire	Rev. David W. Arsenault Minister
Nov. 21	Concord	William R. Strickland Dayle E. Hanson	Pembroke, N.H. Pembroke, N.H.	07-12-53 09-28-53	Maine New Hampshire	Robert Strickland Justice of the Peace
Nov. 22	Pembroke	George R. Auger Donna M. Valley	Pembroke, N.H. Pembroke, N.H.	01-01-48 02-21-60	New Hampshire New Hampshire	Francis B. Spain Justice of the Peace
Dec. 19	Canterbury	Robert M. Smith Joanne B. Lessels	Canterbury, N.H. Pembroke, N.H.	01-07-60 10-09-61	Pennsylvania Massachusetts	Richard F. Beyer Reverend

Deaths - 1980

Date	Place	Name	Age/Sex	Birthplace	Occupation	Father	Mother
Jan. 6	Concord	Brenda L. Beaudoin	17-F	New Hampshire	Student	Aime L. Beaudoin	Nancy A. Dow
Jan. 19	Concord	Winfred O. Pierce	74-M	Massachusetts	Store Owner	Charles W. Pierce	Patience Chase
Jan. 28	Concord	Louise I. DeBlois	45-F	Unknown	Housewife	--- Littlefield	Unknown
Feb. 10	Manchester	Marie C. Nerbonne	84-F	Canada	Housewife	Joseph Pincence	Anna Champagne
Feb. 13	Concord	Archie Lamprey	63-M	New Hampshire	Laborer	--- Lamprey	Elizabeth Parnell
Feb. 18	Concord	Myron S. Remick	41-M	Maine	Maintenance	Richard Remick	Arlene Bray
Feb. 19	Manchester	William J. Beaupre	76-M	Massachusetts	Musician	Joseph Beaupre	Maria Isabelle
Feb. 21	Pembroke	Laura O. Brasley	65-F	New Hampshire	Storekeeper	George A. Mettevia	Mary Anna Shanyo
March 3	Allenstown	Robert E. Lavoie	39-M	New Hampshire	Laborer	Eugene Lavoie	Yvonne Desrosiers
March 7	Concord	William L. Downer	79-M	Massachusetts	Retired	Frank O. Downer	May Reddy
March 9	Concord	Florence A. Wyant	82-F	Rhode Island	At Home	Lewis F. Howland	Henreta Plumb
March 17	Concord	Hector Campbell	61-M	New Hampshire	Inspector	John Campbell	Laura LeBlanc
March 17	Pembroke	Randy A. Goerner	26-M	New Hampshire	Bookkeeper	Richard Goerner	Elizabeth Chick
March 24	Manchester	Ruth M. Blue	85-F	Massachusetts	Retired	George Chase	Lillian Fagan
March 31	Concord	Ernest W. Henry	84-M	Massachusetts	Foreman	Silas J. Henry	Nettie Van Orman
April 7	Pembroke	Rene J. LaVallee	63-M	New Hampshire	Storeowner	Edgar LaVallee	M. Desruisseaux
April 12	Attleboro	Norman P. Brasley	61-M	New Hampshire	Road Agent	Thomas Brasley	Alphonsine Baril
April 16	Pembroke	Agnes R. Blaisdell	76-F	New Hampshire	Proof Worker	Leander Fenton	Rosa Elkins
May 8	Pembroke	Romeo T. Hebert	58-M	New Hampshire	Plant Supt.	Thomas Hebert	J. Baillargeon
May 14	Concord	Arthur J. Boulet	75-M	Canada	Loom Fixer	Clovis Boulet	Anaise Thibeault
May 17	Concord	Edythe A. Marble	63-F	New Hampshire	Secretary	Lloyd R. Virgin	Grace Holt
May 25	Manchester	Janet Y. Dandurand	28-F	New Hampshire	Housekeeper	Lucien Dandurand	Joyce Sugimoto
June 29	Goffstown	Blanche Naud	81-F	Rhode Island	Unknown	Joseph Parenteau	Rose Hereux
July 14	Concord	Jenny J. Hodgdon	60-F	Connecticut	Teacher	S. Peter Jensen	Karen Peterson
July 14	Pembroke	Debra A. Stevens	24-F	New Hampshire	Unknown	Harry D. Green	Madeline Quimby
July 20	Epsom	Carl H. Esty	69-M	New Hampshire	Retired	Edward Esty	Eva Rollins
July 26	Manchester	George E. Bates	101-M	New Hampshire	Bartender	Stephen Bates	Catherine Donohoe
Aug. 30	Pembroke	Gladys B. Giguere	76-F	New Hampshire	Housewife	John Campbell	Laura LeBlanc
Sept. 13	Concord	Raymond Blaisdell	76-M	New Hampshire	Pressman	John Blaisdell	Charolett - Unknown
Sept. 23	Concord	Jacqueline Martin	39-F	New Hampshire	Assembler	Robert Parent	Evelyn Girard
Sept. 28	Pembroke	Leo L. Bouchard	65-M	New Hampshire	Bookkeeper	Ferdinand Bouchard	Rosa Letendre
Oct. 9	Pembroke	Charles E. Cannon	74-M	Massachusetts	Supervisor	Michael Cannon	Rose Fitzpatrick
Oct. 20	Concord	Helen S. Perkins	67-F	Maine	Handweaver	Ernest Perkins	Annie Johnson
Oct. 25	Concord	Dorothy L. Spofford	73-F	Pennsylvania	Housewife	Earnest Stone	E. Hutchinson
Nov. 18	Concord	Mildred Ellsworth	83-F	New Hampshire	Secretary	Evans Clark	Eva Adgerly
Dec. 19	Concord	Mary A. Downer	74-F	New Hampshire	At Home	Eugene Savage	Rose Nolette
Dec. 26	Concord	Raymond S. Stevens	51-M	New Hampshire	Maintenance	Frederick Stevens	Dorothy Henry
Dec. 29	Pembroke	George W. Lovejoy, Jr.	58-M	New Hampshire	Salesman	George Lovejoy	Anne McCauley
Dec. 29	Concord	Ruth E. Robinson	77-F	New Hampshire	Housewife	William Ford	Agnes Runnells

Pembroke Sewer Commission

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 operation and maintenance of the system for the year 1980.

Operational costs for the year 1980 remained well within our budget, in spite of the present inflationary trend. However, if the inflationary trend continues in the future as it has in the past, consideration may have to be given to a rate increase.

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

As in the past we are always open to suggestions for ways to better serve you.

Respectfully submitted

Pembroke Sewer Commission

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

Pembroke Sewer Commission Summary - Capital Projects Fund

1980

Cash on hand 1/1/80 581,485.09

REVENUES:

State Grant payment-1980	44,358.44	
Interest earned on Savings Account	<u>86,696.94</u>	
Total Revenues		131,055.38

EXPENDITURES:

Town of Pembroke-Interest 1979	30,791.09	
Town of Pembroke-Grant Payment	44,358.44	
Town of Pembroke-Interest 1980	65,785.67	
Allenstown Sewer Commission	141.47	
Sewer Lateral Connection	<u>154.20</u>	
Total Expenditures		141,230.87
Balance as of 12/31/80		<u>571,309.60</u>

Savings Account Balance	571,276.05
Checking Account Balance	<u>33.55</u>
Cash on hand 12/31/80	<u>571,309.60</u>

Allenstown-Pembroke Escrow Account:

Balance as of 12/31/79	13,101.05
Interest earned 1980	<u>1,290.12</u>
Balance 12/31/80	14,391.17

Pembroke Sewer Commission Operation Budget

1 9 8 0

	1980 Budgeted	Expended as of 12/31/80	1981 Recommended Budget
<i>Utilities:</i>			
Bridge Street	\$ 800	\$ 693	\$ 800
<i>Administrative:</i>			
Clerical	\$ 1,200	\$ 1,096	\$ 1,200
Supplies	250	26	150
Postage	500	424	450
Printing & Advertising	100	-0-	50
Sewer User Supplies	250	102	150
Sewer Refund	-0-	38	-0-
Payroll Taxes	75	67	100
Payment to Allenstown	77,000	66,079	80,000
Payment to Tax Collector	1,850	1,850	2,000
Insurance-Bridge St.	85	108	125
Accounting	200	-0-	-0-
Total Administrative	\$81,510	\$69,790	\$84,225
<i>Maintenance:</i>			
General	\$ 1,500	\$ 327	\$ 1,500
Bridge Street	500	553	750
Line Repairs	3,000	684	2,000
Capital Reserve	2,000	-0-	-0-
Total Maintenance	\$ 7,000	\$ 1,564	\$ 4,250
 TOTALS	 \$89,310	 \$72,047	 \$89,275

Pembroke Sewer Commission Summary - Sewer Operating Account

1 9 8 0

Cash on hand 12/31/79		12,976.81
<i>Revenues:</i>		
Sewer Rent Collections 1980	86,471.99	
Remittance to Treasurer		
Interest earned on Savings	1,759.90	
Sewer Permit Fees	50.00	
Credit-Cancelled Check	3.48	
Total Revenues	88,285.37	
<i>Expenditures:</i>		
Operation & Maintenance Costs 1980		<u>72,047.83</u>
Balance as of 12/31/80		<u>29,214.35</u>
 Sewer Fund Passbook Balance 1/1/81	 8,088.64	
Checking Account Balance 12/31/80	125.71	
Replacement Cost Fund as of 12/31/80	21,000.00	
Balance as of 12/31/80	<u>29,214.35</u>	

Allenstown-Pembroke Summary of Plant Expenditures

1 9 8 0

	Sewage Treatment Plant	52.3% Share Allenstown	47.7% Share Pembroke
Staff Salaries:			
Chief Operator	\$ 17,122	\$ 8,955	\$ 8,167
Operator 1	14,263	7,460	6,803
Operator 2	11,802	6,172	5,630
Operator 3	11,802	6,172	5,630
Total Staff Salaries	\$ 54,989	\$28,759	\$26,230
Utilities:			
Power	\$ 27,049	\$14,147	\$12,902
Water	1,415	740	675
Fuel & Heat	6,538	3,419	3,119
Telephone	446	233	213
Total Utilities	\$ 35,448	\$18,539	\$16,909
Administrative:			
Clerical	\$ 6,158	\$ 3,221	\$ 2,937
Office Supplies & Exp.	343	179	164
Office Equipment	1,224	640	584
Postage	136	71	65
Advertising	2	1	1
Training & Subscriptions	79	41	38
Travel & Mileage	-0-	-0-	-0-
Total Administrative	\$ 7,942	\$ 4,153	\$ 3,789
Other Operating Expenses:			
Chemicals	\$ 13,638	\$ 7,133	\$ 6,505
Maintenance	7,501	3,923	3,578
Supplies & Materials	3,162	1,654	1,508
Equipment	2,583	1,351	1,232
Alarm System Fees	787	412	375
Vehicle Expense	2,630	1,375	1,255
Insurance	10,592	5,540	5,052
Payroll Taxes	3,748	1,960	1,788
Uniform Expense	1,725	902	823
Snow & Garbage Removal	157	82	75
Sludge Disposal	1,503	786	717
Professional Fees	1,150	601	549
Total Other Operating Exp.	\$ 49,176	\$25,719	\$23,457
TOTALS	\$147,555	\$77,170	\$70,385

Annual Report - Pembroke Water Works

Pembroke Water Works

Officers of the Pembroke Water Works

Helen Petit	Term Expires 1981
William Stanley	Term Expires 1982
Armand J. Nolin, Jr.	Term Expires 1983
Maurice Lavoie	Term Expires 1984
Michael Bobblis	Term Expires 1985

Chairman	Helen Petit
Clerk	Armand J. Nolin, Jr.
Commissioner	William Stanley
Commissioner	Maurice Lavoie
Commissioner	Michael Bobblis
Treasurer	Gedeon Martel
Superintendent	Gerard L. Brasley

The Board of Commissioners of the Pembroke Water Works are pleased to present the following summary for the year ending December 31, 1980.

At the regular meeting held April 14, 1980 the Board of Commissioners elected Mrs. Helen Petit as Chairman of the Board and Mr. Armand Nolin, Jr. to another term as Clerk of the Board. Mr. Michael Bobblis was also congratulated upon his re-election to his 2nd five year term.

The year 1980 was a slow year for new construction as there were no new mains added to our system. There was a total of 319 feet of 2" main replaced with a 6" main on Cross St. in Allenstown. There were only four new services installed during the year, only two were for new homes. There was a total of five services relayed and 150 other services were repaired, most were discovered during a survey done to check for damaged services. There were four new meters installed and we also repaired 81 other meters. One 2" gate was replaced with a 6" gate and 26 gates or gate boxes were repaired.

The Bear Brook well was removed and cleaned at the start of the year. The department this year purchased a new digital adding machine for the office.

Pumping Record

1980	1979
\$13,367,900	January \$14,108,000
14,498,100	February 14,930,800
18,693,300	March 19,216,300
14,207,900	April 13,982,200
19,868,200	May 15,215,800
16,729,600	June 21,655,600
15,660,600	July 16,861,700
19,257,700	August 15,742,000
14,474,500	September 19,229,400
14,208,900	October 14,919,800
17,789,900	November 13,724,600
14,515,600	December 16,312,200
<u>\$193,272,200</u>	<u>\$195,898,400</u>

Pumping Statistics

1980	1979
193,272,200	Total gallons pumped for the year 195,898,400
16,106,017	Average gallons per month 16,487,367
3,716,773	Average gallons per week 3,804,777
528,066	Average gallons per day 542,050
\$19,975.12	Pumping cost for the year \$15,548.20
\$103.34	Cost per million gallons \$78.61

Pembroke Water Works Summary of Payroll and Expenditures

	Payroll	Other	Total
January	\$3,750.54	\$11,552.42	\$15,302.96
February	2,980.90	5,601.93	8,582.83
March	3,248.94	5,603.80	8,852.74
April	3,112.65	4,548.70	7,661.35
May	3,934.77	8,616.56	12,551.33
June	3,361.13	3,187.06	6,548.19
July	3,949.09	24,738.38	28,687.47
August	3,293.44	5,596.58	8,890.02
September	3,326.32	3,717.06	7,043.38
October	4,032.37	6,780.13	10,812.50
November (*Commissioners, incl.)	*5,414.30	6,413.44	11,827.74
December	3,415.41	9,322.32	12,737.73

JANUARY 1980:

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,275.00
Joan D. Gendron	612.50
Denis R. Neveu	945.00
James N. Boisvert	918.04
	<u>\$3,750.54</u>

SUMMARY OF JANUARY BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$253.21
Aubuchon Hardware	paint, tape, bags	32.65
Basic In Flow	rotor, switch, oil, vent	264.35
Blue Cross, Blue Shield	insurance	109.85
Brasley, Gerard L.	stamps, light, cert. letters	23.52
Cyr-Rogers Ins. Agency	insurance	2,317.00
Evans Radio	wire	17.80
Goulet Supply Co.	acetelene tank refill	9.00
Home Styler, Inc.	paint	44.94
Lavallee Oil	pump sta., office, oil	395.21
Lawson Leasing Co.	repair flat tire	3.00
N.E. Merchants Nat. Bank	interest on bond	5,280.00
N.E. Plumbing, Heating	check thermostats	12.00
N.E. Telephone Co.	phones	93.97
Office Dimensions	new calculator	179.10
Prescott, E. J. Inc.	aqua box locator	46.35
Public Service Co.	lights and power	1,846.56
Public Works Supply	15 3/4" corporation millheads	140.39
Sanel Auto Parts, Inc.	supplies for ceiling	301.70
Steenbeke & Sons, Inc.	2 tires	117.74
Tires Inc.	paper, pencils, supplies	30.18
Tom-Ray Office Supply		
		<u>\$11,552.42</u>
		\$15,302.96

APPROVED BY:

FEBRUARY 1980:**PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	490.00
Denis R. Neveu	837.00
James N. Boisvert	609.90
	<u>\$2,980.90</u>

SUMMARY OF FEBRUARY BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$313.76
Aubuchon Hardware	blades, soap, wax, brush	27.68
Badger Meter, Inc.	chambers, Read-O-Matics	167.11
Blue Cross, Blue Shield	insurance	104.83
Brasley, Gerard L.	stamps, Gosselins, Cert. letters	11.14
Brown & Saltmarsh Inc.	record book, cartridges	16.70
Credit Bureau	semi-annual dues, bulletin	60.00
Cyr Rogers Ins.	insurance	324.00
Goffstown Auto Parts	filters	4.50
Lavallee Oil Co.	office, barrell, pump sta.	626.97
Layne New England Co.	inspection well and pump	75.00
Livingston & Haynes, P.C.	audit for 1979	1,590.00
N.E. Telephone Co.	phones	89.42
N.H. Water Supply & Pollution Control	water tests	61.00
Norm Chaput Plumbing & Heating	pump sta. furnace reps.	83.05
Prescott, E. J. Inc.	15 cplgs.	67.05
Public Service Co.	lights and power	1,887.60
Sanel Auto Parts, Inc.	paint	8.22
Steenbeke & Sons Inc.	2 shovels	17.00
Tom-Ray Office Supply	2 spectrum paper, 2 national column book	66.90
		<u>\$5,601.93</u>
		<u>\$8,582.83</u>

APPROVED BY:**MARCH 1980****PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	490.00
Denis R. Neveu	814.50
James N. Boisvert	762.94
Gedeon P. Martel	137.50
	<u>\$3,248.94</u>

SUMMARY OF MARCH BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$340.07
Blue Cross, Blue Shield	insurance	104.83
Brasley, Gerard L.	windex, stamps, cert. letters, Dean Wilber adapter, gate box risers	17.76
Caldwell, George A. Co.	1 5" cable stud pulley	73.60
Concord Lumber Co.	correction of rates	8.72
Cyr-Rogers Ins. Agency	2" ball compressor	16.00
Goffstown Auto Parts	film	38.55
Gosselins Pharmacy	towels	5.39
Lamont Labs, Inc.	towels	38.15
Lamora's Garage	thawing pipes, welding oil, office, pump station	62.50
Lavallee Oil Co.	station	482.73
Lawson Truck & Auto	repair tire, & pump bracket, inspection, install gas & air filters	50.20
Livingston & Haynes, P.C.	meeting with Treasurer	78.00
Martell, A. E. Co., Inc.	7,000 water bills	124.90
McLeod, D. Inc., Florist	vase, Robert Lavoie	25.00
Merrimack Coatings & Chemicals	50 lb. sodium metaphos.	687.50
N.E. Telephone Co.	phones	98.37
N.H. W.W. Association	membership dues to 11/1/80	25.00
Norm Chaput Plumbing	restart burner, loosen motor at pump sta. Taco Zone, office	54.02
Northland Steel Corp.	300' Coils K copper, Valve Box Cover Wrench	360.00
Postmaster, Suncook	2,000 envelopes	334.00
Public Service Co.	lights and power	1,870.66
The Home Styler Inc.	brush, paint, roller cover, drop cloth	20.78

Thomas Printing & Copying	30 copies bidding sheets	13.35
Tom-Ray Office Supply	10 column book, 2 national column books	11.94
Treasurer, State of N.H.	applications WW Operator Cert.	50.00
Treasurer, State of N.H.	1st quarter SS Taxes	611.78
		<u>\$5,603.80</u>
		\$8,852.74

APPROVED BY:

APRIL 1980

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	507.50
Denis R. Neveu	795.50
James N. Boisvert	765.65
	<u>\$3,112.65</u>

SUMMARY OF APRIL BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$274.79
Aubuchon Hardware	paint, brushes, key, bolter	30.76
Benson, R. L. Inc.	9 Erie Box risers	103.80
Blue Cross, Blue Shield	insurance	104.83
Brasley, Gerard L.	card, cert. letters	8.40
Business Eq. Co. Inc.	add rolls	11.70
Concord, City of	27 microbiological analysis	108.00
Girard, Lorette	in memory of Norman Brasley	25.00
Goffstown Auto Parts	30 HD Amalie	6.30
Kraft, W. A. Corp.	3 valve exhaust, 1 intake	21.33
Lamont Labs, Inc.	Downy Toil. Tissue	38.70
Lavallee Oil	pump. sta., office, oil	359.29
N.E. Telephone Co.	phones	90.62
Parco Engineering Corp.	repair parco valve	274.16
Pembroke Selectmen Office	12 pages Town Report	576.00
Prescott, E. J. Inc.	6 EJP Service box plug cover	15.54
Public Service Co.	lights and power	2,199.41

Public Works Supply Co.	curb stop, 2x6" brass nipples, 2" style 90 couplingAG, 3/4" corporation	300.07
		<u>\$4,548.70</u>
		\$7,661.35

APPROVED BY:

MAY 1980

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,305.00
Joan D. Gendron	652.50
Denis R. Neveu	1,016.52
James N. Boisvert	960.75
	<u>\$3,934.77</u>

SUMMARY OF MAY BILLS PAID.

Agway Petroleum Co.	gas for trucks	252.07
Aubuchon Hardware	brush, paint, soap, bucket	27.29
Barrett Paving Materials, Inc.	hot top	25.20
Barrett Equip. Inc.	repairs, dump truck	16.00
Blue Cross, Blue Shield	insurance	175.41
Brasley, Gerard L.	rags, cert. letters, Exxon Station, Gosselins	18.24
Chadwich-BaRoss	repairs to backhoe	15.97
Concord Lumber Co.	rollers for door	9.12
Goffstown Auto Parts	oil	20.70
Lavallee Oil	pump. sta., office, oil	147.70
Layne New England	repairs to well	6,067.40
Monitor Publishing Co.	flushing of hydrants	12.40
N.E. Telephone Co.	phones	87.98
Postmaster, Suncook	2,000 envelopes	334.00
Prescott, E. J. Inc.	valve box top TF-Spun	42.22
Public Service Co.	lights and power	1,085.73
Public Works Supply Co.	12 erie box plug covers	181.96
Steenbeke & Sons, Inc.	driveway sealers	17.90
Tires Incorporated	tire, wheel bal.	57.00
Union Leader Corp.	flushing of hydrants	22.27
		<u>\$8,616.56</u>
		\$12,551.33

APPROVED BY:

JUNE 1980**PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	525.00
Denis R. Neveu	836.02
James N. Boisvert	818.61
Gedeon P. Martel	137.50
	<u>\$3,361.13</u>

SUMMARY OF JUNE BILLS PAID

Agway Petroleum Co.	gas, hand pump, 165 gal. tank	\$253.84
Aubuchon Hardware	paint, crayons, tape, battery, car wash	17.71
Blue Cross, Blue Shield	insurance	198.42
Caldwell, George A. Co.	3 Gate Box Risers	38.16
Goulet Supply Co., Inc.	armaflex, pipe	21.00
The Home Styler, Inc.	paint, roller cover	80.25
N.E. Telephone Co.	phones	85.66
N.H., State Treasurer	2nd quarter S.S. Taxes	638.00
Northland Steel Corp.	6 5½' Erie Boxes	85.44
Public Service Co.	lights and power	1,696.11
Ti-Sales Inc.	5" head gaskets, hydrant wrench, ductile blade	72.47
		<u>\$3,187.06</u>
		<u>\$6,548.19</u>

APPROVED BY:**JULY 1980****PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,305.00
Joan D. Gendron	656.25
Denis R. Neveu	942.75
James N. Boisvert	1,045.09
	<u>\$3,949.09</u>

SUMMARY OF JULY BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$161.47
Barrett Paving Materials	hot top	63.55
Blue Cross, Blue Shield	insurance	173.19
Brasley, Gerard L.	17 certified letters	13.60
Cyr-Rogers Ins. Agency	auto renewal policy	513.00
Evans Printing Co.	final notices, billheads	134.03
Gosselin Pharmacies	bandaids, tape, aspirin	4.07
Lakowicz, Michael	repair lawn mower	26.60
Lavallee Oil	barrell	44.80
N.E. Merchants Nat. Bank	int. & principal - note	20,280.00
N.E. Telephone Co.	phones	97.85
Office Dimensions	2 ribbons	7.26
Plourde Sand and Gravel	crushed bank run	398.20
Public Service Co.	lights and power	1,940.33
Public Works Supply Co.	tapping sleeve, valve, & fittings	542.67
R & T Electric, Inc.	check circuit - pump	20.00
Treasurer - State of N.H.	S.S. Taxes - July	242.06
Wheeler, Albert S.	drilling & blasting	75.70
		<u>\$24,738.38</u>
		<u>\$28,687.47</u>

APPROVED BY:

AUGUST 1980

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	525.00
Denis R. Neveu	935.92
James N. Boisvert	788.52
	<u>\$3,293.44</u>

SUMMARY OF AUGUST BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$235.96
Aubuchon Hardware	lock, bags, wax	12.13
Barrett Paving Materials	hot top	487.91
Blue Cross, Blue Shield	insurance	173.19
Brasley, Gerard L.	fuse, 9 cert. letters	8.45
Credit Bureau, Manchester	semi-annual dues	60.00
Goffstown Auto Parts	oil, filter, bulbs	44.01
Knoll Crest Gardens	flowers, Mr. Albert Richard	25.00
Lavallee Oil	barrell	44.89
N.E. Telephone Co.	phones	91.74
N.H. Explosives	repairs to compressor	584.38
N.H. State Treasurer	S.S. Taxes - August	242.06
Northland Steel Corp.	329.4' 6" Ductile Iron	1,726.06
Plourde Sand and Gravel	crushed bank run gravel	249.60
Public Service Co.	lights and power	1,267.09
Public Works Supply Co.	2 hyd. seal gasket, 12 angle grip seal, gland nut	41.50
Riani, F. A. & Son Inc.	tapping sleeve & valve Cross St.	255.00
Steenbeke & Sons, Inc.	shovels, clamps, snips	47.61
		<u>\$5,596.58</u>
		<u>\$8,890.02</u>

APPROVED BY:

SEPTEMBER 1980

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	525.00
Denis R. Neveu	795.65
James N. Boisvert	824.17
Gedeon P. Martel	137.50
	<u>\$3,326.32</u>

SUMMARY OF SEPTEMBER BILLS PAID

Agway Petroleum Co.	gas for trucks	\$281.26
Aubuchon Hardware	cutter, tape, 2 cans rustol. 4 1" black iron caps, nuts, bolts	26.97
Badger Meter, Inc.	6 meters, Read-O-Matic	377.38
Barrett Paving Materials	hot tap	73.81
Blue Cross, Blue Shield	insurance	173.19
Brasley, Gerard L.	2 certified letters	1.60
Business Eq. Co., Inc.	2 ribbons	3.75
Comolli Eq. Co. Inc.	repairs on pump	97.87
Donovan Spring & Eq. Co.	repairs on dump truck	103.82
Goffstown Auto Parts	oil filter	4.29
Goulet Supply Co. Inc.	armaflex tubing	22.80
Lawson Truck & Auto Repair	inspection, reps., dump & Van	72.39
Metivier's Oil Co.	repairs, pump station	73.29
N.E. Telephone Co.	phones	109.55
N.H., State of, Treasurer	OASI Fund	7.86
Northland Steel Corp.	5 1/2' Erie box, 3-part union	132.72
Plourde Sand and Gravel	crushed bank run gravel	90.60
Postmaster, Suncook, N.H.	2,000 envelopes	334.00
Public Service Co.	lights and power	1,463.06
Public Works Supply Co.	2 6" couplings, 1 pc. feed screw, 1 1 pc. yoke insert	156.39
Steenbeke & Sons, Inc.	hacksaw blades, sand mix	4.30
Tires Incorporated	2 tires, dump truck	76.00
Turner, C. A. Co. Inc.	replacement heads for Pollard Box Cleaner	30.16
		<u>\$3,717.06</u>
		<u>\$7,043.38</u>

APPROVED BY:

OCTOBER 1980**PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,305.00
Joan D. Gendron	656.25
Denis R. Neveu	1,021.30
James N. Boisvert	1,049.82
	<u>\$4,032.37</u>

SUMMARY OF OCTOBER BILLS PAID

Agway Petroleum Co.	gas for trucks	233.39
Badger Meter, Inc.	meter, screen, chambers, gaskets, liners, housing bottom machine	193.23
Barrett Paving Materials	hot top	49.20
Benson, R. L. Inc.	6 3" Erie Box extensions 3 9" Erie Box extensions	36.17
Blue Cross, Blue Shield Brasley, Gerard L.	insurance soap, cleanser, rags, address correction fee	222.73
Concord, City of	30 bacteriological tests	120.00
Cyr-Rogers Ins. Agency	Workmen's Comp.	3,353.00
Cyr-Rogers Ins. Agency	hwy. permit bond, ins. Supt.	78.00
Goffstown Auto Parts	gumout for compressor	4.98
Lawson Truck & Auto Repair	repairs to dump truck	254.50
N.E. Quality Systems	2 fire extinguishers	50.00
N.E. Telephone Co.	phones	105.25
N.E. State Treasurer	October - S.S. Taxes	247.13
Northland Steel Corp.	4" x 12" Repair Clamp	55.20
Plourde Sand and Gravel	crushed bank run gravel	92.00
Public Service Co. of N.H.	lights and power	1,438.75
Public Works Supply Co.	6 Erie box plug cover 3 Erie box plug cover with set screw	113.80
Steenbeke & Sons, Inc.	spade, shovel	18.23
Tax Collector, Concord	land, Manchester St.	38.33
Ti-Sales Inc.	gate box adapters, gasket & washer sets	66.46
		<u>\$6,780.13</u>
		<u>\$10,812.50</u>

APPROVED BY:**NOVEMBER 1980:****PAYROLL ACCOUNT:**

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	525.00
Denis R. Neveu	779.00
James N. Boisvert	831.30
	<u>\$3,179.30</u>

Helen Petit, Commissioner, Chairman	500.00
Armand J. Nolin, Jr., Commissioner, Clerk	460.00
William Stanley, Commissioner	425.00
Michael Bobblis, Commissioner	425.00
Maurice Lavoie, Commissioner	425.00
	<u>2,235.00</u>
	<u>\$5,414.30</u>

SUMMARY OF NOVEMBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$190.46
Aubuchon Hardware	brush, wheel, nails	7.05
Barrett Paving Materials	hot top	41.00
Basic In Flow	rep. charts, pump. sta.	337.30
Blue Cross, Blue Shield Brasley, Gerard L.	insurance polish, cleanser, cert. letter, UPS	197.96
Cyr-Rogers Ins. Co.	rate adj. pump. sta.	10.09
Cyr-Rogers Ins. Co.	multi peril ins.	8.00
Goffstown Auto Parts	jumper cables, oil	1,560.00
Merrimack Coatings & Chemicals	55 gl. methanol	49.40
Metivier's Oil Co.	oil, pump. sta., office, barrel & clean furnace pump. sta. & office	135.40
N.E. Telephone Co.	phones	752.64
N.H., State Treasurer	S.S. Taxes, November	103.05
Office Dimensions	4 ribbons for calculator	331.87
Petit Plumbing Co.	repairs, pump. station	12.00
Postmaster, Suncook	500 envelopes for treasurer	35.13
Public Service Co.	lights and power	83.00
Pyrofax Gas Corp.	fuel for pumping station	1,925.04
Share Corp.	2 dox. waterless hand cleaner	422.31
Steenbeke & Sons Inc.	handle, sledge hammer	79.28
		4.00

Tax Collector, Allenstown	RE Taxes	15.68
Ti-Sales Inc.	2 gate box adapters	60.78
Tires Incorporated	tires, Van	52.00
		<u>6,413.44</u>
		<u>\$11,827.74</u>

APPROVED BY:

DECEMBER 1980:

PAYROLL ACCOUNT:

Gerard L. Brasley, Superintendent	\$1,044.00
Joan D. Gendron	525.00
Denis R. Neveu	826.52
James N. Boisvert	882.39
Gedeon P. Martel	137.50
	<u>\$3,415.41</u>

SUMMARY OF DECEMBER BILLS PAID:

Agway Petroleum Co.	gas for trucks	\$237.93
Aubuchon Hardware	Misc. supplies	34.91
Blue Cross, Blue Shield	insurance	242.37
Boston Cooper Coop.	repair guage pump.	
	station	16.25
Brasley, Gerard L.	supplies & cert. letters	29.78
Eddie's Service Station	repairs to Van	93.80
Goffstown Auto	filters & pan	15.55
Lamont Labs	toilet tissue & towels	72.90
Lawson Truck Repair	jump start dump truck	15.00
Metevier's Oil	oil, office & pump. sta.	440.09
N.E. Telephone	phones	105.46
Public Service Co.	lights & power	1,814.78
Public Water Supply	curb boxes & saddle	114.21
Sinking Fund	deposit	5,000.00
State of N.H. Treasurer	S.S. Taxes, December	209.33
Tom-Ray Supplies	office supplies	117.46
Merrimack Coatings	metaphos	762.50
		<u>\$9,322.32</u>
		<u>\$12,737.73</u>

APPROVED BY:

Livingston & Haynes, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
 197 NORTH MAIN STREET, P.O. BOX 47
 CONCORD, NEW HAMPSHIRE 03301
 (603) 224-2321

AUDITORS' REPORT

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, 1980 and 1979, 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, 1980 and 1979, 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.

Concord, New Hampshire
 January 22, 1981

Pembroke Water Works Balance Sheets December 31, 1980 and 1979

ASSETS

	1980	1979
CURRENT ASSETS		
Cash:		
Savings accounts	\$ 50,910	\$ 48,890
Checking accounts	11,676	6,511
Change fund	85	85
	62,671	55,486
Accounts receivable	2,385	2,700
Materials and supplies inventory (Note A)	7,346	7,016
Prepaid insurance	4,300	2,994
TOTAL CURRENT ASSETS	76,702	68,196
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	740,894	739,728
Other equipment	41,243	41,243
Well exploration costs	33,980	33,980
	1,133,228	1,132,062
Less allowances for depreciation	466,617	440,263
	666,611	691,799
	\$ 743,313	\$ 759,995
	-----	-----
LIABILITIES AND CAPITAL		
CURRENT LIABILITIES		
Accounts payable	\$ 3,726	\$ 6,944
Accrued interest	4,420	4,889
Accrued salaries	7	309
Current portion of long-term debt	15,000	15,000
TOTAL CURRENT LIABILITIES	23,153	27,142
LONG-TERM DEBT, less portion payable within one year classified as a current liability (Note C)	135,000	150,000
CAPITAL		
Municipal investment	13,693	13,693
Retained earnings	571,467	569,160
	585,160	582,853
	\$ 743,313	\$ 759,995
	-----	-----

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

PEMBROKE WATER WORKS

Statements of Operations and Retained Earnings

YEARS ENDED DECEMBER 31, 1980 AND 1979

	1980	1979
OPERATING REVENUE (Note B)		
Commercial water sales	\$115,999	\$114,909
Hydrant rentals	17,040	16,920
Industrial water sales	3,469	3,467
Merchandise sales and job work, net of related costs	238	1,479
Service applications	1,156	1,320
Service connection fees	631	175
	<u>138,533</u>	<u>138,270</u>
OPERATING REVENUE DEDUCTIONS		
Operating expenses	103,395	91,760
Depreciation and amortization	26,354	24,949
Property taxes	54	151
	<u>129,803</u>	<u>116,860</u>
OPERATING INCOME	8,730	21,410
NON-OPERATING EXPENSE (REVENUE)		
Interest on bonds	10,091	11,345
Interest on savings accounts	(3,090)	(2,840)
Finance service charges on delinquent accounts	(578)	(588)
Gain on sale of equipment	-	(517)
	<u>6,423</u>	<u>7,400</u>
NET INCOME (NOTE A)	2,307	14,010
Retained earnings at beginning of year	569,160	555,150
RETAINED EARNINGS AT END OF YEAR	<u>\$571,467</u>	<u>\$569,160</u>

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

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PEMBROKE WATER WORKS

Statements of Changes in Financial Position

YEARS ENDED DECEMBER 31, 1980 AND 1979

	1980	1979
FINANCIAL RESOURCES PROVIDED		
From operations:		
Net income	\$ 2,307	\$ 14,010
Add depreciation and amortization which did not require an outlay of working capital in the current period (Note A)	26,354	24,949
TOTAL FROM OPERATIONS AND TOTAL FINANCIAL RESOURCES PROVIDED	<u>28,661</u>	<u>38,959</u>
FINANCIAL RESOURCES USED		
Reduction of long-term debt	15,000	15,000
Purchases of property and equipment	1,166	16,878
TOTAL FINANCIAL RESOURCES USED	<u>16,166</u>	<u>31,878</u>
INCREASE IN WORKING CAPITAL	<u>\$ 12,495</u>	<u>\$ 7,081</u>
	=====	=====
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (decrease) in current assets:		
Cash	\$ 7,185	\$ (7,159)
Accounts receivable	(315)	373
Materials and supplies inventory	330	(434)
Prepaid insurance	1,306	(357)
Increase (decrease) in current assets	<u>8,506</u>	<u>(7,577)</u>
Increase (decrease) in current liabilities:		
Accounts payable	(3,218)	(653)
Accrued interest	(469)	(508)
Accrued salaries and related expense	(302)	(1,497)
Current portion of long-term debt	-	(12,000)
(Decrease) in current liabilities	<u>(3,989)</u>	<u>(14,658)</u>
INCREASE IN WORKING CAPITAL	<u>\$ 12,495</u>	<u>\$ 7,081</u>
	=====	=====

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

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PEMBROKE WATER WORKS

Notes to Financial Statements

DECEMBER 31, 1980 AND 1979

NOTE A - ACCOUNTING POLICIES

The principal accounting policies of Pembroke Water Works ("the Water Works") are as follows:

Accounting Basis

The Water Works uses the accrual method of accounting for all revenue and expenses.

Property and Equipment

These assets are carried at cost. Maintenance repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. When an asset is retired or disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss on the disposition is credited or charged to income. Provision is made on the straight-line method for depreciation by annual charges to operations calculated to absorb the costs over the estimated useful lives of the assets.

The cost of water mains included under the caption "Water distribution equipment" reflects only those costs actually expended by the Water Works. In prior years, the Water Works acquired title to additional mains located in housing development areas. The cost of such mains has been borne by the developer. Under the standard contract provision, mains installed in development areas become the property of the Town after a specified period of time. The cost of mains so acquired is not reflected in the property and equipment accounts.

Inventory

Materials and supplies inventory is valued at cost using the first-in, first-out method.

NOTE B - EASEMENT AGREEMENT

In August, 1973, the State of New Hampshire granted to the Water Works an easement and right of way for the construction of a well and pumping station on land situated in Bear Brook State Park. Under the terms of the easement agreement, the Water Works is obligated to supply up to 50,000 gallons of water a day indefinitely to the State at no charge.

NOTE C - LONG-TERM DEBT

Long-term debt at December 31, 1980 consisted of \$150,000 in 6.4% serial water bonds issued in 1975 and maturing at the rate of \$15,000 annually, through 1990.

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PEMBROKE WATER WORKS

Schedules of Operating Expenses

YEARS ENDED DECEMBER 31, 1980 AND 1979

	1980	1979
Water supply and pumping:		
Power purchases	\$ 20,012	\$17,313
Repairs - water supply structures and equipment	6,433	501
Pumping station labor	4,293	3,523
Miscellaneous labor	2,821	2,659
Pumping station supplies and expense	2,510	1,666
Repairs - pumping stations structures and equipment	1,228	798
Repairs - water purification structures and equipment	289	440
Water purification supplies and expense	1,787	982
Water distribution:		
Repairs - services	4,986	6,196
Repairs - hydrants	2,403	1,179
Repairs - mains	3,204	4,520
Repairs - meters	1,181	938
Repairs - other distribution equipment	943	878
Meter department labor	719	810
Meter department supplies and expense	18	44
Administration:		
Superintendence	13,653	12,929
Office	12,240	12,503
Insurance	5,553	5,616
Garage	5,346	4,966
Commissioners and treasurer salaries	2,785	2,785
Miscellaneous	1,803	2,523
Payroll taxes	2,694	2,534
Store department and shop	1,712	1,075
Audit	1,590	1,563
Gravel and hot top	2,616	2,296
Printing of Town Report	576	523
TOTAL OPERATING EXPENSES	\$103,395	\$91,760
	*****	*****

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Notes

Notes

Notes

