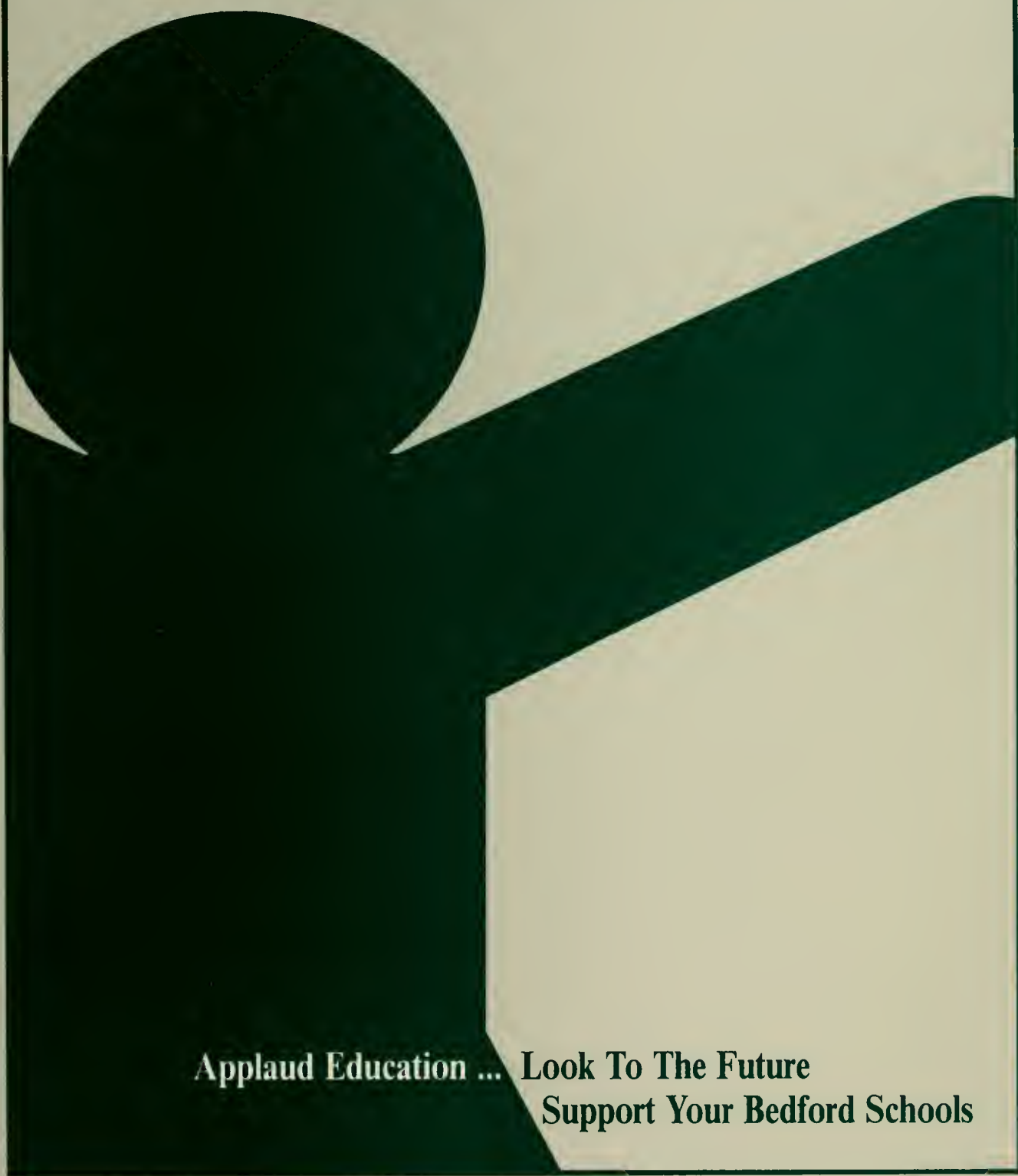


Hamp  
1992-07  
B41  
1996 (School)

**Bedford, New Hampshire  
1996 School District Annual Report**



**Applaud Education ... Look To The Future  
Support Your Bedford Schools**



**THIS ANNUAL SCHOOL DISTRICT REPORT  
IS DEDICATED TO MARGARET COMISKEY  
FOR HER 21 YEARS OF SERVICE  
TO THE SCHOOL DISTRICT AND  
THE CHILDREN OF BEDFORD**



**SCHOOL DISTRICT REPORTS**

for the Year Ending June 30, 1996

**DISTRICT OFFICERS**

**MODERATOR**

Ryk Bullock..... 1998

**CLERK**

Roberta Bergquist ..... 1998

**TREASURER**

Richard Larson ..... 1998

**SCHOOL BOARD**

Daniel Sullivan, Chairman ..... 1998

Jeffery Hudson, Vice Chairman ..... 1997

Linda Camarota ..... 1997

Thomas Johnson ..... 1999

Paul Brock ..... 1999

## TABLE OF CONTENTS

	<u>Page</u>
School Board Report .....	4
Superintendent's Report .....	6
Peter Woodbury School .....	8
Memorial School .....	10
McKelvie Middle School.....	12
Senate Bill 2.....	14
Bedford School District Minutes .....	16
School District Warrant.....	28
1997-98 Proposed Budget .....	30
1997-98 Preliminary Revenues and Credits .....	32
The Real Cost of Educating Bedford High School Students.....	33
Budget Analysis .....	34
Expense and Revenue Analyses .....	35
Resident School Enrollments and Bond Maturity Schedule .....	36
Comparative Enrollments .....	37
Independent Auditor's Report .....	38
School District Salaries .....	56
School District Vendors .....	59

### NOTICE OF NONDISCRIMINATION

Applicants for admission and employment, students, parents, employees, sources of referral of applicants for admission and employment, and all unions or professional organizations holding collective bargaining or professional agreements with the Bedford School District are hereby notified that this district does not discriminate on the basis of race, color, national origin, sex, age, handicap, disability or marital status in admission or access to, or treatment or employment in, its programs and activities. Any person having inquiries concerning the Bedford School District's compliance with the regulations implementing Title VI, Title IX, or Section 504 or ADA is directed to contact Pauline Armstrong, Business Administrator, SAU #25, 103 County Road, Bedford, NH 03110, telephone (603) 472-3755, who has been designated by the Bedford School District to coordinate the district's efforts to comply with the regulations implementing Title VI, Title IX, Section 504, and ADA.

## REPORT OF THE BEDFORD SCHOOL BOARD

Daniel Sullivan, Chairman

This has been an eventful year for the Bedford School District.

At the conclusion of the March, 1995 Annual School District Meeting, we bid adieu to school board member Margaret Comiskey, a remarkable public servant who gave twenty-one years of service to the children of this community. She continues to serve the school district as chairperson of the Bedford Educational Endowment Fund whose goal is to build an endowment pool sufficient to assist with the future educational needs of our children.

During the 1995/96 school year and continuing into 1996/97, our most important objective has been the expectation of higher educational achievement across the district. Our students are being challenged as never before to meet increasingly demanding, objective standards. Our administration and teaching staff have spent countless hours putting in play a revised curriculum framework for each grade



*Bedford School Board: (left to right)  
Thomas Johnson, Daniel Sullivan, Jeffery Hudson,  
Linda Camarota, and Paul Brock.*

### *DID YOU KNOW?*

- All three schools were selected as recipients of the Blue Ribbon School Achievement Award for outstanding volunteer support from parents and community.
- MIT has projected that by the year 2001, the world's knowledge will double every 11 hours. This is the world in which we will work and for which we are preparing today's students.

level. Our desire is to provide parents with performance results which are clearly identifiable for their children. We have numerous results over the past year which demonstrate that we are indeed succeeding. Recently

Bedford 8th grade students took the International Math Test. Bedford scored #1 when compared to fifteen industrial countries; the USA score was 14th of 15. State test scores at grade 3 continue to improve. The new 6th and 10th grade tests establish a baseline to which we can expect similar improvement. A newly prepared booklet titled Dimensions of Quality is available at the Superintendent's Office to specifically demonstrate our progress.

A multi-year contract was negotiated with the Bedford Education Association. This contract, for the first time, calls for negotiating and implementing a performance based compensation plan for our teaching staff.

The eighth graders at McKelvie School will have the opportunity to compete in the FIRST (formerly known as U.S. FIRST) science competition. This came about as a result of a recommendation to do so from David Walch, a Bedford parent. We wish to thank the sponsors Robert Schaberle, Tony Halvatsis, and John Effenberger who have assisted this initiative with their support. It is fitting that our students face such a challenge since the program's designer, Dean Kamen, is a Bedford resident.

We have faced another significant increase in our special education budget. It was suggested that we contact our Congressional representatives for assistance in this area. The

board has met with all four Congressmen and the dialogue was mutually rewarding. They expressed sincere interest in assisting through future legislative initiatives.

It is appropriate to say a few words about the 1996/97 budget and the deficit the district has incurred. The major contributors to the deficit and the 1997/98 budget increases are high school special education costs and tuition payments to the Manchester School District for our high school students. We planned and budgeted for 1996/97 expenses based on advice from Manchester and student enrollment projection data. Unfortunately, actual expenses incurred exceeded what we were told to plan for due to an increase in high school students and Manchester's cost per student.

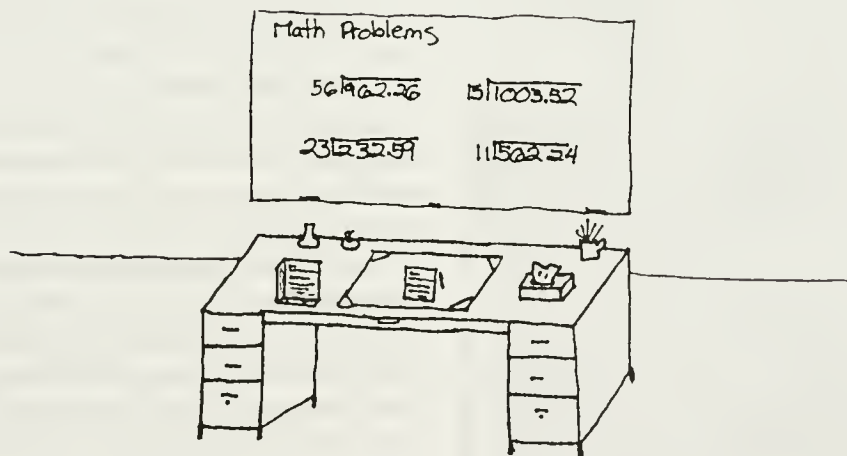
This school district continues to move forward with a coherent and comprehensive technology program. The board voted to support

a specific, no strings attached, grant from the Goals 2000 program. We were successful in competing with other school district proposals and received a grant in the amount of \$126,910. This grant is off budget and use is restricted to the enhancement of our technology plan.

We are pleased to note that Manchester High School West has regained full accreditation.

We have begun the review and consideration for a new elementary school so as to reasonably and responsibly prepare for the future.

Lastly, but most importantly, the board wishes to thank the teaching and support staff for an outstanding job. The teacher remains this community's most valued asset.

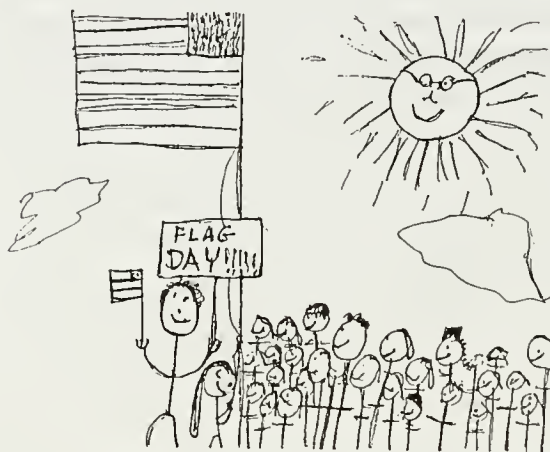


*Learning basic skills.  
Illustrated by  
Katie Dittmer, grade 6*

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

Dennis J. Pope

*TEAM*... "Together Everyone Achieves More" is a concept which has served the Bedford School District well. The importance of everyone continuing to work together to cause quality education is greater than ever. Parents, school board members, staff, community members, and students must not only expect and work towards achieving the highest possible standards, everyone must make education a top priority.



*Illustrated by  
Kori Karamanoogian, grade 4*

### Assessment

The Bedford School District administers a number of assessment instruments to determine student achievement. During the 1995/96 school year, students were assessed using district, state, national, and international tests. The students performed very well and when used as one indicator of quality, the results demonstrate that our students are learning and achieving to high standards. It is a fact that no single test can measure everything taught and learned in school; however, when multiple tests and assessment methods are used appropriately to obtain objective data, the public, parents, staff, and students can be confident that the results are a good barometer of how well high standards are being met.

To share all the assessment results are beyond the scope of this report. However, a booklet titled, Dimensions of Quality, was completed in the Spring of 1996, and contains a great deal of assessment data. The second edition will be available in the Spring of 1997, and shared with the school board and community.

### High School Options Study

In April, 1996, the High School Options Study Committee presented its year-long study report to the school board. The seventy-one page, comprehensive report was written in response to a March, 1995 referendum.

The committee's detailed research and investigation resulted in four major conclusions. First, they concluded that there are four viable options for educating Bedford high school students (grades 9-12).

They are:

- Continue our current tuition contract with the Manchester School District which allows our students to attend Manchester High School West.
- Negotiate a joint, AREA, or cooperative high school agreement with NewBoston.
- Initiate a Bedford-only high school.
- Create a voucher system for high school education.

Second, the committee studied and ultimately rejected a number of other options. Third, the committee also concluded that it would be premature to recommend one option over the other without additional information which would be needed to make a fully informed and wise decision. Fourth, the committee concluded that Bedford should not be satisfied with its chosen high school option unless and until the Bedford School Board and the town reach consensus on its desired academic and community goals, develop cost projections, and then evaluate each option.

The school board studied the report, held an informational public meeting, and formally voted to accept the report which was complete and responsive to the charge. Copies of the report were distributed and made available for review at the Bedford School District office, school libraries, town offices, and town library.



## Parent Survey

During the 1995/96 school year, every parent of students in grades K-8 was asked to complete a parent survey. The parental response was overwhelming — 1768 parents out of approximately 2056 completed the survey. An outstanding 86% return!

The survey data was most helpful. It was reviewed and used by staff to assess how well the district is aligned with parent thinking and expectations. The survey reinforced that the Bedford citizens have reason to be very proud of their schools.

Last year this report highlighted the "ED"ies - the NH Excellence in Education Awards received by the Peter Woodbury and McKelvie Schools. They were selected as one of the best of the best in New Hampshire. Parents (89% / 1579 of them) responded on the survey that they are satisfied with their child's educational program and graded the schools "A" or "B;" only 6% graded the schools "C;" and 1% gave a "D." There were no "Fs."

The top priority for parents (92%) was clearly "helping students learn how to use computers and other technologies." The next three areas which parents said the schools should give priority to were "helping students prepare for college/choose careers" (85%); "providing training that helps teachers and administrators keep up-to-date" (82%); and "helping students learn job skills" (65%).

95% of the parents agreed that "students should be assessed regularly to see if they are making progress." This data reinforces the district's commitment to a comprehensive assessment program which provides objective data on student academic achievement.

The completed surveys provided two pieces of data which showed that parents are not in agreement in every area. Only 413 parents (23%) agreed that students should be assigned more homework; 982 (56%) disagreed. Parents were divided on whether schools "should be tougher" with 803 (45%) agreeing and 623 (35%) disagreeing. Continued dialogue on these two areas will provide understanding and direction.

## Special Recognition and Thanks

At the Annual School District Meeting in March, 1996, school board member Margaret Comiskey was recognized for her 21 years of dedicated service to the school district and the children of Bedford. I wish to express a special note of thanks for her dedication, commitment, and extended years of services to the children and the educational system in Bedford. She made significant contributions and always put children and education first when making a decision.

In closing, I would like to thank the school board for their commitment to high standards and quality education, school employees for their hard work, success and caring about children, volunteers for their extraordinary help, and the citizens of Bedford for their continued support and cooperation in meeting the expectation of excellence in our schools.

Francis Koppel said, "Education is too important to be left solely to the educators." Therefore, let us TEAM! Together we will achieve more! Together we will make significant contributions to the education and well-being of children!



*Superintendent Dennis Pope working with students at Peter Woodbury using technology in the classroom.*

## PETER WOODBURY SCHOOL

Kenneth Williams, Principal

The 1995/96 school year was highlighted with curriculum development, instruction and learning opportunities that were enhanced with the use of technology, and activities that fostered school-community involvement.



*Principal Williams and Asst. Principal Kattenring working with 1st graders on their math skills.*

### Highlights of the School Year Included . . .

- **Curriculum:** In consort with educators throughout the Bedford School District, our teachers were involved in the initial phases of curriculum development. Data gathered through varied assessment tools, review of national educational standards, and community input guided the development of performance benchmarks. Our efforts in this initiative centered on:
  - What do we want our students to learn?
  - What skills do we want our students to possess?
  - What will we do to ensure that our schools are learning environments that support higher standards and higher levels of thinking?

### • **Technology:**

In collaboration with the computer teacher and coordinator, teachers in all grade levels continued to integrate technology in daily teaching and learning opportunities. Students communicated with others around the world and shared information about their community and school. Second grade students submitted data to the University of Kansas for a research project on monarch butterflies, noting observations gained in our school's "Butterfly Garden." Lesson planning and instruction featured the use of multi-media stations in the classrooms as research and learning tools. Much effort was also dedicated to the upgrade of the network and to the selection of programs that are available to our students and teachers.

### • **Volunteer Program:**

Recognized by the NH Partners in Education Program, the Peter Woodbury School's volunteer program received its sixth Blue Ribbon Achievement Award for the exemplary partnership between parents, community members, teachers, and staff. Congratulations and thank you to our volunteers for their dedication to and support of children and learning.

### • **School Visitations:**

Educators from school districts throughout New England continued to observe our school's initiatives in reading and technology. School districts involved were Merrimack, Amherst, Milford, Windham, Weare, New Ipswich, Raymond, Hooksett, Nashua, Peterborough, Dover, Lyndeborough, Hampstead, Keene, Bow, Mt. Vernon, Laconia, Belmont, Jaffrey-Rindge, Atkinson, Byfield, MA., Clarksburg, MA, Ipswich, MA, Rowley, MA, Beverly, MA, and Wardsboro, VT.

• **School/Community Partnerships:**

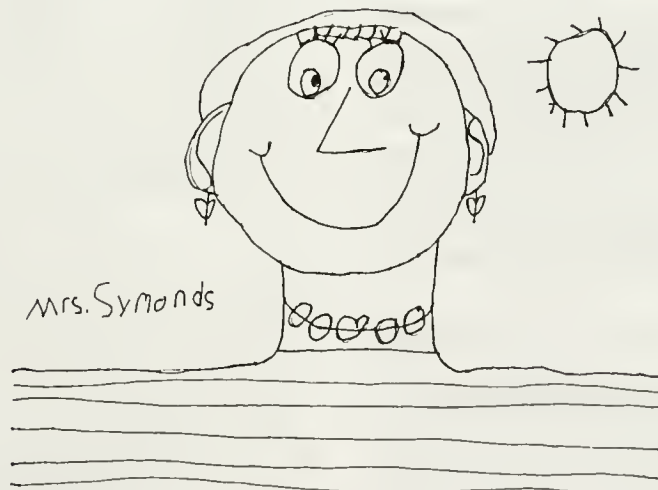
We continued to be active in our school/business partnerships with the Bedford Mall and the Bedford WalMart. Both businesses have displayed student exhibits and have made contributions to school-wide projects. Other businesses in town have welcomed our students for field trip experiences and have also made contributions. We thank them for their involvement. Through the efforts of parent volunteers and students, the Peter Woodbury School's float was recognized as the "Best Community Float" at Bedford's pre-Memorial Day parade. This was a noteworthy accomplishment!

I want to take this opportunity to recognize second grade teacher Cathy Stavenger, who was selected as a New Hampshire awardee for the 1996 Presidential Awards for Excellence in Science and Mathematics teaching. This selection reflects well on Cathy's career and profession, as well as on our school and the Bedford School District.

## *DID YOU KNOW?*

- Linda Kettenring joined the PWS staff in July, 1996 as the new Assistant Principal.
- 2nd grade teacher Cathy Stavenger has been selected as a NH nominee to compete nationally for the 1996 Presidential Awards for Excellence in Science and Mathematics teaching.

In conclusion, I express my appreciation to the Peter Woodbury staff, the Bedford School Board, administrators, central office staff, the Bedford Parent Teacher Group, parents, students, and community members for their efforts, assistance, and support.



*Illustrated by  
Kristin Moran, grade 2*

## MEMORIAL SCHOOL

Gail Paludi, Principal



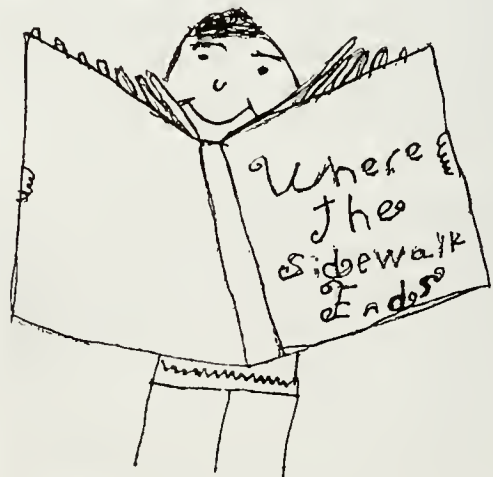
*Memorial School Principal Paludi receives a lesson on how art can be integrated with reading.*

Each year at Memorial School, exciting changes take place to enhance the education for all students. Many innovative programs were implemented during the 1995/96 school year. TechnoEarth, Blue Ice, Teachers Teaching Teachers, Primary Destinations, The Career Fair, and the B.E.A.M. Team are just a few. At Memorial School, our faculty, staff, and students are always willing to take on new challenges. We are all enthusiastic about positive change initiatives.

Our goal continued to be to provide a positive school climate for a successful year of learning, collaboration, and involvement for students, staff, and parents. At Memorial, we continually strive for excellence through shared decision making.

The summer of 1995 found the teaching staff involved in curriculum development projects and technology training. As part of Bedford's Curriculum Design Project, teachers worked to establish learner benchmarks and curriculum standards. Technology training provided teachers with opportunities to build on previously learned skills and acquire new skills. These skills were applied to the teaching/learning process to integrate technology in the classroom on a daily basis. Throughout the school year, our students participated in a variety of programs – Batnet, National Geographic KidsNet, and TechnoSpace – that integrated technology into many curriculum areas. These technology projects involved electronic research, sending and receiving e-mail, using laser disc players, and application of skills learned in all curriculum areas.

The 1995/96 school year was Memorial School's first year for the B.E.A.M. (Building on Excellence at Memorial) Team. The mission of this team states:



*Illustrated by  
Greg Albert, grade 3*



*School's out!*  
 Illustrated by  
 Charlie Benson, grade 3

"The purpose of the Building on Excellence at Memorial Team is to strive for excellence in education for Bedford Memorial students through the combined efforts of educators, parents, and community utilizing shared decision making. We will influence positive change and continuous improvement in our school and be a communication link between the various constituent groups resulting in the building on excellence at Memorial School."

McKerley Health Care Center and Centerpoint Bank entered into school/business partnerships with Memorial School. These partnerships were created to develop a mutually beneficial relationship between Memorial School and the business community, and to enhance education through support, cooperation, and collaboration.

For the fourth year in a row, the contribution of our parents, providing countless hours of volunteer time, resulted in Memorial School's fourth Blue Ribbon School Achievement Award. This award was presented by the New Hampshire Partners in Education Agency.

Thirteen 4th grade students were recipients of the 1996 President's Award for Educational Excellence. These students were presented with certificates and pins at an awards assembly in June. The students presented with this award exhibited outstanding educational achievement, leadership qualities, high motivation, initiative, integrity, intellectual depth, and/or exceptional judgment. Students received recommendations from at least two faculty members from Memorial School.

I extend my thanks to the Memorial School faculty and staff, Bedford School Board, SAU #25 administrators and staff, parents, community members, and students for their dedication, efforts, and support.

## ***DID YOU KNOW?***

- 4th grade students at Memorial School performed a song they wrote for Governor Shaheen's Inauguration on January 9, 1997.
- 3rd grade teacher, Diane Lonergan, was the recipient of the 1995/96 Christa McAuliffe Federal Fellowship award.

## MCKELVIE MIDDLE SCHOOL

Arnold MacDonald, Principal

School started for our 924 middle school students on 9/6/95. Thanks go to Don Desrocher, Director of Maintenance, and his custodial staff for their work during the summer months. The building was in excellent shape.

The administrative objectives for the 1995/96 academic year included the following:

1. To implement the revised health curriculum through the joint efforts of the health educator and the assistant superintendent;
2. To establish a Faculty Council which would play a role in the governance of McKelvie School;
3. To facilitate, in conjunction with the computer education teacher and the director of technology, the implementation of the McKelvie technology plan with emphasis placed on infusion of technology into the teaching and learning process; and
4. To enhance communication with parents, members of the school board, and the public with emphasis on broadening understanding of existing programs and soliciting information to improve the offerings at McKelvie School.

### ***DID YOU KNOW?***

- Mark Vallone, McKelvie School social studies teacher, was selected as the recipient of the 1996 Christa McAuliffe State Fellowship Award.
- In July, 1996, Jane Cummings became employed as the district's new Director of Special Education.

Two major areas of focus for the entire staff were technology and curriculum revision. In the area of technology, significant work was accomplished at McKelvie School. A problem-



*Principal MacDonald and Asst. Principal Carper with Continental Cablevision's cub reporter Caitlin Hagan.*

atic electrical supply led to rewiring a major portion of the building. This eliminated a variety of basic computer problems that we have encountered in the past. The entire building was networked which resulted in each classroom, including individual students and teachers, having access to the variety of programs that are on the file servers. Forty additional computers were purchased during the summer and were available for student use in the fall. McKelvie staff members were among the 27 district employees who took part in a variety of computer workshops during the summer. All these were significant steps toward enhanced implementation of the technology plan at McKelvie School.

The second major endeavor involved curriculum revision. During the 1995/96 school year, the entire district embarked on a major curriculum reorganization to improve the learning process. McKelvie staff members worked with other Bedford staff to establish learner benchmarks and performances that will serve as guideposts in the curriculum revision process. In the spring, teams of teachers worked with consultant, Dr. Bruce Crowder, on writing the first units which were implemented during the school year. Work on the creation of the units will continue during the summer and the next school year.

In the fall, the 8th grade students completed the 23rd year of the Mt. Cardigan Environmental Unit. As in the 22 preceding years, community volunteers made the unit and its culminating trip to Mt. Cardigan possible. 4,300 hours of volunteer time contributed to help make this one of the best Cardigan trips ever. To all members of the community who helped make this exciting learning opportunity possible for 8th grade students, I extend an enormous THANK YOU!

Caitlin Hagan, 7th grade student, was one of two NH students selected by Continental Cablevision to serve as a Cub Reporter during the NH Presidential Primary season and throughout the 1996 campaign. We were all pleased and proud of how she represented McKelvie School in a variety of local and national television appearances and in the reports that she submitted to local newspapers.

Reading Specialists, Noreen McAloon and Kathy Slater, have been responsible for organizing parent information nights at the McKelvie School. These presentations have been directed toward enhancing reading and study skills. The focus has been on how to motivate children to read and how parents can work with children at home to improve reading and study skills.

The 7th annual "Stand By Me" program was held 5/31/96, at New Hampshire College. It was a major success. The full day of workshops, lectures, and seminars for 7th grade students and their parents was very informative. A variety of topics were offered, such as communication, parenting skills, and conflict resolution. In the past, a major contributor has provided the bulk of financial support. This was not the case for "Stand By Me, 1996." Chairperson Denise D'Amato, along with Carol Moyer and Mary Danielson, are to be commended for the effort they put into raising the funds that made the program possible.

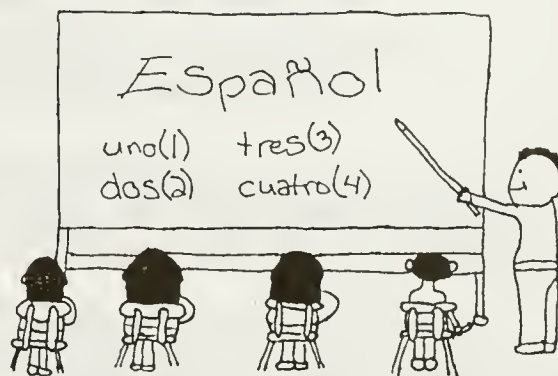
I appreciated the time parents took to respond to the parent survey conducted in January/February, 1996. We received 859 returns out of a 928 student population. The most overwhelming areas of positive comments were directed toward the quality of our staff and the

programs offered at McKelvie. Issues raised by parents included: 5th graders being housed at McKelvie; overcrowded classrooms; more technology opportunities; and additional writing opportunities, particularly at the 7th and 8th grade levels. In addition, some parents indicated a desire to see high ability students offered more challenge, particularly in the area of language arts. Administration has taken initiatives to address the issues raised by parents in the survey.

The annual Honors Tea for all students in the 8th grade who achieved all A's and B's during their years at McKelvie School was held in June. At this time, those students who maintained academic excellence were honored by administration, staff, and their parents. Each student received a plaque in recognition of his or her academic accomplishments.

Steve Brindisi, 6th grade teacher, announced his retirement in June. I publicly thank Steve for his many years of dedicated service to the children of Bedford. Mark Vallone, Social Studies Curriculum Coordinator, received the Christa McAuliffe state award, and is creating a New Hampshire map unit with related curriculum activities during his sabbatical. I congratulate Mark for receiving this honor.

I would like to thank all who have contributed toward making the educational program offered to our students at McKelvie School a success.



Illustrated by  
Jen Langer, grade 5

## SENATE BILL 2

On 3/12/96, Bedford voters adopted the provisions of RSA 40:13, to allow official ballot voting on all issues before the school district. RSA 40:13 is better known as "Senate Bill 2." The official ballot referendum form of meeting will be used in the Spring of 1997 to adopt the school district's 1997/98 budget.

The schematic drawing of the Senate Bill 2 process on the following page provides a general overview of what the law requires. The specific schedule for the Bedford School District is as follows:

- |                |  |
|----------------|--|
| Tues., 2/11/97 | <u>Public Hearing</u> : Present and explain the proposed fiscal year 1998 School District Budget.  |
| Wed., 3/12/97  | <u>Session I</u> : A deliberative meeting to discuss and debate each warrant article which is subject to amendment and vote on a final dollar amount to be placed on the ballot. |
| Mon., 3/24/97  | <u>Public Hearing</u> : Report on action taken at Session I.   |
| Tues., 4/8/97  | <u>Session II</u> : Referendum ballot vote on warrant articles as amended and/or approved at Session I and election of school district officers.                                 |

It should be noted that Session I is just as important as the former Annual School District Meeting. The only major difference between Session I and the former School District Meeting is that the final vote on each article (amended or not) will now occur by ballot on Tuesday, 4/8/97.

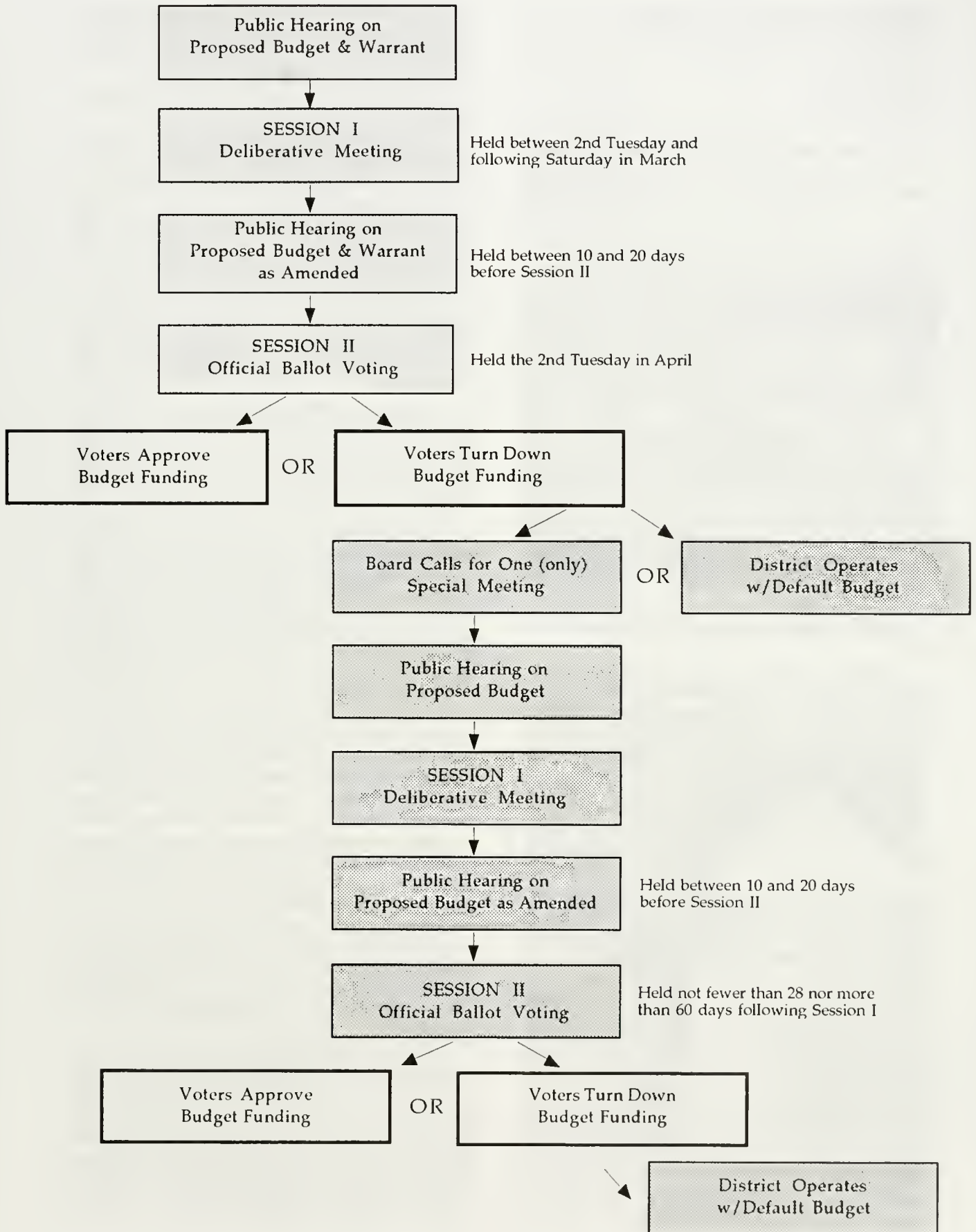
At a minimum, the following articles will be on the 1997 Warrant:

- The 1997/98 operating budget as proposed by the school board.
- The negotiated teachers' contract (BEA).
- The negotiated support staff contract (BESSA).
- A deficit appropriation for high school tuition and for special education.

Petitioned warrant articles signed by 25 or more voters can still be submitted as in the past to a school board member. These articles are due by 2/9/97, and will be placed on the warrant for the deliberative meeting (Session I).

Senate Bill 2 is new and this will be the district's first time implementing it. A great deal has been written and said about its pros and cons and there are some who question its value. Regardless of all the questions and opinions, one thing must prevail; that is, reasonable people must make reasonable decisions. Everyone should work hard to have a successful school district meeting this year. The students are counting on the adults to continue to support them and quality education.





## BEDFORD SPECIAL SCHOOL DISTRICT MEETING

October 23, 1995

McKelvie School

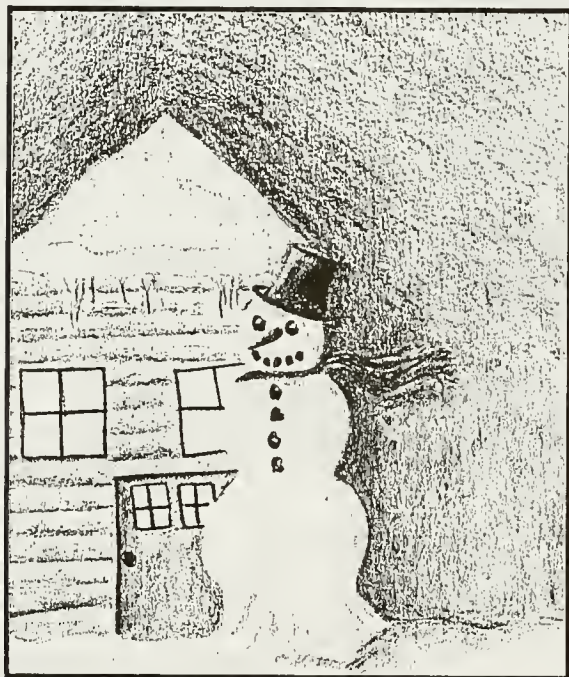
A Special Bedford School District Meeting was held on Monday, October 23, 1995, at McKelvie School with approximately 180 people present. Seated on the platform were School Board Members: Chairperson Linda Camarota, Vice Chairman Jeffery Hudson, Daniel Sullivan, and Margaret Comiskey; School Superintendent Dennis Pope, Business Administrator Pauline Armstrong, School District Clerk Roberta Bergquist, and School District Moderator Ryk Bullock.

School District Moderator Ryk Bullock opened the meeting at 7:00 p.m. introducing those on the platform, and noted that missing was Board Member Edward Moran, but he was due here shortly. Moderator Bullock then led the Pledge of Allegiance.

Moderator Bullock thanked the Moderator's staff, Assistant Moderators and Ballot Clerks, all of which contribute much to assist him. Moderator Bullock thanked the following for all of their assistance Superintendent Pope and all of his staff; School District Clerk Roberta Bergquist; the McKelvie School staff; the Bedford Highway Department; Chief Robert Fabich and the Bedford Fire Department; Chief David Bailey and the Bedford Police Department.

Moderator Bullock reviewed the rules for the meeting.

Moderator Bullock advised the attendees that he had in his possession a "Petition for Secret Ballot." This



Illustrated by  
Whitney McGee, grade 7

requested that any and all votes be taken by secret ballot, be that on amendments or the Warrant on a whole, all votes would be by secret ballot. Moderator Bullock then proceeded to explain how this would be done.

Moderator Bullock read Article I of the School Warrant.

"To see if the school district will vote to raise and appropriate the sum of Twenty-Six Thousand Eight Hundred Thirty Eight Dollars (\$26,838.00) to fund those additional cost items related to the Collective Bargaining Agreement between the Bedford School Board and the Bedford Education Support Staff Association for the 1995/1996 school year which resulted from negotiations with the Bedford Education Support Staff Association and which represents the negotiated increase over the 1994/1995 salaries, fringe benefits, and other cost items." Moderator Bullock then commented that, on the hand outs, it is noted that: "The school board recommends this appropriation."

School Board Member Hudson then read a motion to amend Article I: School Board Member Hudson moved "to approve the cost items of this contract for (\$26,838) and to fund the amount out of the current year's budget (1995/1996) that was approved by the voters in March, 1995."

School Board Member Comiskey seconded. School Board Member Hudson stated that it was the intent of this board to listen to and answer all questions pertaining to this motion. School Board Member Hudson then went on to explain that this meeting was a result of ongoing 2 years of negotiations, mediation and fact finding reports and a prior Special District Meeting. Those are all required by RSA Chapter 273-A. These have finally led to a tentative contract pending the final vote of this evening.

School Board Member Hudson went on to explain the contract funding. The \$26,838 is based on this current year's budget. They are excess funds from the medical insurance personnel accounts to cover that \$26,838 expenditure. These are excess funds. They are not programs, equipment, books and (they are) not instructions.

Moderator Bullock then asked if there were any additional comments from the board. Hearing none, he asked if there were any voters that would like to ask a question or make a comment?

Ms. Esther Gould of 17 Holbrook Road then questioned the board "If they just had \$26,838 that they wanted to get rid of?" She then questioned "If they will have this money next year to carry on this program that they want to do tonight? Why is there an excess fund to begin with?"

School Board Member Hudson then responded. The reason there is an excess fund is because they have been doing a better job in regards to Medical Insurance. They have found less expensive insurance. There has also been a change in hiring of staff. Those that might be more expensive perhaps have left and some who has been less expensive perhaps have joined, and there has been a differential. That is why those accounts have excessive amounts. It was not intended.

Ms. Gould then questioned if this will continue? School Board Member Hudson responded, no. Ms. Gould then stated that next year the school board would have to do something else to find this money. School Board Member Hudson responded, "yes." This is tentatively a three year contract, and next year that will certainly be something that will be discussed. Ms. Gould responded that there is no guarantee that the health insurance is not going to go up next year and that the board is not going to need another \$26,000 for the health insurance program next year. School Board Member Hudson concurred that there is no guarantee that they would not (*need additional monies next year*).

School Board Chairperson Camarota then commented that next year the voters would have an opportunity to address the monies, for additional raises. Each year the monies come back to the voter. If those monies were not in excess or we had unexpected expenses on other line items you would have the opportunity to add that (*issue*).

Mr. Roy Stewart, 19 Hickory Lane then addressed the meeting. Mr. Stewart stated that he felt Ms. Gould's point was well taken. He stated that he agreed that we will come back next year to vote on any raises for next year. "This vote is for this year and once it goes in it is in. You don't rescind it, you don't cut it back, you're stuck with it for years forward." Mr. Stewart then referred to one addition he would like to make to the handout prepared by "The Bedford Taxpayers Association." These were figures obtained from the Town of Bedford. He felt that rates for the school should be comparable to those of employees of the town. The town custodian gets a range from \$7.65 to \$11.46. The present part time employee is currently getting \$7.80. This employee does custodian as well as maintenance work. A laborer at the transfer station earns \$7.65 to \$11.46. The truck drivers in the town earn \$8.71 - \$13.02. An equipment operator, which requires a great degree of skill, earns \$9.90 to \$15.00. Your lowest paid custodian will be earning \$9.80 after this vote question, if this should be ratified. It is his suggestion that we vote no on this contract.

Ms. Carol Moyer, 23 Hawk Drive then addressed the meeting. Ms. Moyer stated she had made an observation this morning while watching the maintenance crew setting up for tonight's meeting. Ms. Moyer noted that they not only set up the sound system. They set up the table. They set up the room. They saw that the room was sparkling clean for this evening. They have the lights set up. It occurred to her that the maintenance staff was much more than broom pushers. Ms. Moyer continued that she would hate to see happen in Bedford what happened at West High School, where the school (*had*) just become (*kept in*) deplorable condition. She recommended that we vote yes on this contract and that the town of Bedford support that and the school board does too.

Karyn Suozzo, 20 Jackson Square then addressed the meeting. Ms. Suozzo stated that she "worked with these men on a daily basis." There is not a minute to spare in their day. They work seven o'clock to eleven o'clock.

They put in overtime, that they do not get paid for. They barely have lunch time. They are there for you if you need clean up. They are there for you if you need set up. They are there for you any time you need them. They really truly work for every penny they get. They deserve a raise.

Margaret Bailey, 11 Birkdale Road then addressed the meeting. Ms. Bailey questioned how many in the room had worked and not received a raise since 1992? She felt this really should be entered in. She did not feel that that was a majority in Bedford but something that should be considered.



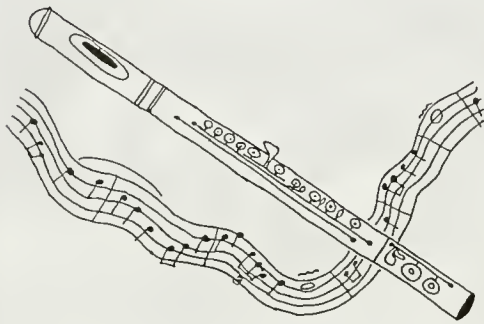
*Students evaluating 8th grade prototypes and marketing in technology education.*

John West, 35 Hearthside Circle then addressed the meeting. Mr. West questioned the remark made "That the workers were not compensated for overtime. Is that in fact the truth?" Discussion was held as to who could substantiate this. Mr. West felt this should be clarified since this issue had been raised to influence the vote to be taken. Mr. West went on to state that he worked with an organization that rented the cafeteria and that they have paid \$20 per hour for maintenance help, because it was overtime.

Superintendent Pope responded that he felt that the comment was made with the understanding that each of the custodians in the building do not worry about if they are here in the building 15 or 20 minutes extra on a regular basis nor do they put in necessarily for that time. However when they are called back outside of that time, they are paid overtime.

Mr. Scott Albert, 8 Palomino Lane then addressed the meeting. Mr. Albert wanted to confirm that in fact they had not had raises in three years? Superintendent Pope confirmed that this is the third year that they have not had a raise. Mr. Albert then questioned was this (*Article*) supported unanimously by the current Bedford School Board? The response was yes. Mr. Albert then expressed a concern regarding Mr. Stewart's own publication. Even with this raise Bedford custodians will still

come in below the average of our surrounding communities. We have Janitors with over 15 years of service, that have been working in Bedford and dedicating their time for minimal pay. They do more than just pushing a broom. Mr. Albert then stated he supports the raise. He was afraid that to do otherwise, could send a message that would head this town more toward the problems that we have heard about. That are occurring in Manchester. So he supports this raise and he hopes we all do.



Illustrated by  
Jessica Heath, grade 8

Mr. Chuck Grau, 35 Smith Road then addressed the meeting. Mr. Grau stated that he works as an employer and that they have given raises to their employees over the last 3 years. He thinks that it's appropriate that we consider that for the janitorial staff and the maintenance staff.

School Board Member Comiskey then made a general comment. If our custodians, and we do not have too many of them who now earn \$10 per hour, work their full 32 weeks at 40 hours a week. Their annual salary is \$20,400 gross. Most custodians work evenings. However during school vacation their schedule changes so that they come in days during long school vacations. This makes it difficult (for the custodians) to secure supplemental income from part time jobs.

Chairperson Camarota then commented that during 1995/96 the district will maintain 90% contribution for Blue Cross/Blue Shield JY Plan. Effective 1996 it was agreed that the district's contribution would be reduced to 85%. So there are savings worked into the contract.

Peter Waligora, 11 Colleen Drive, then addressed the meeting. Mr. Waligora raised the issue that we are talking about more than cost savings. There is also value. It is the benefit minus the cost. We have heard some average salaries, minimums, maximums. All of those statistics can be worked around as numbers always can. The staff we are talking about include licensed electricians and licensed plumbers.

These people can save us money from going through outside contractors. The value is there, yes there might be a cost attached to it, but there is also a saving from what services these people can provide us. These are highly skilled workers and he would like to support this article.

Ann Hoffman, 64 Cider Mill Road moved the question and it was seconded from the floor.

Moderator Bullock then requested a verbal response to all those in favor of moving the question. The question was then so moved.

Moderator Bullock then read the complete article and motion amending the article. He then restated that this would be by way of a secret ballot.

Mr. Chuck Grau then tried to move that it not be a secret ballot. Moderator Bullock stated that he did not think this could be done since it was not a decision of the chair. This is by petition (submitted) by 10 registered voters.

Mr. Scott Albert then raised the issue regarding the cost of paper ballots. Moderator Bullock responded that there was sufficient supply and not a cost issue tonight. Only added cost is added time. It would take approximately 15-20 minutes to do a secret ballot.

A question was raised by Karen Suozzo. Since this was a secret ballot, would the polls be open for a certain amount of time? Moderator Bullock explained that this was only required in a bond issue, that the voting be open for 1 hour.

Moderator Bullock then read the results. One Hundred Three (103) votes yes and Sixty-Eight (68) no with One (1) ballot that someone put the whole ballot in. Article I was approved by the voters.

A motion was then made, seconded and passed to adjourn at 7:35 p.m.

Respectfully submitted,  
Roberta Bergquist  
School District Clerk



Kindergarten students at Peter Woodbury School engaged in independent sketching.

## BEDFORD ANNUAL SCHOOL DISTRICT MEETING

March 13, 1996

McKelvie School

The Annual Bedford School District Meeting was reconvened on Wednesday, March 13, 1996 at McKelvie School with approximately 262 people present.

Moderator Ryk Bullock called the meeting to order at 7:00 PM. The original meeting scheduled for March 7, 1996 was continued by Moderator Ryk Bullock due to severe weather conditions.

BOARD MEMBERS PRESENT: Chairperson Linda Camarota, Daniel Sullivan, Jeffery Hudson, Ed Moran and Margaret Comiskey. ALSO PRESENT: Superintendent Dennis Pope, Assistant Superintendent Ross Lurgio, Business Administrator Pauline Armstrong, Moderator Ryk Bullock, Eugene VanLoan, Legal Counsel, and School District Clerk Roberta Bergquist.

School District Moderator Ryk Bullock then led the Pledge of Allegiance.

Moderator Ryk Bullock opened the meeting by introducing those on the platform, and thanked his staff for all the hard work over the past years. Moderator Bullock continued by thanking The McKelvie School Custodial Staff; The Bedford Highway Department; Chief Robert Fabich and the Bedford Fire Department; Chief David Bailey and the Bedford Police Department.

Moderator Bullock then explained the rules in which the meeting would be conducted.

Moderator Bullock advised the attendees that he had in his possession 2 "Petitions for Secret Ballots" on article 2 and article 5. Which stated that any and all votes be taken on these articles be by secret ballot, be than on amendments or the Warrant on a whole, all votes would be by Secret Ballot. Moderator Bullock then proceeded to explain how this would be done.

Moderator Bullock then turned the floor over to Chairperson Linda Camarota.

Chairperson Linda Camarota then welcomed the newly elected members Tom Johnson and Paul Brock.

Chairperson Camarota acknowledged and recognized School Board Member Margaret Comiskey as the board's historian over the 21 years she has served the children and this community. Chairperson Camarota then read a poem and presented Margaret with a "Gift Certificate" to the Bedford Village Inn, a "Certification of Merit" from the New Hampshire School Boards Association. The Moderator then presented her with a bouquet of flowers. Chairperson Camarota then presented Margaret with a gift of appreciation. Mrs. Armstrong then presented Margaret with a large card from the three schools with thoughts and best wishes from all of the teachers.

School Board Member Margaret Comiskey then thanked all for the gifts and expressed how she has always enjoyed working with the school boards and

administrations over the past years. She has tried to serve well and highlighted some of the accomplishments she felt particularly proud.

Chairperson Camarota also thanked Jim Dias who had resigned last July and relocated to Rhode Island. She continued by thanking Ed Moran, Jr. for his service during the remainder of Jim's un-expired term. She then presented Ed with a Gift Certificate to the Bedford Village Inn.

Chairperson Camarota thanked Superintendent Pope and his staff.

Chairperson Camarota then shared two "Good News Notes" stating that the Peter Woodbury and McKelvie schools received the "NH Excellence in Education" School Awards for 1994-1995. These are only two of many of the awards the school and members have received.

Chairperson Camarota then stated that the total budget proposed was \$18,702,407 for 1996-97. The School Board is proud that Bedford offers continuous improving educational standards and a dedicated staff while maintaining tax rate stability. With the town's estimated growth and valuation a 10 cent decrease in the School District's portion of the tax rate is realized. In addition to the budget you will be asked to consider three School Warrant Articles totaling \$119,000. Adding these items will reduce this to a 2 cent vs. 10 cent decrease. Teacher negotiations are ongoing. There are no teacher increases included in this proposal.

Highlights noted by Chairperson Camarota were that they had added one elementary teacher and classroom set up for the third grade. They have also added additional para-professionals to serve mainstream Special Ed students as required by law. They are funding the fourth year of the fifth year technology plan. They are providing an additional school bus to meet rising enrollments. They are providing for excelled curriculum and development plans. This budget reflects the final debt payment of the McKelvie School. They have deferred the McKelvie floor replacement and the flashing traffic lights. They had also deleted the proposed \$21,000 for land testing.

School Board Member Jeffery Hudson then addressed the meeting with a report on the High School Study. School Board Member Hudson reported that as a result of last year's non-binding referendum there was an 11 member High School Option Study Committee established by the board. 14 charges were identified and approved for study. The committee has been working for approximately 10 months meeting 2-4 times per month. They are at the final stages of the report writing and a report is anticipated to be issued this spring. Copy of the report will be made available.

School Member Margaret Comiskey then reported that several years ago a trust fund for the Bedford School District had been proposed and included in the budget. This was deferred because of the Library Trust Fund which was established. Again last fall they did establish the Bedford School District Endowment Trust. This is not part of the School District. This is a separate fund with its own board of directors. The board includes Robert

Brooks, Margaret Comiskey, Clark Dumont, Amy Eckman, Mark Kelly, Chuck Solmes, Roy Stewart. Margaret Comiskey is chairman, Mark Kelly is vice chairman, Roy Stewart is Secretary and Treasurer. The mission of this trust fund is to raise large sums of money, possibly 20 million dollars over a period of years. The income from this fund will be applied against the school district budget. Money will all come from private sources. Money will not be used for building schools. They have under \$3,000 currently in the fund. They are looking for donations of any size.

Moderator Bullock then read the School Warrant.

**ARTICLE I:** To see if the school district will vote to raise and appropriate the sum of One Dollar (\$1.00) to fund those additional cost items related to the collective bargaining agreement between the Bedford School District and the Bedford Education Association for the 1996/97 school year which resulted from negotiations with the teachers and which represents the negotiated increase over the 1995/96 salaries, fringe benefits, and Other cost items (majority vote required). (The School Board recommends this appropriation.)

School Board Member Ed Moran moved to dismiss this article because an agreement has not been reached with the Bedford Education Association. This was seconded from the floor.

Moderator Ryk Bullock then called for a voice vote. The motion was passed with no descending votes.

Sue Holstein, 33 Ministerial Branch then addressed the meeting. She pointed out that there had been no discussion or opportunity to discuss this article.

Moderator Bullock explained that the reason there was no discussion was because this was a School Board Warrant and a School Board decision to dismiss it.

Sue Holstein, 33 Ministerial Branch then asked what is the effect of dismissing this?

School Board Member Ed Moran responded that there is no monetary effect. This is already a line item in the budget. This was highlighted in case negotiations were completed. The fact that it hasn't happened does not mean it can not be done later on.

Sue Holstein, 33 Ministerial Branch then asked if this would require a special meeting? Did he have any idea when this would be?

School Board Member Ed Moran responded that it would require a special meeting. He did not know when this might be.

With no additional discussion, Moderator Ryk Bullock called again for a voice vote. It again passed with no descending votes.

Moderator Ryk Bullock then continued to read the Warrant.

**ARTICLE II.** To see if the school district will vote to raise and appropriate the sum of Nineteen Thousand One Dollar (\$19,001.00) to fund those additional cost items related to the collective bargaining agreement between the Bedford School District and the Bedford Education Support Staff Association for the 1996/97 school year which resulted from negotiations with the custodial

and maintenance staff and which represents the negotiated increase over the 1995/96 salaries, fringe benefits, and Other cost items (majority vote required). (The School Board recommends this appropriation.)

School Board Member Jeffery Hudson moved that the article be approved as read. This was seconded from the floor.

Moderator Ryk Bullock asked for discussion.

School Board Member Margaret Comiskey then expressed her concern that this contract is the second year of the custodial contract. The cost includes salaries and FICA. All the personnel are contributing to their health care plans. This provides a 45 cent per hour increase. This will reflect any new Custodial Employee will earn \$18,512 per year with the highest pay for 15+ years being \$25,480 per year. A new Maintenance person will earn \$21,424 with the highest pay of \$24,752 per year. She complemented the hard work demonstrated by this work force. She urged that we support this article.

Bob Thomas, 40 Elk Drive asked if this was the same amount that was previously approved last month.

School Board Member Margaret Comiskey responded that this is the second year of the contract. For the first year of the contract the increase was 55 cents per hour. This was after 2 years of no increases at all.

Bob Thomas, 40 Elk Drive then commented that he was here every Saturday and has seen them to be a hard working and impressive staff with duty above and beyond their call of duty.

Carol Moyer, 23 Hawk Drive then commented that she also felt that the Maintenance Staff for the three schools, do an incredible amount of work. The Staff consists of a licensed plumber and electrician which would cost the town a great deal more money. The Staff also recently volunteered to help the kids decorate for a dance to prevent them from hurting themselves. She urged all to support their contract.

The vote was then taken by secret ballot. This passed with 226 YES and 34 NO.

Chairperson Camarota replied that the range was 3.5 to 4.6 percent, depending on salary. The School Board is looking for the second year of the contract at \$936, on the annual basis.

**ARTICLE III.** To see if the school district will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be added to the school district's school building Capital Reserve Fund previously established (majority vote required). (The School board recommends this appropriation.)

School Board Member Margaret Comiskey moved that the article be approved as read. This was seconded from the floor.

School Board Member Margaret Comiskey then explained that the capital reserve fund was started last year with an initial deposit of \$50,000. This has been earning interest. The proposal is to add another \$50,000 this year. This money is to be used for school building in the future.

School Board Member Jeffery Hudson stated that this will total just over \$100,000. The goal is 1 million

dollars in a very short time by retirement of debt. If we take the debt retirement and add that to the interest we might earn, we will have about 1.2 million dollars in about six years. He strongly urged support of this article.

Moderator Ryk Bullock then called for a voice vote. Motion passed.

**ARTICLE IV.** To see if the school district will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) as a deficiency appropriation, said sum to be made available to the School Board and school district prior to June 15, 1996. Said sum to exceed the 1995/96 appropriation by Fifty Thousand Dollars (\$50,000.00) for the purpose of paying the increase in high school tuition to Manchester (majority vote required). (The School Board recommends this appropriation.)

School Board Member Daniel Sullivan moved the article as so read. A second was received from the floor.

School Board Member Daniel Sullivan then explained that there is an 18 month lag period from the time we are given an estimate until the actual cost. The circumstance is very unusual. They estimated the cost to be \$4866 per student but it came in at \$4982. We owe them in excess of the \$50,000 but the school board is only asking for this. The current cost is estimated for West at \$5125 per student.

Richard Holstein, 33 Ministerial Branch asked why can't we have the exact figure for that? Something closer that it is actually going to cost? Why can't we get a better estimate on the exact cost so we won't have to come back in years following?

School Board Member Margaret Comiskey explained that we get an estimate in October for a year that starts the following September. Our contract with Manchester reads that we will pay the actual per pupil cost for that year. There is approximately an 18 month lag. Manchester is usually closer.

Richard Holstein, 33 Ministerial Branch asked if there was any way we might be able to influence the cost of this? Is there any way we have control over this?

School Board Member Daniel Sullivan replied no, it is actual cost.

Jack Cohen, 5 Woburn Abbey Drive asked are there any interest charges in the \$50,000?

Business Administrator Armstrong replied, No.

Pete Waligora, 11 Colleen Drive requested clarification that this deficit is for the past school year. What is the actual amount owed?

Business Administrator Pauline Armstrong responded that the total amount due is \$63,000.

Peter Waligora, 11 Colleen Drive then asked where the \$13,000 would be made up from, programs?

Business Administrator Pauline Armstrong responded that it would come from unanticipated revenues which are mostly interest. They will not touch programs. The \$13,000 is there already.

Bruce Searing, 14 Whitney Court expressed concern that we don't have control over this money. He was concerned about where the priorities were.

Lawrence Cheetham, 20 Edinburgh Drive asked if we have looked at the positive effect of reducing the population at West through something like a voucher system?

School Board Member Jeffery Hudson responded that the High School Option Study Committee had looked at vouchers and choice in some degree. This will be reviewed as well as the state RSA's that go with it.

Marian Villeneuve, 306 Liberty Hill Road stated that she had six children and her husband attended West High School. She felt West has given a good education to Bedford students and that we should not knock West because they have much to offer.

Roy Stewart, 19 Hickory Lane stated that for the past couple of years West and Manchester gave back at least \$300,000. He felt that complaining about paying \$50,000 was not called for.

Moderator Ryk Bullock then called for a voice vote. Article IV passed.

**ARTICLE V.** To see what sum of money the school district will vote to raise and appropriate, in addition to any sums appropriated under Articles I, II, III, and IV hereof, for the support of schools, for the payment of salaries of the school district and agents, and for the statutory obligations of the district (majority vote required).

Chairperson Linda Camarota moved the article as read. A second was received from the floor.

Sue Thomas, 40 Elk Drive speaking as President of the Bedford Parents Teacher Group (PTG), thanked the School Board on the many hours they have put in working to maintain the many programs we have in our schools. She continued to praise the teachers. She continued to note that the parents have volunteered 10,000 hours at each of our three schools in the past year. There is a great working relationship between the teachers and parents. She urged we approve a budget that maintains the great programs we have.

Mark Stull, 35 Blackbird Drive requested clarification on the procedure we will follow?

Moderator Ryk Bullock explained we would go through each line item as per the handout.

The Moderator then read the Bedford School District Budget.

Peter Woodbury School

Salaries ..... \$1,578,191

Mark Stull, 35 Blackbird Drive made a motion: "To increase the salaries at Peter Woodbury School, by \$55,000. That amount to be used to fund the salary of an additional teacher, with any excess to be used at the discretion of the Superintendent to fund additional educational staff salaries." A second was received from the floor.

Mark Stull, 35 Blackbird Drive stated that in support of the motion the enrollment at Peter Woodbury is growing. His daughter attends Kindergarten at Peter Woodbury. Her class has grown from 19-21 to 24-25 since the start of the school year. The ratios in the current budget are above Bedford's of 20 to 1. Studies have

shown that maintaining a low ratio of students to teachers is one of the most important things you can do to better the education of the students.

School Board Member Jeffery Hudson responded by referring to page 33 of the School District Annual Report. You will see that the enrollment as of 9/11/95 was well within all of the student teacher ratios set by the town. The projection does show 23 to 1 which they have addressed and they have added a teacher in this budget. He cautioned against adding a teacher here and there. We must consider how this will affect a more broad involvement. He questioned how this will affect arts and music, etc. You will sacrifice some time given to these other disciplines.

Sue Holstein, 33 Ministerial Branch stated the new teacher is at Memorial not Peter Woodbury. Don't let things slip at Peter Woodbury.

Karen Boyarskey, 59 Powder Hill Road stated her son also attends the Kindergarten class at Peter Woodbury School. She works in that classroom weekly. They do not experience the integrated arts. As an example is that Gym has been called 3 times in the month of March. She backs Mr. Stull's comments.

Lee Steege, 46 Veronica Drive stated that she felt 1st & 2nd grades are very important areas. Considering that we won't have this same form in the next few years, it may be very difficult to get a few more teachers in the next few years, and it may be very important to get the people in now.

Judy Waligora, 11 Colleen Drive stated that she understands that the enrollment at Peter Woodbury is about 710, is this correct? She requested the current enrollment as of right now.

Superintendent Dennis Pope responded that Kindergarten AM is 23 with one at 24. The PM classes are all at 22. The First grade classes are all 22 and 23 except for one at 24 with a new student. The Principal and staff decided to put their class to 24 since this student has a full time para-professional with him. The Second grades are all 21 except for 2 at 22 and one at 19. We should not only consider the teacher/student ratio in the current enrollment with Kindergarten and Preschool, in some cases there are other adults in the room.

Judy Waligora, 11 Colleen Drive stated that we have to keep in mind that a lot of these teachers are working with "Inclusion Students." She felt this was taking away time from the average students. She felt it was imperative to keep those averages down.

Sue Thomas, 40 Elk Drive stated she understood the reason for +/- 2. She felt if you had 11 classes with an average of 22, you take 2 students out of each class and you can have another class with 20 students. We are over the average. Her children have experienced classes with "Inclusion Students". She feels this is wonderful because her children have learned a lot from this. But we must keep in mind, that this extra adult is not teaching the other students.

Sue Holstein, 33 Ministerial Branch wanted to know if her question was answered. Is the enrollment over 700?

Superintendent Dennis Pope responded, Yes. As of March 5th it was 708. At any given moment only half of the Kindergarten students are not there.

Carol Moyer, 23 Hawk Drive asked if the Board has any estimates on how many additional students are expected to enter the first grade from private kindergarten?

Superintendent Dennis Pope explained how he calculates his projected enrollments. Over the past 4 years they have been right on or within 1 student, except for 1 time. We have tremendous in and out migration of students.

Carol Moyer, 23 Hawk Drive asked what is projected for the first grade next year?

Superintendent Dennis Pope responded that they are expecting 239 students for the first grade next year. This will equate to 22 students with 11 teachers.

Carol Moyer, 23 Hawk Drive stated that this was still over the maximum.

Roy Stewart, 19 Hickory Lane stated that at a recent School Board Meeting it was suggested that an alternative to a new teacher could be a para-professional or two. He stated that Superintendent Dennis Pope's forecasts have been accurate in the past. He felt that we should listen to him. He requested the board comment on this possibility.

Superintendent Dennis Pope responded by explaining the purpose of the plus or minus two. He agreed that the student teacher ratios have an important impact. The quality of the learning environment that we can bring is THE most important thing. When he has had a problem in the past he has gone to the board they are brought resources to bear. The next thing he expects we will see that will be even a bigger issue, as we continue to watch the demographics, will be another elementary school, if the enrollment continues to increase.

Elenore Freedman, 20 Kalmia Way asked if there was money in the current budget for Para-professionals for the primary grades?

Superintendent Dennis Pope responded, No.

Elenore Freedman, 20 Kalmia Way asked how do you propose to do what you have described if the money is not in the budget?

Superintendent Dennis Pope responded that if it became necessary he would have to make adjustments. There are areas where we might be able to save money. Just a 1% deviation will give us the flexibility.

School Board Member Daniel Sullivan stated that it appeared that this is a conscious effort to expand the student teacher ratios. This is not true. Looking at 9/93 the enrollment was 158 with an average of 40 in kindergarten. 9/94 it dropped to 139 with an average of 35. 9/95 it went to 170 with an average of 43. He further noted that these are split classes. In 9/96 the projections are the same as in 9/95. You should consult history to see that this has not been necessary. Should that need arise he felt that the superintendent would come to the board to request one. He did not feel the need to pump a body and



classroom set up that is not needed at this time.

Chairperson Linda Camarota added that she wanted to reassure everyone that Principal Ken Williams and Superintendent Dennis Pope have carefully studied grades K, 1 & 2 and that they have not requested an additional teacher. They did request one for grade 3 and that this is in the budget.

Gail Garceau, 214 N. Amherst Road asked what it would cost to add a para-professional to the classes that had an elevated student teacher ratio?

Superintendent Dennis Pope asked Gail Garceau, what she considered elevated?

Gail Garceau, 214 N. Amherst Road responded that elevated defined as 22? or as 21?

Superintendent Dennis Pope responded that at 22, it would cost approximately \$12,000 per classroom.

School Board Member Margaret Comiskey stated that she had a personal opinion of para-professionals. If you have 10 classrooms, one or two para-professionals to be shared among 10 or 11 classrooms is not going to be a tremendous assistance to the teacher. The teacher is still going to be responsible for all of the students.

Pete Waligora, 11 Colleny Drive clarified that the BEEP program has 23 students. He then asked what is currently the total aggregate Kindergarten population? He calculated that since September we have already gone from 170 to 181. Superintendent Dennis Pope's projection for next year is 170. He further questioned the calculations for projections for next year.

Superintendent Dennis Pope responded that the current kindergarten population is 181. He continued to stand by his formula that has worked for 20 years.

Pete Waligora, 11 Colleny Drive stated that as per his recollection the 20 to 1 was to be used as a target, and the +/- is used during the year. He felt that now we are using 21 as a target. We are running out of room. Keep in the budget to give Dennis the flexibility.

Sue Thomas, 40 Elk Drive stated that she agreed with Pete Waligora. Sue asked if the subject of student teacher ratios is on an up coming board meeting schedule?

Superintendent Dennis Pope stated this will be discussed on 3/25/96 and 4/8/96.

Moderator Ryk Bullock then called for a vote.

Roy Stewart, 19 Hickory Lane stated that the petition reads that the Article and any amendments must be by secret ballot.

Moderator Ryk Bullock read the petition for secret ballot. It was confirmed that the vote would be taken by secret ballot.

Moderator Ryk Bullock stated that the result of the vote was 175 YES and 87 NO. The amendment passed. This line item will now be increased by \$55,000 to \$1,633,191.

Supplies & Texts .....	65,893
Furniture & Equipment .....	19,774
Utilities .....	86,990
Other .....	10,185

TOTAL ..... 1,816,033

**MEMORIAL SCHOOL**

Salaries ..... 1,412,591

Mark Stull, 35 Blackbird Drive noted that the average class size projected at Memorial is 23 in the third grade and 22 in the fourth grade, with 11 classes a piece.

School Board Member Margaret Comiskey stated that this was not correct. The current budget already includes 1 additional teacher in the third grade which will make the student teacher ratio 21 and it will be 22 to 1 in the fourth grade.

Mark Stull, 35 Blackbird Drive made a motion: "To increase the salaries at Memorial School by \$55,000 to add one additional teacher, with the excess over the teachers' salary, if any, to be used to fund additional educational staff, anywhere in the school system, including para-professionals, at the discretion of the Superintendent." A second was received from the floor.

Paul MacEwen, Moores Crossing Road asked if this was for a second teacher over there? It was further clarified that this was to add an additional teacher, to the one already proposed in the budget to address the 23 to 1 in the third grade. Mr. Stull's motion will add a second new teacher that is not in the budget, to Memorial School. Mr. MacEwen then asked if the School Board had taken into consideration the aides in the classroom, not including aides for special education children. He knew there were quite a few aides.

Chairperson Linda Camarota responded that administration has taken into consideration the classroom structure and ratios and requested a teacher for the third grade. Administration did not request any additional teachers at Memorial School.

School Board Member Margaret Comiskey stated that we do not have any general classroom aides anywhere in grades 1 through 8. The only grade that has regular classroom aides is the kindergarten. The others that are there are assigned to handle specific inclusionary students for special education or are volunteers that come in when they can.

Paul Drahnak, 6 Rumford Lane praised Superintendent Dennis Pope for an admirable job over the past several years in anticipating the space needs and the student teacher ratios. He felt that these continued motions from the floor were micro management of the administration.

Paul MacEwen, Moores Crossing Rd. stated that he knew there were aides that would come in to the classroom, and take a group of students, to a separate room to work with them in Math to give them assisted help.

School Board Member Margaret Comiskey responded that we have 2 tutors in math at the elementary school, spending 20 minutes a couple of times per week.

Paul MacEwen, Moores Crossing Rd. stated that he believed it was for English and phonics also.

School Board Member Daniel Sullivan pointed out the following enrollments:(9/91) third grade 22/fourth grade 21; (9/92) third grade 21/fourth grade 24; (9/93) third grade 23/fourth grade 21; (9/94) third grade 22/

fourth grade 22; (9/95) third grade 21/fourth grade 21; projected (1996) third grade 21/fourth grade 22. We are better than we were in 1991, 92 & 93.

Bob Everhart, 229 Pulpit Rd. wants to support this amendment. If it means minus 2 all the better. Due to all the housing starts he feels the board is not going to be right this time and he wants to be ready. If we don't do it this year he felt it would be next to impossible to do in future years.

School Board Member Jeffery Hudson stated that the High School Study Committee reviewed housing starts over the last 20 years. In 1977 there were 257 new houses; 1978 there were 211 new houses; 1984 there were 221 new houses; 1985 there were 277 new houses; 1986 there were 279 new houses; since 1990 there were 53, 87, 117, 142, 135 new houses. Just be aware that we have had half like 1986. Don't be alarmed by 150 or so building permits when we used to have routinely 257, 277, 279.

The High School Study Committee has also looked at high school enrollment. In the last 20 years we have had 2660 new permits. We have added 114 high school students to West, 206 total age high school population in the last 20 years.

Sue Thomas, 40 Elk Drive stated that she is on the high school committee also. She hesitates about all this high school committee publication talk because it is not published yet and because there is a graph on there that as housing starts go up high school population stays flat, K-8 goes up. We don't have a high school. We are talking now K through 8.

Marian Villeneuve, 306 Liberty Hill Rd. stated that the people in this room elected this school board and that she felt that the school board has done a lot of work. She further stated that because we were not going to have this form of school board meeting anymore, we should not have to put all kinds of new teachers in to the schools because we maybe will never get another chance again to do it. Look at how much building is going on, how many students we are really going to have and what kind of a job our teachers are doing. She felt that 21-24 students aren't that bad. She felt that people were in a panic.

Ann Hoffman, 64 Cider Mill Rd. stated that she was amused at the comments being made here tonight. In light of the fact of the recent awards, she was amused that the audience was trying to second guess the School Board.

Pamela Cohen, 22 Quincy Dr. stated that she currently has a 5th grader who started the 2nd grade in 92. She felt that the recommendation was made from the floor to add teachers in 199Bruce Searing, 14 Whitney Court stated that he agreed with Marian Villeneuve that we can't just move forward randomly and recklessly adding teachers at every school. He stated he appreciated the comments from Jeff compactly for history. He felt we were here to focus on the future. The references to 1990, 91 and projections made were great but we are here to deal with the future and not the past.

Bob Gancarz, 186 Campbell Rd. asked if Superintendent Dennis Pope thought from an educational point of view, that the students at Memorial, are better off with 12

classes of 20 students or 11 classes of 21.

Superintendent Dennis Pope recognizes that class size impacts a whole lot of things. Research shows that 22 doesn't make any difference on achievement test scores. At 15 than there is some impact. He is dealing with the total budget and he felt that we were going to maintain a high degree of quality.

Lawrence Cheetham, 20 Edinburgh Drive felt that the student teacher ratios are only a transparent issue. He felt that we should spend more on computers in the classroom.

Lee Steege, 46 Veronica Drive stated that she felt that the school system is doing a good job for our town. She has a child which is coded. She belongs to a couple of state groups. Everyone says how lucky she is to have her children in the Bedford School System. She felt it was unfair to expect teachers to get up and state they need help. She went on to explain how Special Ed has changed. She felt that we should have a smaller student teacher ratio.

Name unknown, 22 Pulpit Rd. stated that every \$55,000 added to the budget increases the tax rate by 4 cents.

Superintendent Dennis Pope agreed 4-5 cents.

Name unknown, 22 Pulpit Rd. further stated that each new teacher is adding to each person in this room, \$4.00 to \$5.00 to their tax bill per \$100,000 of valuation, so we are talking of approximately \$10 per teacher added per household. If looked at in this way it is not a big price to pay.

Moderator Ryk Bullock called for a vote. The results were 176 YES - 86 NO. Motion passed.

Supplies & Texts .....	66,830
Furniture & Equipment .....	21,539
Utilities .....	73,384
Other .....	5,213
TOTAL .....	1,634,557

**McKELVIE SCHOOL**

Salaries .....	3,002,314
----------------	-----------

Mark Stull, 35 Blackbird Drive asked how class size is calculated on page 33 of the annual report? What do extra curriculum teachers do?

Superintendent Dennis Pope stated that 2 classroom coordinators equal 1 teacher or 10 people equal 8 teachers.

Mark Stull, 35 Blackbird Drive questioned how many full time classroom teachers are there actually in the 8th grade?

Superintendent Dennis Pope responded 7 full time teachers & 4 coordinators, with 2 coordinators in each grade.

Mark Stull, 35 Blackbird Drive asked how much each teacher would cost with all benefits?

Superintendent Dennis Pope responded that when they are budgeting they have to look at where the teacher will be teaching & the probability of getting a teacher, at

the average \$35,000 without benefits; \$40,250 with benefits.

Mark Stull, 35 Blackbird Drive stated that he wanted to make a motion "to add to the McKelvie Salaries the sum of \$85,000 to get 2 additional teachers." He states that he has been informed by teachers at McKelvie that classes in fact have 25, 26, 27 students in them. He felt that 2 additional teachers are needed. A second was received from the floor.

School Board Member Margaret Comiskey stated that there still seemed to be some confusion about the student teacher ratios in the middle school. In the 5th grade we have 10 teachers, 2 job share = 9 full time teachers, which equals a 25 to 1 ratio in the 5th grade. When you get to the 7th grade, there are 2 curriculum Coordinators who teach half days and work on their duties the other half of the day. This brings us to the full time equivalent of 8 classroom teachers with 197 students, so the ratio is again 25 to 1. In the eighth grade we again have 10 teachers but again 2 of them are curriculum coordinators. So we have 9 full time teachers and if you divide them into the 233 students we have the ratio of 26 to 1 which does not exceed our goal of 25 to 1 +/-2.

There was no further discussion and Moderator Ryk Bullock called for a vote. The results were 129 YES - 122 NO. Motion passed.

Faith Schuetz, 306 Joppa Hill Road made a statement that if the money is not needed for a teacher at McKelvie that the money be used for another seed teacher. Currently there is only one with over 900 students at the school.

Supplies & Texts ..... 101,932

Lawrence Cheetham, 20 Edinburg Drive asked if there was computer software included in this?

Chairperson Linda Camarota responded that software is scattered throughout the budget.

Lawrence Cheetham, 20 Edinburg Drive asked where and how much is included in the McKelvie School budget for educational software? He then went on to state that whether or not it is scattered that he wished to make a motion "that the number of dollars be set aside at \$15,000 for this year for the McKelvie School for educational software. That number to be offset by any line item numbers that you do find when you do analysis in there." He wants to make sure we purchase an upwards of \$15,000 in software for the McKelvie School.

Legal Counsel Eugene VanLoan stated we can not accept an amendment. It is not a proper amendment. The only amendments we can accept is to increase or decrease a line item.

Lawrence Cheetham, 20 Edinburg Drive stated he can not formulate an amendment until someone supplies a figure for the current software budget.

Chairperson Linda Camarota stated that in the library account there was \$7,450 under books which is both books and technology.

Lawrence Cheetham, 20 Edinburg Drive then so moved "to increase the amount of money available to the McKelvie School by \$7,600 for the purpose of acquiring

additional software."

Chairperson Linda Camarota responded that there was also included \$2957 under Library Audio Visual Software \$2957 + 7450 = \$10,407.

School Board Member Margaret Comiskey also added that there was \$1200 in Social Studies Supplies, which totaled \$11,607.

Lawrence Cheetham, 20 Edinburg Drive asked School Board Member Margaret Comiskey if she was pleased with the budget? Is there software in the classroom to help the teachers teach?

Superintendent Dennis Pope responded yes and that if \$15,000 was his concern that there is close to this in the budget. They are not only going to purchase software but will work with the teachers next summer to develop their own software.

Lawrence Cheetham, 20 Edinburg Drive withdrew his motion.

Furniture & Equipment .....	17,369
Utilities .....	167,068
Other .....	23,050
Total .....	3,396,733

Lesley Cheetham, 20 Edinburg Drive asked what census & attendance means?

The board responded that it is a part time salary for something which is not happening anymore. It was for a check of the census in the town and to verify the number of students at West. The census is not done anymore but still someone has to check the records to see that we are not being billed for Hooksett's kids.

Lesley Cheetham, 20 Edinburg Drive asked where this was done?

School Board Member Margaret Comiskey clarified that we get stacks of papers from West. This person goes through attendance records to determine that we are not charged for students no longer living in Bedford but still attending West. She stated a situation regarding a young lady that started at West and wanted to finish at West. She now lived in Manchester and should have changed to Memorial. We were being billed. Finding this saved us \$5000.

**High School Education**

Tuition .....	3,592,625
Census & Attendance .....	2,000
Total .....	3,594,625

**Special Education**

Salaries .....	1,382,769
Supplies, Texts & Equipment .....	21,214
Psyc & Other Support Services .....	303,405
Tuition .....	1,067,930
Federal Funds .....	107,145

Paul MacEwen, Daniel Webster Highway asked an informational question. Is the \$107,000 on the expense side? He first thought it was an in and out expense.

Business Administrator Pauline Armstrong referred to this as "gross budgeting" and is required by the state. It must and is included in the budget.

Transportation .....	316,000
Other .....	4,000
TOTAL .....	3,202,463

**District Wide**

Salaries .....	392,118
Supplies, Text & Equipment .....	228,629
Insurance .....	75,165
Benefits .....	1,955,684
Regular Transportation .....	630,300
Federal Funds .....	90,000
Debt Service .....	590,832
Capital Reserve Land Test Other .....	92,275
TOTAL .....	4,055,003

Janice Souza, 74 Wentworth Drive asked if there was money available in the budget to do a mailing of the annual report to all voters?

Chairperson Linda Camarota responded no. The only money in there is \$7500.

Janice Souza, 74 Wentworth Drive asked how much did it cost to produce this annual budget?

Business Administrator Pauline Armstrong responded about \$3,700.

Janice Souza, 74 Wentworth Drive asked if they could anticipate what the mailing cost would be to each resident in Bedford?

Business Administrator Pauline Armstrong could not estimate it based on weight.

Janice Souza, 74 Wentworth Drive asked if there was any other money such as interest, that could be used to offset the cost of this?

School Board Member Daniel Sullivan stated that he felt this was a point well taken and will have to look at this. Could be facts and figures at a cheaper mailing.

Janice Souza, 74 Wentworth Drive stated she was not interested in facts and figures but about things such as Superintendent Dennis Pope's vision. She felt the entire book should be available.

School Board Member Daniel Sullivan stated that this was a good suggestion. The School Meeting will still be held. There might be other options available. Channel 40 may be on line by then. There will be a supply of Annual Reports available.

Janice Souza, 74 Wentworth Drive stated that the board continue with their level of communication with the schools and all residents of Bedford.

**School Board and District Officers**

Salaries .....	5,350
Services & Supplies .....	41,210
Hiring, Printing & Dues .....	22,244
TOTAL .....	68,804

**School Administrative Unit**

Salaries .....	304,266
----------------	---------

Maureen Kelley, 14 Briston Court asked if this was level funded? Are the central office personnel not receiving increases?

Chairperson Linda Camarota responded absolutely not. They are receiving increases in salaries.

Maureen Kelley, 14 Briston Court asked if we are decreasing staff? How are we reflecting increases in salaries.

School Board Member Margaret Comiskey responded that there is a pool of money that has been put into the district wide salaries. Out of that pool all administrative salaries will be paid.

Maureen Kelley, 14 Briston Court asked if the number reflected in SAU salaries is no longer an accurate reflection of the cost of SAU salaries? What is the correct number?

School Board Member Margaret Comiskey stated that this is performance based and she did not have the figures with her.

Business Administrator Pauline Armstrong stated that there is a pool of \$38,964 in the District Wide account that will be divided on performance bases for 97 people. This will be for all administration and support staff, except Custodial or teachers.

Services .....	20,974
Supplies & Equipment .....	5,100
Utilities .....	12,084
Travel, Meetings & Dues .....	10,600
TOTAL .....	353,024

**Maintenance**

Salaries .....	119,765
Supplies, Equipment & Repairs .....	253,869

Wanda Caswell, 31 Wentworth Drive asked what the cost was of deferring the flashing traffic light?

School Board Member Daniel Sullivan responded \$16,460.

Wanda Caswell, 31 Wentworth Drive then made an amendment to the budget "to include those funds so that those flashing lights could be installed."

School Board Member Daniel Sullivan pointed out that the speed limit would have to be increased by 5 MPH, from 20 to 25, if the lights were added. That is the reason it was deferred.

Wanda Caswell, 31 Wentworth Drive felt that there should be further notices regarding the school. She withdrew her motion.

Chairperson Linda Camarota stated it would be better to approach the council to change the speed limit. It was pointed out that this must be done on a state level as well.

Kathy Cassano, 41 Elk Drive requested further clarification regarding the speed limit with flashing lights.

School Board Member Daniel Sullivan clarified that

it must be 10 MPH less than posted with flashing lights. This means the current speed limit is 35 MPH on County Road, 35 MPH on Liberty Hill and 35 MPH on Gault Road. These would all have to become 25 MPH compared with 20 MPH now.

Contracted Services .....	38,905
Utilities .....	3,548
TOTAL .....	416,087

**Food Service**

Salaries .....	143,781
Supplies & Equipment .....	204,401
Travel & FICA .....	11,896
TOTAL .....	360,078

Chairperson Linda Camarota offered that the food service item is totally offset by the money brought in by the lunches.

<b>Total Operating Budget .....</b>	<b>\$18,897,407</b>
Less Estimated Revenues .....	\$1,170,312
District Assessment .....	\$17,727,095

Moderator Bullock then read the Bedford School District's Revenues and Credits for 1996-97.

Maureen Kelley, 14 Briston Court stated that the budget should accurately reflect where costs are incurred. She questioned that where the merit increases in administrative salaries are stated. She felt that each school will not accurately reflect salaries in each of the schools.

Superintendent Dennis Pope stated that once they go through the performance figure evaluations, this will be reflected in next year's budget.

Lawrence Cheetham, 20 Edinburgh Drive felt Maureen had a good point. He felt line items were not clear and that the categories are now different from 1980. This information is now outdated. Can next year's budget be prepared differently? How does someone influence the format of the budget?

School Board Member Daniel Sullivan stated that this process is not new.

Business Administrator Pauline Armstrong stated that copies with details are available in the library for interested parties.

Lawrence Cheetham, 20 Edinburgh Drive asked if Business Administrator Pauline Armstrong was willing to make this information available on diskette in the Lotus or Excel spreadsheet format?

Business Administrator Pauline Armstrong responded no. This is prepared on our VAX mainframe.

Lawrence Cheetham, 20 Edinburgh Drive then volunteered to help Pauline make this available on Lotus or Excel.

Chairperson Linda Camarota requested suggestions on areas they wanted addressed to make this more user friendly.

Sue Thomas, 40 Elk Drive stated that the School Board usually knows the budget inside and out. This does not seem to be the case tonight. For this reason she

thanked Superintendent Dennis Pope and Business Administrator Pauline Armstrong for their help. She further noted that this was an extremely confusing budget tonight. People here are confused. She hoped that people don't feel that they don't have to come next year and can just vote.

Ann Hoffman, 64 Cider Mill Rd. commented that she was pleased with the information provided by the School Board.

Lee Steege, 46 Veronica Drive stated that she too has been attending these meetings. 4-5 years ago the budget was changed, before all items were lumped together. The budget is made available several weeks in advance. She feels over the years the school board has done a good job in changing their format.

Sue Holstein, 33 Ministerial Branch stated that one thing that has changed, that is different is the column that used to say the administration recommended. She would still like to see this on the school side.

Moderator Ryk Bullock recapped the motion to approve the budget of \$18,897,407 and called for a vote.

The results of the vote were 191 YES - 49 NO. Motion passed.

**ARTICLE VI.** To see if the school district will vote to authorize the treasurer to appoint a deputy treasurer with the approval of the School Board and in accordance with RSA 197:24-a (majority vote required). (The School Board recommends this article.)

School Board Member Margaret Comiskey moved this article as read. A second was received from the floor.

School Board Member Comiskey then explained that during the past school year the current treasurer was incapacitated. We were fortunate that our previous treasurer was able to step in. This would permit the Treasurer to appoint a deputy treasurer and to train him to fill this need should it arise again.

Moderator Ryk Bullock then called for a voice vote. Article passed.

Moderator Bullock then recognized a motion from the floor to adjourn. A second was received. Motion passed. The meeting was adjourned at 11:05 PM

Respectfully submitted,  
 Roberta H. Bergquist  
 School District Clerk

**BEDFORD SCHOOL DISTRICT  
SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the school district in the Town of Bedford, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the McKelvie School in said district on Wednesday, March 12, 1997, at 7:00 p.m. in the evening, to act upon the following articles:

**ARTICLE I.** To elect two school board members for the ensuing three years.

**ARTICLE II.** Shall the school district raise and appropriate the sum of Three Hundred Thirty Six Thousand Five Hundred Twenty Six Dollars (\$336,526.00) to fund those additional cost items related to the collective bargaining agreement between the Bedford School District and the Bedford Education Association for the 1997/98 school year which resulted from negotiations with the teachers and which represents the negotiated increase over the 1996/97 salaries, fringe benefits, and other cost items? (majority vote required)

**ARTICLE III.** Shall the school district raise and appropriate the sum of Sixteen Thousand Six Hundred Seventy Two Dollars (\$16,672.00) to fund those additional cost items related to the collective bargaining agreement between the Bedford School District and the Bedford Education Support Staff Association for the 1997/98 school year which resulted from negotiations with the custodial and maintenance staff and which represents the negotiated increase over the 1996/97 salaries, fringe benefits, and other cost items? (majority vote required)

**ARTICLE IV.** ("Special" Warrant Article) Shall the school district raise and appropriate the sum of Six Hundred Fifteen Thousand Two Hundred Twenty Six Dollars (\$615,226.00) as a deficiency appropriation, said sum to be made available to the school board and school district prior to June 15, 1997? Said sum to exceed the 1996/97 appropriation by Six Hundred Fifteen Thousand Two Hundred Twenty Six Dollars (\$615,226.00) for the purpose of paying the increase in special education costs and high school tuition to the Manchester School District. (As per RSA 32:5, the school board designates this article as "special" and recommends this appropriation - majority vote required).

**ARTICLE V.** Shall the school district raise and appropriate the sum of One Hundred Twelve Thousand Nine Hundred and Two Dollars (\$112,902.00) to fund the costs of hiring three classroom teachers for grades one through four in an attempt to maintain the 20-1 pupil/teacher ratios? (majority vote required)

**ARTICLE VI.** Shall the school district raise and appropriate as an operating budget, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling Twenty Million One Hundred Fifty Four Thousand Six Hundred Three Dollars (\$20,154,603.00), which shall be in addition to whatever funding may be appropriated under Articles II, III, IV, and V if any? Should this article be defeated, the operating budget shall be Twenty Million Six Hundred Thirty Nine Thousand Three Hundred Eighty Seven Dollars (\$20,639,387.00) which is the same as last year with certain adjustments required by previous action of the Bedford School District or by cause or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (majority vote required)

**ARTICLE VII.** Shall we adopt the provisions of RSA 194-B, implementing a charter and open enrollment school program? Shall no more than 0 percent of the district's current pupil enrollment be eligible for tuition to attend charter and open enrollment schools located outside the school district? Shall no more than 0 percent of the district's current pupil enrollment be eligible for tuition to attend charter and open enrollment schools located inside the school district? (3/5ths vote required)

(By Petition)

**ARTICLE VIII.** Shall the Bedford School District create a planning committee according to the provisions of RSA 194-C to consider withdrawal from School Administrative Unit #25? (3/5ths vote required) Note: Legal counsel for the district has advised that the withdrawal from a single district SAU is not permitted under RSA 194-C.

(By Petition)

Given under our hands at said Bedford  
this 13th day of February, 1997.

A true copy of warrant - attest:

Daniel Sullivan  
Jeffery Hudson  
Linda Camarota  
Paul Brock  
Thomas Johnson  
SCHOOL BOARD

Daniel Sullivan  
Jeffery Hudson  
Linda Camarota  
Paul Brock  
Thomas Johnson  
SCHOOL BOARD

## BEDFORD SCHOOL DISTRICT BUDGET

	BUDGET 95-96	EXPENDED 95-96	BUDGET 96-97	PROPOSED BUDGET 97-98
<b>PETER WOODBURY SCHOOL</b>				
Salaries	1,587,260	1,573,723.12	1,608,120	1,598,998
Supplies & Texts	70,255	62,073.84	65,893	74,975
Furniture & Equipment	11,026	9,875.58	19,774	7,371
Utilities	68,830	87,486.32	80,120	82,915
Other	10,055	10,261.28	10,185	16,110
<b>TOTAL</b>	<b>1,747,426</b>	<b>1,746,420.14</b>	<b>1,784,092</b>	<b>1,780,369</b>
<b>MEMORIAL SCHOOL</b>				
Salaries	1,376,994	1,367,927.68	1,441,289	1,465,027
Supplies & Texts	64,144	60,646.21	66,830	77,926
Furniture & Equipment	11,049	9,761.54	14,539	12,269
Utilities	54,105	57,317.60	64,618	68,779
Other	6,369	6,903.28	5,213	6,612
<b>TOTAL</b>	<b>1,512,661</b>	<b>1,502,556.31</b>	<b>1,592,489</b>	<b>1,630,613</b>
<b>McKELVIE SCHOOL</b>				
Salaries	3,018,360	3,008,109.61	3,078,535,	3,038,617
Supplies & Texts	96,434	93,046.69	101,932	104,993
Furniture & Equipment	25,429	25,194.97	17,369	19,645
Utilities	143,432	150,026.05	159,789	164,896
Other	21,020	21,738.05	23,050	25,095
<b>TOTAL</b>	<b>3,304,675</b>	<b>3,298,115.37</b>	<b>3,380,675</b>	<b>3,353,246</b>
<b>HIGH SCHOOL EDUCATION</b>				
Tuition	3,542,000	3,577,003.48	3,592,625	4,029,300
Tuition Deficit	0	0	50,000	0
Census & Attendance	3,666	2,500.00	2,000	2,000
<b>TOTAL</b>	<b>3,545,666</b>	<b>3,579,503.48</b>	<b>3,644,625</b>	<b>4,031,300</b>
<b>SPECIAL EDUCATION</b>				
Salaries	1,242,447	1,313,216.74	1,397,164	1,498,570
Supplies, Texts & Equipment	18,275	15,031.75	21,214	23,370
Psyc & Other Support Services	252,725	265,877.96	303,405	392,337
Tuition	1,182,893	1,196,443.16	1,067,930	1,512,254
Federal Funds	117,345	117,345.00	107,145	114,217
Transportation	297,993	307,045.98	316,000	334,700
Other	2,950	1,841.50	4,000	4,000
<b>TOTAL</b>	<b>3,114,628</b>	<b>3,216,802.09</b>	<b>3,216,858</b>	<b>3,879,448</b>



	BUDGET 95-96	EXPENDED 95-96	BUDGET 96-97	PROPOSED BUDGET 97-98
<b>DISTRICT WIDE</b>				
Salaries	348,812	334,656.96	392,347	442,443
Supplies, Text & Equipment	222,427	223,015.51	264,582	238,097
Insurance	70,165	68,455.12	75,165	75,165
Benefits	1,955,684	1,930,301.21	1,981,713	2,151,676
Regular Transportation	606,565	621,741.10	630,300	669,468
Federal Funds	90,000	90,000.00	90,000	88,661
Debt Service/Capital Reserve	738,644	738,644.00	640,832	376,188
Other	93,275	87,783.04	92,275	93,775
<b>TOTAL</b>	<b>4,125,572</b>	<b>4,094,596.94</b>	<b>4,167,214</b>	<b>4,135,473</b>
<b>SCHOOL BOARD &amp; DISTRICT OFFICERS</b>				
Salaries	7,850	7,218.86	5,350	4,100
Services & Supplies	33,507	38,150.59	41,210	61,045
Architect Service	0	. 0	0	25,000
Hiring, Printing & Dues	18,274	28,073.75	22,244	26,118
<b>TOTAL</b>	<b>59,631</b>	<b>73,443.20</b>	<b>68,804</b>	<b>116,263</b>
<b>SCHOOL ADMINISTRATIVE UNIT</b>				
Salaries	304,266	308,997.74	306,366	306,366
Services	20,954	18,545.14	20,974	22,193
Supplies & Equipment	20,050	18,031.53	5,100	4,000
Utilities	5,480	5,159.41	5,480	5,779
Travel, Meetings & Dues	10,600	10,346.62	10,600	10,600
<b>TOTAL</b>	<b>361,350</b>	<b>361,080.44</b>	<b>348,520</b>	<b>348,938</b>
<b>MAINTENANCE</b>				
Salaries	116,333	114,297.10	123,273	123,273
Supplies, Equipment & Repairs	394,033	418,343.38	253,869	307,957
Contracted Services	37,752	27,823.70	38,905	38,749
Utilities/Telephone	31,462	32,149.22	33,067	37,082
<b>TOTAL</b>	<b>579,580</b>	<b>592,613.40</b>	<b>449,114</b>	<b>507,061</b>
<b>FOOD SERVICE</b>				
Salaries	143,781	159,137.08	147,720	147,720
Supplies & Equipment	195,901	245,525.23	204,401	212,276
Travel & FICA	12,596	12,810.88	11,896	11,896
<b>TOTAL</b>	<b>352,278</b>	<b>417,473.19</b>	<b>364,017</b>	<b>371,892</b>
<b>TOTAL OPERATING BUDGET</b>	<b>18,703,467</b>	<b>18,882,604.56</b>	<b>19,016,408</b>	<b>20,154,603</b>
<b>LESS ESTIMATED REVENUES</b>			<b>1,172,904</b>	<b>1,595,570</b>
<b>DISTRICT ASSESSMENT</b>			<b>17,843,504</b>	<b>18,559,033</b>

**BEDFORD SCHOOL DISTRICT  
PRELIMINARY REVENUES AND CREDITS  
1997-1998**

DESCRIPTION	1996-97	PROPOSED 1997-98
UNRESERVED FUND BALANCE (1996)	\$2,592	\$0
<b>REVENUES FROM STATE SOURCES</b>		
Foundation Aid		
School Building Aid	174,500	97,500
Handicapped Aid - Catastrophic	340,000	613,450
Child Nutrition Program	7,575	7,575
Kindergarten		82,500
<b>REVENUES FROM FEDERAL SOURCES</b>		
Grants	90,000	88,661
Child Nutrition Program	33,500	33,500
Handicapped Program		
IDEA & Pre-school Incentive	107,145	148,217
Medicaid	18,000	100,000
<b>OTHER SOURCES</b>		
Transfer from Capital Projects Fund		
Transfer from Capital Reserve Fund		
Sale of Bonds or Notes		
<b>LOCAL REVENUE OTHER THAN TAXES</b>		
Tuition		
Summer School	8,700	8,700
Other Tuition		
Adult Education		
Earnings on Investments		
Interest	44,500	44,500
Pupil Activities		
Other		
Rental of Facilities	3,000	3,000
Transportation Fees	20,000	30,000
Milk & Lunch Program	323,392	337,967
<b>ESTIMATED REVENUES</b>	<b>1,172,904</b>	<b>1,595,570</b>
<b>DISTRICT ASSESSMENT</b>	<b>17,843,504</b>	<b>18,559,033</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$19,016,408</b>	<b>\$20,154,603</b>

## THE REAL COST OF EDUCATING BEDFORD HIGH SCHOOL STUDENTS IN MANCHESTER

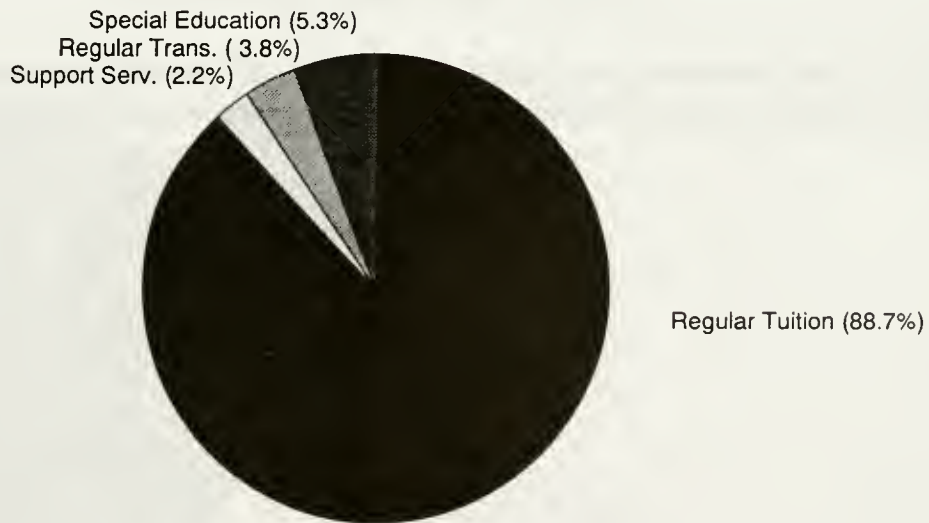
We commonly equate the cost of educating Bedford High School students with the per pupil tuition amount that is billed by the Manchester School Department. What is not generally known or understood is that there are numerous programs and services that Manchester provides at an additional cost and/or that the Bedford School District provides which are not part of the basic contract with Manchester.

While we cannot accurately estimate the cost of indirect services provided to our high school population on the part of administrative personnel, the total of \$4,543,091 is a more accurate reflection of high school costs in Manchester.

The total cost, therefore, to the Bedford School District for the education of high school students in Manchester can be summarized as follows based on the proposed 1997/98 budget.

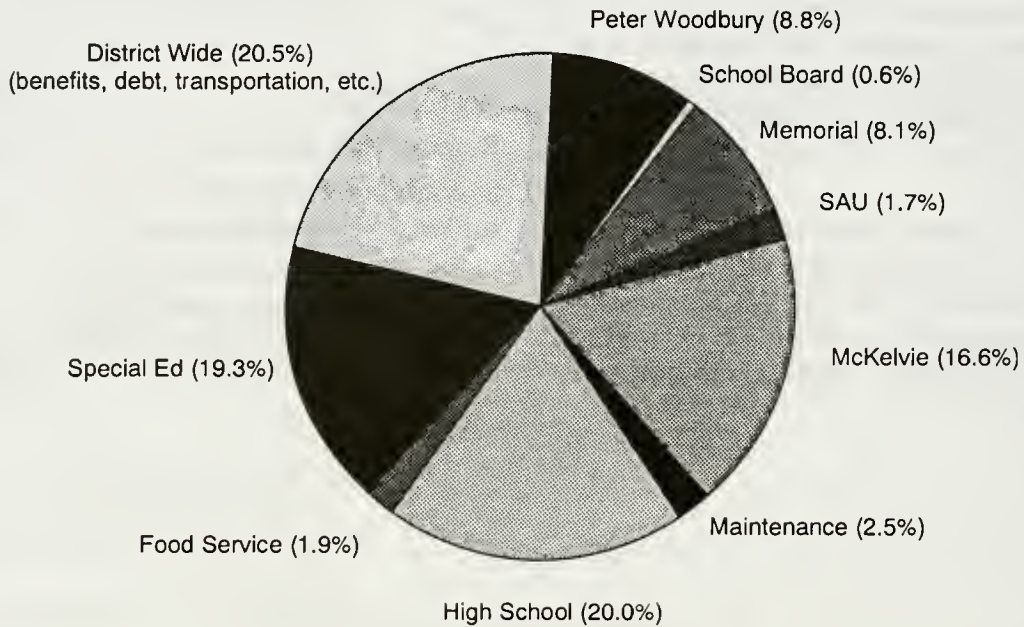
Regular Tuition	\$4,029,300
Regular Transportation	171,573
Special Education (Salaries, supplies tuition and transportation)	239,931
Support Services (Guidance, LRS, speech, occupational and physical therapy and psychological services)	102,287
	\$4,543,091

**High School Costs**



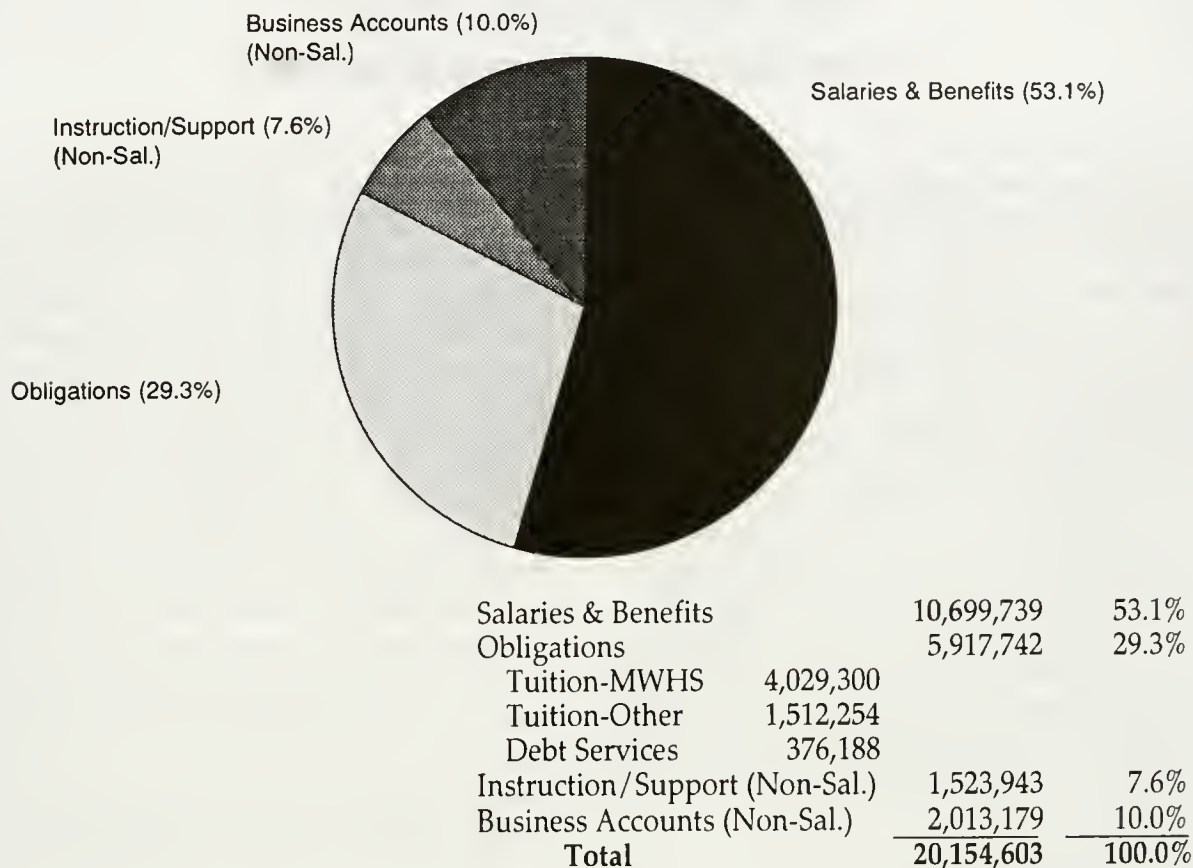
## BUDGET ANALYSIS

The following is an analysis of the proposed budget:

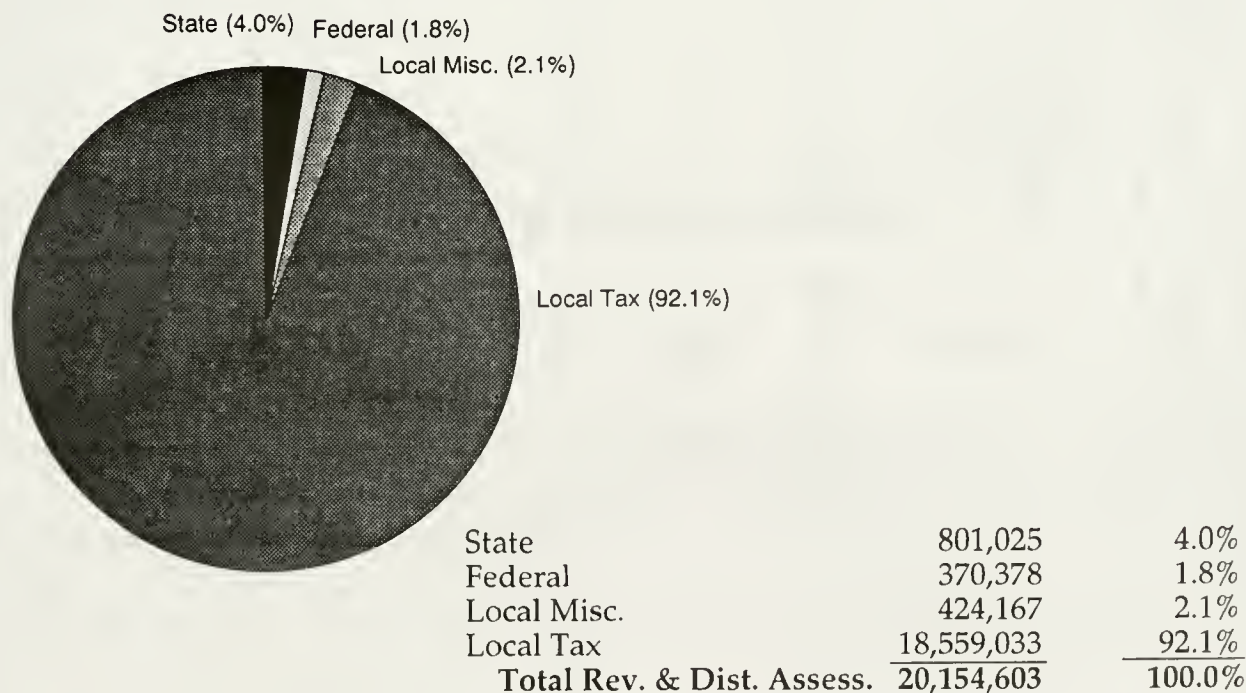


This analysis of the budget allocates costs to the schools, departments, and programs for which they are incurred. The chart provides a quick visual comparison of the total budget.

### EXPENSE ANALYSIS – 1997-98



### REVENUE ANALYSIS – 1997-98



10/96

**BEDFORD SCHOOL DISTRICT  
RESIDENT SCHOOL ENROLLMENTS**

SCHOOL	K	Gr.1	Gr.2	Gr.3	Gr.4	Gr.5	Gr.6	Gr.7	Gr.8	Gr.9	Gr.10	Gr.11	Gr.12	Total	Yr. 95
Peter Woodbury	158	265	264											687	655
Memorial				264	241									505	462
McKelvie						248	260	211	228					947	924
West HS										190	201	169	157	717	692
Central HS											1		1	2	1
Memorial HS										2	1			3	2
Bishop Guertin										5	3	1	10	19	19
Conc. Christian						1		1	2	1			2	7	6
Derryfield								3	8	11	5	8	14	49	53
Faith Christian	4	1	4	2	2	3	3	1	1					21	22
Goffs. Christian				1	1									2	3
Grace Christian	3	1	2	1	3	1								11	11
Kimball Union												1		1	2
Phillips Exeter										1	1	1	2	5	5
St. Paul's										1	1	1	3	6	9
Trinity HS										22	19	25	17	83	70
Villa Augustina	4	3	1	2		4	5		1					20	17
West Side Cath.		1	1	3	1	5								11	5
Other	90	3	7	10	5	4	4	4	7	18	9	13	9	183	150
<b>TOTAL</b>	<b>259</b>	<b>274</b>	<b>279</b>	<b>283</b>	<b>253</b>	<b>266</b>	<b>272</b>	<b>220</b>	<b>247</b>	<b>251</b>	<b>241</b>	<b>219</b>	<b>215</b>	<b>3279</b>	<b>3108</b>

**BOND MATURITY SCHEDULE**

<u>Project</u>	<u>Principal</u>	<u>Balance</u>	<u>Retirement</u>
PWS/Memorial	\$325,000	\$975,000	1999/2000

## BEDFORD SCHOOL DISTRICT

### COMPARATIVE ENROLLMENTS - CLASS SIZE

Each year, the school board and the superintendent receive questions regarding class size and pupil-teacher ratios. The Bedford School District continues to maintain favorable class sizes. Research indicates that class size is important to the educational quality of a school district. Class size impacts student achievement, attitudes, self-concept, social development, and work habits. Appropriate class size contributes to a positive classroom atmosphere, learning, high teacher morale, positive relations between students and teachers, and an increase in parent-teacher contact. Favorable class size allows for individualization of instruction, an increase in motivation to learn, and a variety of instructional methods which provide for higher cognitive development.

While the state minimum standards allow up to 25 students per class in grades K-2, and 30

students per class in grades 3-8, the Bedford School District is currently at 22 or less in grades preschool through 4, and 26 or less in grades 5-8. The comparative enrollment chart below indicates that the average overall class size will increase for the 1997/98 school year. However, it is important to note that within any given classroom, teachers are *assisted by paraprofessionals, student teachers/interns and/or volunteers*. Therefore, although it is in the best interest of our students to maintain favorable pupil-teacher ratios, it is also important to acknowledge the impact of those who assist within the classroom. Even though class size and pupil-teacher ratios may edge up, the goal continues to be one that allows teachers to be able to meet the needs of students and to provide the individualized attention that students and parents have come to expect.

	Enrolled 9/3/96	Teachers	Average Class Size	Projected for 9/97	Teachers	Average Class Size
P	28	1	28	28	1	28
K	158	4	40	165	4	41‡
1	265	12	22	239	11	22
2	264	12	22	277	13	21
3	264	12	22	276	12	23
4	<u>241</u>	<u>12</u>	20	<u>273</u>	<u>12</u>	23
ST.	1220	53		1258	53	
5	248	10	25	246	10	25
6	260	11	24	249	10	25
7	211	8	26	256	10	26
8	<u>228</u>	<u>10</u>	23	<u>211</u>	<u>9</u>	23
ST.	947	39		962	39	
GT.	2167	92		2220	92	

‡Divided between a.m. and p.m. sessions.

# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

## *INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

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

We have audited the accompanying general-purpose financial statements of the Bedford School District as of and for the year ended June 30, 1996. These general-purpose financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Bedford School District has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bedford School District, as of June 30, 1996, for the year then ended in conformity with generally accepted accounting principles.

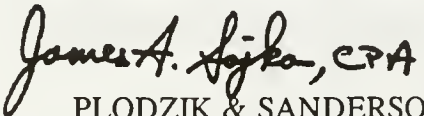
Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Bedford School District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



*Bedford School District  
Independent Auditor's Report on Financial Presentation*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 21, 1996 on our consideration of the Bedford School District's internal control structure and a report dated August 21, 1996 on its compliance with laws and regulations.

August 21, 1996

  
PLODZIK & SANDERSON  
Professional Association

*EXHIBIT A*  
*BEDFORD SCHOOL DISTRICT*  
*Combined Balance Sheet - All Fund Types and Account Group*  
*June 30, 1996*

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Long-Term</u> <u>Debt</u>	
<u>Assets</u>					
Cash and Equivalents	\$ 192,245	\$	\$ 38,829	\$	\$ 231,074
<u>Receivables</u>					
Accounts	50,059	352	1,200		51,611
Intergovernmental		84,954	99,071		184,025
Interfund Receivable	107,904	35,888			143,792
<u>Other Debits</u>					
Amount to be Provided for					
Retirement of General Long-Term Debt				1,721,036	1,721,036
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 350,208</u>	 <u>\$ 121,194</u>	 <u>\$ 139,100</u>	 <u>\$ 1,721,036</u>	 <u>\$ 2,331,538</u>
 <u>LIABILITIES AND EQUITY</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 311,931	\$	\$ 6,500	\$	\$ 318,431
Interfund Payable	35,888	82,190	25,714		143,792
Due to Student Groups			27,815		27,815
Deferred Revenues		5,486			5,486
General Obligation Debt Payable				1,485,000	1,485,000
Capital Leases Payable				236,036	236,036
Total Liabilities	<u>347,819</u>	<u>87,676</u>	<u>60,029</u>	<u>1,721,036</u>	<u>2,216,560</u>
<u>Equity</u>					
<u>Fund Balances</u>					
Reserved for Special Purposes			79,071		79,071
<u>Unreserved</u>					
Designated for Special Purposes		33,518			33,518
Undesignated	2,389				2,389
Total Equity	<u>2,389</u>	<u>33,518</u>	<u>79,071</u>		<u>114,978</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 350,208</u>	 <u>\$ 121,194</u>	 <u>\$ 139,100</u>	 <u>\$ 1,721,036</u>	 <u>\$ 2,331,538</u>

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

*EXHIBIT B*  
*BEDFORD SCHOOL DISTRICT*  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended June 30, 1996*

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trusts</u>	<u>(Memorandum Only)</u>
<u>Revenues</u>				
School District Assessment	\$ 17,273,861	\$	\$	\$ 17,273,861
Intergovernmental Revenues	526,037	261,012		787,049
Charges for Services	35,680	355,062		390,742
Miscellaneous	85,488	13,195	5,525	104,208
<u>Other Financing Sources</u>				
Operating Transfers In	<u>20,000</u>	<u>          </u>	<u>50,000</u>	<u>70,000</u>
<u>Total Revenues and Other Financing Sources</u>				
	<u>17,941,066</u>	<u>629,269</u>	<u>55,525</u>	<u>18,625,860</u>
<u>Expenditures</u>				
<u>Current</u>				
Instruction	11,161,298	195,326		11,356,624
<u>Supporting Services</u>				
Pupils	745,731			745,731
Instructional Staff Services	474,607	14,443		489,050
General Administration	497,730			497,730
School Administration	494,878			494,878
Business	2,147,719	437,680		2,585,399
Managerial	5,000			5,000
Other	1,998,756			1,998,756
<u>Debt Service</u>				
Principal	575,000			575,000
Interest	113,644			113,644
<u>Other Financing Uses</u>				
Operating Transfers Out	<u>50,000</u>	<u>          </u>	<u>20,000</u>	<u>70,000</u>
<u>Total Expenditures and Other Financing Uses</u>				
	<u>18,264,363</u>	<u>647,449</u>	<u>20,000</u>	<u>18,931,812</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>				
	(323,297)	(18,180)	35,525	(305,952)
<u>Fund Balances - July 1</u>				
	<u>325,686</u>	<u>51,698</u>	<u>43,546</u>	<u>420,930</u>
<u>Fund Balances - June 30</u>				
	<u>\$ 2,389</u>	<u>\$ 33,518</u>	<u>\$ 79,071</u>	<u>\$ 114,978</u>

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

*EXHIBIT C*  
*BEDFORD SCHOOL DISTRICT*  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (Budgetary Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended June 30, 1996*

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
School District Assessment	\$ 17,300,699	\$ 17,273,861	\$ (26,838)
Intergovernmental Revenues	537,112	526,037	(11,075)
Charges for Services	28,700	35,680	6,980
Miscellaneous	28,000	85,488	57,488
<u>Other Financing Sources</u>			
Operating Transfers In	<u>20,000</u>	<u>20,000</u>	<u>          </u>
<u>Total Revenues and Other Financing Sources</u>	<u>17,914,511</u>	<u>17,941,066</u>	<u>26,555</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	11,120,340	11,161,298	(40,958)
<u>Supporting Services</u>			
Pupils	780,716	745,731	34,985
Instructional Staff Services	480,155	474,607	5,548
General Administration	486,546	497,730	(11,184)
School Administration	498,326	494,878	3,448
Business	2,104,431	2,147,719	(43,288)
Managerial	5,000	5,000	
Other	2,026,524	1,998,756	27,768
<u>Debt Service</u>			
Principal	575,000	575,000	
Interest	113,644	113,644	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>          </u>
<u>Total Expenditures and Other Financing Uses</u>	<u>18,240,682</u>	<u>18,264,363</u>	<u>(23,681)</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(326,171)	(323,297)	2,874
<u>Unreserved Fund Balances - July 1</u>	<u>325,686</u>	<u>325,686</u>	<u>          </u>
<u>Unreserved Fund Balances - June 30</u>	<u>\$ (485)</u>	<u>\$ 2,389</u>	<u>\$ 2,874</u>

C

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 17,300,699	\$ 17,273,861	\$ (26,838)
248,421	261,012	12,591	785,533	787,049	1,516
311,202	355,062	43,860	339,902	390,742	50,840
			28,000	85,488	57,488
			<u>20,000</u>	<u>20,000</u>	
<u>559,623</u>	<u>616,074</u>	<u>56,451</u>	<u>18,474,134</u>	<u>18,557,140</u>	<u>83,006</u>
207,345	195,326	12,019	11,327,685	11,356,624	(28,939)
			780,716	745,731	34,985
			480,155	474,607	5,548
			486,546	497,730	(11,184)
			498,326	494,878	3,448
352,278	437,680	(85,402)	2,456,709	2,585,399	(128,690)
			5,000	5,000	
			2,026,524	1,998,756	27,768
			575,000	575,000	
			113,644	113,644	
			<u>50,000</u>	<u>50,000</u>	
<u>559,623</u>	<u>633,006</u>	<u>(73,383)</u>	<u>18,800,305</u>	<u>18,897,369</u>	<u>(97,064)</u>
	(16,932)	(16,932)	(326,171)	(340,229)	(14,058)
<u>44,155</u>	<u>44,155</u>		<u>369,841</u>	<u>369,841</u>	
<u>\$ 44,155</u>	<u>\$ 27,223</u>	<u>\$ (16,932)</u>	<u>\$ 43,670</u>	<u>\$ 29,612</u>	<u>\$ (14,058)</u>

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

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

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

The Bedford School District is incorporated, and in New Hampshire each town constitutes a school district except districts organized under special acts of Legislature. The School District serves the community of Bedford, New Hampshire, and provides public education services for approximately 2,000 students in grades 1 through 8. High school students are tuitioned to the Manchester, New Hampshire, School District.

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

**A. Reporting Entity**

The Bedford School District is a municipal corporation governed by an elected Board. As required by generally accepted accounting principles, these financial statements present the Bedford School District (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

**B. Basis of Presentation - Fund Accounting**

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

*Governmental Fund Types*

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

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*

*JUNE 30, 1996*

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

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

- Food Service
- Federal/State Projects
- Cable TV

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the School District as a trustee or agent for individuals, student groups, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

- School District Trusts

Expendable Trust Funds

- McKelvie School Student Activities Fund
- Memorial School Student Activities Fund
- Peter Woodbury School Student Activities Fund

*Account Groups*

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

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

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

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

C. Measurement Focus/Basis of Accounting

Governmental Funds, Expendable Trust Funds, and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General and all significant Special Revenue Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total except as described in the following paragraph. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1995-96, \$326,171 of the beginning General Fund fund balance was applied for this purpose.



*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

E. Assets, Liabilities and Fund Equity

*Cash and Investments*

State statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

Whenever the Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the School Board, to invest the same in obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within New Hampshire or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the Bank Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

*Receivables*

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

- a. The District's assessment is recognized when the tax rate is set by the Department of Revenue Administration. The responsibility for the collection of taxes rests with the applicable municipality.
- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Tuition charges are recorded as revenue for the period when service was provided.

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

*Interfund Receivables and Payables*

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

*Inventories*

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

*Deferred Revenue*

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

*Long-Term Liabilities*

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

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

*Fund Equity*

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

**Reserve for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the School District's Expendable Trust Funds.

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

F. Total Columns (Memorandum Only) on Combined Statements

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

***NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1996:

General Fund	\$ 23,681
<u>Special Revenue Fund</u>	
Food Service Fund	<u>85,402</u>
<u>Total</u>	<u>\$ 109,083</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds. Prior approval was obtained from the Department of Education for overexpenditures relating to the General Fund.

***NOTE 3 - ASSETS***

A. Cash and Equivalents

The School District maintains a common bank account in which the cash balances of most funds are maintained. The common bank account is used for receipts and disbursements relating to all these funds. All time deposits are the property of the General Fund.

All bank balances of deposits as of June 30, 1996, were insured or collateralized with securities held by the School District or its agent in the School District's name.

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

B. Receivables

Receivables as of June 30, 1996, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>Total</u>
Accounts	\$ 50,059	\$ 352	\$ 1,200	\$ 51,611
Intergovernmental	<u>          </u>	<u>84,954</u>	<u>99,071</u>	<u>184,025</u>
<u>Net Total Receivables</u>	<u>\$ 50,059</u>	<u>\$ 85,306</u>	<u>\$ 100,271</u>	<u>\$ 235,636</u>

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1996 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 107,904	\$ 35,888
<u>Special Revenue Funds</u>		
Food Service	29,593	
Federal/State Projects		82,190
Cable TV	6,295	
<u>Trust Fund</u>		
Building Maintenance Fund		20,000
<u>Agency Fund</u>		
Student Activities Fund	<u>          </u>	<u>5,714</u>
<u>Totals</u>	<u>\$ 143,792</u>	<u>\$ 143,792</u>

D. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the District was a member of the following public entity risk pools, currently operating as a common risk management and insurance programs for member school districts and school administrative units.

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*

*JUNE 30, 1996*

The **New Hampshire School Boards Insurance Trust** is a trust organized to provide certain property and liability insurance coverages to member School Districts and School Administrative Units. The pool is self-sustaining through member premiums and includes varying amounts of coverage for property, auto, general liability, crime umbrella, and boiler and machinery. Reinsurance through commercial companies is carried for claims in excess of self-insured amounts. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

**Compensation Funds of New Hampshire Workers' Compensation Fund** is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the School District shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains, on behalf of its members, the following insurance policy shared by the membership for the year ended December 31, 1995.

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

The School District continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

***NOTE 4 - LIABILITIES***

**A. Deferred Revenue**

*General Fund*

Deferred revenue at June 30, 1996, consists of current year billings collected or levied in advance of the fiscal year to which they apply as follows:

Federal/State Projects Fund

Unexpended Balance of Grant Proceeds	\$ 42
--------------------------------------	-------

Food Service Fund

Lunch prepayments to be applied against 1996-97 revenue	5,444
--	-------

Total Other Deferred Revenue	<u>\$ 5,486</u>
------------------------------	-----------------

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

**B. Defined Benefit Pension Plan**

*Plan Description and Provisions*

The New Hampshire Retirement System (System) is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. The Bedford School District participates in the System and the payroll for employees covered by the System for the year ended June 30, 1996, was \$7,262,067; the School District's total payroll was \$8,234,591.

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

**Group I** - Members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest three years. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years, and for benefit calculation purposes only, the final year's salary can not exceed by more than 150% the higher of the previous year's salary or the salary for the highest year used in the calculation of AFC (not including the final year's salary). At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 or members in service with at least 20 or more years of service, whose age plus service is equal to or greater than 70 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

**Group II** - Members who are age 60, or members who are at least age 45 with at least 20 years creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements; benefits are based on AFC or earnable compensation and/or service.

The State of New Hampshire funds 35% of employer costs for teachers employed by the District. The State does not participate in funding the employer cost of other District employees.

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

*Description of Funding Policy*

The System is financed by contributions from both the employees and the School District. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The School District contributed 2.43% for teachers and 3.39% for other employees, during the year ended June 30, 1996. The contribution requirement was as follows:

School District's Portion	\$ 184,731
Employees' Portion	<u>363,103</u>
<u>Total</u>	<u>\$ 547,834</u>

The amount shown as "pension benefit obligation" is based on a standardized measurement which reflects the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1995, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1995, was \$2.225 billion. The System's net assets available for benefits on June 30, 1995, (valued at market) were \$2.318 billion. The System holds none of the School District's securities.

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for two-year periods from 1983-1995 and is presented in the System's June 30, 1995 annual financial report (the latest year available).

C. Long-Term Debt

The following is a summary of the School District's general long-term debt transactions for the fiscal year ended June 30, 1996:

<i>General Long-Term Debt Account Group</i>	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Total</u>
Balance, Beginning of Year	\$ 2,060,000	\$ 344,208	\$ 2,404,208
Retired	<u>575,000</u>	<u>108,172</u>	<u>683,172</u>
Balance, End of Year	<u>\$ 1,485,000</u>	<u>\$ 236,036</u>	<u>\$ 1,721,036</u>

*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

Long-term debt payable at June 30, 1996, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 6/30/96</u>
<u>General Long-Term</u>					
<u>Debt Account Group</u>					
McKelvie School					
Addition Bonds	\$2,435,000	1987	1997	4.90-5.00	\$ 185,000
School Addition Bonds	\$3,250,000	1990	1999	6.30-6.75	<u>1,300,000</u>
					\$ 1,485,000
<u>Capital Leases Payable</u>					
Computers in Schools					<u>236,036</u>
<u>Total General Long-Term</u>					
<u>Debt Account Group</u>					
					<u>\$ 1,721,036</u>

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1996, including interest payments, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 510,000	\$ 80,832	\$ 590,832
1998	325,000	51,188	376,188
1999	325,000	30,713	355,713
2000	<u>325,000</u>	<u>10,238</u>	<u>335,238</u>
<u>Totals</u>	<u>\$ 1,485,000</u>	<u>\$ 172,971</u>	<u>\$ 1,657,971</u>

*Annual Requirements to Amortize Capital Leases*

<u>Fiscal Year Ending June 30,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 114,608	\$ 14,044	\$ 128,652
1998	<u>121,428</u>	<u>7,224</u>	<u>128,652</u>
<u>Totals</u>	<u>\$ 236,036</u>	<u>\$ 21,268</u>	<u>\$ 257,304</u>



*BEDFORD SCHOOL DISTRICT*  
*NOTES TO FINANCIAL STATEMENTS*  
*JUNE 30, 1996*

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

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the School District, the lease shall terminate without penalty or expense to the School District.

**NOTE 5 - FUND EQUITY**

**A. Reservations of Fund Balances**

*Reserve for Special Purposes*

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

<u>Capital Reserve Fund</u>	
School Building Fund	\$ 51,545
<u>General Fund Trusts (RSA 198:20-c)</u>	
School Building Maintenance Fund	<u>27,526</u>
<u>Total</u>	<u>\$ 79,071</u>

**B. Unreserved Fund Balances**

*Designated for Special Purposes*

The \$33,518 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years as follows:

<u>Special Revenue Funds</u>	
Food Service	\$ 27,223
Cable TV	<u>6,295</u>
<u>Total</u>	<u>\$ 33,518</u>

**NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

**Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

## BEDFORD SCHOOL DISTRICT

## Salaries 1996/1997

Board Chairperson	\$ 500	Grade 2 Teacher	45,454
Board V Chairperson	500	Grade 2 Teacher	33,004
School Board Member	500	Grade 2 Teacher	41,754
School Board Member	500	Grade 2 Teacher	43,504
School Board Member	500	Grade 2 Teacher	28,666
District Treasurer	1,250	Grade 3 Teacher	44,854
Superintendent	74,924	Grade 3 Teacher	46,354
Asst. Superintendent	68,642	Grade 3 Teacher	26,084
Business Adm.	58,520	Grade 3 Teacher	27,584
Building Principal	63,407	Grade 3 Teacher	32,254
Building Principal	60,290	Grade 3 Teacher	47,104
Building Principal	60,590	Grade 3 Teacher	44,404
Assistant Principal	58,300	Grade 3 Teacher	25,586
Assistant Principal	48,000	Grade 3 Teacher (sabbatical)	18,014
Director Special Ed	52,000	Grade 3 Teacher	45,604
Director Transportation	15,500	Grade 3 Teacher	40,304
Director Maintenance	42,443	Grade 3 Teacher	25,586
Director Food Services	22,700	Grade 3 Teacher	41,504
Curr. Coordinator	52,354	Grade 4 Teacher	47,854
Curr. Coordinator	4,500	Grade 4 Teacher	47,104
Curr. Coordinator	4,500	Grade 4 Teacher	47,104
Curr. Facilitator	1,500	Grade 4 Teacher	47,104
Curr. Facilitator	1,500	Grade 4 Teacher	23,636
Curr. Facilitator	1,500	Grade 4 Teacher	46,354
Curr. Facilitator	1,500	Grade 4 Teacher	40,254
Kindergarten Teacher	24,836	Grade 4 Teacher	25,586
Kindergarten Teacher	28,095	Grade 4 Teacher	40,254
Kindergarten Teacher	41,754	Grade 4 Teacher	41,254
Kindergarten Teacher	25,886	Grade 4 Teacher	28,845
Grade 1 Teacher	44,854	Grade 4 Teacher	47,854
Grade 1 Teacher	43,204	Grade 5 Teacher	43,654
Grade 1 Teacher	45,604	Grade 5 Teacher	30,051
Grade 1 Teacher	37,049	Grade 5 Teacher	44,854
Grade 1 Teacher	46,654	Grade 5 Teacher	24,836
Grade 1 Teacher	45,604	Grade 5 Teacher	47,854
Grade 1 Teacher	45,604	Grade 5 Teacher	32,254
Grade 1 Teacher	23,636	Grade 5 Teacher	45,604
Grade 1 Teacher	26,834	Grade 5 Teacher	47,104
Grade 1 Teacher	41,004	Grade 5 Teacher	32,454
Grade 1 Teacher	32,254	Grade 5 Teacher	24,836
Grade 1 Teacher	33,777	Grade 6 Teacher	47,854
Grade 2 Teacher	42,454	Grade 6 Teacher	23,636
Grade 2 Teacher	27,086	Grade 6 Teacher (job share)	16,502
Grade 2 Teacher	30,801	Grade 6 Teacher	47,854
Grade 2 Teacher	41,254	Grade 6 Teacher	47,854
Grade 2 Teacher	45,154	Grade 6 Teacher	46,354
Grade 2 Teacher	44,854	Grade 6 Teacher	23,636
Grade 2 Teacher	23,636	Grade 6 Teacher	47,854

Grade 6 Teacher	47,854	Learning Disabilities Teacher	42,254
Grade 6 Teacher	43,954	Learning Disabilities Teacher	43,504
Grade 6 Teacher	27,086	Learning Resource Specialist	46,654
Grade 6 Teacher (job share)	19,650	Learning Resource Specialist	36,027
Grade 7 Teacher	32,301	Librarian	39,554
Grade 7 Teacher	43,254	Librarian	46,654
Grade 7 Teacher	47,854	Music Teacher	44,854
Grade 7 Teacher	46,354	Music Teacher	44,854
Grade 7 Teacher	42,754	Music Teacher	40,004
Grade 7 Teacher	25,586	Music Teacher	45,604
Grade 7 Teacher	45,604	Occupational Therapist (job share)	16,877
Grade 7 Teacher	46,354	Occupational Therapist (job share)	20,902
Grade 8 Teacher	33,754	Health Educator	23,636
Grade 8 Teacher	47,854	Physical Ed Teacher	44,854
Grade 8 Teacher	25,586	Physical Ed Teacher	31,504
Grade 8 Teacher	47,104	Physical Ed Teacher	40,004
Grade 8 Teacher	45,604	Physical Ed Teacher	40,304
Grade 8 Teacher	36,027	Reading Specialist	45,454
Grade 8 Teacher/Coord.(.5)	47,104	Reading Specialist	43,804
Grade 8 Teacher/Coord.(.5)	46,354	Reading Specialist	42,504
Grade 8 Teacher	45,604	Reading Specialist	47,104
Grade 8 Teacher	47,104	Resource Room Teacher	35,277
Grade 8 Teacher	47,854	Resource Room Teacher	30,916
Art Teacher	47,854	Resource Room Teacher	48,154
Art Teacher	47,104	Resource Room Teacher	42,454
Art Teacher	41,254	Resource Room Teacher	44,704
Art Teacher	24,836	Resource Room Teacher	44,254
Computer Science	38,549	Resource Room Teacher	35,277
Computer Science	47,104	SEP/BEEP Teacher	34,624
Integration/Behavior (job share)	19,650	SEP/Intg. Prog. Teacher	38,054
Integration/Behavior (job share)	13,042	Speech Teacher	48,154
Integration/Behavior	24,386	Speech Teacher	45,904
Itinerant Teacher	46,354	Speech Teacher	43,504
Foreign Language Teacher	24,386	Nurse	22,038
Foreign Language Teacher	30,051	Nurse	26,270
Foreign Language Teacher	38,549	Nurse	19,745
Foreign Language Teacher	27,086	Paraprofessional	13,050
Foreign Language Teacher	40,754	Paraprofessional	11,236
S.E.E.D. Teacher	42,504	Paraprofessional	7,815
S.E.E.D. Teacher	43,504	Paraprofessional	11,000
Guidance Counselor	43,504	Paraprofessional	7,566
Guidance Counselor	47,854	Paraprofessional	9,588
Guidance Counselor	45,454	Paraprofessional	5,690
Guidance Counselor	47,854	Paraprofessional	7,815
Community Youth Worker	47,854	Paraprofessional	4,263
Home Economics	45,904	Paraprofessional	7,331
Home Economics	44,854	Paraprofessional	9,530
Technology Ed Teacher (IA)	39,254	Paraprofessional	10,001
Technology Ed Teacher (IA)	35,374	Paraprofessional	10,000
Learning Disabilities Teacher	34,624	Paraprofessional	7,815
Learning Disabilities Teacher	40,304	Paraprofessional	9,530
Learning Disabilities Teacher	35,277	Paraprofessional	10,000
Learning Disabilities Teacher	23,636	Paraprofessional	6,416

Paraprofessional	9,588	Clerk	15,893
Paraprofessional	9,824	Clerk	13,253
Paraprofessional	12,059	Maintenance	25,688
Paraprofessional	6,878	Maintenance	24,960
Paraprofessional	10,177	Maintenance	24,232
Paraprofessional	10,824	Head Custodian	26,000
Paraprofessional	13,294	Head Custodian	26,728
Paraprofessional	11,236	Head Custodian	26,728
Paraprofessional	9,236	Custodian Part Time	6,408
Paraprofessional	8,941	Custodian Full Time	24,232
Paraprofessional	10,412	Custodian Full Time	21,320
Paraprofessional	9,236	Custodian Full Time	20,176
Paraprofessional	12,471	Custodian Full Time	26,416
Paraprofessional	12,236	Custodian Full Time	26,416
Paraprofessional	11,824	Custodian Full Time	21,320
Paraprofessional	10,589	Custodian Full Time	24,232
Paraprofessional	12,883	Custodian Full Time	19,448
Paraprofessional	8,941	Custodian Full Time	24,232
Paraprofessional	9,530	Custodian Full Time	22,776
Paraprofessional	10,177	Custodian Full Time	23,504
Paraprofessional	12,471	Custodian Full Time	22,776
Paraprofessional	8,064	Hot Lunch Group 1	9,666
Paraprofessional	7,557	Hot Lunch Group 1	11,610
Paraprofessional	9,588	Hot Lunch Group 1	10,035
Paraprofessional	10,589	Hot Lunch Group 2	9,270
Paraprofessional	13,294	Hot Lunch Group 2	7,380
Paraprofessional	12,883	Hot Lunch Group 2	2,148
Paraprofessional	7,331	Hot Lunch Group 2	5,832
Library Assistant	15,617	Hot Lunch Group 2	6,489
Library Assistant	15,617	Hot Lunch Group 2	7,290
Library Assistant	14,497	Hot Lunch Group 2	9,207
Chapter I Reading	6,808	Hot Lunch Group 2	5,157
Chapter I Reading	10,580	Hot Lunch Group 2	8,613
Chapter I Reading	6,808	Hot Lunch Group 2	4,347
Chapter I Reading	7,696	Hot Lunch Group 2	7,533
Chapter I Reading	7,696	Hot Lunch Group 2	2,628
Chapter I Reading	10,580	Hot Lunch Group 2	8,343
Math Tutor	9,090	Hot Lunch Group 2	4,077
Math Tutor	7,290	Hot Lunch Group 2	5,022
Math Tutor	7,290	Hot Lunch Group 2	8,685
Math Tutor	7,560		
DP Support Coordinator	15,900		
Bookkeeper	25,662		
Secretary	28,275		
Secretary	27,006		
Secretary	23,595		
Secretary	6,510		
Secretary	25,350		
Secretary	25,350		
Secretary	15,960		
Secretary	25,350		
Clerk	17,604		

**BEDFORD SCHOOL DISTRICT  
VENDOR LIST WITH PAYMENTS**

1995/1996

A&E Home Video	\$ 107.90	Atlantic Cable Technology	293.44
A.M.Fridays Inc.	479.12	Aubin Hardware	2,454.52
A.W.A.I.R.	38.40	Auditel	543.75
AAHPERD Publications	99.98	Auditions Youth Performing Art	350.00
ABC School Supply, Inc.	561.09	Axiom Information Resources	42.80
Academic Book Services	440.00	B&H Photo-Video	674.96
Ace Welding Co., Inc.	483.00	B-B Chain	252.50
Acfast Appliance Service	52.00	Banach, Banach, Cassidy	160.00
Adapt Ability	32.58	Banner Systems	1,744.87
Addison-Wesley Pbl Co.	1,938.13	Barnes & Noble	230.45
Adirondack Direct	2,094.00	Battery Powered Lighting	199.00
Advanced Maintenance Prod.	67.34	Beacon Mental Health Assoc.	280.00
Adventure Learning	1,245.00	Beatrice Miller	28.12
AGS Plus	510.02	Beckley-Cardy Co.	1,726.94
Agway Inc.	340.31	Behavioral Ped's & Family	1,967.50
AIMS Education Foundation	592.40	Beland Water Testing Lab	3,761.00
Alphagraphics	67.30	Bellemore Heating Oils, Inc.	27,650.34
Alan Hall	631.20	Bennington School, Inc.	73,021.47
Albee's On Amherst	386.37	Berg Christian Enterprises	300.98
Albert D. Bourke	3,827.65	Bergquist, Roberta	35.00
Alberta Dieter	33.74	Bernard Ruchin	9.00
Alexander's Shop & Save	1,853.63	Betty Folsom	33.74
Allard Service & Sales	722.60	Blakes Creamery, Inc.	10,206.81
Allsafe & Lock, Inc.	696.14	Blue Ribbon Property, Inc.	13,293.49
Allyn & Bacon	41.94	Boise Cascade Office Products	98.96
Alphagraphics	5,039.21	Book, Nooks, Krannies	2,052.94
American Arbitration Assoc.	944.63	BU Sargent Camp	960.00
American Assoc. Sch. Adm.	498.00	Bouyea Fassetts	5,957.87
American Audio-Medical Co.	1,533.50	Brentwood Machine Sales, Inc.	1,423.30
American Guidance Service	445.86	Brigham Young University	70.00
American Red Cross	197.00	Brodart, Inc.	7,473.91
American School Board Journal	240.00	Brookside Hospital	149.00
American School Food Service	67.00	BSN Sports	3,926.16
Americonnect	197.95	Burham Brook	20,500.00
Amherst Equipment	722.76	CH Calloway House, Inc.	338.83
Amideast	44.95	Cambridge Development Lab	76.95
Amsco Publications Inc.	1,056.72	Cambridge Educational	171.61
Anatomical Products Catalogue	73.60	Cambridge Hospital	3,390.97
Angel Martinex, Ph.D.	102.00	Cameron Lahart	2.30
Antec	116.00	Cameron Office Products	318.16
Antec Calibration Service	136.00	Campus America	13,460.00
Apple Computer	3,496.00	Carlex	88.05
Applied Ergonomics	129.95	Carol Houde	11,815.00
Aqua-Dynamics, Inc.	138.00	Carolina Biological Supply	761.85
Arrc Safety Equipment	135.00	Casco Food Equipment Service	416.50
Arrow Cab Company	2,021.02	CED Twin State Electric Supply	2,050.52
Art Supplies Wholesale	2,675.17	Center for Applied Research	35.24
ASBO International	535.00	Center for Educational Field	1,326.00
ASCD	98.00	Center for Effective Living	109.85
Aspen Publishers, Inc.	126.35	Central Paper Products	14,807.74
Associated Foods	31,772.20	Ch-Ch Bookstore	339.25
AT&T Information Systems	324.00	Chapel Hill	28,874.30

Charles Basbas	48.24	Dobles Chevrolet	440.20
Charles Farinella	85.00	Doris Spurway	7.87
Chaselle, Inc.	1,299.24	Eagle Hill School	193,299.75
Chef	3,328.00	Early Ed & Intervention	150.00
Cheryl Serodio	1,500.00	Easter Seal-Goodwill Ind.	1,250.00
Cheshire Music Co., Inc.	160.00	Eastern Propane Gas, Inc.	246.78
Child & Family Services	35.00	Ebsco Subscription Services	1,648.37
Child Craft Education	35.01	Edith Schmidtchen	28.12
Children's Book Council, Inc.	75.50	Education Week	69.94
Children's Press	1,278.31	Educational Frontiers	212.00
Christian Delivery	450.00	Educational Resources	1,366.77
Christopher Gordon Pub.	27.45	Educational Solutions	945.00
Chuck Kramer	23.55	Educational Testing Service	50.00
Clearwaters, Inc.	8,200.00	Educational Video Network	166.85
Communication Skill Builders	106.46	Educational Vistas	18,011.13
Compensation Funds of NH	61,118.71	Educators Publishing Service	730.08
Comprehensive Health Ed	45.25	Edustar	242.00
Computer Mart of NH	1,601.97	Edward Scientific	152.25
Concord Fire Extinguisher Serv.	582.15	Elaine Peterson	9.10
Consolidated Electric	32,591.52	Elan Publishing Co., Inc.	314.57
Continental Press	82.23	Elcom Supply Co.	1,572.02
Convenient Med Care	1,242.00	Elementary Specialities	55.17
Conway Office Products	20,622.30	Ellison Educational Equipment	113.93
Coronet Films, Inc.	289.80	Elwood Sattervall	250.00
Coronet/MTI	62.23	Emblem & Badge, Inc.	264.01
Costa Fruits & Produce Co.	39,959.55	Emergency Battery Maintenance	52.50
Council for Exceptional	144.00	EMSR, Inc.	1,810.00
Cran Barry, Inc.	373.73	Energy North	17,938.77
Creative Classrooms, Inc.	336.85	Eric Mart, Ph.D.	9.00
Creative Educational Materials	29.58	Erla Construction, Ltd.	10,740.00
Creative Publications	1,844.34	ETA /DIV Daigger & Co.	786.65
Creed Co.	44.69	Evan-Moor Corporation	54.98
Crescent Tipping Linen	1,916.53	Everbrite	174.90
Crest/Good Mfg. Co.	567.86	Excalibur Security, Ltd.	12,016.50
Criteria, Inc.	81.75	F.W. Webb	1,944.29
Critical Thinking Press	126.90	Fay Electric Motors	24.00
CRM/SIP	2,500.00	Felix Septic Service	19,805.24
Crotched Mt. Rehabilitaion	205,479.80	Fifth Third Bank	102,200.00
Crystal Spring Books	71.65	Film Archives	335.21
CTB/McGraw Hill	2,638.00	Flaghouse, Inc.	319.29
Cuisenaire Co. of America	492.79	Follett Library Book Co.	508.03
Curier Lumber	818.85	Forrest T. Jones & Co.	1,392.48
Curriculum Associates, Inc.	999.74	Forestry Supply Co.	228.86
D&S Marketing Systems	1,034.88	Franklin Watts	728.89
Dale Seymour Pub.	1,021.79	Frey Scientific	69.35
Davis, Towle, Gearan	25,245.00	Gaylor Bros. Inc.	344.12
Day-Timers, Inc.	92.60	GE Supply	67.13
Debbie Denoncourt	960.00	Gerard Lefebvre Insurance	715.00
Delta Education, Inc.	1,443.52	Gessler Publishing Co.	104.85
Demco, Inc.	620.04	Geyer Instructional	714.75
Demers Television Service	75.00	Gibbe's Garage	860.15
Department of Receptionist	12.40	Girardin Computer Network	5,200.00
Development Therapy	10,240.00	GKS Service Co.	115.00
Digital@PCS Compleat	10,307.22	Glencoe-MacMillan/McGraw	932.74
Digital Equipment Corp.	3,570.24	Global Computer Supplies	110.66
Discovery Enterprises	63.20	Goedecke Decorating Center	30,703.32
Diversified Micro Services	155.00	Goffstown Truck Center	958,557.30
Dixieland Florist & Gifts	27.00	Gold Kist Poultry	310.73

Goodrum's Gym Service	1,000.00	L&L Products	916.33
Gopher Athletic	427.54	Lago & Sons Dairy, Inc.	10,500.54
Gordon Construction	1,295.00	Lakeshore Learning Materials	1,248.76
Goulet Supply Company	114.50	Lamotte Chemical Co.	267.59
Granite State Acoustics	11,229.00	Landis Meat Co.	376.80
Granite State Fruit Co.	6,338.30	Lang. & Cognitive Dev.	34,004.76
Granite State Stamps, Inc.	49.95	Lang. Circle Enterprises	225.50
Great Northern Video	2,784.90	Lasalle Bank of Lisle	128,652.55
Great State Beverages	20,951.75	Lazer Perfect International	184.44
Greenland's Corp.	177.44	Learning Links, Inc.	28.00
Grolier Educational Corp.	1,990.59	Lechmere	267.86
Grolier Publishing Co.	1,645.50	Lectorem Publications, Inc.	30.80
Harcourt Brace & Co.	30,143.72	Lego Dacta	1,416.88
Harris Equipment Repair	150.96	Lerner Publications	435.72
Harvard Education Letter	5.00	Lexia Learning Systems, Inc.	1,647.00
Hawkhill Assoc., Inc.	82.95	Library Video Co.	474.69
Hawthorne	47.25	Lighthouse School	71,784.76
Herlihy & Co.	321.05	Linda Hanrahan, Ph.D.	2,210.00
Hermisdorf Fixtures Mfg. Co.	271.00	Lindamood-Bell Learning	4,320.00
Highlander Inn	1,282.35	Linnet Books/Shoe String Press	54.40
Highsmith Company, Inc.	465.79	Linqui-Systems, Inc.	127.38
Hillyard Co.	18,462.86	Listening Library	19.93
Hobart Corp.	111.15	Locke Office Products	1,113.90
Home Depot	27.43	Lois Bixby	622.31
Honeywell, Inc.	210.50	Look-at-Me Productions, Inc.	161.25
Houghton Mifflin Company	2,278.13	Lovaas Institute	1,000.00
Hudson School District	319.12	Luisa's Pizzerias, Inc.	17,330.95
Ilene Spitzer, M.D.	392.00	Lynn Card Co.	51.00
Indian Head Athletics	4,620.27	Lyons Music Products	160.00
Industrial Arts Supply Co.	573.78	M. Ralph Dieter	10.12
Information Access	1,132.00	M.D. Inspection Services, Inc.	950.00
Instructional Fair	130.31	M.L. Hannay	987.00
Insty Prints of Bedford	41.50	Mac Connection	1,068.85
Interaction Publishers, Inc.	81.95	Macwarehouse	233.89
Interstate Rest'nt Equipment	7,766.05	Magazine Subsc. Serv., Inc.	495.95
Isabel Card	33.74	Mailways	143.33
J.U. Pepper	1,620.53	Manchester News	523.95
J.A. Marino	17.96	Manchester School District	3,677,857.50
J.L. Hammett Company	15,518.31	Manchester School Technology	296.00
Jabberwocky	301.61	Manchester Water Works	1,124.16
James Laliberte	57.36	Margaret McCormack	571.72
Jan Tice	3.25	Marion Office Products	547.00
Janine Kane	50.00	Mary Ellen Holloway	50.00
Janis Galeucia	20.24	Mary Ellen O'Shaughnessy	28.25
Joel Bergquist	51.73	Mary Guiney	43.86
Joel Tupper	1,377.76	Mary Pierce	23.62
Johnson Controls, Inc.	27,801.06	Mary Wike	37.55
Kal-Lite Division	97.28	Massco, Inc.	378.26
Kalwall	8,940.36	Mast Road & Grain & Bld.	326.27
Kaplan School Supply Corp.	165.60	Math League Press	25.90
Karen Preis, M.D.	1,345.00	Math Teachers Press, Inc.	32.90
Kathy Grande	50.00	Matthew Shea	50.62
Kayem Foods	1,993.68	Mayo Roofing, Inc.	101,610.24
Kelvin Electronics	1,359.07	McCarthy-McCormack, Inc	82.45
Key Publishers, Inc.	59.25	McDougal, Littell & Co.	1,192.90
Keystone Press, Inc.	368.00	McGraw Hill School Division	85.18
Kinko's	241.00	MCI	2,198.33
Kompan/Bigtoys Northeast	872.00	McIntire Business Products	2,711.14

Meeks Heit Publishing Co.	55.20	New England Lawn Irrigation	363.85
Memphis Musicraft Publications	109.45	New England Lift Co.	9,990.00
Merrimack Education Center	3,165.32	New England Remediation, Inc.	26,759.00
Merrimack Handling Equipment	336.00	New England Supply	166.87
Merrimack School District	43,817.77	NH Recharge Service	222.00
Merr. Valley Physical Therapy	5,125.00	New Hampton School	133,268.50
Miche	43.81	NH Blacktop Sealers, Inc.	9,230.00
Michigan First Aid & Safety	124.45	NHASBO	60.00
Mike Gisler	500.00	NHOM	950.00
Millipore Corp.	511.00	NHSAA	3,452.90
Min-a-Print	695.00	NMSA	6.00
Minnesota Mutual Life	568.00	Norma Ouellette	10.12
Misco Maintenance Supply	20,226.00	Northeast Airgas	222.90
MLC	450.00	Northeast Audio Visual	5,752.19
Mobil Comm/Ram Bedford	91.19	Northeast Group Marketing	2,640.00
Modern Curriculum	6,546.50	Northeast Publishing Group	145.02
Modern School Supplies, Inc.	348.86	Nynex	28,377.44
Moore Business Products	146.24	Nystrom	323.62
Moore Medical Corp.	38.70	Occasions Ltd.	80.55
Morris, Loriann	11.90	Odyssey of Mind Products	41.45
Mr. & Mrs. Lionel Marcotte	548.00	Office Specialists	4,734.34
Mrs. Tannian	71.35	Officeland	1,618.10
Mrs. Fedderson	5.60	Officemax	2,286.39
Mrs. Susan Lawless	120.00	Offtech, Inc.	15,645.80
Museum Products	53.70	OM Association	320.00
Music Time, Inc.	255.56	Open Hand Publishing, Inc.	58.60
N.E. League of Middle Schools	100.00	Oriental Trading Co.	125.25
N.E. Mathematics League	75.00	Original Crispy Pizza	2,645.55
N.E. School Supply	1,424.66	P&T Container Service Co.	1,683.00
NH Assoc. Special Ed Adm.	95.00	Palmeira, Maria	11.20
NH Municipal Assoc.	1,211,174.27	Pamela Garza	210.00
NH Retirement	531,588.30	Papa Joe	400.00
NH School Board Trust	4,418.00	Paper Direct	166.75
NH School Boards Assoc.	4,654.89	Parker Publishing	96.64
N.H.A.S.P.	2,220.00	Parts & Pieces Unlimited	254.10
NH Public Television	642.00	Pasquino, Ernest	23.62
N.L.S. Service	625.00	Passon Sports	2,188.30
NAESP	17.45	Paul's Refrigeration	8,157.30
Nancy Sagon, Ph.D.	5,524.25	Peg Hoenack's Music Works	103.75
Nancy Lamb	30.10	Perfecta Camera	419.96
Nasco	6,611.96	Perfection Learning	192.26
NASSP	165.00	Permabond Books	550.43
Nat'l Crime Prevention Council	27.45	Phi Delta Kappa	62.00
National Geographic	2,127.20	Pianoarts	295.00
National Health	35.79	Pine Ridge School, Inc.	32,700.00
National Middle School Assoc.	6.00	Pinkerton Academy	7,930.78
National Music Supply	150.36	Pitney Bows	369.81
National Textbook Co.	770.99	Pitsco, Inc.	246.55
Neighborhood Publications	1,221.20	Plank Road Publishing	233.72
NESDEC	2,145.00	Plodzic & Sanderson	3,700.00
Neverett's Sew & Vac	525.80	Plymouth State College	41.00
New Castle Communications	106.92	Pocket Songs	180.74
New Dimensions in Education	542.82	Poster Education	170.50
New England Barricade Corp.	351.32	Postmaster	768.00
New England Deaf Camp	300.00	Pot Belly Deli & Catering	18.71
New England Door Closer, Inc.	624.00	Prentice Hall	1,383.65
New England Duplicator	621.84	Pro Landscape Supply	502.50
New England Food & Dairy	50.00	Pro-Ed	160.60



Psychological Assessment	135.30	Silver-Burdett Ginn	2,501.04
Psychological Corp.	1,553.48	Simplex Time Recorder Co.	3,457.50
Public Service Company	160,770.83	Sir Speedy	1,711.48
Queen City Farms	2,745.80	Sitek-PC Outlet	2,971.99
Queen City Glass & Mirror	3,164.31	Skillings & Sons, Inc.	3,234.84
Queen City Taxi/Veterans	843.50	Slatoff & Ward	9,600.00
Queststar Video, Inc. N.Y.	126.80	Slosson Educational Pbl., Inc.	592.78
Quinlan Publishing Co.	66.98	Small Business Computers	204.00
R.C Hazelton Co., Inc.	767.25	Smartstuff Software	589.00
R.E. Jenkins Construction	2,900.00	Smile Awhile	34.00
Radio Shack	17.95	Smith Pump	271.00
Ralph Morrisette	464.80	Snap Systems, Inc.	417.48
Rand McNally & Co.	63.80	Social Studies Sch. Services	330.26
Raymond Geddes & Co., Inc.	146.32	Society for Developmental Ed	199.00
Re-Print Corp.	1,882.31	Somerville Lumber & Supply	637.03
Recorded Books, Inc.	88.60	Sopris West, Inc.	56.35
Regional Services & Education	56,125.00	Soule, Leslie, Zelin, Sayward	3,315.46
Rehabilitation Consultants	1,095.00	Spectrum Education Supplies	457.85
Reliable Corporation	2,497.12	SRA	4,571.98
Resource Net International	20,203.85	St. Ann's Home	66,097.12
Richard Berke, Ph.D.	420.00	Standard Fence, Inc.	39.48
Rifton	163.00	Standard Service of N.E.	2,969.00
Rigby	246.00	Staples #136	155.96
Riverbend Community Health	655.60	Staples, Inc.	1,935.01
Robert Fremeau	375.00	State of New Hampshire	4,064.35
Robert Ingalls	1,479.00	State St. Bank	272,070.00
Robert Phair	6,500.00	Steck-Vaughn Company	1,021.35
Robin Grant	33.74	Steve's 101 Mobil	274.50
Robin Simard	50.00	Still's Nursery & Tractor Co.	1,301.57
Rocky Mt. Sports, Inc.	165.63	Sue Tyrie	130.50
Romulo Valdez Jr., Ph.D.	425.00	Summit Learning	973.52
Rourke Publishing Group	1,575.35	Sun Remarketing	35.00
RPF Associates	6,732.50	Sunburst	601.02
Ryk Bullock	15.00	Sundance Paperback Distributor	230.79
Sage Publications, Inc.	36.00	Sunoco Credit Card Center	2,250.73
Sally Plourde	1,160.00	Super Duper School	37.20
Sanel Auto Parts	117.11	Superior Coffee & Foods	756.30
Sax Arts & Crafts	389.93	Superior Saw	80.90
Scantron Corp.	1,551.26	SVE	133.75
Scholastic Book	941.98	Synergetics	95.88
Scholastic, Inc.	173.61	Tactile Signage, Inc.	366.83
School Health Supply Co.	821.64	Taft Business Machines	368.19
School of Extended Studies	2,520.00	Talbot Caterers	1,692.90
School Speciality, Inc.	6,618.28	Tami Bohan	57.36
Schooltech	300.00	Tank Testing Serv. of NE	450.00
Schwaab	86.60	Taylor Rental	175.00
Science Enrichment Encounters	200.00	Teach & Learn Shop	500.14
Science Kit, Inc.	398.73	Teacher Created Materials	197.95
Scott Electric	671.15	Teacher's Discovery	990.54
Scott Foresman	328.58	Teachers & Writers Collaborative	35.00
Seal-Tec Asphalt Coating	350.00	Teaching Resource Center	494.55
Seamans Supply Co., Inc.	6,084.33	Ted Herbert's Music Mart	1,932.00
Search Institute	584.10	Teresa Bolick, Ph.D.	237.50
Sears	73.45	Terminex International	140.00
Secondwind Env. Corp.	194.80	The Bookmen, Inc.	163.19
SERESC	298,025.48	The Booksource	1,868.45
Sheila Roberge	10.12	The Boston Globe	1,320.10
Shriver Center	581.80	The Caption Connection	260.00

The Carol School	30,620.46	World Almanac Ed. Div.	279.41
The George T. Johnson Co.	8,470.83	Write Source/D.C. Heath & Co.	334.00
The Green House Group	260.00	Yankee Electronics, Inc.	36.98
The Master Teacher	100.25	Zaner-Bloser, Inc.	713.63
The Network	122.00		
The PC Authority	10,850.00		
The Prudential Fitness Program	157.00		
The Psychological Corporation	682.30		
The Riverside Publishing Co.	5,184.76		
The Standard Register Co.	194.00		
The Trumpet Club	24.40		
The Wright Group	487.89		
Therapro, Inc.	216.80		
Thomas Binette	4,022.00		
Tice Associates, Inc.	2,389.07		
Tiger Direct	65.80		
Toadstool Bookshop	579.90		
Todd Bohan	59.61		
Totalmed Leasing & Sales	950.06		
Town of Bedford	2,634.00		
Treas. State of NH	2,609.00		
Treehouse, Inc.	818.55		
Trees Company	807.80		
Troll Assoc.	121.66		
Trustee of Trust Funds	50,000.00		
Tucker Library Interiors	1,315.00		
Turner's Dairy	32,424.06		
Tyler Masonry	30,327.00		
Typewriter Headquarters, Inc.	855.00		
UNH at Manchester	255.00		
Unicom Micoage	1,338.80		
Union Leader Corporation	1,424.24		
Unisource	733.87		
United Research Publishers	40.89		
University of Nebraska	58.58		
Upstart Library Promotionals	87.62		
USA Today Boston	109.50		
Vista Market	68.73		
VMC Group	4,730.00		
W.W. Grainger, Inc.	1,019.52		
Wadleigh, Starr, Peters, Dunn	10,846.58		
Wal-Mart Store, Inc.	997.26		
Walker/Caly, Inc.	548.63		
Ward's Natural Science Est.	1,343.85		
Waste Management	22,360.00		
Wediko Children's Services	5,592.60		
Weekly Reader	1,316.70		
Welsh Products, Inc.	1,179.59		
Wenger Corp.	776.77		
Wentworth Worldwide Media	109.00		
Wesco Distribution, Inc.	308.08		
Western Psychological Services	148.50		
Whole Math Project	131.79		
Wiggins Egg Service, Inc.	1,651.30		
Wilson Language Training	306.72		
Windham School District	24,733.12		
Witzel, Dorothy	30.37		
Work Opportunities Unlimited	6,608.00		



**Annual School District Meeting**  

---

**McKelvie Middle School**

