

352.0742B

N818

C.2

Annual Report 1992



Northumberland
New Hampshire

Annual Report

of the Municipal Officers of the Town of Northumberland

New Hampshire

INDEX

Audit Information	4
Bond Schedules	18
Calendar of Municipal Dates & Holidays	78
Dates to Remember	79
Library Report	22
North Country Council	27
Officials Listing	2
Payments & Revenues	14
Permit Requirements	79
Police Department Reports	20
Precinct Report & Warrant	43
Property Valuations	28
Recreation Report	26
Recycling Information	80
School District Reports & Warrant	45
Selectmens Financial Reports	13
Tax Collector — Town Clerk Reports	10
Tax Rate	42
Treasurer's Report	24
Trust Fund Report	25
Vital Statistics	39

For the Fiscal Year ending
December 31, 1992

ELECTED OFFICIALS

Selectmen (3-year term)	David Goulet (1993) John Normand (1994) Michael Mills (1995)
Town Clerk/Tax Collector (3-Year term)	Theresa Brooks (1993)
Town Treasurer (3-Year term)	Pamela Styles (1993)
Precinct Commissioners (3-Year term)	Frederick Robinson (1993) H. Lee Rice, Sr. (1994) Bradley Tetreault (1995)
Supervisors of the Checklist (6-Year term)	Nancy Marshall (1994) Hazel Paradis (1996) Ann Pelchat (1998)
Library Trustee (3-Year term)	Marion Rowden (1993) Ellen Gries (1994) Roselyn Wheelock (1995)
Moderator (2-Year term)	Allan Merrow (1994)
Trustee of Trust Funds (3-Year term)	William Greene (1993) Beth McMann (1994) Lillian Landry (1995)

APPOINTED OFFICIALS

Town Administrator/Deputy TC-TC	Frances Rich
Chief of Police	Harry Lee Rice, Jr.
Highway Foreman	David McMann
Civil Defense Director	Shepard Mahurin
Fire Chief	James Sanborn
Librarian	Nancy Scroggins
Assistant Librarian	Lena Mills
Health Officer	Robert I. Hinkley, M.D.
Recreation Commission (3-Year term)	Lisa Tetreault (1994) Bill Everleth (1995) Alan Wheelock (1995) Denise Paugh (1996) Thomas Young (1996)

Planning Board (3-Year term)	Thomas Bushey (1994) Lionel Cloutier (1994) Wendy Gulick (1995) Mary Sloat (1996) Michael Mills (Selectman) David Auger (alt. 1996) Tricia Hurlbutt (alt. 1996)
Zoning Board of Adjustment (5-Year term)	Merle Damon (1994) Everett Bailey (1995) Les Joy (1998) Nancy Phillips (1998) David Goulet (Selectman) Joanne Cassady (alt. 1997)
Cemetery Sexton	Thomas Covell
Cemetery Committee	Gordon Armstrong Thomas Covell Forrest Maguire Cliff Powers
Housing Authority	Robert Styles (1994) Evelyn Shoff (1995) Larry Gray (1996) Lorna Hurlbutt (1997) Reverend Ann Partner (1998)
Ambulance Director	Gordon Armstrong
Conservation Commission	Bernard Bushey Paul Crosby Ed Mellett Doug Menzies Michael Phillips J. Richard Potter Barbara Tetreault

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03
603 788-4928
603 788-4636
603 788-3830

June 12, 1992

TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen
Town of Northumberland
Groveton, New Hampshire 03582

Members of the Board:

In planning and performing our audit of the financial statements of the Town of Northumberland, New Hampshire for the year ended December 31, 1991 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated June 12, 1992 on the financial statements of the Town of Northumberland, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1. A Revision of the Chart of Accounts

The Town's computerized accounting system has been progressively improved; however, the system still needs improvement in the following areas:

1. The activities of several savings accounts for Special Revenue Funds are recorded in the General Fund financial statement.
2. Revenue and expense for several Special Revenue Funds are included into the General Funds income statement and preferably should be treated as separate funds.

Recommendation

The computer system is capable of maintaining financial reporting by fund type with a simple revision of the chart of accounts. We would be happy to assist you in implementing an updated chart of accounts in order to generate meaningful financial statements by fund type. This change will enable the Town management to make proper business decisions with adequate financial data in a timely fashion.

2. Maximum Control over Cash Receipts

Presently, more than one department is collecting funds, so control of cash receipts is especially important.

Recommendation

In order to better control accountability over cash receipts the Town should adopt a policy that all departments will issue a duplicate prenumbered receipt for all cash and check transactions. The daily total of all receipts should be compared to the total daily deposit and reconciled. It would be preferable to use a different number series for each Town department. Strict accounting controls should be implemented over the receipts used, voided, and unused.

3. Proper Allocation of Insurance Expense to Water and Sewer Funds

The Town charges insurance expenses to the Water and Sewer Funds on an arbitrary basis.

Recommendation

The Town should obtain a detailed bill from the insurance company and allocate the insurance expense to the Water and Sewer Funds accordingly.

4. Computerized Tax Collection System

The Tax Collector has been responsible for the input and adjustments to property tax valuations on the computer because no other person is able to utilize the computerized tax collection system.

Recommendation

The Town should provide for adequate separation of duties between those individuals responsible for collection, and those responsible for the change of tax data on the computer.

If this is not practical, at a minimum the Selectmen should review the blotter books whenever revisions are made by the tax Collector.

5. Payroll Tax Return

We noted that there was an error in preparing the first quarterly payroll tax return during 1991.

Recommendation

The Town should revise the first quarter payroll tax return and enhance the review procedure on the payroll tax preparation.

6. Formalized Policy Regarding Vacation and Sick Pay

The Board of Selectmen should prepare and adopt a formal policy on the accrual and payment of accrued vacation and sick pay. The adoption of this policy could be extremely helpful in the future in avoiding possible litigation or contingent liabilities.

7. Bookkeeping System of Recreation Department

The recreation department does not have formal bookkeeping records.

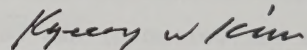
Recommendation

The recreation department should have formal bookkeeping journals and a general ledger for meaningful financial data and control.

The recommendations number six and seven were made in the audit report for the year ending December 31, 1990.

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

Very truly yours,



Kyeong Whan Kim, C.P.A.



1992



1993

EXHIBIT A

Fiduciary Fund Types Trust Funds	Account Groups General Long- Term Debt	Totals (Memorandum Only) December 31, 1991
\$ 0.00	\$ 0.00	\$ 325,379.60
296,517.79	0.00	946,269.60
0.00	0.00	364,704.01
0.00	0.00	50,162.66
0.00	0.00	54,621.93
0.00	0.00	36,336.81
0.00	0.00	370.62
<u>0.00</u>	<u>291,592.98</u>	<u>291,592.98</u>
<u>\$296,517.79</u>	<u>\$291,592.98</u>	<u>\$2,069,438.21</u>
\$ 0.00	\$ 0.00	\$ 19,671.15
0.00	0.00	36,336.81
0.00	0.00	251.90
0.00	0.00	873,689.15
0.00	0.00	3,974.00
0.00	0.00	35,942.00
0.00	36,926.32	36,926.32
<u>0.00</u>	<u>254,666.66</u>	<u>254,666.66</u>
<u>0.00</u>	<u>291,592.98</u>	<u>1,261,457.99</u>
0.00	0.00	32,564.40
165,311.73	0.00	165,311.73
84,363.34	0.00	193,873.94
46,842.72	0.00	46,842.72
0.00	0.00	170,551.72
<u>0.00</u>	<u>0.00</u>	<u>198,835.71</u>
<u>296,517.79</u>	<u>0.00</u>	<u>807,980.22</u>
<u>\$296,517.79</u>	<u>\$291,592.98</u>	<u>\$2,069,438.21</u>

See accompanying notes.

SUMMARY OF WARRANTS

FISCAL YEAR ENDED DECEMBER 31, 1992

	1992	1991
UNCOLLECTED TAXES - 12/31/91:		
PROPERTY		261,617.95
LAND USE CHANGE		2,132.50
YIELD		865.00
SEWER RENT		17,420.00
WATER RENT		17,930.00
TAXES COMMITTED TO COLLECTOR:		
PROPERTY	2,084,149.14	
NATIONAL BANK STOCK	27.30	
LAND USE CHANGE	2,051.20	
YIELD	18,406.00	
SEWER RENT	70,600.00	
WATER RENT	65,068.00	
OVERPAYMENT:		
PROPERTY	758.85	2.52
SEWER RENT	200.00	
WATER RENT	167.00	
INTEREST - DELINQUENT TAXES:	3,166.20	14,449.25
	-----	-----
TOTAL DEBITS	\$2,244,593.69	\$314,417.22
REMITTED TO TREASURER DURING FISCAL YEAR:		
PROPERTY	1,842,867.48	261,620.47
LAND USE CHANGE	1,077.20	2,132.50
YIELD	13,855.00	865.00
SEWER RENT	54,580.00	17,420.00
NATIONAL BANK STOCK	27.30	
WATER RENT	51,568.50	17,866.00
INTEREST	3,166.20	14,449.25
ABATEMENTS:		
PROPERTY	4,590.92	
YIELD TAXES	200.00	
WATER RENT	324.00	64.00
UNCOLLECTED TAXES - 12/31/92:		
PROPERTY	237,449.59	
LAND USE CHANGE	974.00	
YIELD	4,351.00	
SEWER	16,220.00	
WATER	13,342.50	
	-----	-----
TOTAL CREDITS	\$2,244,593.69	\$314,417.22

TAX SALE ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1992

	1992	PRIOR
UNREDEEMED TAXES		
AS OF 1/01/92		100,088.56
TAXES EXECUTED TO TOWN (TAX LIEN)	169,989.73	
OVERPAYMENT/REFUND	64.00	
INTEREST COLLECTED AFTER LIEN	3,167.25	19,473.69
TOTAL DEBITS \$	\$173,220.98	\$119,562.25
REMITTED TO TREASURER DURING FISCAL YEAR:		
REDEMPTIONS	86,892.84	66,515.82
INTEREST & COSTS	3,167.25	19,473.69
ABATEMENTS	758.77	2,916.71
UNREDEEMED TAXES AS OF 12/31/92	82,402.12	30,656.03
TOTAL CREDITS	\$173,220.98	\$119,562.25

RESPECTFULLY SUBMITTED
THERESA BROOKS
TAX COLLECTOR

TOWN CLERK'S REPORT

REGISTRATION OF AUTOMOBILES

AUTO PERMITS ISSUED IN 1992 (2761)	\$158,532.00
TOTAL REMITTED TO TREASURER	\$158,537.00

MUNICIPAL AGENT

PLATES & DECALS, SALE OF	\$5,830.00
TOTAL REMITTED TO TREASURER	\$5,830.00

DOG LICENSES

121 MALES & FEMALE	847.00	
201 SPAYED/NEUTERED	904.50	
43 ELDERLY RATES	86.00	
1 GROUP LICENSE	20.00	
61 PENALTIES	855.00	
TOTAL 372		\$2,772.50
REMITTED TO TREASURER		\$2,836.00

TOWN RECORD FEES

CERTIFIED COPIES OF VITAL STATISTICS FILING, TERMINATING & SEARCHING OF UCC'S MARRIAGE INTENTIONS POLE LICENSES ELECTION FEES	\$2,662.50
REMITTED TO TREASURER	\$2,662.50

RESPECTFULLY SUBMITTED
THERESA BROOKS
TOWN CLERK

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES FOR YEAR ENDING DECEMBER 31, 1992

Title of Approp.	Approp.	Rec./Reim	Total Avail.	Expend.	Balance
Town Officers' Salaries	73,751		73,751	53,755	19,996
Town Officer's Expenses	14,550	4,935	19,485	31,693	(12,208)
Election & Registration	5,500	20	5,520	5,293	227
Cemeteries	10,750		10,750	8,731	2,019
General Government Bldg.	9,675		9,675	8,892	783
Reappraisal of Property	3,150		3,150	2,231	919
Planning & Zoning	1,100	148	1,248	1,056	192
Legal Exp. Mapping & Audit	8,350	500	8,850	8,793	57
Adv. & Regional Assoc.	1,000		1,000	1,169	(169)
Police Department	128,815	1,563	130,378	118,707	11,671
Fire/Forest Fire	500		500	567	(67)
Civil Defense	500		500	544	(44)
Town Maintenance	159,075	312	159,387	158,790	597
General Highway Dept. Exp.	37,900		37,900	42,477	(4,577)
Street Lighting	26,400		26,400	23,397	3,003
Solid Waste Disposal	131,538	1,969	133,507	119,097	14,410
Health Dept.	12,465		12,465	10,199	2,266
Hospitals & Ambulances	27,000	16,467	43,467	28,314	15,153
Animal Control	500		500	235	265
Senior Citizens	13,000		13,000	12,021	979
General Assistance	7,000	120	7,120	7,712	(592)
Library	42,200		42,200	42,200	0
Parks & Recreation	44,900		44,900	41,684	3,216
Patriotic Purposes	400		400	315	85
Conservation Comm. & Peramb.	1,100		1,100	219	881
Principal of Debt	34,667		34,667	34,643	24
Interest of Debt	19,270		19,270	19,170	100
Interest of Notes	20,000		20,000	10,730	9,270
FICA, Retirement, & Unemp.	49,440	1	49,441	49,789	(348)
Insurance	109,412	1,275	110,687	84,997	25,690
North Country Council	1,889		1,889	1,888	1
Municipal Water Dept.	65,168	584	65,752	63,372	2,380
Municipal Sewer Dept.	64,872	225	65,097	58,413	6,684
TOTALS	\$1,125,837	\$28,119	\$1,153,956	\$1,061,093	\$102,863
UNEXPENDED BALANCE					\$102,863

DETAIL OF REVENUES FOR 1992

LOCAL TAXES CURRENT YEAR	
Property Taxes	1,842,604.48
Property Tax Interest	3,147.11
National Bank Stock	27.30
Yield Tax	13,855.00
Yield Tax Interest	19.09
Use Change Tax	1,077.20
LOCAL TAXES PREVIOUS YEARS	
Property Taxes	261,620.47
Property Taxes Interest	13,871.43
Yield Tax	865.00
Yield Tax Interest	111.38
Use Change Tax	2,132.50
Use Change Tax Interest	314.44
Tax Lien	149,103.70
Tax Lien Interest	22,520.00
LOCAL SOURCES EXCEPT TAXES	
Regis. of Motor Vehicles	158,537.00
M.V. Decal Sales	5,830.00
Business & Filing Fees	175.00
Town Record Fees	2,622.50
Dog Licenses	2,875.00
INCOME FROM DEPARTMENTS	
Town Officers Expense	4,935.11
Election & Registration	20.00
Planning & Zoning	147.94
Sale of Equipment	1,200.00
Building Permits	760.00
Audit Reimbursement	6,466.00
Police Department	1,555.21
Court Fines - Police	1,563.25
Winter Reimb.	312.33
Dump Revenues	1,969.00
Ambulance Services	16,466.53
General Welfare Reimbursement	120.00
FICA Retire. Refunds	1.09
Insurance Refunds & Dividends	1,275.42
STATE OF NEW HAMPSHIRE	
Gas Tax Refunds	2,090.55
Highway Block Grant	29,984.32
Business Profits	526,835.39
Sewer Bond	16,337.00
Railroad Tax	2,536.99
Forest Land Reimbursement	4,723.93
MISCELLANEOUS RECEIPTS & TRANSFERS	
Capital Reserve Transfers	2,200.00
Interest on Investments	9,558.45
Interest on Checking	1,365.53
Interest on Payroll Checking	89.66
Payment in Lieu of Taxes	14,707.93
Sale Town Prop (Liens & Fees)	9,000.00
Interest on Gen Fund Invest	6,858.54
Nth Sewer Project Reimb.	49,898.00
Tax Sale Costs	<u>4,437.00</u>
TOTAL REVENUES	<u>\$3,198,723.77</u>

SUMMARY OF EXPENSES FOR 1992

Town Officers' Salaries	53,754.10
Town Officers' Expenses	31,693.38
Election & Registration	5,292.27
Cemeteries	8,730.53
General Government Bldgs	8,891.82
Reappraisal - Property	2,230.93
Planning & Zoning	1,056.42
Legal Expenses	3,143.40
Advertising	1,168.75
Tax Map Update	1,150.00
Audits	4,500.00
Police Department	118,705.95
Forest Fire Protection	566.82
Civil Preparedness	543.73
Summer Maintenance	53,237.75
Winter Maintenance	71,159.17
General Maintenance	42,477.43
Street Lighting	23,396.96
Street Maintenance	29,211.51
Sidewalk Maintenance	5,179.67
Dump Maintenance	119,096.29
Health Department	10,198.59
Hospitals	5,000.00
Ambulances	23,312.81
Animal Control	235.00
General Assistance	7,712.14
Library	42,200.00
Parks & Recreation	41,684.37
Patriotic Purposes	314.85
Conservation Commission	219.00
Principle on Long Term Notes	34,642.75
Interest on Long Term Notes	19,170.15
Tax Notes	10,729.51
FICA, Retirement, Unemployment	34,031.50
Insurance	84,896.72
Senior Citizens	12,021.37
North Country Council	1,888.22
Refunds of Accounts	174,695.13
County Tax Warrant	298,739.00
Juvenile Diversion Program Art 14	1,190.00
Eagles Nest Art 15	5,000.00
Police Cruiser Art 8	13,256.00
Sewer Lagoon Project	40,814.28
Christmas Lighting Art 9	669.48
D.A.R.E. Program Art 17	<u>403.91</u>
TOTAL EXPENSES	\$1,448,311.66

REPORT OF WATER DEPARTMENT

REVENUES

Fees	69,434.50
Other Receipts	584.36
Interest on Checking Acct	1,934.29
Int. from Taxes	45.00
Int. on Investment Accts.	<u>263.53</u>
TOTAL WATER REVENUES	\$ 72,261.68

EXPENSES

Pipe & Fittings	2,285.89
Parts & Equipment	781.85
Other Supplies	1,690.65
Chemicals	2,281.35
Lab Tests	1,834.00
Grader	152.00
Compressor	60.00
Backhoe	5,040.00
Mower	336.00
Diesel	50.00
Propane	461.00
Vehicle Maintenance	223.34
Paving	1,000.00
Postage	300.00
Miscellaneous	319.14
Electricity	368.49
Fuel Oil	1,201.36
Gasoline	878.38
Cold Patch	1,000.00
Eng.	2,178.13
Wages	23,900.09
Insurance - Workers' Comp	2,375.00
Insurance - Medical	2,444.00
Insurance - Property & Liability	3,639.00
FICA/Medicare	4,151.97
Town Officers Expenses	1,142.85
Improvements & Engineering	<u>4,630.98</u>
TOTAL WATER EXPENSES	\$ 64,725.47

REPORT OF SEWER DEPARTMENT

REVENUES

Fees	72,000.00
Other Receipts	225.00
Interest on Checking Account	2,051.16
Int. from Taxes	107.00
Int. on Investment Accts.	<u>598.33</u>
TOTAL SEWER REVENUES	\$ 74,981.49

EXPENSES

Pipe & Fittings	1,096.22
Parts & Equipment	657.85
Other Supplies	1,848.98
Chemicals	3,505.50
Lab Tests	1,841.00
Backhoe	2,974.00
Mower	336.00
Diesel	50.00
Propane	42.00
Vehicle Maintenance	248.27
Postage	300.00
Miscellaneous	58.62
Electricity	9,970.29
Gasoline	821.68
Wages	22,716.12
Insurance - Workers' Comp	2,375.00
Insurance - Medical	2,444.00
Insurance - Property & Liability	3,638.00
FICA/Medicare	4,151.97
Town Officers Expenses	<u>1,225.35</u>
TOTAL SEWER EXPENSES	\$60,300.85

SCHEDULE OF INTEREST AND PRINCIPAL - TRANSFER STATION
 Amount \$150,000 Rate 6.97% Date of Issue July 13, 1990

Payment Date	Principal Payable	Interest Payable	Payment Due
1/15/93		4512.50	4,512.50
7/15/93	10,000.00	4512.50	14,512.50
1/15/94		4167.50	4,167.50
7/15/94	10,000.00	4167.50	14,167.50
1/15/95		3822.50	3,822.50
7/15/95	10,000.00	3822.50	13,822.50
1/15/96		3477.50	3,477.50
7/15/96	10,000.00	3477.50	13,477.50
1/15/97		3132.50	3,132.50
7/15/97	10,000.00	3132.50	13,132.50
1/15/98		2787.50	2,787.50
7/15/98	10,000.00	2787.50	12,787.50
1/15/99		2442.50	2,442.50
7/15/99	10,000.00	2442.50	12,442.50
1/15/00		2097.50	2,097.50
7/15/00	10,000.00	2097.50	12,097.50
1/15/01		1752.50	1,752.50
7/15/01	5,000.00	1752.50	6,752.50
1/15/02		1580.00	1,580.00
7/15/02	5,000.00	1580.00	6,580.00
1/15/03		1407.50	1,407.50
7/15/03	5,000.00	1407.50	6,407.50
1/15/04		1235.00	1,235.00
7/15/04	5,000.00	1235.00	6,235.00
1/15/05		1060.00	1,060.00
7/15/05	5,000.00	1060.00	6,060.00
1/15/06		885.00	885.00
7/15/06	5,000.00	885.00	5,885.00
1/15/07		710.00	710.00
7/15/07	5,000.00	710.00	5,710.00
1/15/08		532.50	532.50
7/15/08	5,000.00	532.50	5,532.50
1/15/09		355.00	355.00
7/15/09	5,000.00	355.00	5,355.00
1/15/10		177.50	177.50
7/15/10	5,000.00	177.50	5,177.50
	<hr/> 130,000.00	<hr/> 72,270.00	<hr/> 202,270.00

SCHEDULE OF INTEREST AND PRINCIPAL - SEWER BONDS

Amount \$166,965

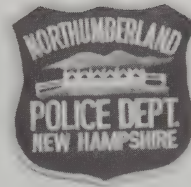
Rate 8.87%

Date of Issue February 22, 1985

Payment Date	Principal Payable	Interest Payable	Payment Due
2/15/93	10,000.00	3,990.00	13,990.00
8/15/93	0.00	3,550.00	3,550.00
2/15/94	10,000.00	3,550.00	13,550.00
8/15/94	0.00	3,110.00	3,110.00
2/15/95	10,000.00	3,110.00	13,110.00
8/15/95	0.00	2,670.00	2,670.00
2/15/96	10,000.00	2,670.00	12,670.00
8/15/96	0.00	2,230.00	2,230.00
2/15/97	10,000.00	2,230.00	12,230.00
8/15/97	0.00	1,790.00	1,790.00
2/15/98	5,000.00	1,790.00	6,790.00
8/15/98	0.00	1,567.50	1,567.50
2/15/99	5,000.00	1,567.50	6,567.50
8/15/99	0.00	1,345.00	1,345.00
2/15/00	5,000.00	1,345.00	6,345.00
8/15/00	0.00	1,122.50	1,122.50
2/15/01	5,000.00	1,122.50	6,122.50
8/15/01	0.00	900.00	900.00
2/15/02	5,000.00	900.00	5,900.00
8/15/02	0.00	675.00	675.00
2/15/03	5,000.00	675.00	5,675.00
8/15/03	0.00	450.00	450.00
2/15/04	5,000.00	450.00	5,450.00
8/15/04	0.00	225.00	225.00
2/15/05	5,000.00	225.00	5,225.00
	90,000.00	43,260.00	133,260.00



1930's



1993

NORTHUMBERLAND POLICE DEPARTMENT

On behalf of the officers, I would like to thank all the citizens of Northumberland for their continued support and help during the last year.

First I would like to update everyone that our Staff Officer Tippitt was promoted to Sergeant. This position comes with more responsibility, such as handling prosecution of cases at the District Court level. We lost another officer who was replaced by Officer Marcel Platt. Marcel has signed a 3 year contract with the town. He will be attending the New Hampshire Police Academy later in March.

This is also the first year that we offered a D.A.R.E. program. All indications are that this is being very well received by the children. Officer St. Cyr of the Lancaster Police Department is the instructor. Mr. Monahan has said it is a very good program. I would like to expand this program at some point, to have an instructor within our police department.

We have seen an increase with troubled teens in town. We have worked with the schools, parents and the teens to try to help all parties involved with some luck. I feel, as a parent, that we all need to spend some time with them. Also show some interest in them, sometimes all that is needed to help is a pat on the back.

I would also like to advise everyone that the officers have taken several classes during the year including a very informative class on emergency response put on for the area police department by our insurance company at no cost to the town.

The activity for the department is as follows:

Accidents	77
Alarms	94
Animals	136
Assaults	28
Assistance to Ambulance	69
Assistance to Other Departments	131
Burglary	3
Bad Checks Collected (amounted to \$1,893.68)	
Calls to office	2,412
Criminal Mischief	127
Defective Equipment	251
Domestics	74
DWI Arrests	5
Juveniles	161
Minors in Possession	10
OHRV	31
Other Motor Vehicles	809
Parking Tickets	96
Prowlers	10
Shoplifting	5
Speeding	481
Stolen Cars	2
Thefts	17
Unsecured Buildings	166

Respectfully Submitted,
H. Lee Rice, Jr.
Chief of Police



LIBRARY REPORT

The Northumberland Public Library is pleased to say that 1992 saw an increase in all areas except spending. Circulation increased to 15,614, books borrowed through inter-library loans increased to 222, and registered patrons increased to 1300.

The decrease in the interest rate led to a very challenging year for the library, but even with a book budget that is based primarily on interest from the Irving Dice Fund, we were still able to add 660 books to our collection.

Anyone that has gone by the library in the last few months has probably noticed that the library got a "face lift". With the installation of vinyl siding, the library not only looks better, but is better insulated.

Once again this year, "Papa Joe's Traveling Storytelling Show" made a stop at our library. Papa Joe not only tells the delightful old folktales, but allows the children to act out the story as he tells them. Over 50 people attended this wonderful program.

Interest from the D. Chandler Matthews Fund allowed us to purchase for the reference collection a 6 Vol. Encyclopedic Dictionary Set, several books relating to NH history and the updates to the Social Issues Resources Set.

This year's summer reading program "Discover Read" attracted many children. The average weekly attendance was 25 with the exception of "Stone Soup Week". Stone soup has become an annual event at the library, and this year approximately 40 bowls of soup were served. Children watched movies, played games, did puzzles, and of course read lots of books. In addition to the new things we learned in summer reading, we learned that you should not fry marbles without opening a window. And for those of you who have wondered, Yes, the library smoke detectors do work.

All of us at the library would like to extend our thanks to the many patrons who have made 1992 such a successful year.

Respectfully submitted,
Nancy Scroggins, Librarian

LIBRARY ACCOUNT
RECEIPTS

Checking Account Balance December 31, 1991		\$ 4,344.94
Town Appropriation	\$42,200.00	
Copier Fees	537.50	
Book Fines	216.40	
Interest C/D	2,045.85	
Interest C/A	67.61	
Book Sales	215.97	
Misc.	6.50	
TOTAL RECEIPTS		\$49,634.77

PAYMENTS

Wages & Taxes	\$17,950.80	
Books, Mags. & Tapes	5,584.04	
Janitorial	3,380.00	
Phone	483.16	
Electricity	2,222.57	
Fuel	2,218.04	
Building Maintenance	4,694.47	
Office Supplies	1,072.34	
Equipment	391.00	
Dues, Mtgs., Courses & Mileage	337.81	
Janitor Supplies	238.99	
Reference Books	1,541.16	
Insurance (Librarian)	3,923.64	
Treasurer	775.00	
Bond Insurance	260.00	
Misc.	166.60	
TOTAL PAYMENTS		\$45,239.62

Checking Account Balance December 31, 1992		\$ 4,395.15
--	--	-------------

Respectfully submitted,
Frances S. Rich, Treasurer

TREASURER'S RECONCILIATION OF CASH

BALANCE (BEGINNING OF YEAR 1992)	\$ 108,979.42
RECEIPTS (1/1/92 - 12/31/92)	\$3,714,395.54
WARRANTS	\$3,789,709.34
BALANCE (END OF YEAR 1992)	\$ 33,666.16

BALANCE IN BANKS:

#15-892-6	\$ 53,243.44
#15-891-4	\$ 58,533.10
#20-801-2	\$ 9,697.86
#50-04019	\$ 72,375.20
#20-802-4	\$ 23,901.95
#20-897-8	\$ 24,566.62
#20-866-8	\$ 4,286.62
#10-938-1-2	\$ 43,063.15
#02-18-181095	\$ 103,271.64
#1510641	\$ 106,578.56
#5004001	\$ 16,790.12
#1181270	\$ 16,982.75
CD#211103-2	\$ 551,219.05
CD#211240-1	\$ 45,318.87

TOTAL \$1,129,828.93

RESPECTFULLY SUBMITTED,
PAMELA J. STYLES
TREASURER

TRUST FUND REPORT

December 31, 1992

Name of Fund	PRINCIPAL				INCOME			
	Balance Beginning of Year	Income During Year	Withdrawn During Year	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year
Cemetery	\$42,600.59	\$1,800.00	\$ ---	\$44,400.59	\$21,768.89	\$3,067.50	\$2,200.00	\$22,636.39
Library Trust (Matthews)	7,500.00	---	---	7,500.00	601.27	262.61	---	863.88
Library Trust (Dice)	130,930.35	---	130,930.35	---	8,753.35	---	8,753.35	---
Northumberland School Handicap	60,000.00	23,000.00	---	83,000.00	13,681.66	4,120.25	---	17,801.91
Ambulance	3,400.00	---	---	3,400.00	263.63	188.41	---	452.04
Fire Truck	---	---	---	---	5,750.55	306.63	---	6,057.18
Retirement	1,000.00	---	---	1,000.00	267.50	65.18	---	332.68

GROVETON RECREATION COMMISSION
REPORT TO THE TOWN OF NORTHUMBERLAND
1992

A membership change occurred in the Recreation Commission this year, with Mrs. Shirley MacDow submitting her resignation after many years of steadfast service to the youth of our community. We would like to take this opportunity to extend our appreciation and thanks to Shirley for her contributions and leadership throughout this time. We would also like to welcome our newest member of the Commission, Mr. Tom Young, whose energy and ideas will be assets to our programs.

Our Skating Program this year got off to a slow start in December due to poor weather conditions for ice. Hopefully, with Mother Nature's help, we can expect some improvements, as this program is always a very popular one.

As in past years, the Pool and Summer Recreation Programs continued to be well attended, with the return of many of the previous activities and the addition of some new ones. Swimming lesson enrollment was very high and field trips were filled to capacity.

The condition of the pool itself continues to be a concern due to its deterioration. We will continue making repairs to keep it functional as long as we can.

Again, our thanks to the Town Crews for their support during the year. We look forward to another successful season.

Respectfully submitted,

William Everleth
Denise Paugh
Lisa Tetreault
Alan Wheelock
Tom Young

NORTH COUNTRY COUNCIL
1992 REPORT

North Country Council is the Regional Planning Commission and economic development district for 51 towns in northern New Hampshire. It is supported by local community and county dues which are used to match state and federal funding sources.

Local planning assistance provided to member towns this past year included: municipal planning, transportation planning, business and industrial planning, landscape architecture, solid waste planning, resource management, and GIS mapping. The Council provided professional assistance to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, Conservation Commissions, Solid Waste Districts, Local Development Corporations, Non-Profit Community Organizations, Chambers of Commerce, Educational Institutions and Social Service Organizations and Agencies in all of our member towns.

During 1992 North Country Council also continued its commitment to regional planning as follows: completed the North Country's first ISTEA Transportation Plan and Transportation Improvement Program; completed a new regional economic development strategy; developed economic strategic plans with local development groups; expanded the Working Capital micro-lending program throughout the region; provided technical assistance to communities on major infrastructure projects; completed a regional wood products marketing plan; participated in the development of a statewide telecommunications network; conducted an impact assessment of new banking regulations on the businesses in the North Country; provided solid waste and recycling technical assistance to towns, schools and solid waste districts; and continued our public education initiative on forest lands issues in Coos County. All the above major activities occurred at the same time as the Council provided daily planning and development technical assistance to our members.

In the ensuing year, the Council will continue its commitment to local membership services and regional problem resolution.

Persons from member towns interested in becoming involved with the Council are urged to contact their selectmen for appointment as Council representatives or committee members.

Sincerely,
Preston S. Gilbert
Executive Director

1992 PROPERTY VALUATIONS

ACHILLES NORMAN	50200	BARTLETT ERNEST	24800
ADAIR KENNETH	43000	BARTLETT KENNETH	32250
ADAMS WAVA	27950	BARTLETT SHARON	14650
AITKEN HUGH	30388	BATCHELDER BRIAN	32600
AKESSON ROBERT	60903	BEAN ALCIDE	44600
ALDRICH RONALD	8440	BEAN ALCIDE	15000
ALEXANDER GLORIA	21550	BEAN ALIDA	27950
ALLEN, JANET	21750	BEAN JOHN	1375
ALLIN GLEN	39300	BEAN ROBERT	54600
ALLIN MARLENE	14650	BEAN WILLARD	275
ALLIN MERLE	31350	BEAN WILLARD	6380
ALLIN MERLE	7850	BEAN WILLARD	1100
AMERICAN LEGION	157050	BEATON FRANKLIN	40650
ANDERSON WENDALL	37050	BEATON LINDA	13650
ANDRITZ JAMES	2613	BEATON PAUL	36500
ANGWIN DEBORAH	7200	BEATON ROBERT	2648
ANGWIN FORREST	20250	BEATON ROBERT	3575
ANNIS RUSSELL	14900	BEATON ROBERT	3218
ARIETTA ALPHONSE	32500	BEATTIE DAVID	67000
ARIETTA ALPHONSE JR	23750	BEATTIE MICHAEL	700
ARMSTRONG GORDON	16950	BEAUDET TIMONEE	17250
ARMSTRONG GORDON	97400	BEAUDOIN LESLIE	22200
ARNOLD MAUREEN	306	BECKER DANIEL	29420
ARSENEAULT ELIZ.	27150	BEDARD LARRY	23400
ARSENEAULT MARY	26500	BEDELL HAZEL	28500
ARSENEAULT MARY	2600	BEDELL JOHN	27750
ASH RONALD	29650	BEESLEY PAUL	12500
ASH RONALD JR.	8350	BELAND ALPHONSE	62900
ASTLE MARION	22350	BELAND ALPHONSE	34500
ATKINSON DAVID	45350	BELAND ALPHONSE	28350
ATKINSON THOMAS	24300	BELAND ALPHONSE	30850
AUBUT GERARD	25300	BELAND GENEVA	58000
AUDIT RITA	21200	BELAND MARIE	19900
AUGER ALBERT	37400	BELAND RODRIQUE	6152
AUGER DAVID	54650	BELISLE BERNARD	42900
BACON DONALD	54591	BELIVEAU DENNIS	24250
BACON EARL	26500	BELIVEAU ROBERT	23500
BAG HILL ENT.	3950	BENNETT AARON	69300
BAG HILL ENT.	2118	BENNETT JAMES JR	55950
BAILEY BERNARD	33900	BENNETT JAMES JR	31900
BAILEY EVERETT	57250	BENNETT JAMES JR	16950
BAILEY GAIL	1874	BENNETT JAMES JR	9750
BAILEY LORIE	31450	BENNETT LARRY E	22550
BAINBRIDGE MARCELLE	10700	BENOIT DANIEL	21350
BALL ERWIN	11850	BENOIT EDWARD	21200
BANZHAF DONALD	26350	BENOIT LAWRENCE	39400
BARNES GRACE	14020	BENOIT RAYMOND	20700
BARNES-HIGHT JUDITH	1735	BENWAY EDMUND	23050
BARNETT DEAN	10496	BERGERON THEODORA	46650
BARNETT HOWARD	880	BERLIN CITY BANK	186350
BARNETT WILBER	1496	BERNARD DEBRA	35100
BARNETT WILBER	12500	BERNARD LEON	24900
BARNEY JEFFREY	29050	BERNARD ULDRIC	48150
BARRETT CHARLES	17150	BERTHOLDT IRENE	39150
BARRY BETTY MAE	21150	BERUBE DWIGHT	59500

1992 PROPERTY VALUATIONS

BERUBE FLORENCE	35250	BROWN C. N.	34000
BERUBE JOSEPH	30900	BROWN C. N.	14700
BICKFORD MANNIX	8700	BROWN STEPHEN	35450
BIGELOW RALPH	39800	BROWN VERA	25050
BILLMERS ROBERT	10050	BRUNETTE BARBARA	20250
BILODEAU DONALD	22750	BURKE ANTHONY	13850
BISHOP CATHERINE	26600	BURNS WILLIAM	26050
BLODGETT DELORES	35350	BURRILL RUDNEY	9950
BLODGETT MARY LOUISE	19650	BURT JEFFREY R	578
BLODGETT YVONNE	38400	BURT MARY	8450
BODNAR DARRELL	17300	BURT RENE P	45300
BOISSELLE PAUL	19950	BURT VIOLET	23100
BOISSONEAULT HENRY	16500	BUSH PRISCILLA	13000
BORG CARL	31200	BUSHEY BERNARD	28050
BOROWSKI JOHN	12815	BUSHEY BERNARD	41600
BOUCHARD CARYN	40450	BYERS HARRY N	21500
BOUCHARD PAUL	22500	CALL JOHN	39950
BOUCHARD WALTER	39500	CALL JOHN	855
BOUCHER CARLINE	21200	CALL SANDOW	3750
BOUCHER CARLINE	24100	CALL SANDOW	19150
BOUCHER NOURINE	26250	CALL SANDOW	2500
BOUDLE AUBREY	9200	CAMARA DONA	30200
BOUDLE CLEO	138	CANTIN REYNOLD	38900
BOUDLE CLEO	2283	CAQUETTE THEODORE	38850
BOUDLE LAWRENCE	25150	CARIGNAN RICHARD	61550
BOUDLE LAWRENCE	4650	CARNEY ROBERT	23200
BOUDLE ROGER	9000	CARON ERNEST	43800
BOUDRIAS HECTOR	3500	CARON PAUL	24850
BOUDRIAS LOUIS	21100	CARON ROLAND	37100
BOUDRIAS URGEL	34900	CARR MARGARET	13650
BOURASSA RICHARD	23250	CARVER HELEN	17800
BOUTIN JOAN	24700	CASS ELMER	31300
BOUTIN LAURETTE	39150	CASS MICHAEL	12250
BOUTIN RENE	23850	CASS THOMAS	14750
BOYD HARRIET	24600	CASSADY GLENN	23450
BOYER BERTHA	50000	CHAMBERS WALTER	47000
BRANN CHARLES	33950	CHAMPLAIN OIL CO	47550
BRANN MARY	48450	CHAPMAN BERTHA	30600
BRANN MARY	2100	CHARBONNEAU CHAS	16050
BRANN MARY	12600	CHARLETTE RUTH	29100
BRANN MARY	500	CHARRON DENNIS	35250
BREAULT ANN CT	6450	CHARRON DENNIS	17150
BREAULT ARTHUR	27000	CHARRON HENRY	27150
BREAULT CHESTER	18750	CHAUVETTE ROGER	27050
BREAULT JOANNE L	13800	CHESSMAN JOHN D	32050
BREAULT LEON	36100	CHESSMAN SOOBOONE	37050
BRIERE ROBERT P	35600	CHOQUETTE ROGER	2393
BROCK DONALD	18000	CHRISTIE COLIN	1163
BRONSON ELIZABETH	18900	CHRISTIE COLIN	349
BRONSON ROBERT	67150	CILIBRASI LUIGI	37481
BROOKER RALPH	30500	CLARK IRENE	29900
BROOKS PHILBERT JR	40800	CLEMENT RAYMOND K	36350
BROOKS BLANCHE	19850	CLOUTIER ALBERT SR	2338
BROWER HOWARD	5496	CLOUTIER ALBERT SR	3768
BROWN C. N.	3400	CLOUTIER CECILE	26400

1992 PROPERTY VALUATIONS

CLOUTIER EMILIA	12150	CROSBY PAUL	32200
CLOUTIER EUGENE	28300	CROSS MICHAEL	39100
CLOUTIER GERARD	57484	CUMMINGS C B & SON	16693
CLOUTIER GERARD	23700	CUMMINGS C B & SON	53620
CLOUTIER HENRY	19500	CUMMINGS HERBERT	34300
CLOUTIER LIONEL M	22800	CUNNINGHAM MARY JANE	33200
CLOUTIER LORENZO	56850	CUNNINGHAM SHAWN	4000
CLOUTIER MARK F	56950	CURRIER SALES	13750
CLOUTIER PATRICK	27000	CURRIER SALES	107750
CLOUTIER ROSARIO	37350	CURRIER RICHARD	33600
CLOUTIER SIMONE	2173	CURRIER STEPHEN	29500
COCHRAN ANNETTE	20250	CURTIS ELLEN	16500
COLBURN ASSOC INC	3646	DAIGNEAULT RONALD W	46950
COLE ADELAIDE	30800	DAMON MERLE	11350
COLE LUCY	19700	DAMON MERLE	2900
COLEMAN JOHN	17500	DAMON MERLE	2550
COLLINS DONALD	34150	DAMON MERLE	2750
COLLINS DONALD	3700	DAMON MERLE	9050
COLLINS MARK J	37750	DAMON MERLE	23650
COLLINS ROBERT	47100	DAMON MERLE	2800
COLLINS STEVEN	7500	DAMON MERLE	48350
COLLINS WALTER S	15600	DAMON PHILLIP W	63650
COMEAU CORRINE	46650	DANKERS MARTHA W	371
COMEAU EDWARD	16850	DARTMOUTH BANK	32150
CONNARY ERVIN	27100	DAVENPORT FRANK	28050
CONROY SCOTT W	16400	DEANBROOK VILLAGE	107200
COOK REGINALD	39300	DEBLOIS RICHARD	19900
COOK RICHARD K JR	30850	DECESARE PAUL	37400
COTE ANDREW	14250	DECESARE PAUL	23700
COTE EDITH	11600	DEERING MARY	23300
COTE ROBERT	8150	DEFOSIE HOWARD	275
COTE S & M	13000	DESAINDES MAURICE	40350
COTTER FRANCIS	64473	DESAUTELS ANDRE	40250
COTTER FRANCIS	735	DEYETTE JEAN B	45350
COTTER FRANCIS	31300	DEYETTE JEAN B	2600
COTTER NORMAN	59000	DICKER MARLENE R	66550
COVELL IRVING	53386	DIFFENBACHER JAMES	26083
COVELL THOMAS	1900	DINGMAN AL	16150
COVELL THOMAS	350	DINGMAN RONALD J	18200
COVELL THOMAS	1950	DOHERTY KATHLEEN	63879
COVELL THOMAS	650	DOHERTY LAWRENCE	12400
COVELL THOMAS	6100	DOHERTY PATRICK L JR	19350
COVELL THOMAS	17400	DONNELLY RAYMOND	37650
COY NATHEN	5200	DONOVAN ELMER	17550
Craggy PAULINE	40400	DONOVAN JAMES	17450
Craggy PAULINE	2090	DOOLAN JAMES	39350
CRAWFORD BRADLEY E	22700	DORR EDWARD T JR	30400
CRAWFORD EDNA	17900	DORR ROBERT	20250
CRAWFORD GARY	7350	DOWLAND EDWARD	40250
CRAWFORD HOLLIS	25950	DOWNING MALCOLM	29100
CRAWFORD RAYMOND	28700	DOYLE MARJORIE	43700
CRAWFORD RITA	18050	DOYLE MATTHEW A	5700
CROCHIERE ROBERT J	29950	DOYON RAYMOND	36650
CROCKER DONALD	20650	DREW ETHEL	16850
CROMPTON GERALD	27900	DUBE ARMOND J	16100

1992 PROPERTY VALUATIONS

DUMAS WILFRED	23800	FOGG ELLIOT	21350
DUNHAM ERVENA	28800	FONTAINE ALBERT	20700
DUNHAM LESLIE	34350	FONTAINE LEONARD	48591
DUNN LEO G	31000	FONTAINE NELSON S	44237
DUNN ROBERT J JR.	21800	FONTAINE NELSON S	3150
DUPONT ROLAND REALTY	34925	FONTAINE RICHARD	8900
DUPONT ROLAND REALTY	4400	FORREST JOHN A	33250
DUPUIS ALBERT	26950	FOX MICHAEL	38000
DUPUIS BERNARD	68950	FRECHETTE ROLAND	30800
DUPUIS BERNARD	1991	FRIZZELL BERNARD	2750
DUPUIS BERNARD	5050	FRIZZELL BERNARD	38600
DUPUIS BERNARD	86850	FRIZZELL BERNARD	55200
DUPUIS BERNARD	26250	FRIZZELL LEO	18200
DUPUIS BERNARD	22350	FULLER GUY	18450
DUPUIS DANIEL L	5750	FYSH EUGENE A	27150
DUPUIS DANIEL L	110200	GADWAH DURWOOD H	33350
DUPUIS JOHN	57700	GADWAH VERN W	13850
DUPUIS JOHN	59200	GADWAH VERN W	30150
DUPUIS LEON	22950	GAGNON ALAN	40450
DUPUIS TRACY	37250	GAGNON ALFRED JR	12300
DUSTIN MERLE	27550	GAGNON ANDRE	17243
EGAN LEONARD	21200	GAGNON ANDRE	8330
EKSTEROWICZ RONALD	62450	GAGNON CLARENCE	29550
ELLINGWOOD ALICE M	3163	GAGNON CLARENCE	12900
ELLINGWOOD DAVID G	3108	GAGNON CLARENCE	14500
ELLINGWOOD ETHEL	1353	GAGNON FLORENT	21350
ELLINGWOOD ETHEL	36827	GAGNON RISA	67695
ELLINGWOOD ETHEL	34250	GAGNON RISA	9267
EMERSON & SON	16950	GAINER C. MICHAEL	6000
EMERSON & SON	228200	GARDINER IRMA	16250
EMERSON BRIAN	15150	GARDNER SUSAN	24450
EMERSON DOROTHY	52700	GARLAND PETER	23600
EMERSON FRED	55000	GAUDETTE ARTHUR	15200
EMERSON JAMES H	26950	GAUDETTE JOSIE	22400
EMERSON JAMES H	38250	GAUDETTE SAMUEL	27400
EMERSON JAMES H	44150	GAUDETTE THOMAS	12300
EMERSON LESLIE	13435	GELB NORMAN	950
EMERY PEARL	100	GEMME CHARLES	6950
EMERY PEARL	70450	GEMME CHARLES	49000
EMERY STANLEY	5300	GERBER WILHELM	1638
EMERY STANLEY	52250	GERBER WILHELM	6250
ERICKSON RONALD	24050	GIBSON RETA	23050
EVERLETH WILLIAM S	10050	GIFFORD GARY	6500
EVERLETH WILLIAM S	28400	GIGGEY LEATHA	23100
FARROW JUDY C	19200	GILBERT FRANCIS	2200
FERGUSON RALPH E JR	68000	GILBERT FRANCIS	37250
FERLAND PHILIP	21950	GILBERT MARGUERITE R	18500
FERLAND SUSAN T	31350	GILBERT RONALD J	60700
FINDLEY JAMES E	36700	GILCRIS KURT	25600
FISKE CLYDE	23700	GILCRIS MICHAEL	23230
FLEURY VERNARD	33600	GILCRIS PEARL	8000
FLYNN RICHARD	37950	GILCRIS RONALD	40800
FOGG ALICE F	31600	GILCRIS TRACY	8400
FOGG DOROTHY S	53100	GILCRIS WAYNE	15417
FOGG DOUGLAS	26150	GILCRIS WAYNE	36400

1992 PROPERTY VALUATIONS

GILMAN DOUGLAS R	41900	HALL CLIFTON	4600
GIRQUARD ARMAND	35850	HALL GEORGE	48250
GLIDDEN WILLIAM	36950	HALL MAX	45600
GONYER JAMES D.	39300	HAMILTON SCOTT	6850
GONYER JAMES M.	44250	HAND DONALD W	32000
GONYER RANDY J.	33500	HAND GERARD	19550
GONYER THOMAS	18200	HAND KENNETH	14850
GONYER ZELDA	2856	HAND RICHARD	11800
GOODWIN ARTHUR	13000	HANDLER JOHN	457
GOULD JAY	9100	HANNING ROBERT	39800
GOULD JAY	4263	HAPGOOD WALTER	21300
GOULD JAY	900	HART EARL	3150
GOULD JAY	71654	HART EMOLEEM L	26600
GOULD JAY	700	HART JOHN P	34300
GOULD JAY	6350	HART KATHRYN	30650
GOULD JAY	1250	HART LILLIAN	31000
GOULET CATHY	40880	HART RICHARD D	33200
GOULET DAVID	47100	HART ROBERT	37400
GOULET GEORGE	1500	HARTLEN DONALD	26600
GOULET GEORGE	11550	HARTLEN GARY Z	35950
GOULET GEORGETTE	27547	HAWES ROBERT	33500
GOULET GEORGETTE	2230	HAWES WINSTON	28100
GOULET LEO	27900	HAWKINS PHILLIP	3619
GOULET MARK	21350	HAWKSLEY LEE	17800
GOULET MAURICE	9550	HAWKSLEY MERLE	3500
GOULET REGINA	10650	HAWKSLEY MERLE	28150
GOULET WAYNE	34900	HAWTHORNE MATILDA	11800
GOULET ARTHUR	16000	HAYEN SALLY	3520
GRANDMAISON JEAN L	850	HAYEN SALLY	41150
GRAY GORDON	9934	HEEKS DAVID E	97000
GRAY GORDON	109688	HELMA EVELYN	26900
GRAY GORDON	29000	HLEMS EVELYN	3350
GREEN FREDERICK I.	14900	HENSON HELEN	25350
GREEN ROBERT B	18050	HERSON LYLE E	33250
GREENE WILLIAM C	6875	HIBBARD CECIL H	19950
GREENE WILLIAM C	146430	HIBBARD MAURICE C	27650
GREENE WILLIAM C	21382	HICKEY RANDY F	21350
GREGORY CLARA	46950	HIGGINS WILLIAM M	33900
GRIES DANIEL	31485	HIKEL HARRY C	468
GROMES THOMAS	43550	HILL ROBERT	54250
GROLEAU REAL	30600	HINKLEY KATHERINE S	41550
GRONDIN PAUL	77850	HOBART KENNETH	40000
GROVETON FISH & GAME	6649	HOBART KENNETH	64800
GROVETON HOUSING C	265500	HODGDON ALLEN D	29250
GROVETON PAPER BD	90650	HODGDON FRANKLIN T	20900
GROVETON PAPER BD	1078850	HODGE DAVID	28700
GUANGA JOAN	4900	HODGKINS DARRIEL	30600
GUAY LIONEL	25850	HOLDEN ANNIE	9600
GUERIN RONALD T	49750	HOLDEN RONALD E	55050
GUILDHALL, TOWN OF	150	HOLDEN RONALD E	3851
GUILE LARRY	41950	HOLDEN WAYNE A	55800
GULICK RAYMOND	21650	HOLMES ALLEN	46037
GUNNIP LISA	10400	HOME BANK, FSB	15800
HAAS JOM T	43650	HOPPS BERNARD	24400
HALL ADDISON	3502	HOPPS ELIAS	13150

1992 PROPERTY VALUATIONS

HOPPS ELIAS	950	JEWETT FREDERICK	41463
HOPPS HAROLD	25900	JOHNSON PRODUCTS INC	13150
HOPPS KENNETH	23950	JOHNSON ALMA ESTATE	25850
HOPPS KERRY	13650	JOHNSON ANDREW	13050
HOPPS KEVIN B	23750	JOHNSON LAWRENCE	1550
HOPPS KEVIN B	14250	JOHNSON STANFORD	28550
HOULE ELIZABETH	11100	JOHNSTON ALEXANDER G	13700
HOULE JOSEPH M	21700	JOLIN YVAN	28350
HOULE RICHARD W	41650	JORDAN JOHN	19200
HUCKINS JOHN A	23299	JORDAN MARJORIE	28800
HUCKINS JOHN A	69596	JORDAN RUBERTA M	31450
HUCKINS JOHN A	10220	JORDAN RUBERTA M	2665
HUCKINS JOHN A	58150	JOY LESLIE	30100
HUMPHREY MARIE	17450	JOY LESLIE	59350
HUNT ARTHUR D	34300	JOY NANCY	8400
HUNT ROBERT E.	11850	JOY NANCY	7200
HUNTER KIM	12500	JOYCE WILLIAM L JR	3575
HUNTINGTON BRYAN L	7350	KARL WAYNE R	64400
HUNTINGTON LINDA	24650	KEDDY DONNA C	31650
HUNTINGTON SIDNEY	14150	KEGELES GERSON	66250
HURLBUTT BRIAN C	36600	KEGELES GERSON	7250
HURLBUTT DAVID	29850	KELLY MICAHEL	48550
HURLBUTT HILDRED J	43100	KENISON DONALD JR	1000
HURLBUTT LORNA	25550	KENISON DONALD JR	14550
HURLBUTT RAYMOND	54050	KENISON ELEANOR	19050
HUTCHINSON DONALD	12400	KENISON GREG	18400
HUTCHINSON DONALD	24750	KENNETT BERNARD	32050
IRVING MICHAEL J	27400	KENNETT JOSEPH	40000
IRVING RODNEY	47950	KENNETT MILLIE	15950
ISLAND FARM INC	59600	KENNEY THOMAS	19000
ISLAND FARM INC	8100	KIMBALL RICHARD	27950
ISLAND FARM INC	241218	KING BRIAN	18650
ISLAND FARM INC	15050	KING LINDA	8050
ISLAND FARM INC	37200	KING LINDA	34400
ISLAND FARM INC	5638	KING THEODORE A JR	28200
JAMES RIVER CORP	28900	KINGSLEY BRIAN	6300
JAMES RIVER CORP	1550	KINGSTON DURWARD	21900
JAMES RIVER CORP	7680050	KNIGHTS JOHN	20300
JAMES RIVER CORP	117737	KREVETSKI ROBERT	41300
JAMES RIVER CORP	81550	KURIAKOSE DR. T. X.	807
JAMES RIVER CORP	13000	LABOUNTY TIMOTHY	22900
JAMES RIVER CORP	6300	LABRECQUE BETHANY	7870
JAMES RIVER CORP	10800	LABRECQUE ELEANOR	17250
JAMES RIVER CORP	190500	LABRECQUE GERARD	41350
JAMES RIVER CORP	130900	LABRECQUE GERARD	6400
JAMES RIVER CORP	66300	LABRECQUE GERMAINE	40200
JAMES RIVER CORP	6762000	LACASSE RONALD	52150
JAMES RIVER CORP	6350	LADD CHESTER	27900
JAMES RIVER CORP	7000	LAFERRIERE PAUL	21700
JARVIS FRED	13400	LAFEUILLE RAYMOND	33550
JARVIS STEVEN M	18150	LAFLAMME ROLAND	30150
JEWELL BRADLEY P	43700	LAUIPPA JULIUS	3883
JEWELL CURTIS J	17700	LAKIN ARLENE	15000
JEWELL ERNEST	29250	LANDRY RAYMOND L	31450
JEWELL JOHN P	14400	LANDRY RAYMOND L	60250

1992 PROPERTY VALUATIONS

LANDRY RAYMOND P	31600	MARCEAU EMMANUEL	5500
LANG JAMES A	24650	MARDIN STEVEN R	10100
LANGKAU JOSEPH JR	17300	MARSHALL ANDREW	39900
LANGLEY DENNIS	16000	MARSHALL CLARENCE	3355
LANGLEY GEORGE	69700	MARSHALL CORINNE	48350
LANGLEY PAUL	39800	MARSHALL DONALD	51200
LANGLOIS DONALD	34750	MARSHALL DONALD	4593
LANGLOIS DONALD	15800	MARSHALL DONALD	2052
LANGLOIS DONALD J JR	22550	MARSHALL HAROLD E JR	34400
LAROCHE DOLLARD	7250	MARSHALL HAROLD E JR	3700
LAROCHE DOLLARD	16900	MARSHALL HAROLD E SR	8233
LAUZON SHIRLEY	20750	MARSHALL HAROLD E SR	16500
LAVIGNE RICHARD J	43800	MARSHALL JAMES R	24100
LAVOIE ALBERT	33000	MARSHALL JEFFREY	23500
LAVOIE LUCILLE	19750	MARSHALL RICHARD L	49700
LAVOIE REGINA	25300	MARSHALL STEWART	15100
LECLAIRE PAUL	48510	MARSHALL TIMOTHY	42300
LECLERC ODINA	26950	MARTIN MILLARD	5144
LECLERC RAYMOND	44000	MARTIN MILLARD	2167
LEDGER GREGORY	30300	MARTINEAU ALBERT	14610
LEDGER RICKY W	23400	MARTINEAU LEO O	10000
LEDGER STEWART	26950	MARTINEAU MARY	4450
LEIGH JAYNE	16050	MASON EURIELLE	45900
LEIGHTON ROBERT	8100	MASON HARLEY E JR	349
LEPINE GERARD	42950	MASON PAUL	29950
LEVESQUE SANDRA	8150	MAY LISA	42800
LEWIS ARCHIE L JR	62650	MAYBERRY HERBERT	28010
LEWIS ARCHIE SR	16000	MAYBERRY RICHARD H	11250
LITTLEHALE KEVIN	26300	MAYBERRY RICHARD H	2600
LIVINGSTONE ERIC	305	MAYHEW DIANE	40850
LOCKE KATHY	7900	MAYHEW MICHAEL	1353
LOCKE KATHY	41350	MAYHEW PAUL	4900
LOCKE PATRICIA	21750	MAYHEW PAUL	40800
LOVERING NANCY	17650	MAYHEW ROBERT	79300
LOVETTE PAUL	6650	MAYHEW ROGER	24350
LOYAL ORDER OF MOOSE	413	MAYHEW ROGER	440
LOYAL ORDER OF MOOSE	33250	MCCBRIDE JESSIE	22400
LUNN GLENN J JR	52200	MCCORD JAMES	3850
MCDOW JAMES M	49700	MCCORMACK JOHN	1900
MACGREGOR LAURIE	38850	MCCORMACK JOHN	19700
MACILVANE CLAIRE M	41850	MCDONOUGH STUART	25600
MAGUIRE DENNIS W	42800	MCFARLAND BEVERLY	24300
MAGUIRE FORREST	48676	MCFARLAND PHYLLIS	34750
MAGUIRE IRENE	17850	MCGUIRE JOHN	3400
MAHURIN SHEPARD	37550	MCKNIGHT FREDERICK	24200
MAIN JAMES	47800	MCLAIN CHESLEY	6250
MAJOR GERALDIHE	26850	MCLAIN CHESLEY	25450
MAJOR GILBERT R	48900	MCLAIN DENNIS	53650
MAJOR GILBERT R	500	MCLAIN WAYNE	22900
MAKRIS JAMES	14150	MCLAUGHLIN PATRICK	5800
MALAS CHARAY	21650	MCLEAN EDWARD	15250
MALENFANT ALFRED	7300	MCLEAN EDWARD	97350
MALENFANT ALFRED	50650	MCLEOD NORMAN	22300
MALENFANT ALFRED	1400	MCMANN CHARLES	51800
MANNING ELINOR	24800	MCMANN ELSIE	15700

1992 PROPERTY VALUATIONS

MCMANN LUCILLE	32969	NEW HAMPSHIRE STATE	3163
MCMANN STEPHEN	58300	NEW HAMPSHIRE STATE	53369
MCQUISTON CAROLYN	21750	NEW HAMPSHIRE STATE	52450
MELLETT EDWIN	1798	NEW HAMPSHIRE STATE	2695
MELLETT EDWIN	40450	NEW HAMPSHIRE STATE	8550
MENZIES DOUGLAS	34047	NEWELL MYRON	7500
MERIDIAN MORTGAGE	19300	NEWELL MYRON	40650
MERRIAM GARY	46300	NEWTON ANNE	251
MERRILL RICHARD	44150	NEWTON ANNE	52070
MERRILL WARREN	25550	NEWTON BRIAN	25650
MERROW ALLAN	2550	NEWTON NEVA	12800
MERROW ALLAN	42250	NEWTON RAYMOND	17450
MERROW CHARLES	1850	NORMAND ELSIE	23250
MERROW SCOTT	24400	NORMAND JEFFREY	18200
METHODIST CHURCH	314600	NORMAND JOHN	35200
METHOT LILLIAN	30150	NORMANDEAU GARY	47400
MEUNIER BRIAN	32950	NORMANDEAU ROLAND	24250
MEUNIER HELEN	18250	NORTHUMBELAND ASC	974600
MEUNIER J LEO	35000	NORTHUMBERLAND SCHL	29400
MICHAUD MAURICE	43850	NORTHUMBERLAND SCHL	1473350
MICKELBORO VERA	46250	NORTHUMBERLAND SCHL	529700
MILES DAVID	21350	NORTHUMBERLAND SCHL	2950
MILES DEBORAH	16750	NOVACEK WILLIAM	14650
MILES DEBORAH	7250	NOYES NORMA	15850
MILES DEBORAH	13750	NUGENT PETER	17800
MILES HERBERT JR	32600	O'NEIL HERBERT	272
MILES HERBERT JR	42700	OAKES BRUCE	43300
MILES ZORA	27350	OAKES KENNETH	51100
MILLER JOHN	9250	OAKES MICHAEL	17900
MILLER WALTER	30750	OAKES PHILIP	22900
MILLS LENA	14750	OLIVER LUCIENNE	27050
MILLS MARGARET	15000	OLSON HAROLD	40984
MILLS MICHAEL	46400	ORDZIE THOMAS	49650
MITCHELL LUCILLE	21750	OSGOODE WILLIAM	14350
MITCHELL MARK	4616	PAGE HELEN	17300
MOFFETT DONALD	47850	PAGE MILTON	38800
MOGOLLON GEORGE	7000	PALFREY COURT REALTY	13000
MONAHAN RODNEY	22200	PANDORA DANIEL	19100
MONKS LILLIAN	11950	PAQUETTE ALBERT	76450
MONTANYE HOWARD	27800	PAQUETTE CHRISTOPHER	17550
MONTGOMERY EUGENE	36350	PAQUETTE DONALD	43550
MOREY PETER	45250	PARADIS RICHARD	44850
MORRILL TRACEY	35843	PARADIS ROBERT	18700
MORRISON DOROTHY	17450	PARADIS WILLIAM	38050
MORSE JAMES	12700	PARKS ARTHUR	27350
MOYSE DOROTHY	19250	PARKS GREGORY	25200
MUISE ARTHUR	62450	PARKS ROBERT JR	6450
MULCAHY PAUL	31950	PARKS ROBERT JR	12250
MUNDELL CYNTHIA	47950	PARSONS REALTY CO	72650
N. E. TIMBER CO INC	1561	PASQUERELLA CLEMENT	61200
NASON HAROLD	12550	PATRICK DOROTHY	35500
NELSON RICHARD	1499	PATTEN CORP, N.E.	17920
NEW ENGLAND TEL	79150	PAUGH DENISE	43050
NEW ENGLAND TEL	600	PAUGH JOHN	44950
NEW ENGLAND TEL	450	PEASLEE BERT	22050

1992 PROPERTY VALUATIONS

PELCHAT VIRGINIA	27400	REYNOLDS NANCY	43900
PELLETIER ARMAND	10900	REYNOLDS ROBIN	40000
PELLETIER KERRY	21150	REYNOLDS WILLIAM	58050
PELLETIER RANDALL	33300	REYNOLDS WILLIAM	8200
PENDLETON DIANNE	27850	RICE H LEE JR	22300
PENNEY AMELIA	18100	RICE HARRY LEE	51150
PENNEY ROBERT	24950	RICE VERNICE	13800
PERLZAK FRANK	39542	RICH JOHN	35100
PERRAS REAL	18950	RICH LEO	33250
PERRAS REAL	62100	RICHARDS FRANK	21400
PERRAS REAL	73200	RIENDEAU GEORGE	32750
PERRAS REAL	344930	RIENDEAU MONA	63850
PERRAS ROBERT	73450	ROBERGE ROLAND	22250
PERRY LOUIS	14100	ROBERGE ROLAND	14100
PETERSEN LORRAINE	16300	ROBERT YVON	10101
PETRYK HEATHER	138350	ROBINSON C J	94887
PHELPS FREDERICK	6300	ROBINSON EDMUND	33200
PHILLIPS MICHAEL	26515	ROBINSON FREDERICK	38600
PINEAULT ESTHER	27100	ROBINSON MAURICE	39500
PINETTE DENNIS	38000	ROBINSON RICHARD	23950
PINETTE PHILIP	18550	ROBY FRANCIS	17650
PINETTE ROBERT	34700	ROBY RACHEL	18900
PITTS HERBERT	47143	ROCHEFORT RICHARD	49750
PIVIN ROBERT	40750	RODAS LISANDRO	7250
PLATT CLYDE	19900	ROGERS JOHN	7178
PLATT HADLEY	34650	ROGERS JOHN	19534
PLATT MARY	25850	ROGERS JOHN	63951
PLUNKETT RICHARD	31368	ROGERS JOHN	8141
POND WILLIAM	15400	ROGERS JOHN	24314
POTTER HOWARD	23100	ROGERS JOHN	1513
POTTER J RICHARD	40400	ROGERS JOHN	1310
POTTER J RICHARD	2965	ROUTHIER BERNARD	9246
POTTER LEROY	24450	ROUTHIER BERNARD	28220
POTTER RANDY	45300	ROUTHIER BERNARD	38300
POTTER WILLIAM	17250	ROUTHIER GERARD	66000
POULIN DAVID	19950	ROUTHIER JOSEPH PAUL	4895
POWER HOUSE SYSTEMS	718250	ROWDEN RALPH	32700
POWERS CLIFTON	40450	ROWELL MARK	5900
PRATT DAVID	24750	ROY OMER	16850
PSNH	3052900	ROY WILFRED	14700
QUAY ROBERT	421	RUSS DORIS	18650
QUAY ROBERT	402	RUSS DORIS	8750
RAINVILLE FREDERICK	21450	RUSS DORIS	7350
RAMSAY GORDON	51700	RUSS DORIS	14100
RAMSDALL RICHARD	18150	RUSS DORIS	3500
RANCOURT ASSOC OF NH	10600	RUSS-STROUT DORIS L	36850
RANCOURT ASSOC OF NH	8350	RYAN JANA	9250
REED MALCOLM	24650	RYAN JOHN	1800
REED MALCOLM	21550	RYAN JOHN	47350
REGIONAL NORTH	90350	RYAN JOHN	34970
REILLY RICHARD	17000	S & W MARKET	170000
REYNOLDS CLARENCE	48350	SANBORN C DEAN	50200
REYNOLDS DANIEL	48150	SANBORN JAMES	20800
REYNOLDS DANIEL	5500	SANEL ALFRED	25100
REYNOLDS EUGENE	30260	SARGENT DONALD	35021

1992 PROPERTY VALUATIONS

SAVAGE CHESTER	329	SMITH ROBERT	32050
SAVAGE FRANK	1101	SMITH RONALD	32350
SAVAGE JAMES	31600	SMITH VERA	22600
SAVAGE MARGARET	14650	SNELL ROBERT	2098
SAVAGE RUFINA	10644	SMELLING CLIFFORD	14350
SAWYER RICHARD	26250	SPAULDING RAYMOND	17850
SCHROENROCK CLAIRE	57352	SPAULDING SHIRLEY	28750
SCOTT ELBERT EST.	32550	SPRAGUE WILLIAM	6875
SCOTT KEENE	29500	ST CYR RICHARD	28950
SCOTT SHERYL	19350	ST FRANCIS XAVIER	255450
SCROGGINS ROGER	32200	ST FRANCIS XAVIER	285500
SHALLOW RIVER PROP	36700	ST MARKS	82100
SHANNON FRED	28600	ST ONGE MICHAEL	36450
SHANNON IVAN	23450	ST ONGE PAULINE	28050
SHANNON JOE	61750	ST PIERRE ROBERT	24650
SHANNON KATHY	13200	ST TIMOTHY'S CHURCH	15100
SHANNON OTIS	27500	STACEY DONALD	520
SHANNON ROY AND	23050	STANFORD JEFFREY	32350
SHANNON VERN	17900	STANTON GEORGE	36800
SHATNEY HAROLD	31500	STETSON CARL	20000
SHEDDD BRIAN	21300	STEVENS GEO M & SON	24500
SHELTRY RICHARD	51550	STEVENS HAROLD	9306
SHEPARD JOSEPH	29400	STEVENS HAROLD	42550
SHOFF EVELYN	24450	STEVENS ROLLAND	24350
SHORES HEIRS	38775	STEVENS ROLLAND	30800
SHORES HEIRS	17	STEVENS ROBERT	23000
SHUFELT DAVID	21000	STOHL KRISTINA	39600
SHUFELT EDWARD	81100	STONE DONALD	16000
SHUFELT EDWARD	30550	STONE DONALD	16200
SILVER ROBERT	59450	STONE NICHOLAS	33900
SIMINO ROGER	57850	STROUT ROGER	23250
SIMINO ROGER	12348	STYLES PEARL	31900
SIMONDS ARTHUR A	56150	STYLES PETER	17800
SIMONDS ARTHUR L	40200	STYLES ROBERT	46350
SIMPSON ARTHUR	34500	SULLIVAN GREGORY	3163
SIMPSON DEBORAH	28950	SULLIVAN HERBERT	5850
SINGER RONALD	8650	SULLIVAN JOHN	39300
SIWOOGANOCK GUARANTY	1900	SULLIVAN MIKE	36450
SIWOOGANOCK GUARANTY	29000	SURRIDGE	17900
SIWOOGANOCK GUARANTY	156950	SWIFT MILLARD	36550
SIWOOGANOCK GUARANTY	102300	SWIFT SYLVIA	22600
SIWOOGANOCK GUARANTY	34200	SYRIAC CYRILLE	20625
SLADE FREDERICK	19800	TARDIFF ALBERT	14350
SLOAT BRUCE	1079	TAYLOR WALTER	50350
SLOAT BRUCE	1650	TETREAUULT BRADLEY	41400
SLOAT MARY	92969	TETREAUULT BRADLEY	1700
SLOCUM PHILIP	13000	TETREAUULT DAVID	40200
SMITH DAVID	10200	TETREAUULT JOSEPH	31850
SMITH FRANCIS	34850	TETREAUULT LAWRENCE	31300
SMITH FRANCIS	2600	TETREAUULT RAYMOND	35100
SMITH FRANCIS	1623	TETU CHARLES	63700
SMITH FRANK	45500	THERIAULT ARLENE	23050
SMITH MANSEL	21700	THIBEAUULT DAVID	40100
SMITH MARIE	15200	THIBODEAU CONSTANCE	32600
SMITH MERLE JR	2400	TILLEY ANITA	28550

1992 PROPERTY VALUATIONS

TILLEY ANITA	15150	WATSON RICHARD	24450
TILTON CHANNIE	31650	WATSON RICHARD	4650
TILTON FLORENCE	19200	WEAGLE MELVINIA	28950
TIPPITT WARREN	18100	WEBB JAMES	30050
TISDALE CECIL	39350	WEBSTER RICHARD	71950
TISDALE CECIL	2100	WEBSTER RICHARD SR	53850
TISDALE DELFORD	11450	WELCH BERTHARD F	32650
TOWN NORTHUMBERLAND	13550	WELCH J. MERLIN	44500
TOWN NORTHUMBERLAND	18450	WEMYSS JAMES C JR	250855
TOWN NORTHUMBERLAND	4700	WEMYSS JAMES C JR	19773
TOWN NORTHUMBERLAND	130300	WEMYSS JAMES C JR	503
TOWN NORTHUMBERLAND	105450	WEMYSS JAMES C JR	5750
TOWN NORTHUMBERLAND	35250	WEMYSS JAMES C JR	5450
TOWN NORTHUMBERLAND	12600	WEMYSS JAMES C JR	300
TOWN NORTHUMBERLAND	7600	WHEELER GARY	11650
TOWN NORTHUMBERLAND	3400	WHEELOCK ALAN	38550
TOWN NORTHUMBERLAND	900	WHEELOCK LLOYD	33600
TOWN NORTHUMBERLAND	5500	WHITE CASSANDRA	24100
TOWN NORTHUMBERLAND	41600	WHITE DOUGLAS	46800
TOWN NORTHUMBERLAND	1210800	WHITE DOUGLAS	550
TOWN NORTHUMBERLAND	11500	WHITE MICHAEL	7450
TOWN NORTHUMBERLAND	73050	WHITE RICHARD	39000
TOWN NORTHUMBERLAND	89800	WHITING LINWOOD	15350
TOWN NORTHUMBERLAND	8350	WHITING NORMAN	41050
TOWN NORTHUMBERLAND	19450	WHITING NORMAN	52750
TOWN NORTHUMBERLAND	15850	WILD RIVER CORP	56073
TOWN NORTHUMBERLAND	9500	WILES NORMAN	36200
TOWN NORTHUMBERLAND	13250	WILKINSON PAUL	60350
TOWN NORTHUMBERLAND	8150	WILLARD BETTY ANN	39550
TOWN NORTHUMBERLAND	68950	WILLEY FRED J	37650
TOWN NORTHUMBERLAND	5200	WILLEY STANLEY	2500
TOWN NORTHUMBERLAND	13050	WILSON BERNICE	27200
TOWN NORTHUMBERLAND	1450	WILSON DONALD	58139
TOWN NORTHUMBERLAND	13500	WILSON PAUL	26950
TOWN NORTHUMBERLAND	144650	WINN GERARD	59800
TOWN NORTHUMBERLAND	447700	WINNEPESAUKEE LINES	12100
TREAMER ELMER	12950	WOLFE DANIEL	6608
TREAMER WALTER	31650	WOLFE DANIEL	6985
TRECARTEN WARRLEN	17850	WOODWARD DAVID	45100
TREMAINE LIMITED	502350	WOODWARD ERIC	65000
TROIA SANTO	15150	WOODWARD GREG	44550
TWOMEY CATHLEEN	20800	WOODWARD NEIL	46500
TYLER ARLAND	16600	WRIGHT STANLEY	39100
UNITED PAPER WORKERS	31500	WYLIE ADELAIDE	35950
USA	2063	YELLE ERNEST	19450
USA	4290	YELLE ERNEST	71200
USA	11550	YORK REX	46700
VALADE CYNTHIA	11480	YOUNG ROBERT	10800
VAUGHAN JOSEPH	20000	YOUNG ROLAND	22450
VAUTIER CHARLOTTE	9021	YOUNG THOMAS	41400
VIGER GERARD	35278	YOUNG THOMAS	32600
WAGNER ADELENE	25300	YOUNG THOMAS	20950
WALDRUFF GLADYS	35150	YOUNG VICTOR	27200
WALL ELEANOR	4350		
WALSH JOHN	8850		
WARNER CABLE COMM.	3250		
WATSON RICHARD	50200		
WATSON RICHARD	26850		

MARRIAGES REGISTERED IN THE TOWN OF NORTHUMBERLAND
FOR THE YEAR ENDING DECEMBER 31, 1992

DATE	GROOM & BRIDE	RESIDENCE
FEBRUARY 28	RICHARD M. FONTAINE VICKI ANN GUAY	GROVETON, NH LANCASTER, NH
APRIL 4	PAUL F. MULCAHY ANN S. HARDY	GROVETON, NH FT. DRUM, NY
MAY 2	JEROLD C ADAMS WAVA L. CLARK	GROVETON, NH GROVETON, NH
MAY 30	BRIAN J. KINGSLEY ANITA J. VINCENT	GROVETON, NH GROVETON, NH
JULY 4	ROBERT J. KAY LORI A. BROWN	GROVETON, NH GROVETON, NH
JULY 11	LINWOOD A. POTTER III SHELLEY F. BEATON	N. STRATFORD, NH GROVETON, NH
JULY 18	THOMAS C. GAUDETTE KATHY L. ROONEY	GROVETON, NH GROVETON, NH
JULY 25	PAUL A. MUNDELL CYNTHIA L. SHANNON	LUNENBURG, VT GROVETON, NH
AUGUST 1	MARK L. PRATT AMY L. HAND	GROVETON, NH GROVETON, NH
AUGUST 1	WILLARD J. HICKEY MARY E. CURTIS	LANCASTER, NH GROVETON, NH
AUGUST 15	SCOTT G. PAGE SUZANNE B. THERIAULT	LANCASTER, NH GROVETON, NH
SEPTEMBER 5	CHESTER L. BREault MARLENE L. ALLIN	GROVETON, NH GROVETON, NH
SEPTEMBER 19	PATRICK T. MONAGHAN KIM A. BEAN	GROVETON, NH GROVETON, NH
NOVEMBER 7	COLIN A. HOWIE MARILYN A. JONES	GROVETON, NH GROVETON, NH

BIRTHS REGISTERED IN THE TOWN OF NORTHUMBERLAND
FOR THE YEAR ENDING DECEMBER 31, 1992

DATE	NAME	PARENTS
JANUARY 14	ZACKARY MAURICE BATCHELDER	BRIAN & SUZANNE BATCHELDER
JANUARY 21	KYLE JEFFREY STANFORD	JEFFREY & TINA STANFORD
FEBRUARY 3	MATTHEW RICHARD COOK	RICHARD & KATHY COOK
MARCH 9	LAUREN AMI TETREULT	BRADLEY & SANDRA TETREULT
APRIL 11	DANIEL JAMES BENNETT	RANDALL & ELIZABETH BENNETT
JUNE 18	ZOE JADE ALCANTARA	ALEXANDER & GAIL ALCANTARA
JULY 9	ANTHONY JAMES HANNING	CHESTER & BARBARA HANNING
JULY 30	DONALD LEE GREEN, JR.	DONALD & CHRISTINE GREEN
AUGUST 26	MALLORY ANNE LANGKAU	JOSEPH & PAULA LANGKAU, JR.
SEPTEMBER 15	ARIEL MAE HAMILTON	DAVID & DONNA HAMILTON
SEPTEMBER 23	MELISSA ANN SURRIDGE	REX & JAN SURRIDGE
OCTOBER 16	DYLAN THOMAS ARIETTA	ALPHONSE & MARY ARIETTA, JR.
NOVEMBER 1	GARRETT VICTOR STYLES	MARK & DAWN STYLES
NOVEMBER 25	JESSICA DIANA PELLETIER	RANDALL & DAWN PELLETIER
DECEMBER 1	GABRIELLE RENEE LEPINE	GERARD & MARY LEPINE

State of New Hampshire
Town of Northumberland

1993 TOWN WARRANT

To the inhabitants of the Town of Northumberland, Coos County and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Groveton High School Ryan's Auditorium in said Town on the second Tuesday in March next, March 9, 1993, to act upon the subjects hereinafter mentioned. You are hereby warned that on said date and place the polls will be opened at 10:00 in the forenoon and will remain open until 6:00 in the afternoon for the reception of your ballots under the Non-Partisan Ballot System. You are also hereby warned that on said date and place at 7:00 in the evening the matter of appropriations and such other business properly coming before said meeting will be taken up for your consideration and action.

ARTICLE 1.* To choose by ballot the following Town Officers for the ensuing three years: One Library Trustee, one Selectman, one Town Clerk/Tax Collector, one Treasurer and one Trustee of Trust Funds.

ARTICLE 2.* To vote by ballot to decide what action the Town will take on the following article: Do you favor adoption of the town manager plan as provided in Chapter 37 of the Revised Statutes Annotated?

ARTICLE 3.* To vote by ballot to decide what action the Town will take on the following article: Do you favor the adoption of the zoning boundaries as overlaid onto tax maps? The purpose being to clarify existing boundaries and to reflect the written guidelines in the Northumberland Master Plan adopted in 1991.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$1,880,500.00 for the purpose of upgrading the Town's municipal water system. Such project to include groundwater sources, water storage facilities, pumping stations, telemetry, engineering, administration, and other related costs for facilities, easements and rights of way as are necessary and for this purpose to authorize the Selectmen to borrow, by issue of serial notes or bonds of the Town in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33, and any amendments thereto) the sum of \$1,880,500 and to authorize the Selectmen to determine the time and place of payment and the rate of interest, and to do whatever may be necessary and convenient in connection with the issuance thereof, and, further, to authorize the Selectmen to apply for, accept and spend grant monies, if any there be, for the purpose aforesaid, any such grant monies to be applied to reduce the monies to be borrowed as aforesaid. (Voted by paper ballot after discussion - 2/3 vote required.)

ARTICLE 5. to see if the town will vote to raise and appropriate the sum of \$18,000 for the purpose of the town manager's salary. (\$.40 on tax rate)

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$36,000 for the purchase of a new truck with a 12 to 14 cubic yard body. To be used by the Town Highway Department as well as Transfer Station and to designate the Board of Selectmen as agents to expend. (\$.80 on tax rate)

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$3,000 for ten (10) new pagers for the Ambulance Corps to replace half of the obsolete pagers. (Inserted on petition of voters) (\$.07 on tax rate)

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of \$3,500 for head stone repair work in the Groveton Cemetery. (\$.08 on tax rate)

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$1,321 for the purpose of supporting the Lancaster District Court Juvenile Diversion Program. (Inserted on petition of voters) (\$.03 on tax rate)

ARTICLE 10. We, the Northumberland Citizens Committee, (Eagles Nest) would like to petition the voters of the Town of Northumberland for the amount of \$5,000. (Inserted on petition of voters) (\$.11 on tax rate)

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of replacing the Brooklyn Street Bridge and to authorize the withdrawal of funds from the Northumberland Sewer Account. (Inserted on petition of voters) (Does not effect tax rate)

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purchase of a new police cruiser and dispose of the present one. An additional sum of \$7,314 will be drawn from encumbered funds. (\$.22 on tax rate)

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$1,225,039 which represents the bottom line of the posted budget.

ARTICLE 14. To see if the Town will vote to install two (2) streetlights on Lost Nation Road. (Inserted on petition of voters)

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$1,050 for the Groveton Youth Baseball Program to join the Babe Ruth (Bambino) organization. Would be used to cover accident, liability insurance, fees and registration fees. (Inserted on petition of voters) (\$.02 on tax rate)

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Groveton Community Christmas Organization for town decorations. (\$.04 on tax rate)

ARTICLE 17. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by the Town meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year in accordance with RSA 31:95-b.

ARTICLE 18. To see if the Town will vote to authorize the Board of Selectmen to incur debts in anticipation of taxes of the financial year, such debts are incurred in order to pay current maintenance and operation expenses, and to issue notes therefore in accordance with the provision of RSA 33:7.

ARTICLE 19. To see if the Town will vote to authorize the Board of Selectmen to administer and dispose of any real estate acquired by Tax Collector's Deed at public or private sale, as the Selectmen, in their sole discretion, deem equitable and just. (RSA 80:42, I & III)

ARTICLE 20. To see if the Town will vote to instruct the Selectmen to appoint all other officers as required by law.

ARTICLE 21. To hear reports of agents, auditors, committees, or other officers heretofore chosen and pass any vote relating thereto.

ARTICLE 22. To transact any other business that may be legally brought before said meeting.

* Articles 1 - 3 will be printed on official ballot.

John Normand, Chairman
David Goulet
Michael Mills

Selectmen, Town of Northumberland

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
GENERAL GOVERNMENT					
4130	Executive		88,901	85,447	61,934
4140	Election, Registration, & Vital Statistics		5,500	5,292	3,800
4150	Financial Administration AP, TM, AU		8,300	7,881	8,450
4152	Revaluation of Property				
4153	Legal Expense		3,200	3,143	5,200
4155	Personnel Administration Fica, Etc.		33,690	34,032	40,300
4191	Planning and Zoning		1,100	1,056	3,900
4194	General Government Building		9,675	8,892	9,250
4195	Cemeteries		10,750	8,731	9,300
4196	Insurance		109,412	84,997	79,100
4197	Advertising and Regional Associations		1,000	1,169	1,200
	No Country Council		1,889	1,888	1,889
4199	Other General Government				
PUBLIC SAFETY					
4210	Police		128,815	118,706	123,800
4215	Ambulance				
4220	Fire		500	567	500
	Civil Defense		500	544	500
HIGHWAYS AND STREETS					
4312	Highways and Streets		159,075	158,789	166,500
4313	Bridges				
4316	Street Lighting		26,400	23,397	23,000
	General Highway		38,900	42,477	40,600
SANITATION					
4323	Solid Waste Collection		37,000	37,100	37,000
4324	Solid Waste Disposal		94,538	81,996	87,850
	Sewer Department		64,872	60,301	68,581
WATER DISTRIBUTION AND TREATMENT					
4332	Water Services		65,168	64,725	253,319
4335	Water Treatment				
HEALTH					
4414	Pest Control - Animal		500	235	500
4415	Health Agencies and Hospitals		5,000	5,000	5,000
	Ambulance		22,000	23,314	22,600
	Nurses Assn & Mental Health		12,465	10,199	12,465
	Senior Citizens		13,000	12,021	13,000
WELFARE					
4442	Direct Assistance		7,000	7,712	9,700
4444	Intergovernmental Welfare Payments				
Sub-Totals (carry to top of page 3)					

Acct. No.	SOURCE OF REVENUE	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		2,000	1,077	1,200
3180	Resident Taxes				
3185	Yield Taxes		20,000	13,655	15,000
3186	Payment in Lieu of Taxes		14,000	14,708	14,000
3189	Other Taxes R.R.		3,000	2,537	2,500
3190	Interest & Penalties on Delinquent Taxes		30,000	36,616	30,000
	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits Fees		3,000	2,798	3,000
3220	Motor Vehicle Permit Fees		160,000	158,537	159,000
3290	Other Licenses, Permits & Fees Dogs, Decals		2,000	2,675	2,000
	FROM FEDERAL GOVERNMENT				
	FROM STATE				
3351	Shared Revenue		285,140	285,140	285,140
3353	Highway Block Grant		29,984	29,984	34,926
3354	Water Pollution Grants		16,337	16,337	16,337
3356	State & Federal Forest Land Reimbursement		4,000	4,724	4,000
3357	Flood Control Reimbursement				
3359	Other				
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments		25,000	35,592	29,000
3409	Other Charges				
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		2,000	1,200	1,200
3502	Interest on Investments		20,000	16,417	15,000
3509	Other Gas Tax Refund		1,800	2,091	1,800
	INTERFUND OPERATING TRANSFERS FROM				
3914	Proprietary Funds				
	Sewer		64,872	74,383	68,581
	Water		65,168	71,998	253,319
	Electric				
3915	Capital Reserve Fund		2,200	2,200	2,200
3916	Trust and Agency Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds				
	Fund Balance:				
	Items Voted from Surplus				
	Remainder of Surplus		80,000	42,000	31,400
	TOTAL REVENUES AND CREDITS		830,501	815,269	969,603
*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.					
Total Appropriations			1,225,339		
Less: Amount of Estimated Revenues, Exclusive of Property Taxes			969,603		
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			255,736		
BUDGET OF THE TOWN OF NORTHUMBERLAND, N.H.					
THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT					



1967



1993

SUMMARY OF 1992 ANNUAL TOWN MEETING (March 10, 1992)

ARTICLE 1. Allan Merrow was elected Moderator for two years.

ARTICLE 2. Michael Mills was elected Selectman for three years.
Roselyn Wheelock was elected Library Trustee for three years.
Lillian Landry was elected by write-in for Trustee of the Trust funds for three years.

ARTICLE 3. Ann Pelchat was elected Supervisor of the Checklist for six years.

ARTICLE 4. The revised Floodplain Management Ordinance was approved.

ARTICLE 5. The continuation of the Town Manager plan was defeated.

ARTICLE 6. The water project issue was defeated.

ARTICLE 7. The petitioned article to hire a Business Manager to replace the Town Manager was indefinitely postponed.

ARTICLE 8. The purchase of a new police cruiser for \$6000 was approved.

ARTICLE 9. The request for \$2,000 for Christmas street lighting was approved.

ARTICLE 10. The establishment of a Town Medical Insurance Trust Fund was approved.

ARTICLE 11. The budget article was approved.

ARTICLE 12. The petitioned article to accept the Bag Hill P.O.W. was approved.

ARTICLE 13. The petitioned article for Community Action Outreach Program appropriation was passed over.

ARTICLE 14. The petitioned article for the Lancaster District Court Juvenile Diversion Program was approved.

ARTICLE 15. The petitioned article for the Eagles Nest appropriation was approved.

ARTICLE 16. The petitioned article to take over the maintenance of the water and sewer lines at Dean Brook Village Cooperative was defeated.

ARTICLE 17. The petitioned article to establish a D.A.R.E. program at the elementary school for \$3000 was approved.

ARTICLE 18. The petitioned article to appropriate \$4,000 to initiate a community tree planting program was approved.

ARTICLE 19. Authorization for the Board of Selectmen to apply for, accept and expend money during the fiscal year was obtained.

ARTICLE 20. Authorization for the Board of Selectmen to incur debts during the fiscal year was obtained.

ARTICLE 21. Authorization for the Board of Selectmen to administer and dispose of any real estate acquired by Tax Collector's Deed was passed as amended.

ARTICLE 22. The vote to instruct the Selectmen to appoint all other officers as required by law was passed.

ARTICLE 23. There were no reports of officers presented.

ARTICLE 24. There was no other business brought before the meeting.

DEATHS REGISTERED IN THE TOWN OF NORTHUMBERLAND
FOR THE YEAR ENDING DECEMBER 31, 1992

DATE	NAME	LOCATION OF DEATH
JANUARY 3	GRACE M. BARNES	LANCASTER, N.H.
JANUARY 15	DOROTHY E. THAYER	GROVETON N.H.
JANUARY 31	GEORGE E. RUSS	GROVETON, N.H.
FEBRUARY 5	MARION R. DURR	LEBANON, N.H.
FEBRUARY 29	ALTON A. POTTER	WHITEFIELD, N.H.
MARCH 31	HERBERT W. SULLIVAN	LANCASTER, N.H.
APRIL 26	HAROLD E. MARSHALL, SR.	LEBANON, N.H.
JUNE 20	EDNA N. POTTER	GROVETON, N.H.
AUGUST 3	DONALD R. RIENDEAU	GROVETON, N.H.
AUGUST 3	ROSARIO O. CLOUTIER	GROVETON, N.H.
AUGUST 16	CHARLES L. BRYANT	GROVETON, N.H.
AUGUST 20	SCOTT J. ANDERSON	LANCASTER, N.H.
SEPTLMBER 5	KATHERINE E. CRAWFORD	GROVETON, N.H.
SEPTEMBER 9	RONALD J. DINGMAN	LANCASTER, N.H.
OCTOBER 11	NEIL E. WOODWARD	LANCASTER, N.H.
OCTOBER 12	MABEL N. HALL	LANCASTER, N.H.
OCTOBER 23	JESSIE M. STUART	GROVETON, N.H.
NOVEMBER 20	WILLIAM G. POND	LANCASTER, N.H.
DECEMBER 1	THEODORE P. BOUTIN	LANCASTER, N.H.
DECEMBER 13	ELSIE M. NORMAND	W. STEWARTSTOWN, N.H.
DECEMBER 17	JAMES A. MCCORD	LANCASTER, N.H.
DECEMBER 29	LUCILLE M. LAVOIE	LANCASTER, N.H.

RESPECTFULLY SUBMITTED
THERESA BROOKS
TOWN CLERK

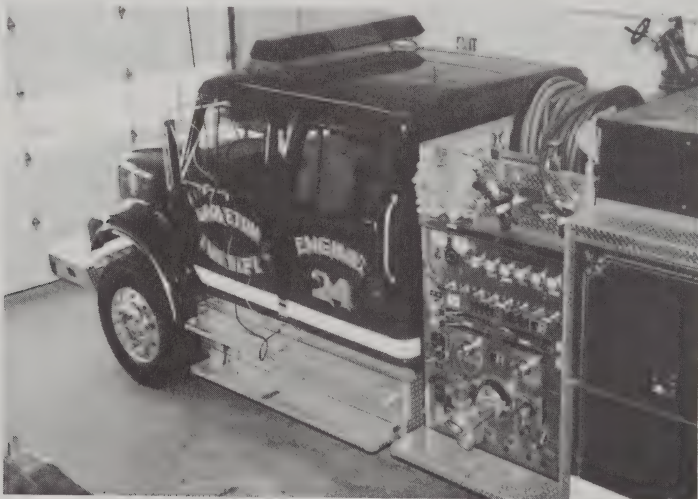
GROUETON 1992 TAX RATE

RATE =	\$46
SCHOOL	31.8
TOWN	7.8
COUNTY	6.0
PRECINCT	0.4



TAX RATES

	1987	1988	1989	1990	1991	1992
TOWN	4.50	3.00	7.32	10.28	8.67	7.79
COUNTY	4.08	4.02	4.09	4.71	5.51	6.04
SCHOOL	31.38	29.34	27.84	30.56	33.50	31.78
PRECINCT	<u>.64</u>	<u>.66</u>	<u>.72</u>	<u>2.04</u>	<u>.12</u>	<u>.37</u>
TOTALS	40.60	37.02	39.97	47.59	47.80	45.89



GROVETON VILLAGE PRECINCT

WARRANT

To the inhabitants of Groveton Village Precinct qualified to vote in Precinct affairs: You are hereby notified to meet in the Groveton High School Ryan Memorial Gym in said Precinct on Wednesday, March 3, 1993 at 7:00 p.m. for the transaction of the following business:

ARTICLE 1 To choose by ballot a Moderator to preside over said meeting.

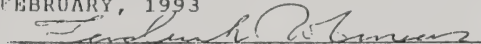
ARTICLE 2 To choose by ballot a Precinct Commissioner for a period of three years, a Precinct Clerk for the ensuing year, a Precinct Treasurer for the ensuing year, and for other officers, agents, and auditors for the ensuing year.

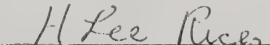
ARTICLE 3 To see if the Precinct will vote to raise and appropriate the sum of \$45,000 which represents the bottom line of the listed budget:

1. Care & Repair of Trucks	8,500
2. Electric Power	1,300
3. Fuel	2,000
4. Telephones	2,350
5. New & Replacement Equipment	8,500
6. Firemen's Payroll	7,000
7. Fire Prevention & Training	4,000
8. Repairs to Building	1,000
9. Miscellaneous Expenses	600
10. Insurance	7,000
11. Radios & Maintenance	2,000
12. Officers' Salaries	750

ARTICLE 4 To see if the Precinct will vote to authorize the Precinct Commissioners to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the precinct may legally appropriate money.

GIVEN UNDER OUR HANDS AND IN SEAL THIS FIRST DAY OF FEBRUARY, 1993

 Frederick Robinson

 H. Lee Rice

 Bradley Tetreault
COMMISSIONERS

GROVETON VILLAGE PRECINCT
TRUSTEE OF TRUST FUND

Trust Fund December 31, 1992 \$6,057.18

COMMISSIONER'S REPORT FOR YEAR ENDING DECEMBER 31, 1992

RECEIPTS

Cash on hand January 1, 1992	\$ 9,737.72
State of N.H.	14,052.73
Town of Northumberland	21,717.00
Sale of Equipment	74.00
Town of Maidstone	1,330.00
Town of Guildhall	1,000.00
Fires Outside of town	566.82
Restitution Lancaster Court	36.00
Refund on Purchases	221.00
Bank Interest	<u>284.98</u>
TOTAL RECEIPTS	\$49,020.25

EXPENDITURES

Care & Repair of Trucks	\$ 3,857.58
Electric Power	1,239.72
Fuel	1,450.55
Telephones	2,225.37
New & Replacement Equipment	8,842.98
Firemen's Payroll	8,456.46
Fire Prevention & Training	2,129.40
Repairs to Building	1,315.05
Miscellaneous	487.56
Insurance	7,311.00
Radios & Maintenance	2,114.35
Officers' Salaries	<u>685.00</u>
TOTAL EXPENDITURES	\$40,115.02
Cash on Hand December 31, 1992	<u>8,905.23</u>
TOTAL	\$49,020.25

27 FIRE CALLS
9 ACCIDENT CALLS
18 TRAINING CLASSES

**ANNUAL SCHOOL REPORT
SCHOOL DISTRICT OF NORTHUMBERLAND**

Fiscal Year Ended June 30, 1992

ORGANIZATION/ADMINISTRATION

School Board

Richard Marshall, Chairperson
Nancy Gray - Larry Dicker
Ann Pelchat - Gene Petryk

Superintendent of Schools

Jacqueline P. Clement - 636-1437
Sandra Call, Secretary
Janet Bennett, Data Processing

Business Manager

Peggy L. Goodale

High School Principal

Frederick Bailey - 636-1619
Diane Tetreault, Secretary

Elementary School Principal

Thomas Monahan - 636-1806
Edna Crawford, Secretary

School Nurse

Deborah Stake

Treasurer

Stanford Johnson

Clerk

Lisa Tetreault

Moderator

Allan Merrow

Auditor

Grzelak and Company, P.C.
Laconia, NH

**SCHOOL WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of Northumberland, qualified to vote in district affairs:

You are hereby notified to meet in Groveton High School Ryan Gymnasium in said district on Tuesday, March 9, 1993, at 10:00 o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be opened at said place and date from 10:00 o'clock in the forenoon for the reception of your ballots under the non-partisan ballot system. Polls will not close before 6:00 o'clock in the evening.

1. To choose by non-partisan ballot the following district officers for the ensuing year: a moderator, a district clerk, a district treasurer, one member of the school board for the ensuing three years, and one member of the school board for the ensuing one year.

Given under our hands at Northumberland this 19th day of February, 1993.

SCHOOL
BOARD

Richard L. Marshall
Larry Dicker
Ann V. Pelchat
Gene R. Petryk

A True Copy of Warrant - Attest:

Richard L. Marshall
Larry Dicker
Ann V. Pelchat
Gene R. Petryk

SCHOOL
BOARD

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Northumberland, qualified to vote in district affairs:

You are hereby notified to meet in the Ryan Gymnasium of Groveton High School in said district on Tuesday, March 16, 1993, at 7:00 o'clock in the evening to act upon the subjects hereinafter mentioned.

1. To hear reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.
2. To see if the district will vote to accept the provisions of the Federal and State Lunch Programs and to appropriate such funds as may be available to the district under such programs as may be determined by the school board. Further, to see if the district will authorize the School Board to make application for such funds and to expend the same for such programs as it may designate.
3. Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?
4. To see if the district will vote to raise and appropriate the sum of Forty Thousand One Hundred Sixty-two (\$40,162) Dollars to fund all cost items related to teachers' salaries and fringe benefits for the 1993-1994 school year which resulted from negotiations with teachers and represents the negotiated increase over the 1992-1993 salaries and fringe benefits.
5. To see if the district will vote to raise and appropriate the sum of _____ to fund all cost items relating to salaries and fringe benefits for custodians and cafeteria personnel for the 1993-1994 school year which resulted from negotiations with the custodians and cafeteria personnel and represents the negotiated increase over the 1992-1993 salaries and fringe benefits.
6. To see if the district will vote to raise and

appropriate up to Twenty Thousand (\$20,000) Dollars; to be added to the Capital Reserve Fund for Education of the Handicapped previously established in 1988 (under the provisions of RSA 35:1-b), this sum will be taken from surplus from the 1992-1993 operating budget; furthermore, that the School Board be authorized as agents to determine when such funds may be expended.

7. To see if the district will vote to create an expendable general fund trust fund under the provisions of RSA 198:20-c, to be known as the school buildings maintenance fund, for the purpose of repairing and maintaining the school buildings. Furthermore, to name the school board as agents to expend and to raise and appropriate up to Twenty Thousand (\$20,000) Dollars towards this purpose and to authorize the use/transfer in that amount from the June 30, 1993, fund balance for this purpose. (Majority vote required.)
8. To see if the district will vote to raise and appropriate the sum of Two Million, Eight Hundred Twelve Thousand, Five Hundred Fifty-five (\$2,812,555) Dollars for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district, this amount represents the total amount for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district. (This amount does not include any other warrant articles.)
9. To transact any other business that may lawfully come before said meeting.

Given under our hands at Groveton this 19th day of February, 1993.

	Richard L. Marshall
SCHOOL	Larry A. Dicker
BOARD	Ann V. Pelchat
	Gene R. Petryk

A True Copy of Warrant - Attest:

Richard L. Marshall	
Larry A. Dicker	SCHOOL
Ann V. Pelchat	BOARD
Gene R. Petryk	

NORTHUMBERLAND SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1992

ASSETS	General	Special Revenue	Food Service	Capital Reserve
Cash	\$ 59,898.12			\$ 76,100.55
Investments	25,216.67			23,000.00
Interfund Receivables	<u>25,182.68</u>	<u>13,209.21</u>	<u>17,519.00</u>	
Intergovernmental Receivables				
TOTAL ASSETS	\$110,297.47	\$ 13,209.21	\$17,519.00	\$ 99,100.55
LIABILITIES				
Interfund Payables		12,901.45	11,378.73	
Other Payables	<u>9,642.43</u>	<u>188.80</u>		
Total Liabilities	\$ 9,642.43	\$ 13,090.25	\$11,378.73	\$ 99,100.55
FUND EQUITY				
Beginning Fund Equity				76,100.55
Reserved for Encumbrances	9,605.09	118.96		
Reserved for Special Purposes	23,000.00			23,000.00
Unreserved Fund Balance	<u>68,049.95</u>		<u>6,140.27</u>	
Total Fund Equity	\$100,655.04	\$ 118.96	6,140.27	\$ 99,100.55
TOTAL LIABILITIES AND FUND EQUITY	<u>\$110,297.47</u>	<u>\$ 13,209.21</u>	<u>\$17,519.00</u>	<u>\$ 99,100.55</u>

STATEMENT OF REVENUES FOR FISCAL YEAR ENDED JUNE 30, 1992
NORTHUMBERLAND SCHOOL DISTRICT

	<u>General</u>	<u>Special</u>	<u>Food</u>	<u>Capital</u>
		<u>Revenue</u>	<u>Service</u>	<u>Reserve</u>
LOCAL				
Current Appropriation	\$1,728,689.00			
Tuition, LEA within NH	225,482.43			
Tuition, LEA outside NH	113,848.53			
Summer School Tuition	810.00			
Driver Education Tuition	9,200.00			
Earnings on Investment	3,911.59		229.12	4,411.45
Food Service			88,743.57	
Rentals	3,900.00			
SAU Assessment	4,280.00			
Other LEA's within NH	9,489.32			
Other Local Revenue	3,224.41			
TOTAL LOCAL REVENUE	\$2,102,835.28		\$88,972.69	\$ 4,411.45
REVENUE FROM STATE SOURCES				
Foundation Aid	\$ 523,638.30			
School Building Aid	8,740.81			
Voc. Transportation	6,264.00			
Driver Education	3,375.00			
Catastrophic Aid	22,744.04			
TOTAL REVENUE - STATE	\$ 564,762.15	-0-	-0-	-0-
REVENUE FROM FEDERAL SOURCES				
Elem./Secondary (ECIA)-Chap.2		\$ 5,779.07		
Vocational Education (Sub-Part 2)		760.76		
Child Nutrition Programs			\$54,497.00	
Elem./Secondary Educ. Programs		18,424.38		
Medicaid Reimbursement	2,139.75			
TOTAL REVENUE - FEDERAL	\$ 2,139.75	\$ 24,964.21	\$54,497.00	-0-
OTHER SOURCES				
Transfer from General Fund		\$ 24,964.21		\$ 23,000.00
TOTAL REVENUE	\$2,669,737.18	\$ 24,964.21	\$143,469.69	\$ 27,411.45

GENERAL FUND: STATEMENT OF EXPENDITURES **NORTHUMBERLAND SCHOOL DISTRICT**
For the Fiscal Year Ended June 30, 1992

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies</u>	<u>Property</u>	<u>Other</u>	<u>Total</u>
Instruction							
Regular Programs	\$ 842,047.65	\$204,956.74	\$ 8,795.48	\$ 49,334.50	\$ 4,555.43	\$ 1,030.56	\$1,110,720.36
Sec. Ed. Prog.	94,831.70	21,894.00	132,883.51	2,649.77		25.00	252,283.98
Voc'l Ed. Prog.	133,799.63	34,211.33	16,497.78	13,801.16	2,088.60	105.00	200,503.50
Other Instr. Prog.	33,677.09	3,084.35	4,355.50	2,573.80		1,040.00	44,730.74
Support Services							
Pupils							
Guidance	43,422.84	11,857.87	1,866.43	815.83		149.00	58,111.97
Health	14,450.93	6,569.62	2,825.00	633.24		280.00	24,758.79
Instructional							
Improvement of							
Educ'l Media	24,136.35	7,396.94	4,149.07	160.57	6,097.00	132.00	4,441.64
General Admin.							
School Board	1,710.00	190.83	11,467.88	166.33		4,242.98	17,778.02
Office of Supt.			137,991.00				137,991.00
School Admin.	151,631.27	45,373.21	6,149.06	3,755.19		2,016.00	208,924.73
Business							
Operation/Maint.	59,872.08	16,352.94	158,931.22	96,443.31	8,818.38		340,417.93
Pupil Transport.	27,546.82	3,267.33	61,290.99	8,693.64			100,798.78
Debt Service						57,804.46	57,804.46
Transfer to						5,000.00	5,000.00
Food Service							
Transfer to							
Capital Reserve						23,000.00	23,000.00
TOTAL GENERAL FUND	\$1,427,126.36	\$355,155.16	\$549,097.69	\$194,013.48	\$21,559.41	\$94,825.00	\$2,641,777.10

FOOD SERVICES FUND - STATEMENT OF EXPENDITURES

For the Year Ended June 30, 1992

	Employee	Purchased			
	<u>Benefits</u>	<u>Services</u>	<u>Supplies</u>	<u>Property</u>	<u>Other</u>
	\$16,116.33	\$2,239.49	\$60,794.78	\$ 876.00	\$ 381.00
Totals	<u>\$ 56,921.82</u>				<u>\$137,329.42</u>

Grzelak and Company, P.C.
RD 9, Box 19B
Laconia, New Hampshire 03246

To the School Board
Northumberland School District
Northumberland, New Hampshire

We have audited the general purpose financial statements of the Northumberland School District, Northumberland, New Hampshire, for the year ended June 30, 1992, and have issued our report thereon dated October 1, 1992. As part of our audit, we made a study and evaluation of the internal control system, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Applications

Cash and investments
Revenue, receivables and receipts
Expenditures for goods and services and accounts payable
Payroll and related liabilities
Grant and similar programs

Controls Used in Administering Federal Programs (as applicable)

General Requirements

Political Activity; Davis-Bacon Act;
Civil Rights; Cash Management; Relocation Assistance and Real Property Acquisition and Federal Financial Reports; Allowable Costs/Cost Principles; Drug-Free Workplace Act and Administrative Requirements.

Specific Requirements

Types of services allowed or unallowed; Eligibility; Matching, Level of Effort, or Earmarking; Reporting and Cost Allocation.

The management of the Northumberland School District, Northumberland, New Hampshire, is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed above. During the year ended June 30, 1992, the Northumberland School District, Northumberland, New Hampshire, had no major federal financial assistance programs and expended 62% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

U.S. Department of Agriculture
National School Lunch Program

With respect to internal control systems used in administering this nonmajor federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily and evaluating any weaknesses.

With respect to the internal control systems used

solely in administering the other nonmajor federal financial assistance programs of the Northumberland School District, Northumberland, New Hampshire, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor federal financial assistance programs of the Northumberland School District, Northumberland, New Hampshire, did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Northumberland School District, Northumberland, New Hampshire. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Northumberland School District, Northumberland, New Hampshire.

Also, our audit, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems, for which our study and evaluation was limited to a preliminary review of the systems as discussed in the fifth paragraph of this report.

However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program of the Northumberland School District, Northumberland, New Hampshire.

This report is intended solely for the use of the School Board and applicable federal and state cognizant or grantor agencies. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Northumberland School Board, is a matter of public record.

Grzelak and Company, P.C.
Laconia, New Hampshire

October 1, 1992

**NORTHUMBERLAND SCHOOL DISTRICT
Estimated Revenues**

	<u>CURRENT</u> <u>1992-1993</u>	<u>ESTIMATE</u> <u>1993-1994</u>
Foundation Aid	\$ 451,472	\$ 625,775
Area Vocational School	8,250	8,250
Vocational Projects/Block Grants	21,500	21,500
School Lunch Revenues	138,600	143,500
Tuition	343,000	342,000
Driver Education	1,500	1,500
School Building Aid	9,273	9,838
Interest	3,000	4,000
Other Local Sources	3,900	5,900
Transfer from Capital Reserve (Education of the Handicapped)	60,000	-0-
Unreserved Fund Balance	68,050	15,000
District Assessment	<u>1,661,266</u>	<u>1,635,292</u>
 TOTAL REVENUES AND DISTRICT ASSESSMENT	 \$2,769,811	 \$2,812,555

SUPERINTENDENT'S SALARY

Jacqueline P. Clement - 1991-1992

Northumberland School District's Share	\$33,096.00
Stratford School District's Share	11,287.00
Stark School District's Share	<u>8,117.00</u>
TOTAL	\$52,500.00

BUSINESS MANAGER'S SALARY

Peggy L. Goodale - 1991-1992

Northumberland School District's Share	\$17,209.00
Stratford School District's Share	5,870.00
Stark School District's Share	<u>4,221.00</u>
TOTAL	\$27,300.00

**NORTHUMBERLAND SCHOOL DISTRICT
COMPARATIVE BUDGETS**

	Budget 1992-1993	Budget 1993-1994
1100 INSTRUCTION	\$ 836,708	\$ 836,189
110 Teachers' Salaries	13,365	13,365
111 Aides' Salaries	10,000	10,000
120 Substitutes' Salaries	113,857	134,463 A
210 Health Insurance	7,550	7,550
213 Life & Disability	12,904	12,904
214 Workman's Comp.	25,101	25,087
222 Teachers' Retirement	66,241	66,244
230 FICA	2,334	2,574
260 Unemployment Comp.	7,000	7,000
270 Tuition Reimbursement	400	400
310 Other Instruction	2,800	3,300 B
440 Repairs & Maintenance	200	200
550 Printing/Binding	3,500	3,200
610 Supplies	860	467
610 Grade 1 Supplies	2,420	1,975
630 Grade 1 Textbooks		81
640 Grade 1 Periodicals	103	305
741 Grade 1 Add'l Equipment	60	130
742 Grade 1 Replacement Equipment	522	515
610 Grade 2 Supplies	1,702	1,432
630 Grade 2 Textbooks	103	122
640 Grade 2 Periodicals	457	344
610 Grade 3 Supplies	1,633	1,306
630 Grade 3 Textbooks		
	\$1,146,381	\$1,179,532

A-Increased to reflect estimated rate increase.
B-Increased to reflect actual cost.

640	Grade 3 Periodicals	55
741	Grade 3 Add'l Equipment	60
610	Grade 4 Supplies	295
630	Grade 4 Textbooks	344
640	Grade 4 Periodicals	1,859
741	Grade 4 Add'l Equipment	67
742	Grade 4 Replacement Equipment	436
610	Grade 5 Supplies	91
630	Grade 5 Textbooks	200
640	Grade 5 Periodicals	1,670
610	Grade 6 Supplies	164
630	Grade 6 Textbooks	489
640	Grade 6 Periodicals	675
741	Grade 6 Add'l Equipment	150
610	Kindergarten Supplies	687
630	Kindergarten Textbooks	368
610	Elem. Music Supplies	436
630	Elem. Music Textbooks	816
741	Elem. Music Add'l Equipment	2,855
610	Elem. Art Supplies	290
630	Elem. Art Textbooks	25
640	Elem. Art Periodicals	2,184
610	H.S. Supplies	25
440	H.S. Art Repairs & Maintenance	2,244
610	H.S. Art Supplies	200
630	H.S. Art Textbooks	350
640	H.S. Art Periodicals	4,604
810	H.S. Art Dues/Fees	400
440	Computer Ed. Repairs & Maintenance	25
580	Computer Ed. Expense/Travel	200
610	Computer Ed. Supplies	4,000
		200
		800

C-Increased due to purchase of 80 Science textbooks for grades 5 & 6.

630	Computer Ed. Textbooks	300	
610	H.S. English Supplies		49
630	H.S. English Textbooks	646	868
635	H.S. English Audio Visual		215
640	H.S. English Periodicals	357	357
810	H.S. English Dues/Fees	165	90
610	H.S. Foreign Language Supplies	350	576
630	H.S. Foreign Language Textbooks	55	108
635	H.S. Foreign Language Audio Visual	337	77
640	H.S. Foreign Language Periodicals	100	120
580	H.S. Physical Education Expense/Travel	822	845
610	H.S. Physical Education Supplies	611	
741	H.S. Math Add'l Equipment	150	150
810	H.S. Math Dues/Fees	680	800
440	H.S. Music Repairs & Maintenance		850
580	H.S. Music Expense/Travel	1,075	
610	H.S. Music Supplies	1,600	1,800
810	H.S. Music Dues/Fees	72	101
440	H.S. Natural Science Repairs & Maint.		250
610	H.S. Natural Science Supplies	774	1,919 D
630	H.S. Natural Science Textbooks		9,258 E
741	H.S. Natural Science Add'l Equipment	413	205
742	H.S. Natural Science Replacement Equip.	989	1,920 F
580	H.S. Social Sciences Expense/Travel	50	
610	H.S. Social Sciences Supplies	405	905
630	H.S. Social Sciences Textbooks	2,200	3,300 G
810	H.S. Social Sciences Dues/Fees	100	

D-Increased due to need for more hands-on material for student use.

E-Increased to allow for purchase of 70 Physical Science textbooks, 70 Earth Science textbooks, 50 Modern Biology textbooks and related teacher textbooks.

F-Increased to allow purchase of Science equipment to replace old equipment and materials.

G-Increased to allow the purchase of 75 Social Studies textbooks for grade 8.

1200 SPECIAL PROGRAMS 288, 981

110 Teachers' Salaries	79,350	76,350
111 Aides' Salaries	25,740	32,175 H
112 Speech Aides' Salaries	3,024	6,048 I
114 Reading Aides' Salaries	2,625	
115 Secretaries' Salaries	3,300	
120 Substitutes' Salaries	500	
120 Health Insurance	10,860	12,936 J
213 Life & Disability	780	810
214 Workman's Comp.	1,106	1,250
222 Teachers' Retirement	2,292	2,292
230 FICA	8,727	8,785
260 Unemployment Comp.	630	606
310 Other Instruction	5,040	
330 Testing		100
340 Staff Services	1,425	1,425
390 Other Prof. & Tech.	95,014	94,312
519 Other Transportation	5,000	10,000 K
532 Postage	350	300
561 Tuition/Public		5,000 L
569 Tuition/Private	40,800	40,800
580 Expense/Travel	400	400
610 Supplies	300	220
630 Textbooks	1,237	1,224
640 Periodicals	28	20
610 Reading Supplies		30
630 Reading Textbooks	415	225
640 Reading Periodicals	38	40

H-Increased to reflect the need for one additional IEP aide.

I-Increased to reflect actual student need.

J-Increased to reflect estimated rate increase.

K-Increased to reflect estimated cost.

L-Increased to reflect estimated cost for pre-school students.

	204, 560	212, 996	141, 166 M
<u>1300 VOCATIONAL EDUCATION</u>			
110 Teachers' Salaries		139, 666	250
120 Substitutes' Salaries		19, 812	23, 602 N
210 Health Insurance		1, 300	1, 350
213 Life & Disability		1, 537	1, 584
214 Workman's Comp.		4, 190	4, 235
222 Teachers' Retirement		10, 706	10, 800
230 FICA		631	631
260 Unemployment Comp.		6, 000	6, 000
561 Tuition/Public		2, 632	2, 672
440 Business Repairs & Maintenance			1, 200
580 Business Expense/Travel		4, 698	4, 697
610 Business Supplies		42	
630 Business Textbooks		600	400
440 Home Ec. Repairs & Maintenance		300	2, 850
580 Home Ec. Expense/Travel		1, 923	1, 690
610 Home Ec. Supplies		900	900
620 Home Ec. Food		423	647
630 Home Ec. Textbooks		529	550
640 Home Ec. Periodicals		110	110
810 Home Ec. Dues/Fees		1, 130	1, 130
440 Technical Ed. Repairs & Maintenance			800 O
450 Technical Ed. Rent		4, 636	4, 475
610 Technical Ed. Supplies		2, 545	877
741 Technical Ed. Add'l Equipment			380
742 Technical Ed. Replacement Equipment			
<u>1400 CO-CURRICULAR</u>	46, 184	53, 714	3, 186 P
110 Salaries			

M-Increased due to retirement notice.

N-Increased to reflect estimated rate increase.

O-Changed to reflect cost of rental equipment.

P-Moved from transportation account to reflect cost of bus driver salaries for field trips.

113	Bus Drivers' Salaries	4,632	Q
121	Co-Curricular Salaries	17,561	
214	Workman's Comp.	180	28,208 R
222	Teachers' Retirement	345	225
230	FICA	1,702	390
260	Unemployment Comp.	167	2,760 S
311	Referees	6,726	167
514	Transportation-Sports	1,980	7,132
515	Transportation-Clubs	5,950	380
580	Expense/Travel	100	
610	Supplies	4,061	270
656	Gasoline	1,650	3,964
810	Dues/Fees	1,130	1,000
			1,400

2120 GUIDANCE 61,981

110	Salaries	35,033	35,033
115	Secretary's Salary	9,989	9,989
210	Health Insurance	7,630	9,078 T
213	Life & Disability	500	500
214	Workman's Comp.	507	507
220	Employees' Retirement	500	400
222	Teachers' Retirement	1,050	1,050
230	FICA	3,493	3,493
260	Unemployment Comp.	240	240
330	Testing	1,253	2,296 U
440	Repairs & Maintenance	75	75
			65,379

Q-Moved from transportation account to reflect cost of sport trips.

R-Increased to reflect actual costs for co-curricular salaries.

S-Increased due to full cost of co-curricular salaries being budgeted.

T-Increased to reflect estimated rate increase.

U-Increased to allow some student testing at Groveton High School.

532 Postage	330		330
550 Printing/Binding	190		215
580 Expense/Travel	200		200
610 Supplies	730		1,814 V
630 Textbooks	261		159
		27,068	
<u>2130 HEALTH SERVICES</u>		26,069	
110 Salaries	16,144		16,144
210 Health Insurance	5,138		6,127 W
213 Life & Disability	260		270
214 Workman's Comp.	256		256
222 Teachers' Retirement	485		485
230 FICA	1,317		1,317
260 Unemployment Comp.	160		160
320 Instructional Improvement	140		140
390 Other Prof. & Tech.	1,500		1,500
440 Repairs & Maintenance	130		130
610 Supplies	406		444
630 Textbooks	38		
640 Periodicals	25		25
810 Dues/Fees	70		70
		4,510	
<u>2210 IMPROVEMENT OF INSTRUCTION</u>		3,810	
320 Instructional Improvement	2,800		2,800
580 Expense/Travel	300		1,000 X
610 Supplies	380		380
630 Textbooks	190		190
810 Dues/Fees	140		140

V-Increased to allow purchase of student report cards, student recordkeeping forms, and related computer service.

W-Increased to reflect estimated rate increase.

X-Increased to reflect actual cost.

2220 EDUCATIONAL MEDIA	50,994	44,537	15,500
110 Salaries			9,405 Y
111 Aides' Salaries	21,525		3,064
210 Health Insurance	3,960		135
213 Life & Disability	5,138		245
214 Workman's Comp.	260		465
222 Teachers' Retirement	404		1,906
230 FICA	646		105
260 Unemployment Comp.	1,950		1,275
440 Repairs & Maintenance	250		175
580 Expense/Travel	1,275		704
610 Supplies	250		7,950
630 Textbooks	682		750
635 Audio Visual Material	10,850		1,993
640 Periodicals	1,300		845
742 Replacement Equipment	2,034		20
810 Dues/Fees	450		
	20		
2310 SCHOOL BOARD SERVICES	20,843	20,663	1,815
110 Salaries	1,815		60
214 Workman's Comp.	60		143
230 FICA	143		25
260 Unemployment Comp.	25		11,020
390 Other Prof. & Tech.	11,020		3,000
522 Insurance Liability	3,000		760
532 Postage	760		1,000
540 Ads	1,180		50
580 Expense/Travel	50		100
610 Supplies	100		2,690
810 Dues/Fees	2,690		

Y-Increased due to one part-time Library media aide being added.

<u>2320 SAU SERVICES</u>					
351 Management Services	126,747	129,318	129,318	129,318	Z
<u>2400 SCHOOL ADMINISTRATION</u>					
110 Salaries	123,600			106,116	
115 Secretaries' Salaries	31,655			26,672	
120 Substitutes' Salaries	1,000			1,000	
210 Health Insurance	21,134			24,396AA	
213 Life & Disability	1,300			1,215	
214 Workman's Comp.	1,850			1,850	
220 Employees' Retirement	1,332			935	
222 Teachers' Retirement	3,708			3,184	
230 FICA	12,184			10,236	
260 Unemployment Comp.	625			360	
270 Tuition Reimbursement	700			700	
440 Repairs & Maintenance	970			1,150	
532 Postage	1,748			1,840	
550 Printing/Binding	1,273			1,223	
580 Expense/Travel	450			250	
610 Supplies	1,790			1,790	
630 Textbooks	190			1,700BB	
741 Add'l Equipment				3,000CC	
810 Dues/Fees	1,996			1,996	
<u>2540 OPERATION/MAINTENANCE</u>					
110 Salaries	64,424	265,316	265,316	64,424	
116 Summer Labor	3,600			3,600	
120 Substitutes' Salaries	1,000			1,000	

Z-Increased due to increase in SAU budget assessment.

AA-Increased to reflect estimated rate increase.

BB-Increased to allow purchase of student information system.

CC-Increased to allow purchase of one computer and printer for use by elementary principal's office.

210	Health Insurance	10,276	12,254DD
213	Life & Disability	550	550
214	Workman's Comp.	1,278	1,453
220	Employees' Retirement	2,241	1,570
230	FICA	5,281	5,281
260	Unemployment Comp.	685	485
431	Waste	2,600	2,600
440	Repairs & Maintenance	22,150	22,150
450	Rent	11,000	11,000
521	Property Insurance	29,140	29,140
531	Telephone	7,400	7,400
610	Supplies	24,815	23,117
652	Electricity	32,087	33,692EE
653	Fuel	35,500	35,500
657	Bottled Gas	1,500	1,500
742	Replacement Equipment	2,670	8,600FF
752	Replacement Furniture		
2550	<u>TRANSPORTATION SERVICE</u>	110,255	110,737
110	Salaries	26,486	26,486
214	Workman's Comp.	1,200	2,682GG
230	FICA	2,074	2,074
513	Transportation	66,956	66,956
610	Supplies	189	189
656	Gasoline	13,350	12,350

DD-Increased to reflect estimated rate increase.

EE-Increased to allow for a slight rate increase by Public Service.

FF-To replace a broken vacuum and to replace the intercom system at Groveton Elementary. To replace carpet in 3 rooms at Groveton High School.

GG-Increased to reflect rate increase.

<u>5120 DEBT SERVICE/BOND</u>				
830 Principal on Debt		23,182.82		24,594.65
842 Interest on Debt		30,641.64		29,229.81
			53,824.46	
<u>5130 DEBT SERVICE/RUST LOAN</u>				
830 Principal on Debt	3,980			
<u>5220 TRANSFER FEDERAL PROJECTS</u>				
880 Transfer	21,500	21,500		21,500
<u>5240 TRANSFER FOOD SERVICE</u>				
880 Transfer	138,000	138,000		138,000
GRAND TOTAL		<u>\$2,769,811.46</u>	<u>\$2,812,555.46</u>	<u>\$2,812,555.46</u>

MESSAGE FROM THE SUPERINTENDENT OF SCHOOLS

As a new superintendent, I must say that it is a pleasure to be working in SAU #58 once again. I have had time to observe what takes place in our schools, and my impression is that quality education is the order of the day. There is always room for improvement, and we are forging ahead in this direction.

Groveton Elementary School is undergoing a methodical improvement process. Much has been done with the math and science curriculums, and we are now beginning to address the K-12 English curriculum. It should be noted that curriculum is never a product but an ongoing process. Teachers are continually taking courses, attending workshops and seminars, and generally seeking to grow in their chosen profession.

Groveton High School is studying the possibility of converting the junior high to a middle school with a different philosophy and a student-centered approach. The English curriculum study extends through this level and the high school also.

We continue to work on improving both buildings with a goal of making them safe and bringing them into compliance with the new Americans with Disabilities Act (ADA) which became law on July 26, 1992.

The quality of education that we provide for our children is more crucial than ever. If students are to compete effectively in an ever shrinking world, they must be excellently prepared. Our schools are striving to accomplish this awesome task, and I believe we are moving steadily toward the goal of excellence in education.

Respectfully submitted,



R. W. St. Cyr, Ph.D.
Superintendent of Schools

**GROVETON HIGH SCHOOL
REPORT OF THE PRINCIPAL**

The enrollment figures for Groveton Junior-Senior High School has shown a slight decrease over the past three year years. The enrollment for September of 1990 was 287, for September of 1991 - 284, and for September of 1992 - 279. The largest grade is the seventh, while the grade with the smallest enrollment is the junior class.

Groveton's graduates have once again made us proud. From the Class of 1992, 58% are furthering their educations, 9% are in the military, 24% are employed, and 9% are at home or unaccounted for. Of the thirty-one people who are earning post-secondary education, seventeen are at four-year colleges and universities, ten are at two-year schools, and four are in certificate or diploma programs. Their current pursuits will lead to careers in medicine, education, music, technology, social services, journalism, photography, statistics, child care, business, and agriculture. They received strong financial backing in scholarships from Groveton Alumni, local businesses, and other supporters of Groveton High School. We extend our thanks.

Recent changes in the mathematics and science curricula have been implemented in grades K-12. The K-12 mathematics curriculum, revised in 1991, places classroom emphasis on the standards recommended by the National Council of Teachers of Mathematics. The high school mathematics teachers have already noticed increased student success with solving problems independently. In science, course requirements and course sequence were changed to reflect the growing need for students to have a greater background in the sciences. This year science classrooms have stressed "hands-on" science activities where investigation and direct experience are incorporated into regular science lessons. The science department has also incorporated more student writing into their curriculum.

During this present school year, high school English teachers and selected elementary teachers have been reviewing, updating, and revising the K-12 language arts curriculum. The focus of the language arts curriculum study is on the need to improve student writing skills prior to graduation. Discussion has centered on the need for more student writing, not only in English classes, but in all disciplines.

The physical plant, with the school district providing ample supplies and services, remains in good condition. The high school facility is clean and well-maintained, thus creating a pleasant working environment for students and school personnel. This past summer new carpeting was installed in the outer office and in one classroom and a new rubberized membrane roof was placed over the gymnasium. Visitors to Groveton High School often comment on the school's cleanliness and compliment us on the attractiveness of the building.

Again this year, the students, staff, administration, and other school district personnel would like to thank the citizens of Northumberland for their support. It is because of this community support that the Northumberland School District is able to offer its young people a quality education.

Respectfully submitted,

Frederick E. Bailey
High School Principal



**GROVETON ELEMENTARY SCHOOL
REPORT OF THE PRINCIPAL**

The 1992-93 school year started with a September enrollment of 267 children. This compared to an enrollment of 294 children in 1991 and 276 in 1990.

The present elementary school facility, which was constructed in 1908 with a 1959 addition, is being used to full capacity. Classroom programs and services are located from the basement area to the third floor. In addition, we continue to rent space at the Methodist Church for a fourth grade and our Chapter I program. The present building and the Methodist Church provide space for fifteen basic classrooms for K-6 programs, art, and special education rooms. In addition, the school has smaller rooms for a library, speech room, nurse's office, reading, music practice room, and office space. The cafeteria, kitchen, and storage areas are also located in the 1908 building.

During the summer and fall of 1992, several major projects were completed at our school. A new sprinkler system was placed in the basement area and common areas of the 1908 building, the main outside water line was replaced, the plywood in the stairwells was replaced with fire-rated sheetrock, the roof of the 1959 wing was replaced with a rubber membrane material, fire-rated sheetrock was installed on the ceilings in the electrical room and the storage areas, new carpeting was placed over the asbestos inlays in the entrances and on the landings, an automatic fire suppression system was installed in the kitchen hood, and a new carpet and new furniture were added to the library.

Several important issues dealing with our present school facility must be addressed. Among our immediate concerns are space needs for classrooms and programs, accessibility for the handicapped, issues of fire code violations, and replacing the present playground surface and playground equipment.

The present elementary school curriculum provides a strong foundation in the fundamentals of reading, writing, and mathematics, as well as science, social studies, fine arts, health, and physical education. In addition, our school provides library and health services, special education, and Chapter I.

During the past two years, our school district has invested a great deal of time and effort in the review and revision of the total curriculum for grades K-12. As part of the five-year plan, our curriculum committees have reviewed, revised, and implemented a new science and a new math curriculum. The final step in the process will be to develop an assessment process to measure how well we are meeting the new math and science objectives.

Chapter I is a federally funded program for pupils in grades K-6. The present program provides tutoring and small

group help for children in the areas of language arts and mathematics. Children are selected for Chapter I based on teacher recommendation, test results, and classroom achievement. Students receive about thirty minutes per day of small group tutoring in the skill areas of language arts and mathematics.

In addition, the elementary school also had a successful Chapter I summer program for about forty children. The summer program provided our students with extra help in the areas of reading, writing, and mathematics. As part of this program, our staff and youngsters took part in weekly field trips.

Our reading specialist provides invaluable services and support to our youngsters and our staff in the following areas: assessing student needs and interpreting test results, providing direct instruction to students with reading problems, offering reading enrichment, serving as a resource person for the staff on new reading materials and techniques, and providing direct instruction to first graders in the Reading Recovery program.

The elementary school provides appropriate education for educationally handicapped children from ages three to twenty-one. We provide resource rooms, speech and language therapy, psychological counseling, testing, and occupational therapy to youngsters who are identified with special education needs. Recently the special education process has placed greater emphasis on identification and early intervention for pre-school special needs youngsters.

Groveton Elementary School also would like to thank Mr. Max York for his generosity to the Groveton schools. Through the Northumberland Educational Foundation, our school has been able to provide our youngsters with opportunities for special programs, field trips, a summer enrichment program, speakers, reading books, educational equipment, and materials.

The community of Groveton has made a strong commitment to provide the necessary educational opportunities and programs for the youth of Groveton. As a small school system and community, we must continue to work together to meet the many changes and problems regarding our society and the educational process. Our faculty and support staff continue to be dedicated to provide our students with a strong foundation for future learning.

Respectfully submitted,

Thomas J. Monahan
Elementary School Principal

GROVETON HIGH SCHOOL PHILOSOPHY

The philosophy of Groveton's Junior-Senior High School is a statement of general understandings of values and an analysis of the concepts which express the school community's fundamental beliefs.

As such, we believe that learning is:

- a lifelong process;
- a concerted effort;
- intimately related to all factors of culture;
- concrete as well as abstract;
- a sensory experience which develops motor, cognitive, and effective skills;
- a process of discovery, understanding, realization, and adjustment that is necessary for survival, self-fulfillment, and a sense of purpose;
- a result of experiences and interactions with one's environment;
- a right, a challenge, and a responsibility which students must accept;
- facilitated by competent instructors.

We believe that the following goal statements encompass and promote the philosophical beliefs of our school community.

We seek to provide:

- quality facilities, materials, and resources;
- programs (academic, vocational, cultural, social, and athletic) which address our philosophical beliefs;
- an adequate number of competent, certified administrators and faculty, as well as a conscientious support staff;
- comprehensive student services which include guidance, health, food, and transportation;
- avenues for effective communications within the school;
- a process to encourage community awareness;
- a process to encourage community involvement;
- financial support for programs, staff, and facilities;
- an effective system for recording and reporting student participation and achievement;
- policies which address our philosophical beliefs.

Specific objectives, consistent with these goal statements, are included in each curriculum guide.

NORTHUMBERLAND SCHOOL DISTRICT

RIGHTS OF PARENTS OR GUARDIANS

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

*You have the right to have access to and examine all records relating to your child's education.

*You have a right to receive prior written notice whenever the local education agency proposes to begin or change the special educational referral, evaluation and/or education placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

*You have a right to question any matter, decision, or recommendation relating to your child's referral, evaluation or educational placement.

*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

*At this hearing, you have the right to be assisted by person(s) with special knowledge or training, or by an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

*If the decision of the impartial hearings at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

*During any of the hearing or appeal procedures, your child shall remain in the current education program, or if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

GRADE PLACEMENT CHART - SEPTEMBER, 1992

Elementary Building

Thomas Monahan, Principal
Beth Taylor, Secretary

<u>Grades</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>Total</u>
Barbara Wheelock	33							33
Joan Kipp		19						19
Kathryn Treamer		19						19
Patricia Stinson			23					23
Ellen Vashaw			23					23
Deborah Joyce				18				18
Helen Martin				20				20
Pearl Emery					18			18
Sonya Roberts					20			20
Margaret Forest						17		17
Paul Hawley						16		16
Alison Billings							20	20
Larry Guile							20	20
	<u>33</u>	<u>38</u>	<u>46</u>	<u>38</u>	<u>38</u>	<u>33</u>	<u>40</u>	<u>266</u>

Vickey Bailey, Reading Spec.
Andrea Bernard, Special Ed.
Scott Evans, Music
Nancy Phillips, Special Ed.
Judith Unger, Chapter I Dir.
Kerry Pelletier, Custodian
Deborah Stake, School Nurse

Aides: Patricia Akesson, Library
Bonnie Daigneault, Duty
Melinda Kennett, IEP
Michele Ladd, IEP
Cheryl McVetty, Duty
Shelley Paquette, Duty
Chapter I Tutors:
Simonne Cotter
Geraldine Major

High School Building

Fred Bailey, Principal
Diane Tetreault, Secretary

<u>Grades</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Total</u>
	61	43	62	44	38	32	280

FACULTY

Karen Blodgett, English
Gabriele Boudle, Science
Jon Dugan-Henriksen, S.S.
Michael Foster, S.S.
Carol Frizzell, Guidance
Ellen Gries, Art
Bradley Harding, Math
Timothy Haskins, English
Gary Jenness, P. E.
Nancy Joy, Home Ec.
William Joyce, Ind. Arts
Craig Kosinski, Bus. Ed.
School Nurse: Deborah Stake

Kathleen Marshall, Library
Marlene Mowbray, For. Lang.
Thomas Ordzie, English
Tamera Ripel, Math/Comp.
Louis Russ, Ind. Arts
Sharon Stark, Math
Robert Tobin, Music
John Turner, Vice Principal
Cathleen Twomey, Res. Room
Rebecca Vachon, Bus. Ed.
Kathie Westby-Gibson, Science
Charlene Wheeler, Science
Aides: Judith Crawford, IEP
Deborah Fogg, IEP

Cafeteria Director: Valerie Collins
Custodian: Royden Hart, Jr., Scott Schultz

**Title IX of the Education Amendments of 1972
Public Law 92-318**

Subpart A, Section 86.8 of Title IX requires public notification that the Northumberland School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title IV of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of All Handicapped Children Act of 1975. The Northumberland School District hereby notifies students, parents, employees, and residents that complaints and grievances for noncompliance with any of the provisions of Title IX are to be referred to:

Alfred W. St. Cyr
Title IX Hearing Officer
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

**NON-DISCRIMINATION POLICY
SECTION 504 OF THE REHABILITATION
ACT OF 1973**

Applicants for admission and employment, students, parents, employees, sources of referral, and all unions or professional organizations holding collective bargaining or professional agreements with School Administrative Unit No. 58 are hereby notified that the districts of SAU #58 do not discriminate on the basis of race, color, national origin, gender, age, or disability in admission or access to, or treatment or employment in, their programs and activities.

Any person having inquiries regarding the compliance of School Administrative Unit No. 58 with the regulations of implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act is directed to contact:

Kathleen Marshall
Section 504 Coordinator
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

CALENDAR OF MUNICIPAL DATES

ELECTION OF TOWN AND SCHOOL OFFICIALS:

Tuesday, March 9, 1993 10:00 A.M. to 6:00 P.M. at
Ryan Memorial Gymnasium

ANNUAL TOWN BUSINESS MEETING:

Tuesday, March 9, 1993 7:00 P.M. Ryan Memorial
Gymnasium

ANNUAL SCHOOL DISTRICT BUSINESS MEETING:

Tuesday, March 16, 1993 7:00 P.M. Ryan Memorial
Gymnasium

AMBULANCE CORPS: First Wednesday of each month

CONSERVATION COMMISSION & FOREST MANAGEMENT COMMITTEE:

As called by their respective chairperson

FIRE DEPARTMENT:

First Monday of each month at 6:00 p.m. at the
Groveton Fire Station unless otherwise scheduled
by the Fire Chief

GROVETON SCHOOL BOARD MEETING:

Third Wednesday of each month at 6:30 P.M. at
Groveton High School library or as posted

LIBRARY TRUSTEES MEETING:

Six times per year as called by their respective
chairperson

PLANNING BOARD:

First Monday of the month at 7:00 P.M. at Groveton
Town Office

SELECTMEN'S MEETING:

Second and fourth Monday of each month at 7:00
P.M. at Town Office or as posted

SUPERVISORS OF THE CHECKLIST:

As published preceding each election at Groveton
Town Office

ZONING BOARD OF ADJUSTMENT:

As called by the chairperson

MUNICIPAL HOLIDAYS

Memorial Day	May 31, 1993
Independence Day	July 5, 1993
Labor Day	September 6, 1993
Thanksgiving Day	November 25 & 26, 1993
Christmas Day	December 27, 1993
New Year's Day	January 3, 1994

IMPORTANT DATES TO REMEMBER

APPLICATION FOR CURRENT USE ASSESSMENT EXEMPTIONS:

Are available at the Selectmen's Office. Must be filed on or before April 15, 1993.

PROPERTY TAX APPEALS:

An appeal must be made in writing to the Board of Selectmen within 60 days of receipt of final tax bill.

WARRANT ARTICLES BY PETITION:

Must be submitted to the Selectmen 35 days prior to Town Meeting

RABIES CLINIC FOR DOGS AND CATS: March 25, 1993 5:00 P.M. - 7:00 P.M.

DOG REGISTRATIONS: On or before April 30, 1993 (RSA 466:1)

PROPERTY TAXES DUE: June 1, 1993 and December 1, 1993

WATER AND SEWER FEES DUE: June 1, 1993 and December 1, 1993

PERMIT REQUIREMENTS

The following regulations are in effect in the Town of Northumberland and applications are available at the Town Office. Approval of permits is required.

AMUSEMENT DEVICES LICENSE: Application to Board of Selectmen

BUILDING CONSTRUCTION: Application to the Board of Selectmen

JUNK YARD LICENSE: Application to Board of Selectmen

LAND USE (ZONING) ORDINANCE: Application to Zoning Board of Adjustment

RAFFLE PERMIT: Apply at the Town Office

SUBDIVISION REGULATION: Application to Planning Board

RECYCLING TIPS

All loads must be pre-sorted prior to arrival at the Transfer Station.

1. Clean and rinse all recyclables
2. Recycle the following:
 - * Only plastic containers #1 and #2
 - * Only tin and aluminum cans
 - * Only corrugated cardboard - must be clean and dry with tape and staples removed
 - * Only dry newspapers - bundled or in paper bags
3. GLASS AND TIN MUST BE SEPARATED IN YOUR BLUE CONTAINER
4. The following belong with the household rubbish:
 - * Aerosol cans
 - * Bottle caps
 - * Aluminum foil products
 - * Lestoil bottles
 - * Plastic peanut butter jars
 - * All wide mouth containers (even if stamped #1 or #2)
 - * All plastic bags

All metal household appliances including pots and pans must be taken to the landfill.

Refrigerant Appliances with Freon

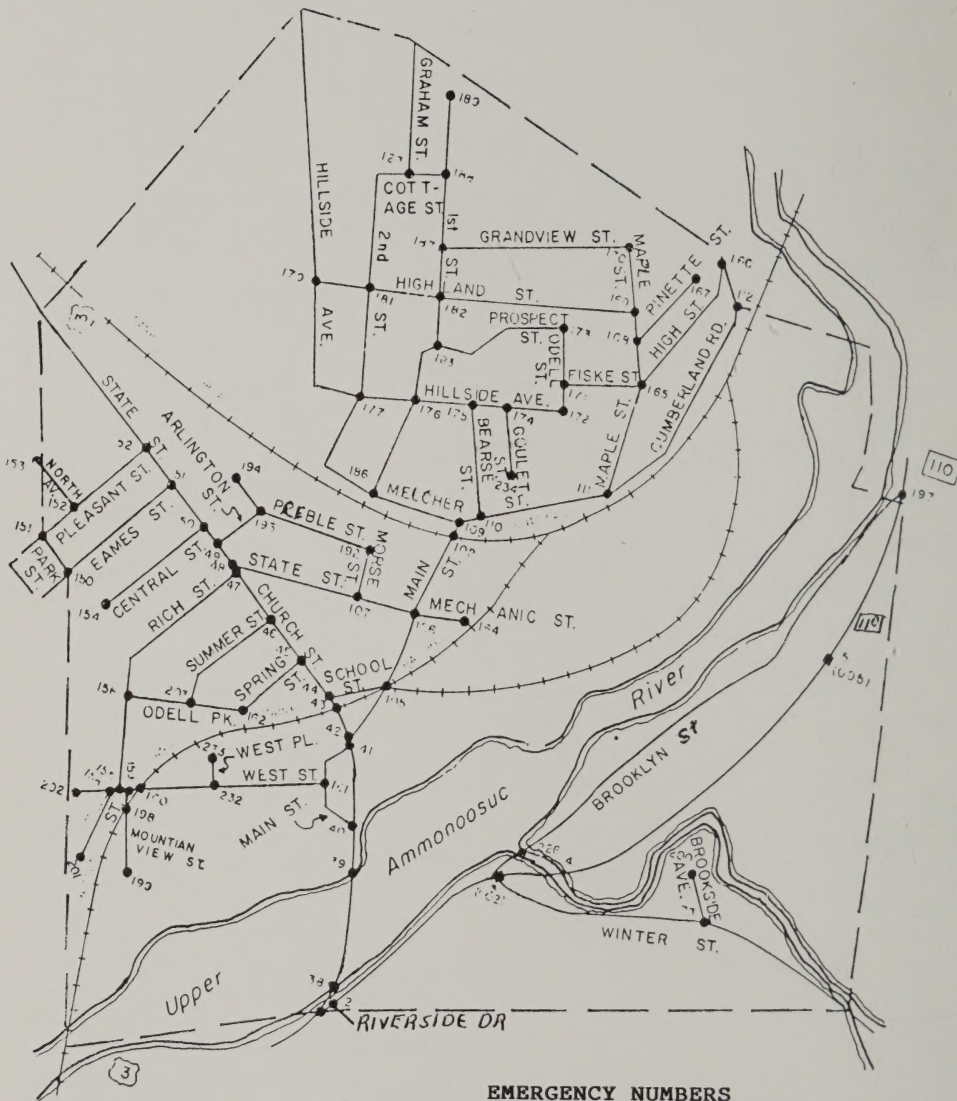
There is a \$10.00 fee payable at the Town Office before these appliances can be taken to the landfill.

TRANSFER STATION HOURS

Tuesday - Wednesday - Saturday
8:00 am - 4:00 pm

LANDFILL HOURS

Saturday 8:00 am - 4:00 pm



EMERGENCY NUMBERS

POLICE.....636-1430
AMBULANCE....788-4911
FIRE.....636-1224