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Town of Bow



1988 Annual Report

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*Lonnie McDougall - Boston Post Cane Recipient
Presented by Board of Selectmen, Bow, New Hampshire*

Elder Townsman

Lonnie McDougall is 97 years old. That makes him the oldest resident of Bow and the caretaker of the Boston Post Cane. He was born in Hants County, Nova Scotia, the only boy among seven sisters. One aunt lived to be 103. He grew up on large land-grant farms in Nova Scotia. He remembers making his own mattress of burlap bags and oat straw. The mattress was 18 inches thick, and he needed a chair to get into bed. *(Courtesy, Concord Monitor and Ken Williams.)*

(All photos and graphics except the above courtesy of Eric Anderson, Selectmen.)

1988
ANNUAL REPORT
for the
TOWN
of
BOW, NEW HAMPSHIRE

TABLE OF CONTENTS

Town Officers and Staff	4
Town Meeting Minutes, 1988	10
Special Town Meeting, October 29, 1987.....	8
Selectmen's Message.....	17
Summary of Zoning Warrant Articles	15
Town Warrant	22
Town Budget	28
 Financial Schedules - Town	
Summary Inventory - 1988.....	37
Statement of Appropriations, Taxes Assessed and Tax Rate	37
Comparative Statement of Appropriations and Expenditures - 1988.....	73
Balance Sheet	56
Statement of Bonded Debt	66
Schedule of Town Property	35
Statement of Changes in Fund Balances	59
Statement of Estimated and Actual Revenues.....	71
Loans in Anticipation of Taxes	44
Town Clerk's Report.....	39
Tax Collector's Report	40
Treasurer's Report	43
Detailed Statement of Expenditures	45
Report of Trustees of Trust Funds	52
Report of Auditors.....	58
Report of School District.....	S1
Vital Statistics.....	123
 Boards, Committees, Commissions & Department Reports	
Baker Free Library	90
Building Advisory Committee	109
Business Development Commission	108
Capital Improvement Program.....	34
Central NH Regional Planning Commission.....	97
Concord Regional Visiting Nurse Association.....	110
Concord Regional Solid Waste Recovery Cooperative	106
Conservation Commission	101
Dispatch Center	80
Emergency Management Committee.....	99
Fire Department.....	82
Forest Fire Warden and State Forest Ranger.....	84
Health Officer.....	107
Highway Department.....	88

Highway Safety Committee	89
Historical Commission	107
Planning Board	94
Police Department	76
Recreation and Parks Department.....	103
Rescue Squad	85
Revisions of Master Plan	96
Sewer Commission.....	105
Town Engineer and Building Inspector.....	86
Zoning Board of Adjustment	98

Clubs and Organizations

Athletic Club	114
Bow-Sa-Do-Dance Club.....	122
Fire Department Ladies Auxiliary	120
Garden Club	116
Girl Scouts	121
Pioneers	117
Rotary Club	112
Young at Heart Club.....	118

TOWN DIRECTORY
TOWN OFFICERS AND STAFF

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

Moderator Philip B. Ryan

Supervisors of Checklist

Louise Godbout Term Expires 1990
Eleanor Dustin Term Expires 1992
Judith King Term Expires 1994

SELECTMEN

Eric E. Anderson Term Expires 1989
Alfred H. Ward. Term Expires 1990
Sara H. Swenson. Term Expires 1991

Administrative Assistant William B. Reid
Town Clerk/Tax Collector. Cynthia M. Batchelder
Deputy Town Clerk Marilyn Lull
Building Inspector Ralph W. Currier
Police Chief Peter A. Cheney
Road Agent Leighton Cleverly
Fire Chief. Roger S. Ordway
Treasurer. John Sheridan
Secretary Gail F. Loomis
Secretary Deborah McLean
Recreation Director Mark Rourke
Rescue Team Director. Robert Lougee
Bookkeeper Paula Dwinial
Health Officer Ethan V. Howard, M.D.
Deputy Health Officer Leo Klinger, M.D.
Director of Civil Defense. James R. Goodwin

Budget Committee

George Descoteau. Term Expires 1989
Richard Bean. Term Expires 1989
Milton Brown Term Expires 1990
Kenneth Strachan. Term Expires 1990
James E. Kibby. Term Expires 1991
John Lyford. Term Expires 1991
Alfred Ward, Selectman
Robert Gosling, School Board

Baker Free Library

Mary Slattery, Trustee	Term Expires 1989
Madeline Marceau, Trustee	Term Expires 1990
Tathiana Klingler, Trustee	Term Expires 1991
Chester Runde	Term Expires 1992
Carol Draus, Trustee	Term Expires 1993

Linda Kling	Librarian
Elizabeth Waite	Children's Librarian
Charlotte Buxton	Library Assistant
Donna Terrell	Library Assistant
Clarisse Bouchard	Library Page
Susan Bird	Bookkeeper
Donald Foote	Custodian

Trustees of Trust Funds

Cedric H. Dustin, Jr.	Term Expires 1989
Ira R. Evans	Term Expires 1990
Mark LaValle	Term Expires 1991

Planning Board

Peter Imse, Chairman	Term Expires 1989
Gilbert Rogers	Term Expires 1990
Valerie Lynn	Term Expires 1990
Mike Becker	Term Expires 1991
Carlotta Robbins	Term Expires 1991
Thomas Pelletier	Term Expires 1991
Eric E. Anderson, Selectman	
Nancy Rheinhardt, Alternate	Term Expires 1989
William Blanding, Alternate	Term Expires 1989
Peter Schauer, Alternate	Term Expires 1990
Robert Wester, Alternate	Term Expires 1991
Harold Davis, Alternate	Term Expires 1991

Ballot Clerks

Rose Cross, Republican	Virginia Urdi, Democrat
Cynthia Batchelder, Republican	Alice Hilton, Republican
Sara Swenson, Republican — Alternate	
Melba Terrell, Republican — Alternate	

Building Advisory Committee

Louise Godbout	Term Expires 1989
Ethan V. Howard, Jr.	Term Expires 1990
Philip Wolfe	Term Expires 1990
Paul A. Lindquist	Term Expires 1991
Roger Tellier	Term Expires 1991

Recreation Commission

Roland Robinson	Term Expires 1989
Robert Gosling	Term Expires 1990
Gail Moyers	Term Expires 1990
R. James Loomis, Chairman	Term Expires 1991
Sara Swenson, Selectman	

Building Code Board of Appeals

James E. Kibby	Term Expires 1989
David J. Hickey, Chairman	Term Expires 1990
James A. Kelso, Jr.	Term Expires 1991
Maurice R. Nepveu	Term Expires 1991
Secretary — Janet Dare	

Business Development Commission

Richard Welch	Term Expires 1989
William Roberts	Term Expires 1989
Brian Cross, Chairman	Term Expires 1990
Robert Fortin	Term Expires 1990
Marvin Bihn	Term Expires 1991

Highway Safety Committee

Peter A. Cheney	Term Expires 1989
Leighton Cleverly	Term Expires 1989
Roger S. Ordway	Term Expires 1989
Robert Lougee	Term Expires 1989
Alfred Ward, Selectman	Term Expires 1989
Peter Stio	Term Expires 1989
James Bucknam	Term Expires 1989

Historical Commission

Leo Klinger	Term Expires 1989
John Lyford	Term Expires 1989
Joan Morin	Term Expires 1990
Melba Terrell	Term Expires 1990
Asa Morgan	Term Expires 1991
Sara Swenson, Selectman	

Zoning Board of Adjustment

Hazen Annis	Term Expires 1989
Jerry Romano	Term Expires 1990
Barbara Johnson	Term Expires 1990
Bruce Crawford	Term Expires 1991
William Evans, Chairman	Term Expires 1991
Isaac Newell, Alternate	Term Expires 1989
Howard Cross, Alternate	Term Expires 1989
Secretary — Lynne Fair	

Conservation Commission

John Meissner	Term Expires 1989
Donald C. Gott	Term Expires 1989
John Urdi, Chairman	Term Expires 1989
Philip Wolfe	Term Expires 1990
Richard Kraybill	Term Expires 1990
Kathy Ouellette	Term Expires 1991
C. Ingersoll Arnold	Term Expires 1991
Secretary — Faye Johnson	

Regional Refuse Disposal Commission

Charles Hale	Term Expires 1989
William B. Reid, Alternate	Term Expires 1989

Sewer Commission

Edwin H. Bardwell	Term Expires 1989
Raymond Godbout	Term Expires 1990
David Hickey, Chairman	Term Expires 1991
Secretary — Barbara Jackson	

Water Commission

Edwin H. Bardwell	Term Expires 1989
Raymond Godbout	Term Expires 1990
Gary Nylen	Term Expires 1991

Central N.H. Regional Planning Commission

Alfred H. Ward	Term Expires 1989
Gilbert Rogers	Term Expires 1989

River Area Planning Committee

Eric Anderson	Term Expires 1989
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RECORD OF SPECIAL TOWN MEETING

October 29, 1987

Moderator Phil Ryan opened the October 29, 1987 Special Town Meeting at 7:00 PM. Following the Presentation of Colours by Junior Girl Scout Troop 870, consisting of 6th graders, Jennifer Kezer - American Flag, Allison Ward - State of New Hampshire Flag, Amanda King - Guard, Carrie Pilkenton - Guard, Renee Cartier - Presiding, with Judy King - Troop Leader; Mr. Ryan then explained how this meeting would be run.

Article #1: After much general discussion, it was voted, by voice vote, to authorize the Board of Selectmen and Bow Sewer Commissioners to modify the scope of construction of Phase II of the Sewage Treatment Project by eliminating the proposed sewer line on Everett Avenue in its entirety and by ending the proposed sewer line on South Street approximately 150 feet rather than 60 feet from the Concord-Bow Town line to permit the project to proceed in accordance with the \$550,000 Bond Issue approved by the voters in Article 3 of the 1987 Annual Town Meeting.

Article #2: It was voted, by voice vote, to indemnify and save harmless for loss or damage occurring after this date, any person employed by the Town and any member or officer of the Town's governing board, administrative staff, or agencies, including but not limited to selectmen or town managers, from personal financial loss and expense, including reasonable legal fees and costs, if any, arising out of any claim, demand, suit, or judgement by reason of negligence or other act resulting in accidental injury to a person or accidental damage to or destruction of property occurring on or after the date of this vote, if the indemnified person at the time of the accident resulting in the injury, damage or destruction was acting in the scope of his or her employment or office (Reference: RSA: 31:105).

Article #3: To see if the Town will vote to indemnify and save harmless any person employed by it and any member or officer of its governing board, including but not limited to selectmen or town managers, from personal financial loss and expense including reasonable legal fees and costs, if any, arising out of any claim, demand, suit, or judgement by reason of any act or omission constituting a violation of the civil rights of an employee or any other person under any federal law if such act or omission was not committed with malice, and if the indemnified person at the time of such act or omission was acting within the scope of his or her employment or office (Reference: RSA: 31:106) **WAS AMENDED TO:** To see if the Town will vote to indemnify and save harmless any person employed by it and any member or officer of its governing board, administrative staff, or agencies, including but not limited to selectmen or town managers, from personal financial loss and expense including reasonable legal fees and costs, if any, arising out of any claim,

demand, suit or judgement by reason of any act or omission constituting a violation of the civil rights of an employee or any other person under the federal law if such an act or omission was not committed with malice, and if the indemnified person at the time of such act or omission was acting within the scope of his or her employment or office (Reference: RSA: 31:106) was passed, as amended, by voice vote.

There being no further business, the meeting adjourned at 8:15 PM.

CYNTHIA BATCHELDER
Town Clerk

RECORD OF ANNUAL TOWN MEETING
Bow, NH
March 8th & 9th, 1988

Acting Moderator Tom Webster opened the March 8th Town Meeting for the legal voters of Bow at 10:00 AM.

The meeting adjourned at 7:00 PM and was reconvened by Moderator Philip Ryan Wednesday, March 9th at 7:00 PM at Bow Memorial School with the presentation of colours by Junior Girl Scout Troop 870 consisting of Junior Girl Scouts Amanda King, Lesley Woods, Kristine Girard, Jennifer Eaton and Melissa Thompson. Their leaders are Judy King and Vicki Woods.

Following the Pledge of Allegiance, The Rev. James Smith of the Bow Community Baptist Church led us in prayer.

Moderator Phil Ryan explained the concept/rules of how this meeting would be run.

The results of the Town ballot election were as follows:

Town Clerk/Tax Collector for one year - Cynthia M. Batchelder - 1275

Selectman for three years - William F. Stearns - 510

Sara H. Swenson - 841

Treasurer for one year - John R. Burton III - 1092

Moderator for two years - Philip B. Ryan - 1229

Supervisor of Checklist for six years - Judith A. King - 1229

Library Trustee for four years - Chester D. Runde - 918

Leo Klinger (write in) - 216

Library Trustee for five years - Carol K. Draus - 1109

Leo Klinger (write in) - 39

Trustee of Trust Funds for three years - Edwin H. Bardwell - 564

Mark Lavalley - 660

Budget Committee for one year - Horace W. Bailey - 411

George B. Descoteau - 435

Louise A. Godbout - 400

Budget Committee for two years - Donald Bowne - 487

Milton S. Brown - 718

Budget Committee for three years - Rick Hiland - 180

James E. Kibby - 665

Mark E. Lavalley - 461

John T. Lyford - 804

Ernest S. Simonds - 188

Sewer Commissioner for three years - David J. Hickey - 1163

Water Commissioner for three years - Gary D. Nysten - 1160

The results of the School Board election was also read as follows:
School Board - Robert Lynn - 1225

ARTICLE #2: To see what action the Town will take with respect to the proposed amendments to the Town Zoning Ordinance as follows:

Are you in favor of amending Article X of the Town's Zoning Ordinance, Environmental Protection Areas, by repealing § 10.05 thereof, and enacting in its place the Floodplain Development Ordinance promulgated by the Federal Emergency Management Agency in 1987.

(RECOMMENDED BY THE PLANNING BOARD)

YES - 1027

NO - 223

ARTICLE #3: To see what action the Town will take in respect to the proposed amendment to the Town Zoning Ordinance as follows:

Are you in favor of the adoption of an Amendment to the Zoning Map of the Town of Bow which would change the designation of the area bounded by Interstate 93 on the east, Bow Bog Brook on the south, the old lead telephone line easement on the west and existing zoning district boundaries on the north, from Rural (RU) to Residential (R)?

(SUBMITTED BY PETITION)

(NOT RECOMMENDED BY THE PLANNING BOARD)

YES - 661

NO - 671

The results of a recount for Article #3 held March 17, 1988 @ 9:40 AM are:

YES - 660

NO - 672

ARTICLE #4: To see what action the Town will take in respect to the following question: Do you favor the continuation of the town manager plan as now in force in this town?

YES - 589

NO - 509

Selectman Eric Anderson proceeded to:

Congratulate Sara Swenson on her re-election;

Congratulate Al Ward on being selected Town of Bow "Citizen of the Year";

Commend Chum Cleverly and the Highway Department for an outstanding year;

Introduced Mark Rourke, our Parks and Recreation Director;

Commend John Urdi, Chairman of the Conservation Commission and its membership for heading up the Town Water Study;

Also Dom D'Ambruoso and his committee members for devoting this past year to studying the Town Manager form of government;

And presented this year's "Town Employee of the Year Award" to Gary Cooper. Congratulations Gary!

ARTICLE #5: Was moved by Ray Godbout, seconded by Dick Bean, will require a 2/3 vote - by ballot - to pass. The polls opened from 8:40 PM - 9:40 PM. By a ballot vote of 64 - yes. 288 - no, the article to see if the Town will vote to raise and appropriate the sum of One million three hundred thousand dollars (\$1,300,000) for the purpose of constructing Phase III sewerage facilities, such sum to be raised by the issuance of Serial Bonds or Notes under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et Seq.) as amended, and to authorize the Selectmen to issue and negotiate such bonds and notes and determine the interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds and notes and to allow the Selectmen to accept, expend and appropriate such monies including such sums as may become available from the State of New Hampshire for the construction of such facilities was **defeated**.

ARTICLE #6: To see if the Town will vote, in accordance with NH RSA 33:15, to authorize the Selectmen to expend from the Capital Reserve Fund established for sewer construction by action of the 1984 Annual Town Meeting all monies in such fund at the time of withdrawal for the purpose of construction or hook-up costs for the Community Building; any remaining monies to be used for construction and hook-up costs for the Bow Memorial and Elementary Schools was **withdrawn**.

ARTICLE #7: Was moved and seconded. It was voted to authorize the Selectmen to accept the sum of Twenty Five Thousand Two Hundred Dollars (\$25,200) from Bow Commons Associates, such sum to be placed in a Capital Reserve Fund for the future construction of traffic control devices at the intersection of Bow Center, Logging Hill, White Rock Hill and Knox Roads.

ARTICLE #8: Was moved and seconded. It was voted to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) as matching funds to participate in the State Aid Construction Program with the State of New Hampshire; 2-1 Ratio (State to Town) for the repair and improvement of Class II highways.
(RECOMMENDED BY THE BUDGET COMMITTEE)

ARTICLE #9: Was moved by Dom D'Ambruoso and seconded by Carlotta Robbins. It was voted to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purchase of a tractor and accessories for the Recreation Department and, in order to fund such appropriation, to withdraw all monies in the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972, and to raise the balance by taxation in the current year.
(RECOMMENDED BY THE BUDGET COMMITTEE)

ARTICLE #10: Was moved and seconded. It was voted to raise and appropriate the sum of Fifty Thousand Three Hundred Thirty Three Dollars (\$50,333) to be added to the Capital Reserve Funds as indicated:

Fire Truck - \$25,000

Parks & Recreation Department - 3/4 ton pick-up truck \$5,333

Highway Department Loader - \$20,000

(RECOMMENDED BY THE BUDGET COMMITTEE)

(Pursuant to the 1988 Capital Improvement Plan)

ARTICLE #11: Was moved by Dom D'Ambruoso and seconded by Bill Hilton. An amendment by Neil Hurd to: Delete the defibrillator for the Rescue Squad in the amount of \$10,000 was **defeated**. The main article was voted to raise and appropriate the sum of One Hundred Fifty Three Thousand Dollars (\$153,000) for the following Capital Improvements:

Defibrillator (Rescue Squad)	\$10,000
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Master Plan/Capital Improvement Plan	12,500
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Page Rd/Birchdale Rd. Improvement	70,000
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Water Study (Conservation Commission)	30,000
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Repair of Old Town Hall	12,500
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One-ton dump truck/plower-sander	13,000
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Computer equipment	5,000
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(1987 Encumbered funds in the sum of \$9,000 for the one-ton dump truck/plower-sander and \$6,000 for the computer equipment will also be utilized)

(RECOMMENDED BY THE BUDGET COMMITTEE)

(Pursuant to the 1988 Capital Improvement Plan)

ARTICLE #12: Was moved and seconded. If approved \$130,000 must be added to the Budget.

By a standing vote of 113 - no, 146 - yes it was voted to raise and appropriate the sum of One Hundred Thirty Thousand Dollars (\$130,000) for the purchase of currently State-owned land, Block 5, Parcel 59; 45 acres along I-93, abutting Town-owned land, such land to be managed and controlled by the Conservation Commission.

ARTICLE #13: Was moved and seconded. It was voted to authorize the Selectmen to accept private donations of land, interest in land or money for the purpose of contributing to the Local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the N.H. Land Conservation Investment Program (LCIP), RSA 221-A, and authorize the Selectmen to apply for and accept the State matching funds under the LCIP for purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated funds and State matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen.

ARTICLE #14: Was moved and seconded. It was voted to authorize the Planning Board to prepare and amend a recommended program of Municipal Capital Improvements Projects, in accordance with RSA 674:5 et seq.

ARTICLE #15: Was moved and seconded. An amendment "to see if the Town will vote to direct the Selectmen to repeal the provisions of Article 24 of the Safety Services Ordinance pertaining to alcoholic beverages in its entirety" was **defeated**. By a standing vote of 124 - no, 99 - yes this article to see if the Town will vote to recommend to the Selectmen that consideration be given to repealing the provisions of Article 24 of the Safety Services Ordinance, pertaining to alcoholic beverages was **defeated**.
(Submitted by petition)

ARTICLE #16: Was moved and seconded. It was voted to authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE #17: An amendment to: "To Amend the bottom line to include \$45,000 for a Town Manager" **passed**.

By a ballot vote of 137 - no, 88 - yes, the amendment to include \$45,000 for a Town Manager was **defeated**.

An amendment to "Add \$5.00 to the budget line item for the water commission" **passed**.

An amendment to delete \$9,000 (\$3,000 fire, \$2,400 police and \$3,600 rescue) appropriated for Hepatitis B vaccine was **defeated**.

An amendment to "increase the bottom line budget by \$110,000 to continue paving of town roads was **defeated**.

After **removing** \$1,300,000 (article 5), \$100,000 (sewer hook-up), and **adding** \$130,000 (Article 12), \$18,200 (Concord Land Fill) and \$5.00 (Water Commission) a total budget of \$2,450,271.00 was passed.

ARTICLE #18: On behalf of the Board of Selectmen, Sara Swenson, thanked Dom D'Ambruoso for his work on the Town Manager Study.

ARTICLE #19: There being no further business, the meeting adjourned at 11:53 PM.

CYNTHIA BATCHELDER, Town Clerk

A SUMMARY OF THE ZONING WARRANT ARTICLES

At this year's Town Meeting, the voters will be asked to vote on seven separate warrant articles which propose various amendments to the Town's Zoning Ordinance. These warrant articles are the result of several months of work by a standing joint committee of the Planning Board and the Zoning Board of Adjustment, and have been approved by the entire Planning Board. The articles reflect changes which the Planning Board and the representatives of the Zoning Board of Adjustment feel are necessary to enable them to carry out their duties in the best interests of the Town. This summary is intended to provide the voters with a brief explanation of the purpose and intent of each of the seven warrant articles.

The first of the articles requests the voters to approve several amendments to the provisions of the Zoning Ordinance that concern mobile homes and modular homes. The purpose of the amendments is to change the terminology and definitions in the Zoning Ordinance to conform to newer State laws that now refer to mobile homes as "manufactured housing" and to modular homes as "pre-site built housing". Adoption of this article will not change the provisions in the Zoning Ordinance in any way with the respect to the zones in which manufactured housing are allowed or the conditions upon which manufactured housing may be sited in the Town.

The second article includes three amendments to the terms of the Zoning Ordinance affecting property which is being developed in the condominium form of ownership. The first such amendment conforms the definition of the term "condominium" to current law and legal practice. In addition, the article includes the adoption of a definition of a "conversion condominium" which is the conversion of an existing structure into condominium units. Finally, this article adds a section to the Table of Uses which provides that all conversion condominiums must receive a special exception before being converted. This article will not allow condominium development to occur to any greater extent or in any different manner than it presently can occur in Town. Furthermore, adoption of this article will assure that the Town Planning Board and Zoning Board of Adjustment have full power and authority to regulate and control condominium development in Town, even if the proposed project involves solely the conversion of an existing structure into condominium units.

The third article requests the voters to adopt a complete revision of the off-street parking requirements in the Zoning Ordinance. In recent years, the Planning Board has found that the off-street parking requirements in the existing Zoning Ordinance are vague or incomplete in many respects and leave the Planning Board without proper guidance in certain types of developments. A sub-committee of the Planning Board studied parking regulations in several other towns before drafting this proposed amendment, which embodies the best aspects of each of the regulations which were studied.

The fourth article is a result of the Planning Board's awareness that unchecked and uncontrolled development can result in the pollution of surface and groundwater supplies. As a first step toward tailoring the Zoning Ordinance to protect the Town's own surface and subsurface water supplies, the amendments in this article will change several provisions of the Table of Uses appearing in the Zoning Ordinance for the purpose of protecting ground or surface water in the Town. The bulk of the proposed changes in this article will prohibit from the Flood Zones those uses which the Planning Board feels pose a particularly significant threat to water supplies in the event of a flood.

The Fifth warrant article asks the voters to amend the Table of Uses to disallow commercial radio or television towers in the Rural Zone. It is the Board's feeling that the location of such towers in the Rural Zone is no longer appropriate and should not be allowed.

The sixth and seventh warrant articles include certain miscellaneous housekeeping amendments to the Zoning Ordinance. These changes have been proposed by the Planning Board in order to clarify language, resolve ambiguities, or amend definitions to conform to recent developments in State law. The sixth warrant article also asks the voters to adopt technical amendments to the definitions of the terms "abutter" and "lot", and to clarify that surface improvements such as driveways and parking lots should also be excluded from front, side and back yard "setbacks". This warrant article also asks the voters to delete the definition of "cluster" and Article 17 of the Zoning Ordinance relative to Cluster Developments. Cluster Developments are no longer allowed under the Table of Uses in the Zoning Ordinance and, therefore, these provisions are no longer needed.

The seventh warrant article includes several amendments which have been drafted to clean-up ambiguities in the language of the Zoning Ordinance. In this article the voters are asked to approve two amendments to clarify that the minimum lot size requirements under the Zoning Ordinance refer to "buildable land" so that swamps, bogs, ledge and land subject to other unbuildable conditions are not counted toward minimum lot areas. Adoption of this article will also clarify how to calculate the allowed density of the development of multi-family units in Town and will delete certain ambiguous and somewhat misleading examples which appear in the Table of Uses relative to "multi-family dwellings". These two amendments will not expand or in any way alter the present restrictions of the Ordinance concerning the development of multi-family units in the Town.

The names of all the members of the Planning Board appear elsewhere in this Town Report. If you have any questions concerning any of the zoning warrant articles, please call any member of the Planning Board.

SELECTMEN'S MESSAGE

- Thank You!** Your Board of Selectmen wishes to thank each of your elected officials, department heads, town employees, as well as your board, commission, and committee volunteers who have all worked so hard and unselfishly to serve in our community. Although the town has continued to grow and the need for town services has increased, no additional personnel have been added to the staff.
- Growth** As measured by the building permits issued, Bow grew at a rate of 2.5 percent in 1988. That rate is less than the 6.6 percent rate of growth in 1987. It is down even more from the 10.2 percent growth rate in 1986, the highest rate of growth experienced in this decade.
- Tax Rate** The tax rate also increased as the town has grown. Overall the tax rate increased 10.2 percent in 1988 over the prior year. That rate of increase is less than the highest we experienced in this decade, which was a 17.9 percent increase in 1986.
- 10-Yr-Avg** Over the past ten years, Bow has experienced an average 4.3 percent annual growth rate as measured by building permits issued. During that same period, the town's tax rate has increased an average of 7.4 percent annually.
- Automation** For the past two and one-half years, the Board has gradually and systematically introduced office automation into your town government. The tax bills were initially automated with a significant savings in time for both their preparation and distribution. This year the Board automated the town employee's payroll using an outside vendor.
- Computers** This year the Board also visited many surrounding towns that use office automation as well as visited many of the office automation vendors to select a system that will meet the town's needs presently and for many years in the future. Beginning in January 1989, the town began handling its bookkeeping through a computer. By mid-89, the Board is hoping to do all of its payroll and property assessments through its own computer system. Also in 1989, the police Department will be going on-line with a computer terminal so they can speed their access to driver/vehicle information. As the year progresses, the Board will be introducing additional town government functions into the computer in a "building block" approach.
- Fire Truck** To begin upgrading some of the ageing fire fighting equipment (the oldest fire truck is 28 years old), the Board is supporting the Fire Department's request for a new 6-man pumper/tanker fire truck. The department presently has two trucks over 20 years of age and two trucks less than 20 years age. Our newest piece of equipment is now eight years old. The revised Capital Improvement Plan calls for the systematic appropriation of funds annually into a capital reserve account. This should

- eliminate the need to raise large sums of money every few years for these expensive pieces of equipment.
- Road Safety As part of a continuing program, the Highway Department corrected another major road intersection safety problem during the Summer-88. The intersection of Page Road and Birchdale Road was improved. The road grade was lowered and the banks at the intersection were cut back. This corrective action significantly enhanced vehicular visibility in all directions. Also, in the Fall-88, construction began on a new \$1.3 million bridge over the railroad track on River Road.
- Road Plans The 1989 plans call for the straightening of a severe curve on Allen Road, and the commencement of engineering work on the intersection of Page Road and Brown Hill Road to lessen that grade and improve the visibility. With the townspeople's approval of project, this intersection should be improved during 1990.
- Hydro-Study An initial hydrological study at the town's Transfer Facility (landfill) was completed and provided to the State this year. The initial results show that there is no contamination of the ground water in this area.
- Town Line Every seven years, State law requires Boards of Selectmen of abutting communities to conduct a perambulation of their towns' boundary lines. The Board is presently in the process of confirming the physical markers along the boundary that describe the town lines between Bow and Concord, Dunbarton, Hooksett, and Hopkinton. This process is nearly complete.
- PSNH The Public Service Company of New Hampshire has filed a tax abatement suit against the town. It involves a PSNH tax abatement suit of over \$2 million for its 1987 property taxes. The town's attorney is handling this case. The outcome of this case is still pending as the town goes into 1989. Please be assured that PSNH did pay its 1988 property taxes in full and on time in an amount of approximately \$3 million.
- Solid Waste To handle the increased waste coming into the Transfer Station another open 30-yard container was added next to the attendant's building. In the 1989 budget, the Board is recommending that a second closed 50-yard compacting unit be added. This will enable more household rubbish to be compacted into the container lessening the number of trips to either the Concord landfill or to the Penacook burn facility. Once the Penacook burn facility is completed, sometime mid/late-89, Bow will be shipping its waste there to be incinerated.
- Recycling The Board wishes to commend Bill Capozzi for his "voluntary aluminum can recycling program" as well as all of the townspeople who have participated in his program. Every aluminum can that has been placed in his recycling container is one less can that must be placed into the Concord landfill.

Not only has the town saved money not having to transport the cans to the Concord landfill, but the town's organizations have made money that they can use in other ways. All of the money that Bill Capozzi has derived from his voluntary recycling program, he has donated to our many town organizations. Thanks Bill for getting us all to consider seriously the many benefits afforded us through recycling-individually, and as a community.

Sewer II

This year the town satisfied the Environmental Protection Agency's mandate to connect the Municipal Building into the Concord Waste Treatment Facility. Both the Municipal Building and Library were connected in the late Fall of 1988. Now that the Phase II sewer system is in and operational, most of the homes and businesses along the sewer route have either connected into the sewer line or have obtained the necessary waiver from the Sewer Commission.

HAZMAT

In 1988, the Board established a new committee called the Bow Emergency Management Committee under the combined leadership of Jim Goodwin and Jane Kimball. This committee was asked to come up with a plan that would allow the community as well as the emergency response personnel to know what "hazardous materials" a transporter and/or a business may use or store. The Plan also provides information on what precautions the community and/or emergency personnel must take in the case of a fire or a chemical spill. The Board wishes to thank Jane Kimball and the committee members for coming up with a timely and comprehensive plan. Likewise, the Board wishes to thank our business community for its full cooperation in providing the necessary information and for working closely with the committee on this project. It should further be noted that Bow is the first community in the State to develop such a plan solely through the efforts of volunteers. Most other large communities and cities have either done this job through its paid staff, or they have hired professionals to have the work done.

Legislation

The Board also wishes to recognize Richard Upton for researching, drafting, and testifying on legislation for the town. Likewise, the Board wishes to recognize Representative Peter M. Stio for his leadership and sponsorship of a Bill which now allows New Hampshire communities like Bow to borrow money over an extended period of time in anticipation of taxes should a major property owner go bankrupt. Without the combined efforts of Richard Upton's proposed legislation and Rep. Stio's sponsorship, a community like Bow would have to raise the money itself through taxation in the current year to off-set delinquent taxes caused by bankruptcy. This Bill will help lessen an individual's property tax burden should a major property owner, like PSNH, not be able to pay its property taxes because of bankruptcy.

Elections	Again in 1988, the UNION LEADER/NH SUNDAY NEWS provided the residents of Bow with a plaque and flag in "...recognition of an outstanding voter participation record in the February 16, 1988 Presidential Primary...and in the November 8, 1988 General Election." Bow received this award in competition with other New Hampshire communities with populations of 3,501-5,000. Of Bow's 3254 registered voters, a total of 2733 or 84 percent participated in the 1988 Presidential Election. Congratulations! In addition, the New Hampshire Municipal Association presented Bow a first place award for "...achievement of high-quality and excellence in production of its 1987 annual report."
Stickers	The 1989 Dump Stickers must be displayed on your vehicle in order for you to use the Transfer Station. Vehicles not displaying the sticker will be turned away. You can pick up the 1989 stickers from the Town Clerk/Tax Collector in the Municipal Building daily. The cost of operating this facility has increased 200 percent over the past two years. It is essential that your tax dollars be conserved, and that the Transfer Facility's use be restricted to BOW RESIDENTS ONLY .
Tax Lien	This year you will have the opportunity to vote to adopt a "tax lien" and abolish the current "tax sale" method of collecting delinquent property taxes. Bow is only one of 16 communities in the State that has not adopted the "tax lien" method. With the adoption of the "tax lien," an outside party could not pay your unpaid taxes and eventually have a right to the title of your property. The "tax lien" would eliminate outside parties. Your unpaid property tax bill would then become an issue between you and the town of Bow. The 18 percent penalty would be paid to the Town of Bow, not to some outside speculator.
Signs	The Board also asks for your cooperation in helping to prevent the removal of our street and traffic control signs. During 1988 several of our street signs were removed. Their removal could become a life or death situation. Without the street signs to aid emergency vehicle operators get to a specific address, precious time is lost. Streets with new and/or unfamiliar names may not be readily located causing further unnecessary delay.
No Parking	Parking at the Community Building is becoming a serious problem. We request that Community Building users park to the right of the building adjacent to the Town Pond. It is important that vehicles not park in front of the Community Building where they will interfere with emergency vehicles exiting the Fire Station. On several occasions this past year, fire equipment had great difficulty responding quickly on emergency calls because cars blocked the exit driveway from the Fire Station.

- Merger With a vote of the townspeople at Town Meeting, the Rescue Squad will be realigned into the Fire Department. This move will increase the resource of "volunteer" personnel available and certified to perform the rescue mission. If you would like to volunteer to become a member of the Bow Rescue Squad, please contact either Roger Ordway, Fire Chief, or Robert Lougee, Rescue Squad Director. To either report a fire or request rescue service, please call Central Dispatch at 225-3355 24 hours a day.
- "Post" Cane As Bow's oldest resident, Mr. Loney MacDougall, 97, 515 South Street, is the present holder, of the "Boston Post Cane." His family has advised us, however, that Mr. MacDougall will soon be leaving Bow and moving to Concord. Thus, your Board of Selectmen will be asking for the names of our oldest residents so that the "Boston Post Cane" can once again be passed on to our oldest resident living in town. If you think you are our oldest resident, please submit your name, address, and birth date to the Administrative Assistant by April 1, 1989.
- Exemptions Residents eligible for veteran's, elderly, or blind exemptions are reminded to file prior to April 15th. Also, if there is a change in your marital status or place of residence within the Town, you should come in and re-apply. In addition, if you have a savings account, it should show Bow as your address.
- Volunteer! Right after the 1989 Town Meeting, the Board of Selectmen will be appointing volunteers to fill vacancies on our many Boards, Commissions, and Committees. This is your opportunity to contribute to the success of your community, and **YOU CAN MAKE A DIFFERENCE**. To be appointed, however, you must fill out a "Volunteer for Appointment" form. The form can be picked up daily from the Administrative Assistant's office located in the Municipal Building, at the polls on election day, or at the evening Town Meeting. Make a difference-- **VOLUNTEER**.

ERIC ANDERSON, Chairman
 ALFRED H. WARD
 SARA H. SWENSON

TOWN WARRANT

1989 Meeting of the Town of Bow The State of New Hampshire

To the inhabitants of the Town of Bow, in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Community Building in said Bow on Tuesday, the 14th day of March, 1989, at 10 o'clock in the forenoon to act upon the subjects hereinafter set forth. The voting on Article 1 and 2 will be by official ballot, and the polls shall be open for balloting at 10 o'clock in the forenoon and shall not close before 7 o'clock in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:2-a, adopted at their 1980 Annual Meeting of the Town of Bow, to meet at the Bow Memorial School in said Bow on Wednesday, the 15th day of March, 1989 at 7 o'clock in the evening to consider the remaining Articles of the Warrant.

1. To choose by non-partisan ballot the following Town Officers:
 - One Selectmen for three years
 - A Treasurer for one year
 - A Town Clerk/Tax Collector for one year
 - Two members of the Budget Committee for three years
 - One Trustee of Trust Funds for three years
 - One Library Trustee for three years
 - One Sewer Commissioner for three years
 - One Water Commissioner for three years
2. Are you in favor of the adoption of seven amendments proposed by the Bow Planning Board for the Town Zoning ordinance (action by Official Ballot)

I) Are you in favor of the adoption of Amendment Number I of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

Deletion of the definitions contained in Section 3.41, 3.42 and 3.43 and 5.02 to be replaced by new definitions on Presite Built Housing, Manufactured Housing and Manufactured Housing Park and Manufactured Housing Units, and using these new terms throughout the Ordinance.

II) Are you in favor of adoption of Amendment Number II of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

Defining in Sections 3.15 and 3.15A the term "Condominium" and "Conversion Condominium" and adoption of a new Section 5.02(g) relative to "Conversion Condominium" by special exception.

III) Are you in favor of adoption of Amendment Number III of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

Deletion of the current section 9.04 dealing with off-street parking, to be replaced with off-street parking provisions.

IV) Are you in favor of adoption of Amendment Number IV of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

A) By adding the words "car wash" to the description of Section 5.02 (b-12).

B) By deleting the words "car wash" from the description of Section 5.02 (b-13).

C) By amending Section 5.02 (c-1-a) to require a special exception for this use in the FA and FB Zones.

D) By amending Section 5.02 (c-1-b) to require a special exception for this use in the FA and FB Zones.

E) By amending Section 5.02 (c-1-c) to require a special exception for this use in the FA and FB Zones.

F) By amending Section 5.02 (c-7) to require a special exception for this use in the C, I-1 and I-2 Zones and to prohibit this use in the FA and FB Zones.

G) By amending Section 5.02 (c-8) to prohibit this use in the FA and FB Zones.

V) Are you in favor of the adoption of Amendment Number V of the Bow Zoning Ordinance, as proposed by the Planning Board as follows:

Amending the current Sections 3.01, 3.32 and 3.58 relative to the term "Abutter", "Lot" and "Setback"; deletion of Section 3.13 and Article (17) relative to Cluster Development.

VI) Are you in favor of adoption of Amendment Number VI of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

Providing a new definition for "Buildable Land" in Section 3.08A; deleting the phrase "such as duplexes, apartments and condominiums" from Section 5.02 (a-2) and 14.06(d); addition of a triple asterisk to the column heading "(Acres)" in Section 6.02 and adding a new footnote to that section which reads "Buildable Land"; amending (d-1) and (d-2) of Section 14.06(d) to read "Those multi-dwelling uses identified in Section 5.02(a-2) may be permitted as special exceptions in the "RU" and "R" district subject to the following conditions and safeguards". (d-

1) The building height shall not exceed two stories. (d-2) Maximum number of dwelling units for the lot shall be calculated as follows: one unit for the minimum 2 acre buildable land for the first unit in each building and ½ acre of buildable land for each additional unit in each building.”

VII) Are you in favor of adoption of Amendment VII of the Bow Zoning Ordinance, as proposed by the Planning Board, as follows:

Amending Section 5.02 (d-2) to prohibit commercial television and radio towers from the RU Zone.

3. To see if the Town will vote to establish the Traffic Signal Capital Reserve Fund for the construction of traffic signalization at the intersection of Knox, White Rock Hill, Logging Hill and Bow Center Roads; further to raise and appropriate the sum of Twenty-five Thousand Two Hundred Dollars (\$25,200) to be placed in said fund, said appropriation to be contingent upon the receipt of Twenty-five Thousand Two Hundred Dollars (\$25,200) by the Board of Selectmen from Bow Commons Associates.
4. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Three Hundred Thirty-three Dollars (\$10,333) to be added to the Capital Reserve Funds as indicated.

1990 Highway Plower/Sander	\$5,000
1990 Parks and Recreation Dept.	
Pick-up Truck	\$5,333
(Recommended by the Budget Committee)	
5. To see if the Town will vote to create a Capital Reserve Fund for replacement of the Rescue Squad vehicle, and to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) to be placed in that Fund.

(Recommended by the Budget Committee)
6. To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Five Thousand Dollars (\$195,000) for the purchase of a Fire Department pumper/tanker; Twenty Five Thousand Dollars plus accumulated interest of which will be withdrawn from the Capital Reserve Fund created for that purpose; the remainder to be raised by taxation in the current year.

(Recommended by the Budget Committee)
7. To see if the Town will vote to raise and appropriate the sum of Eighty-nine Thousand Five Hundred Dollars (\$89,500) for the following Capital Improvements:

Repair/Restoration of Town Buildings	\$10,000
Replacement Police Cruiser	15,500
Reconstruction, Allen Road	40,000
Engineering Studies, Page/Brown Hill Int.	10,000
Municipal Office Automation	14,000

(Recommended by the Budget Committee)
(Pursuant to the Capital Improvement Plan)

8. To see if the Town will authorize the Board of Trustees, Baker Free Library, to expend funds and accrued interest from the Capital Reserve Fund created for that purpose, in the amount of Seven Thousand Four Hundred Sixty Seven Dollars (\$7,467) (Article 10, 1966 Town Meeting) for repair of the roof of the Library.
(Recommended by the Budget Committee)
9. To see if the Town will vote to authorize payment in the amount of Fifty Eight Thousand Six Hundred Seventy Dollars (\$58,670) for its proportional use of the Concord Landfill from January 1, 1989 through March 3, 1989, and its share of the closure cost of said Landfill. (This is the first of three equal payments).
(Recommended by the Budget Committee)
10. To see if the Town will vote to authorize removal of all accrued interest from the so-called Dry Bridge Capital Reserve Fund to be applied to payment of the Town's share of said bridge reconstruction.
(Recommended by the Budget Committee)
11. To see if the Town will raise and appropriate an estimated sum of Two Thousand Five Hundred Fifty Two Dollars (\$2,552) for participation in a regional, one-day Household Hazardous Waste Collection Program. This program will enhance the proper disposal of hazardous household products such as paint thinners, solvents, pesticides and the like.
12. To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Capital Reserve Fund for Town Reappraisal; to fund this action by rescinding the action taken through Article 12 at the 1988 Town Meeting, that Article raising and appropriating the sum of One Hundred Thirty Thousand Dollars (\$130,000) for the purchase of land; said land no longer available for purchase.
13. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to appoint a Deputy Treasurer, in accordance with RSA 41:29-a. Said Deputy shall be sworn, shall have the powers of the Treasurer, and may be removed at the pleasure of the Treasurer. Compensation shall be determined by the Selectmen.
(Recommended by the Budget Committee)
14. To see if the Town will vote to discontinue and relinquish all interest in Old Logging Hill road, so-called, a Class VI highway, from its beginning on the current Logging Hill Road to its end on White Rock Hill Road, pursuant to RSA 231:43.
15. To see if the Town will vote to rescind the action taken under Article 25 at the 1977 Town Meeting; said Article separating the Bow Rescue Squad and the Bow Fire Department; thereby enabling the voluntary merger of that Squad and Department in 1989.

16. To see if the Town will vote to accept, as a donation from Bow Commons Associates, the construction of a sewer line on a portion of Logging Hill road, from its beginning a distance of approximately 1.1 miles; said sewer to be constructed under the terms and conditions specified in a signed Agreement between Bow Commons Associates and the Bow Sewer Commission, dated November 7, 1988. The Town will have to assume full responsibility for maintenance once the sewer is constructed and accepted by the Town
17. To see if the Town will vote to rescind that portion of the action taken on Article 14 of the 1972 Town Meeting, an article which charged the Road Agent, under the direction of the Selectmen, for the care and maintenance of . . . all public cemeteries within the Town, as authorized by RSA 245:7; the balance of said Article remaining in effect.
18. To see what action the Town will take in respect to the following question: Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes. (Petitioned Article)
19. To see if the Town will vote to rescind the action taken at the 1967 Annual Meeting (under Article 23 of the warrant thereof) establishing a board of sewer commissioners pursuant to RSA 252:19; and to transfer to and vest in the Selectmen the duties and powers of the Town with respect to common drains, sewers, sewer systems, and sewage treatment facilities that are conferred upon mayors and aldermen in cities by RSA 149-1. (By Petition) (By Ballot)
20. To see if the Town will vote to designate Putney Road, between its beginning at Brown Hill Road to the Dunbarton line, as a scenic road, with no work to be undertaken on it other than the maintenance outlined in RSA 231:158 allowed without prior written consent of the Bow Conservation Commission. (By Petition)
21. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
22. To see if the Town will vote to accept the budget as presented by the Budget Committee and to determine the amount to be raised and appropriated for Town expenses, and to pass any vote in relation thereto.
23. To hear the reports of standing Committees and take any action relating thereto.
24. To transact any other business which may legally come before said meeting.

Given under our hands and seal this 17th day of February, in the year of our Lord, 1989.

ERIC E. ANDERSON
ALFRED H. WARD
SARA H. SWENSON

A true copy of the Warrant, attest:

ERIC E. ANDERSON
ALFRED H. WARD
SARA H. SWENSON
Selectmen of Bow

BUDGET FOR THE TOWN OF BOW

PURPOSES OF APPROPRIATION

	Actual Appropriations 1988	Actual Expenditures 1988	Selectmen's Budget 1989	Committee Recommended 1989
General Government				
Town Officers' Salary		*		
Town Officers' Expenses	\$ 191,646	\$ 203,078	\$ 218,650	\$ 244,380
Election and Registration Expenses	3,620	4,033	2,642	1,723
Cemeteries	16,480	13,744	17,300	17,300
General Government Buildings	82,461	62,958	91,926	86,918
Planning and Zoning	19,450	17,078	32,150	29,600
Legal Expenses	13,505	31,368	17,005	17,005
Contingency Fund	7,000	0	7,000	7,000
Audit	5,300	9,720	7,500	7,500
Building Code Board of Appeals	20	0	20	20
Industrial Development Comm.....	1,000	0	150	150
Public Safety				
Police Department	306,145	300,507	340,509	344,000
Fire Department	129,825	119,588	133,934	133,934
Civil Defense	1,975	907	1,775	1,775
Rescue Squad	8,745	10,200	7,200	7,200
Budget Committee			1,080	1,080
Highways, Streets & Bridges				
Town Maintenance	361,000	295,758	472,150	463,150
General Highway Department Expenses	68,000	64,252	73,900	72,900
Street Lighting	28,200	27,418	30,160	30,160
State Aid Reconstruction	20,000	1,000	20,000	20,000

BUDGET FOR THE TOWN OF BOW

PURPOSES OF APPROPRIATION

	Actual Appropriations 1988	Actual Expenditures 1988	Selectmen's Budget 1989	Committee Recommended 1989
Sanitation				
Solid Waste Disposal.....	175,540	198,678	320,802	320,900
Garbage Removal.....				
Health				
Health Department.....	5,000	1,004	5,000	6,000
Hospitals and Ambulances.....				
Animal Control.....				
Vital Statistics.....				
Welfare				
General Assistance.....	9,500	1,770	9,500	9,500
Old Age Assistance.....				
Aid to the Disabled.....				
Culture and Recreation				
Library.....	83,704 *	83,699	95,736	97,776
Parks and Recreation.....	68,324	64,700	76,475	76,475
Patriotic Purposes.....				
Conservation Commission.....	10,020	10,024	2,250	2,250
Debt Service*				
Interest Expense—Tax Anticipation Notes.....	120,000	72,777	200,000	120,000
Capital Outlay				
Capital Improvements.....	218,333	89,605	268,333	276,833
Dry Bridge.....		42,000	8,659	8,659
Miscellaneous				
Municipal Sewer Department.....	140,676	63,655	139,795	139,795

BUDGET FOR THE TOWN OF BOW

PURPOSES OF APPROPRIATION	Actual Appropriations 1988	Actual Expenditures 1988	Selectmen's Budget 1989	Committee Recommended 1989
FICA, Retirement & Pension Contributions	63,600	68,279	68,500	68,500
Insurance	159,527	201,649	184,795	184,795
Zoning Board of Adjustment	1,670	2,539	4,670	4,670
Water Commission	5	0	5	5
Land Purchase	130,000			
Total Appropriations	\$ 2,450,271	\$ 2,061,988	\$ 2,859,571	\$ 2,801,953

* Unaudited

BUDGET FOR THE TOWN OF BOW

SOURCES OF REVENUE

	Estimated Revenues 1988	Actual Revenues 1989	Selectmen's Budget 1989
	\$	\$ *	\$
Resident Taxes.....			
Yield Taxes.....	2,000	891	900
Interest and Penalties on Taxes.....	14,000	8,860	8,000
Land Use Change Tax.....	12,000	25,674	25,000
Intergovernmental Revenues-State			
Shared Revenue-Block Grant.....		99,420	99,000
Highway Block Grant.....	250,000	86,333	86,333
Reimb. a c State-Federal Forest Land.....	50		50
Intergovernmental Revenues-Federal			
Licenses and Permits			
Motor Vehicle Permit Fees.....	490,000	535,225	550,000
Dog Licenses.....	2,000	1,780	2,000
Business Licenses, Permits and Filing Fees.....	8,000	8,010	8,000
Pistol Permits.....	300	335	300
Charges for Services			
Income From Departments (Building & Planning).....	70,000	42,750	40,000
Rent of Town Property.....	3,600	4,915	4,000
Police Department.....	1,500	4,631	4,000
Recreation.....	10,000	24,860	25,000
Miscellaneous Revenues			
(Misc.).....	2,000	1,900	2,000
Interests on Deposits.....	125,000	70,890	81,560
Sale of Town Property.....	1,200	1,247	1,500
Forest Management Fund.....	4,000	4,187	

BUDGET FOR THE TOWN OF BOW

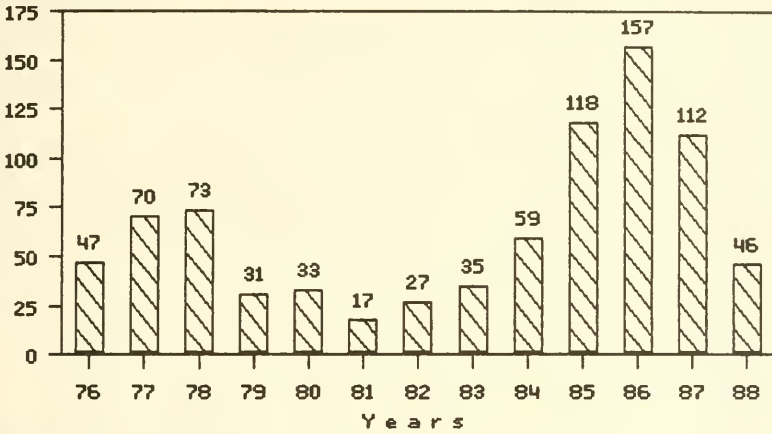
SOURCES OF REVENUE	Estimated Revenues 1988	Actual Revenues 1989	Selectmen's Budget 1989
Insurance Refund	1,000	16,916	
Other Financing Sources			
Proceeds of Bonds and Long-Term Notes	1,300,000	0	0
Income from Water and Sewer Departments			127,795
Withdrawals from Capital Reserve	107,200	40,650	33,000
Revenue Sharing Fund	15,000	0	0
Fund Balance	200,000	222,000	200,000
Misc. Phase #2 Repayment	82,000		
Misc. Phase #1 Repayment	6,000		12,000
Total Revenues and Credits	\$ 2,706,850	\$ 1,201,474	\$ 1,310,438

* Unaudited

Single Family Building Permits Issued

Town of Bow, New Hampshire
(Average 63 Permits Per Year 1976-1988)

Permits Issued

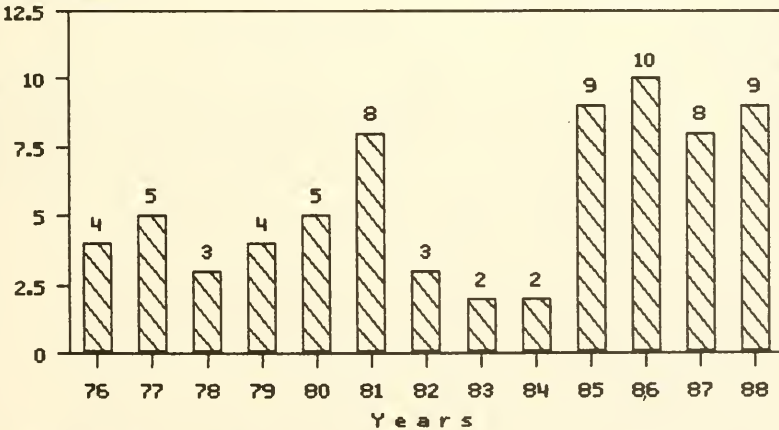


Source: Building Inspector's Records
Anderson/PC (January 23, 1989)

Non-Residential Permits Issued

Town of Bow, New Hampshire
(Average 1 Every Two Months 1976-1988)

Permits Issued



Source: Building Inspector's Records
Anderson/PC (January 23, 1989)

CAPITAL IMPROVEMENT PLAN - 1989
(Items Costing \$10,000 or more)

EQUIPMENT, BUILDINGS, PROJECTS, STUDIES, ETC.	TOTAL COST	SOURCE		1989	AMOUNT TO BE RAISED BY YEAR				
		CAPITAL RESERVE	OTHER FUNDS		1990	1991	1992	1993	1994
TOWN BUILDINGS									
Community Center *	\$175,000						\$25,000	\$50,000	\$100,000
Old Town Hall	\$25,000		\$12,500		\$12,500				
Repair/Restore	\$50,000			\$10,000	\$10,000	\$10,000	\$10,000	\$5,000	\$5,000
RESCUE SQUAD									
1993 Ambulance	\$42,000			\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
FIRE DEPARTMENT									
1989 Pumper/Tanker	\$105,000	\$25,000		\$170,000					
1995 Pumper/Tanker	\$200,000					\$50,000	\$50,000	\$50,000	\$50,000
POLICE DEPARTMENT									
Department Computer	\$22,500				\$7,500	\$7,500	\$7,500		
Add'l Cruisers	\$91,340			\$15,500	\$17,400		\$10,440	\$19,500	\$20,500
PLANNING BOARD									
Master Plan/CIP	\$25,000		\$12,500		\$12,500				
Road Improvement Scr	\$13,000		\$8,000						
PARKS & RECREATION									
1990 Pick-up w/Dump	\$16,000	\$5,333		\$5,333	\$5,334				
CEMETARY - EVANS									
Pave Road	\$10,000					\$10,000			
HIGHWAY DEPARTMENT									
1990 Loader	\$100,000	\$20,000			\$80,000				
1991 Backhoe	\$55,000					\$55,000			
1990 Plow/Sand Truck	\$65,000			\$5,000	\$60,000				
1993 Grader	\$125,000					\$30,000	\$45,000	\$50,000	
1994 Plow/Sand Truck	\$75,000						\$15,000	\$30,000	\$30,000
ROAD IMPROVEMENTS									
Allen Rd. Curve	\$40,000			\$40,000					
Page/Brown Hill Int	\$50,000			\$10,000	\$40,000				
Bow Ctr/Bow Bog Int	\$80,000				\$10,000	\$70,000			
Putney Hill Rd.	\$110,000					\$10,000	\$100,000		
Logging Hill/Albia Int	\$65,000							\$65,000	
S. Bow/Dunbarton Rd.	\$35,000								\$35,000
Hollow Rd.	\$10,000								\$10,000
MUNICIPAL BUILDING									
Office Automation	\$26,500			\$14,000	\$7,500	\$5,000			
WATER STUDY - DRILLING									
Ten Locations	\$309,000		\$30,000		\$25,000	\$60,000	\$60,000	\$64,000	\$70,000
ACTUAL TOTAL	\$2,000,340	\$50,333	\$61,000	\$276,833	\$294,734	\$314,500	\$337,940	\$340,500	\$327,500
TARGET TOTAL	\$2,079,355			\$269,500	\$296,450	\$326,095	\$350,705	\$394,574	\$434,031
OVER (UNDER) TARGET	(\$79,015)			\$7,333	(\$1,716)	(\$11,595)	(\$20,765)	(\$54,074)	(\$106,531)

* \$2,300,000 to build in Year 2002

Ward / PC AT 1/21/89

File: 89CAPIMP.WKT

SCHEDULE OF TOWN PROPERTY
As of December 31, 1988

	Land	Buildings	Contents	Total
1. Town Hall	7,000.00	10,000.00	2,000.00	19,000.00
2. Municipal Building	10,000.00	152,000.00	30,000.00	182,000.00
3. Sargent Park	10,000.00	-	-	10,000.00
4. Community Building	10,000.00	140,000.00	19,000.00	159,000.00
5. Library	12,000.00	196,000.00	25,000.00	233,000.00
6. Highway Garage	10,000.00	70,000.00	20,000.00	90,000.00
7. Fire Department	-	-	175,000.00	175,000.00
8. Police Department	-	-	15,000.00	15,000.00
9. Rescue Building	-	50,000.00	5,000.00	55,000.00
10. Cemeteries	10,000.00	-	-	10,000.00
11. Town Pound	1,000.00	-	-	1,000.00
12. Bow Center School	3,000.00	8,000.00	2,000.00	13,000.00
13. Dump Site	10,000.00	4,000.00	-	14,000.00
14. Lot-Clinton St. (Banks)	5,000.00	-	-	5,000.00
15. Lot Wood Hill Rd. (Tenney)	7,000.00	-	-	7,000.00
16. Lot River Rd.	15,000.00	-	-	15,000.00
17. Lot-No. Bow Rd. (Pirie)	8,000.00	-	-	8,000.00
18. Lot-Br. Turnpike	5,000.00	-	-	5,000.00
19. Town Forest (Turnpike)	8,000.00	-	-	8,000.00
20. Acreage Br. Turnpike (Marshall)	35,000.00	5,000.00	-	40,000.00
21. Lot - Off 3-A	1,000.00	-	-	1,000.00
22. Acreage-Grandview Rd.	500.00	-	-	500.00
23. Memorial School	25,000.00	2,060,000.00	325,000.00	2,410,000.00
24. Elementary School	20,000.00	2,200,000.00	325,000.00	2,545,000.00

	Land	Buildings	Contents	Total
25. School Forest.....	30,000.00	-	-	30,000.00
26. Acreage (Upton).....	500,000.00	-	-	500,000.00
27. Acreage (State).....	10,000.00	-	-	10,000.00
28. Acreage (DeJager).....	1,400.00	-	-	1,400.00
29. Acreage (DeJager).....	3,500.00	-	-	3,500.00
30. Acreage (DeJager).....	1,600.00	-	-	1,600.00
31. Acreage (Alexander).....	6,100.00	-	-	6,100.00
Totals.....	<u>\$765,100.00</u>	<u>\$4,895,000.00</u>	<u>\$943,000.00</u>	<u>\$6,610,100.00</u>

SUMMARY INVENTORY

Land	\$ 26,038,789
Buildings	66,300,320
Public Utilities	
Gas	313,600
Electric	82,299,534
Total Value Before Exemptions	\$ 174,952,243
Exemptions:	
Blind	45,000
Elderly Exemptions	1,110,000
Solar/Windpower	2,949
Water/Air Pollution Control Exemption	3,621,984
Total Exemptions Allowed	4,779,933
Net Valuation on Which Tax Rate Is Computed	\$ 170,370,940

STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE

Total Town Appropriations	\$ 2,450,271
Total Revenues and Credits	1,238,741
Net Town Appropriations	1,211,530
Net School Tax Assessments	4,880,549
County Tax Assessment	639,984
Total of Town, School and County	6,732,063
Deduct: Total Business Profits Tax Reimbursement	132,443
Add: War Service Credits	24,650
Add: Overlay	3,190
Property Taxes to Be Raised	\$ 6,627,430

Valuation		Tax Rate		Property Taxes To Be Raised
170,370,940	×	38.90	=	\$6,627,430

Bow's Tax Rate Distribution

(10-Year Summary)

Town of Bow, New Hampshire



Tax Rate

50 -

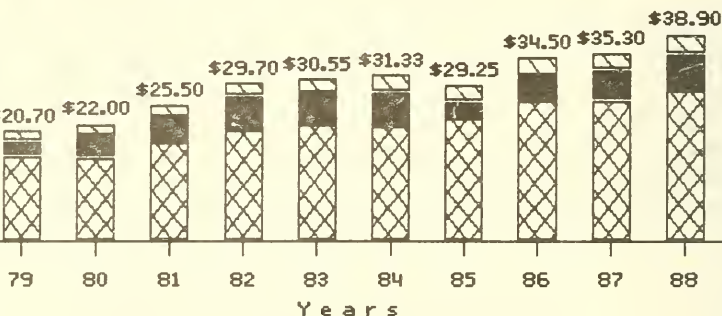
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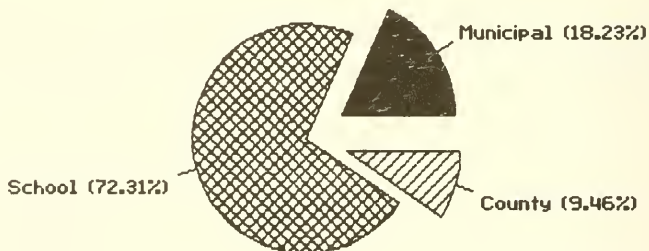


Source: Dept of Revenue Administration
Anderson/PC (January 5, 1989)

1988 Bow Tax Rate \$38.90

Percent Distribution

Town of Bow, New Hampshire



Source: Dept of Revenue Administration
Anderson/PC (January 23, 1989)

**GENERAL FUND
TOWN OF BOW
Summary of Town Clerk Account**

DEBITS

Permits & Fees Issued		
Motor Vehicle Permits-Title Fees		\$535,224.00
Dog Licenses		
Town Share-489 Issued.....	1,536.50	
State Share	244.50	1,781.00
Motor Vehicle Title Fees		
and UCC Filing Fees.....		3,701.22
Hunting & Fishing Licenses.....		116.50
Vital Statistics.....		
State Fees-Fish-Game		4,310
Filing Fees		
Marriage Licenses.....		
Misc.....		<u>790.25</u>
Total Debits.....		<u><u>545,922.97</u></u>

CREDITS

Remittances to Treasurer		
Motor Vehicle Permit Fees		
and Decals		\$535,224.00
Dog Licenses		1,781.00
Motor Vehicle Title Fees		
and UCC Filing Fees.....		3,701.22
Hunting & Fishing Licenses.....		116.50
State Fees-Fish-Game		4,310
Marriage Licenses.....		
Vital Statistics.....		
Filing Fees		
Misc.....		<u>790.25</u>
Total Credits.....		<u><u>545,922.97</u></u>

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1988**

Debits	Levies of		
	1989	1988	Prior
Uncollected Taxes - Beginning of Fiscal Year: (1)			
Property Taxes.....		\$	\$237,959.22
Yield Taxes.....			1,207.00
Sewer Rents			4,156.00
Taxes Committed to Collector:			
Property Taxes.....	\$	6,605,521.00	
Land Use Change Tax		31,991.00	
Yield Taxes		890.90	
Sewer Rents.....		57,836.00	
Other Utilities:			
Added Taxes:			
Property Taxes		10,335.00	
Overpayments: (2)			
a/c Property Taxes.....		58.00	
Interest Collected on			
Delinquent Taxes & COSTS.....		1,025.36	9,051.58
Interest Sewer		152.72	
Total Debits		<u>6,707,809.98</u>	<u>252,373.80</u>

Credits	Levies of		
	1989	1988	Prior
Remitted to Treasurer During Fiscal Year:			
Property Taxes	\$	\$6,203,710.50	\$237,629.22
Overpayments		58.00	
Land Use Change Tax		25,674.00	
Yield Taxes		890.90	
Sewer Rents.....		51,846.50	3,984.00
Other Utilities:			
Interest Sewer		152.72	
Interest on Taxes		1,025.36	7,834.88
Cost			1,216.70

Discounts Allowed:**Abatements Allowed:**

Property Taxes	6,391.80	330.00
Sewer Rents		172.00

Uncollected Taxes End of**Fiscal Year:**

Property Taxes	405,753.70	
Land Use Change Tax	6,317.00	
Yield Taxes		1,207.00
Sewer Rents	5,989.50	
Total Credits	<u>6,707,809.98</u>	<u>252,373.80</u>

(1) These uncollected balances should be the same as last year's ending balances.

(2) Overpayments should be included as part of regular remittance items.

**Summary of Tax Sale/Tax Lien Accounts
Fiscal Year Ended December 31, 1988**

Debits	<u>1987</u>	<u>1986</u>	<u>Prior</u>
Balance of Unredeemed Taxes			
Beginning of Fiscal Year		\$ 7,063.77	\$ 6,266.38
Taxes Sold/Executed to Town			
During Fiscal Year	\$ 14,269.82		
Interest Collected After			
Sale/Lien Execution	179.33	808.93	2,084.20
Redemption Cost	<u>246.50</u>	<u>68.40</u>	<u>171.00</u>
Total Debits	<u>14,695.65</u>	<u>7,941.10</u>	<u>8,521.58</u>

Credits**Remittance to Treasurer**

During Fiscal Year			
Redemptions	\$ 6,785.90	\$ 3,896.96	\$ 6,266.38
Interest & Cost After Sale	425.83	877.33	2,255.20
Unredeemed Taxes End of Year	<u>7,483.92</u>	<u>3,166.81</u>	
Total Credits	<u>14,695.65</u>	<u>7,941.10</u>	<u>8,521.58</u>

**Summary of Tax Sale Accounts to Other Purchasers
Fiscal Year Ended December 31, 1988**

Debits	1987	1986	Prior
Balance of Unredeemed Taxes			
Beginning of Fiscal Year:		\$ 10,797.19	\$ 55.37
Taxes Sold to Others			
During Fiscal Year.....	\$ 39,597.72		
Subsequent Taxes Paid.....	7,206.12		
Interest Collected After			
Tax Sale.....	874.14	1,205.90	
Redemption Cost	87.60	129.70	
Total Debits	<u>47,765.58</u>	<u>12,132.79</u>	<u>55.37</u>

Credits

Remittance to Purchasers			
During Fiscal Year:			
Redemptions.....	\$ 18,840.60	\$ 6,777.50	
Interest & Cost After Sale.....	961.74	1,335.60	
Deeded to Town During Year			\$ 55.37
Unredeemed Taxes End of Year	23,180.68	4,019.69	
Unredeemed Subsequent Taxes.....	4,782.56		
Total Credits	<u>47,765.58</u>	<u>12,132.79</u>	<u>55.37</u>

TREASURER'S ANNUAL REPORT

Cash on hand - January 1, 1988.....	2,324,850.26
Receipts:	
From The Tax Collector	6,530,792.85
From The Town Clerk	545,922.97
State of New Hampshire	
Shared Revenue Block Grant	202,896.09
Highway Block Grant.....	86,333.22
Bow Police Department	
Dog Pick-up & Lodging Fees	485.00
Parking Fines	70.00
Reports.....	1,312.50
Pistol Permits	336.00
Special Details	1,064.00
Dispatch Services/Dunbarton.....	1,500.00
Fireworks Permits	200.00
Bow Sewer Commission	
Sewer Bond Payment	56,393.78
Reimbursement - Interest.....	152.72
Bow Conservation Commission	5,120.18
Recreation Department Programs	24,313.82
Welfare Department Refunds.....	2,952.56
Building Inspector Fees & Permits	38,933.15
Stump Fire Refund	526.64
Boston & Maine Dry Bridge Share.....	26,250.00
From Administrative Sources	
Tax Anticipation Notes.....	3,000,000.00
Rent of Buildings.....	4,915.00
Trustees of Trust Funds.....	33,450.00
Sale of Town Property	198.00
UCC Fees	3,701.22
Various Refunds.....	4,425.90
Blue Cross Refunds.....	4,709.32
Insurance Refunds.....	16,916.00
Interest Income.....	73,703.01
Revenue Not Otherwise Accounted For.....	12,499.65
Total Revenue	10,680,073.58
Less Selectmen's Paid Orders	9,951,626.81
Cash on hand - December 31, 1988.....	3,053,297.03

LOANS IN ANTICIPATION OF TAXES
Authorized by Vote of the Town of Bow, NH

Amount	No.	Date	Date Due	Date Paid	Bank
\$2,000,000	1	June 15, 1988	Dec. 31, 1988	Dec. 22, 1988	Amoskeag Nat'l Bank
\$1,000,000	1	Nov. 10, 1988	Dec. 31, 1988	Dec. 22, 1988	Amoskeag Nat'l Bank

DETAILED STATEMENT OF EXPENDITURES
Fiscal Year Ending December 31, 1988

Categories

1. Salaries - Wages
2. Outside Services
3. Communications
4. Supplies
5. Equipment Costs
6. Fuel and Utilities
7. Insurance
8. State of N.H. and Unclassified
9. New Equipment

I-1 Town Officers' Salaries

127,739.20

I-2 Town Officers' Administrative Expense

201	Meeting Expense	3,780.73
202	Training Expense	-0-
203	Manuals-Directories	293.75
210	Printing Expense	9,206.89
215	Contract Services	16,304.01
228	Property Assessment	7,788.00
229	Recording Fees	485.13
261	Equipment Repair	69.34
281	Advertising	1,611.88
310	Telephone	15,544.03
320	Stamps-Envelopes	1,592.30
402	Office Supplies	4,640.87
403	Photo Supplies	-0-
404	Copier Supplies	3,297.67
408	Dog Tags	462.64
510	Mileage	490.00
530	Gasoline	869.63
560	Auto Parts-Supplies	2,108.12
611	Sewer Use	222.00
820	State of New Hampshire- Marriage Licenses	273.00
825	State of New Hampshire- Fish and Game	4,401.10
900	Office Equipment	1,907.95
297	Delivery of Town Reports ..	350.00

75,697.04

I-3 Election and Registration

111	Supervisors-Moderators-Sel.	2,355.00
210	Checklists-Ballots	685.00
281	Advertising	153.28

	283	Meals.....	627.00	
	320	Postage & Supplies	212.88	
				4,033.16
I-4		Town Buildings		
		BOW CENTER SCHOOL		
	610	Gas/Electricity.....	173.99	
				173.99
		TOWN HALL		
	213	Building Repairs.....	1,953.52	
	441	Building Repair Mts.....	58.14	
	610	Electricity.....	170.09	
				2,181.75
		MUNICIPAL BUILDING		
	111	Custodial Salary.....	18,172.44	
234/266				
	245	Building Repairs.....	2,552.48	
	305	Fire Alarm.....	37.54	
	441	Building Repair Sup.....	1,190.45	
443/462		Minor Eqpt.....	47.55	
	483	Custodial Supplies.....	1,424.73	
	610	Electricity.....	6,476.72	
	620	Natural Gas.....	6,132.94	
				36,034.85
		COMMUNITY BUILDING		
	213	Building Repairs.....	1,699.86	
	215	Contract Services	296.80	
	413	Paint.....	185.52	
	441	Building Rep. Mtr.....	2,701.08	
	483	Custodial Supplies.....	591.32	
	610	Electricity.....	4,086.49	
	620	Natural Gas.....	337.76	
	640	Fuel Oil	7,294.85	
				17,193.68
		HIGHWAY GARAGE		
	215	Contract Services	2,590.65	
	234	Fire Extinguishers	23.00	
	245	Bldg. Repairs/Materials....	2,136.05	
	305	Fire Alarm.....	225.84	
	340	Radios.....	-0-	
	413	Paint.....	1,248.00	
	441	Building Materials.....	592.24	
	462	Tools.....	845.00	
	483	Custodial Supplies.....	676.75	
	610	Electricity.....	3,050.63	
	640	Fuel Oil	4,724.46	
	901	New Eqpt.....	180.58	
	936	Rescue Eqpt.....	802.50	
				17,095.70

I-5	Audit		
	204	Audit.....	9,720.00
II-1	Police Department		
	110/111/112	Officers.....	255,813.94
	201	Dues-Meetings.....	209.96
	202	Training School.....	-0-
	203	Manuals-Books.....	702.94
	210	Printing-Advertising.....	795.84
	261	Office Equipment-Repairs.	207.00
	264/464	Uniforms.....	2,441.84
	310	Woodhill Line.....	312.39
	320	Postage.....	184.00
	340	Radios-Repairs.....	2,397.66
	402	Office Supplies.....	539.36
	403	Photo Supplies.....	513.95
	469	Special Police Equipment.	2,377.60
	480	Dog Expense.....	128.85
	484	Lamps-Flashlights.....	-0-
	485	Special Police Department Supplies.....	1,640.40
	510	Mileage.....	-0-
	530	Gasoline.....	11,212.73
	531	Oil-Grease.....	-0-
	550	Tires.....	2,260.42
	551	Batteries.....	143.59
	570	Cruiser Parts-Service.....	2,668.09
	912	Office Equipment.....	1,007.15
	933	Auto Equipment.....	14,476.16
	934	Radio Equipment.....	472.00
	464	Uniforms-Clothing.....	2,441.84

300,105.87

II-2	Fire Department		
	111/112/113	Salaries.....	61,181.80
	201	Dues-Meetings.....	255.00
	202	Training Schools.....	802.00
	203	Subscriptions.....	125.45
	215	Contract Services.....	22,281.10
	221	Medical Fees.....	135.82
	234	Service Extinguishers.....	125.50
	320	Postage.....	25.00
	340	Radios-Repairs.....	8,799.14
	401	Fire Prevention Supplies.	269.70
	402	Office Supplies.....	206.28
	413	Paint.....	263.82
	461	Replace Equipment.....	13,596.91
	464	Uniforms-Clothing.....	2,044.46
	466	Fire Hose-Fittings.....	4,920.53
	484	Lamps-Flashlights.....	-0-

486	Special Fire Department	
	Supplies	1,350.14
510	Mileage	1,155.64
530	Gasoline	1,402.96
531	Grease-Oil	40.44
532	Diesel	-0-
540	Auto Parts	1,686.44
550	Tires	613.07
551	Batteries	458.15
560	Chief's Car	-0-
570	Outside Repairs	1,038.24
		121,621.95

II-3 Rescue Squad

112	Part-Time Salaries	1,309.25
202	Training	488.00
310	Telephone	127.15
221	Hepatitis Shots	1,839.60
340	Radios-Repairs	2,954.30
402	Office Supplies	88.15
461	Replace Equipment	194.95
481	First Aid Supplies	371.99
485	Custodial Supplies	517.70
530	Gasoline	109.56
560	Auto Parts-Repair	356.51
610	Oxygen	105.74
936	Rescue Equipment	479.98
		3,848.90

II-5 Insurance

201,343.18

II-6 Planning Board

112	Salaries	3,152.25
201	Dues-Membership	3,498.00
202/203	Training Subscriptions	97.75
210	Printing	571.74
215	Outside Services	-0-
230		6,750.00
281	Advertising	1,623.66
320	Postage	1,119.13
402	Supplies	266.13
		10,230.91

II-7 Board of Adjustment

112	Salaries	1,648.10
202	Training	-0-
281	Advertising	476.14
320	Postage	368.41
402	Supplies	47.00
		2,539.65

II-8	Damage and Legal Expense		
	295	Legal Services	31,368.63
II-9	Emergency Management		
	201/202	Dues/Training	350.00
	310	Telephone	557.31
			907.31
II-10	Conservation Commission		
	112	Part-Time Salaries	1,028.00
	201	Dues Membership	553.00
	225	Boundary Lines	197.44
	215/223	Contract Services	8,127.51
	221	Advertising	22.68
	320	Postage	25.00
	805	Forest Management	39.25
			9,992.88
II-12	Building Code Board of Appeals		
	112	Salaries	-0-
	320	Postage	-0-
III-1	Health & Sanitation		
	850	Visiting Nurse	-0-
III-2	Town Dump		
	111	Salaries	17,754.52
	213	Bldg. Imp.	1,901.35
	215	Contract Services	88,109.52
	215	City of Concord	90,087.46
	215	Coop Share	52.52
	610	Electricity	781.30
			198,686.67
IV-1	Town Maintenance-Highway Payroll		194,434.11
IV-1	Town Maintenance-Winter/Summer		
	243	Snow Removal/Sanding ...	
	287	Rental of Eqpt	595.44
	420	Sand-Gravel	680.85
	421	Salt	47,472.73
	422	Cld Patch	23,187.10
	530	Gasoline	5,678.99
	531	Grease/Oil	2,058.16
	532	Diesel	14,475.82
	561	Plow Blades/Parts	7,040.84
			101,189.93
IV-2	Street Lighting		27,418.35
IV-3	General Expense of Highway		
	203	Manuals	
	215	Contract Services	2,181.33

244/266	Traffic Lines/Minor Eqpt.	5,639.40	
341	Radio Repair.....	3,817.53	
413	Paint.....	142.35	
424	Drainage Materials.....	3,291.39	
203/426	Manuals/Grade Stakes....	78.97	
441	Bldg. Materials.....	7.83	
445	Traffic Cont. Supplies.....	3,495.38	
461	Replace Eqpt.....	1,880.35	
462	Hand Tools.....	837.25	
464	Uniforms/Clothing.....	501.47	
470	Landscape Mats.....	233.88	
481	First Aid Supplies.....	97.79	
499	Dog Pound.....	537.32	
550	Tires.....	6,541.63	
560	Auto Parts.....	29,827.00	
562	Steel/Iron.....	530.09	
563	Fire Chains.....	859.29	
570	Outside Repairs.....	786.67	
612	Torch Cases.....	2,783.75	
			64,070.67
VI-1	Library		
	1988 Appropriation.....		83,704.00
VI-11	Public Welfare		
201	Meeting Expense.....	185.29	
235	Welfare.....	2,489.07	
238	Child-Family Serv.....	300.00	
			2,974.36
VIII-1	Recreation		
	Salaries.....	44,233.50	
201	Dues-Membership.....	498.41	
460	Subscription/Painting.....	487.12	
267	Repairs to Eqpt.....	2,279.18	
245	Ground Mantnce.....	4,550.02	
281	Advertising.....	21.50	
287	Rental of Eqpt.....	135.05	
320	Postage.....	144.00	
402	Supplies.....	51.11	
481	First Aid Supplies.....	96.03	
487	Spec. Rec. Supplies.....	571.72	
499	Unclassified.....	9,418.16	
510	Mileage.....	467.06	
530	Gasoline.....	1,160.18	
560	Auto Parts.....	277.75	
610	Electricity.....	241.56	
900	New Office Eqpt.....	72.89	
			64,700.24
IX-1	Sewer Commission		
	1988 Appropriations.....		140,676.00

IX-2	Cemeteries		
213/226	Building Repairs/Tools	559.38	
215	Contract Services	19.95	
411/412	Flags/Paint.	44.97	
461	Rep. Eqpt.	405.40	
462/470	Tools, Supplies	1,884.06	
515	Mower Parts	722.77	
			3,636.53
IX-3	Bow Business Development Comm.		
		-0-	
X-2	Employees Ret and FICA		77,827.99
X-3	Contingency Fund		
		-0-	
X-4	Capital Outlay		
	Defibrillator	6,922.78	
	Page Road/Birchdate Road	37,471.80	
	Repair Old Town Hall	1,953.52	
	One Ton Dump Truck	17,611.00	
	Computer Equipment	12,003.00	
	Tractor	15,000.00	
	Dry Bridge	42,000.00	
			132,962.10
X-5	State Aid Reconstruction		
820	State of N.H.		1,000.00
	TEMPORARY LOANS		
825	Tax Anticipation (Interest)	72,777.00	
	Taxes Bought By Town	14,269.82	
	Payment to Capital Reserves	50,333.00	
	Refunds	44,093.03	
	1988 Payments		
	Encumbered by Prev. Year		
	PAYMENT TO OTHER GOV'T DIVISIONS		
820	State Dog Fees		250.00
835	Merrimack Cty. Tax		639,984.00
840	Bow School District		4,050,000.00
	TOTAL EXPENDITURES		6,927,096.45

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1986

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
JULY 5, 1959	CAPITOL RESERVE FUND FOR REPLACEMENT OF HIGHWAY EQUIP.	PASSBK 79016	C.D. 66-000830	30777.55	0	32542.6	0	1765.05	0	0
AUG. 1, 1958	CAPITOL RESERVE FUND FOR REPLACEMENT OF TOWN BLDGS.	PASSBK 50857	C.D. 66-000888	1725.44	25333	95481.63	0	5923.19	7200	0
APR. 1, 1981	CAPITOL RESERVE FUND FOR TOWN HALL	PASSBK 72187	C.D. 67-000888	1775.82	0	185.9	0	10.08	0	0
AUG. 1, 1958	CAPITOL RESERVE FUND FOR PURCHASE OF FIRE EQUIP.	PASSBK 50855	C.D. 67-000888	10789.75	0	11684.06	0	894.31	0	0
AUG. 1, 1958	CAPITOL RESERVE FUND FOR HIGHWAY CONSTRUCTION	PASSBK 50856	C.D. 66-001431	152.07	0	160.79	0	8.72	0	0
SEPT. 8, 1970	CAPITOL RESERVE FUND FOR REPLACING POLICE DEPT. EQUIP.	PASSBK 60380	C.D. 67-000888	1085.41	0	1175.34	0	89.93	0	0
MAY 9, 1966	CAPITOL RESERVE FUND FOR BAKER FREE LIBRARY	PASSBK 56626	C.D. 67-000888	192.79	0	203.85	0	11.06	0	0
DEC. 3, 1975	CAPITOL RESERVE FUND FOR TAX MAP	PASSBK 69529	C.D. 66-000888	659.62	0	0	0	52.96	692.58	0
JUNE 6, 1978	MCHARRA SCHOLARSHIP FUND BOW MEMORIAL SCHOOL	PASSBK 79021	C.D. 67-000888	130.13	25492.58	25492.58	0	0	0	0
OCT. 2, 1984	CAPITOL RESERVE FUND FOR SENEC CONSTRUCTION	PASSBK 79021	C.D. 66-000888	2298.16	0	137.59	0	7.46	0	0
DEC. 19, 1994	CAPITOL RESERVE FUND FOR TOWN REAPPRAISAL	PASSBK 79021	C.D. 66-000888	1878.08	0	2488.67	0	190.51	0	0
DEC. 10, 1985	CAPITOL RESERVE FUND FOR DRY BRIDGE	PASSBK 81626	C.D. 66-000795	134.32	0	142.04	0	7.71	0	0
JAN. 1987	LOUISE WADSWORTH TRUST FUND	PASSBK 81626	C.D. 66-000795	146.61	0	155.03	0	8.42	0	0
	CEMETERY PERPETUAL CARE	PASSBK 81626	C.D. 66-000795	6895.52	0	7467.08	0	571.56	0	0
TOTALS				16007.89	0	16925.92	0	918.03	0	0
				600.77	0	650.4	0	49.63	0	0
				7434.57	0	8050.57	0	616	0	0
				176.99	0	197.14	0	10.15	0	0
				3541.4	0	3669.6	0	278.2	150	0
				104542.6	0	113017.1	0	8474.49	0	0
				87408.21	0	94859.45	0	7261.24	0	0
				41971.9	0	19202.81	0	3480.91	26250	0
				1469.09	0	1553.33	0	84.24	0	0
				251.89	0	376.03	0	24.14	0	0
				43474.1	0	46998.23	0	3524.13	0	0
				449900.7	31025.38	502377.7	0	35743.98	34292.58	0

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1986

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE		NEW FUNDS		PRINCIPAL BALANCE		INCOME BALANCE BEGINNING YEAR	INTEREST EARNED YEAR	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
				BEGINNING YEAR	END YEAR	CREATED	END YEAR						
OCT. 29, 1976	ABBOTT, HAROLD & VIRENIA	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			131.08	26.805	0	157.885		
MAR. 8, 1955	ALEXANDER, EMICH	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	250	250			236.56	41.012	0	297.572		
NOV. 11, 1956	ALEXANDER, WALTER B.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	150	150			125.26	22.286	0	147.546		
JULY 5, 1957	ALEXANDER, WILLIABY	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	150	150			124.84	22.252	0	147.092		
MAR. 8, 1955	ALLEN, GEORGE	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	300	300			405.86	57.148	0	463.008		
MAY 18, 1973	BAKER, JOHN	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			137.57	27.331	0	164.901		
JULY 23, 1976	BATES, JOHN & BERNICE	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			135.76	27.184	0	162.944		
MAR. 8, 1955	BENNETT, MAY J.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			127.74	18.438	0	146.178		
JUN. 4, 1960	BLEDFORD, MARTHA & FRED	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			150.21	28.354	0	178.564		
JULY 29, 1931	BLUMDUST, MELLIE N.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			111.94	17.159	0	129.099		
JULY 12, 1972	BROWN, ROBERT	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			139.09	27.454	0	166.544		
MAR. 8, 1955	BUNTIN FUND	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	140	140			166.54	24.333	0	184.873		
SEPT. 26, 1960	BURBANK, ALICE OROMAY	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	150	150			97.79	20.062	0	117.852		
MAR. 8, 1955	BUTTERFIELD, SARRINA	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			116.87	17.558	0	134.428		
NOV. 30, 1979	CHADWICK, ARTHUR SR.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			109.6	25.066	0	134.666		
APR. 1, 1983	CHADWICK, FRANCES	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	350	350			64.71	33.576	0	98.286		
MAY 30, 1919	CHILD, MARY E. (A)	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			145.92	19.91	0	165.83		
MAY 17, 1972	CLEVELAND, BARBARA	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			134.42	27.076	0	161.496		
JAN. 3, 1974	CLOUGH, ANN	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	1000	1000			459.58	118.172	0	577.752		
JUNE 29, 1931	CLOUGH, JOSEPH (E)	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			103.55	16.48	0	120.03		
APR. 5, 1971	CLOUGH, MARLEY	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			141.4	27.641	0	169.041		
JULY 24, 1945	CLOUGH, ROSETTA	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			98.33	16.057	0	114.387		
MAR. 8, 1955	COLBY, CLARENCE J.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			116.22	17.506	0	133.726		
MAY 23, 1941	COLBY, ENOLA	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			118.71	17.707	0	136.417		
DEC. 28, 1966	COLBY, FRANK & WILLIABY	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			214.23	33.537	0	247.767		
AUG. 28, 1946	COLBY, GEORGE	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			159.71	29.123	0	188.833		
FEB. 19, 1975	COLBY, HERBERT & BRUCE	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			138.83	27.433	0	166.263		
MAR. 8, 1955	COLBY, LEONARDO	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			191.61	31.706	0	223.316		
FEB. 15, 1957	COLBY, SUSAN	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	200	200			179.54	30.729	0	210.269		
DEC. 1, 1953	COMMISS, MAHAN	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			96.9	15.942	0	112.842		
SEPT. 9, 1969	CORNEY, ELOON	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			104.1	16.324	0	120.424		
DEC. 13, 1954	CURRIER, WILLIAM	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			89.66	15.355	0	105.015		
MAY 19, 1970	DANFORTH, FALCH & MARGARET	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			67.44	13.556	0	80.996		
OCT. 30, 1981	DAVIS, JOHN C. & WARREN M.	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	198.53	198.53			182.05	30.813	0	212.863		
JULY 25, 1971	DOW, WARREN P. (A)	PER.CARE CEN.LOTS	PASSBK 70935 C.D.	100	100			113.21	17.262	0	130.472		

REPORT OF THE TRUST ESTATES OF THE TRUST OF HOW ON DECEMBER 31, 1988

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE NEW FUNDS		PRINCIPAL BALANCE		EXPENDED DURING YEAR	INTEREST EARNED	INCOME BALANCE	
				BEGINNING YEAR	CREATED	BEGINNING YEAR	END YEAR			BEGINNING YEAR	END YEAR
JULY 1, 1963	ELLIOT, JOHN B. & JOHN P.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	300		264.98	45,742	0	310,772		
FEB. 1, 1966	EVANS DEMETRIY FUND	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	63.78		172.94	192,105	0	192,105		
JAN. 11, 1954	FLANDERS, CARROLL W.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		176.73	30,501	0	207,231		
JUN. 2, 1963	FODIE, JOHN & ANNIE	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		311.06	41,377	0	352,437		
JUNE 3, 1962	FURBUSH, FRANK & HELEN	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	400		384.3	63,499	0	477,799		
OCT. 6, 1905	FURBUSH, ANDREW (A)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		164.16	21,387	0	185,547		
MAR. 6, 1955	GALT, D. F. & ARTHUR	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		175.85	22,334	0	190,184		
MAR. 6, 1955	GIDDINGS, MARY J.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	30		50.27	6,499	0	56,789		
MAY 17, 1952	GOLEY, THOMAS	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		89.65	15,355	0	105,005		
MAR. 6, 1955	GRAY, CORA	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		104.22	16,534	0	120,754		
MAR. 21, 1936	GREEN, ANN J. (B)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		104.22	16,534	0	120,754		
MAR. 21, 1936	GREEN, JAMES (B)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		104.22	16,534	0	120,754		
MAR. 29, 1931	HADLEY'S CEMETERY	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		104.22	16,534	0	120,754		
MAR. 6, 1955	HADLEY, MARTIN	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	500		478.1	79,19	0	167,344		
MAR. 9, 1955	HASEN, EDITH	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	150		154.03	24,615	0	178,645		
FEB. 21, 1931	HAMMOND, CHARLES F.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		127.72	18,437	0	146,157		
JAN. 3, 1963	HAMMOND, EVERETT; LOM, JOSEPH; COLBY, ARTHUR	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	300		230.38	42,941	0	273,321		
MAR. 27, 1975	HENPHILL, ARIBAIL (E)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	75		84.61	12,92	0	97.53		
NOV. 3, 1960	HOWE, HAROLD	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		96.81	24.03	0	120.84		
APR. 3, 1914	JONSON, RIDDIE (E)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		194.76	23,865	0	218,625		
MAR. 6, 1955	FENNISON, ELLA B.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		115.73	17,466	0	133,196		
NOV. 20, 1977	KOPEY, EVA	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		175.21	18,185	0	89,395		
JULY 30, 1957	LUCE, GUY	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	150		139.67	23,452	0	163,122		
AUG. 26, 1967	LYFORD, ARTHUR	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		204.65	32,762	0	237,412		
MAR. 6, 1955	LYTT, GEORGE	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		222.02	34,188	0	256,188		
MAY 14, 1938	MCVEE, ALICE C.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	350		540.76	90,215	0	720,975		
NOV. 29, 1962	MERRILL, ELBRIDGE	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	100		90.91	15,457	0	106,367		
AUG. 11, 1958	MORSE, JOA	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	107.2		116.25	18,091	0	134,341		
MAR. 6, 1955	MORGAN, KAY	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	70		107.69	14,386	0	122,076		
MAR. 16, 1916	MORGAN, DAVID (A)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		332.67	44,746	0	397,416		
NOV. 4, 1929	NEWMAN, W. E. (A)	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		339.25	43,659	0	382,909		
JULY 20, 1983	NOYES, ELL	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		68.97	21,777	0	90,747		
MAR. 24, 1944	NOYES, FRANK N.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	150		176.23	26,415	0	202,675		
MAR. 6, 1955	NOYES, SAMUEL R.	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		133.27	18,077	0	141,347		
APR. 17, 1916	ORONOFF, EMILIA	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	200		721.96	74,644	0	796,604		
JAN. 16, 1947	PAE & WHITE	PER-CARE CEM. LOTS	PASSBK 70935 C.D.	500		621.41	90,792	0	712,202		

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1988

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE NEW FUNDS		INCOME BALANCE		INTEREST EXPENDED DURING YEAR	INCOME BALANCE END YEAR
				BEGINNING YEAR	CREATED	BEGINNING YEAR	YEAR		
NOV. 4, 1929	PAGE, WILLIE F. (E)	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		315.09	33,607	0	348,697
MAR. 8, 1955	PARKER & OUTBRY	PER CARE CEM. LOTS	PASSBK 70935 C.D.	50		58.76	8,868	0	67,586
JUNE 8, 1962	FERRIBO, SUSAN	PER CARE CEM. LOTS	PASSBK 70935 C.D.	160.55		136.65	24,062	0	160,712
MAR. 8, 1955	RIVER ROAD CEM. ASSOC.	PER CARE CEM. LOTS	PASSBK 70935 C.D.	1000		327.45	107,474	0	434,924
MAR. 8, 1955	ROGERS, WALLACE	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		101.05	16,278	0	117,328
MAY 24, 1958	ROWELL, CLARA & JOHN	PER CARE CEM. LOTS	PASSBK 70935 C.D.	300		315.43	49,827	0	345,257
AUG. 17, 1959	ROWELL, M. D. & DAVIS LOT	PER CARE CEM. LOTS	PASSBK 70935 C.D.	500		305.33	65,292	0	370,532
AUG. 17, 1959	ROWELL, M. D. (A)	PER CARE CEM. LOTS	PASSBK 70935 C.D.	500		307.98	63,416	0	373,396
MAR. 8, 1955	SALT MARSH, WARREN	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		106.5	16,719	0	123,219
MAR. 8, 1955	SIMPSON, ADELINE	PER CARE CEM. LOTS	PASSBK 70935 C.D.	400		583.34	76,392	0	619,932
MAR. 8, 1955	SARGENT, ENOCH	PER CARE CEM. LOTS	PASSBK 70935 C.D.	400		549.25	76,854	0	626,104
MAR. 8, 1955	SARGENT, SIMON	PER CARE CEM. LOTS	PASSBK 70935 C.D.	400		510.19	73,691	0	583,881
JULY 8, 1982	SCRIBNER, BETTY	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		42.36	11,526	0	53,886
MAR. 8, 1955	SHORT, HENRY M.	PER CARE CEM. LOTS	PASSBK 70935 C.D.	200		187.9	31,405	0	219,305
AUG. 12, 1987	STORRS, HOMER	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		0.42	8.13	0	8.35
AUG. 12, 1987	STORRS, WILLA	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		0.42	8.13	0	8.35
JUNE 26, 1974	SYMMONS, MARY E. (A)	PER CARE CEM. LOTS	PASSBK 70935 C.D.	500		853.39	109,574	0	962,984
OCT. 24, 1953	UPTON & KENDALL LOTS	PER CARE CEM. LOTS	PASSBK 70935 C.D.	300		255.79	44,998	0	306,788
APR. 14, 1916	UPTON, SARAH	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		182.93	22,907	0	205,837
OCT. 25, 1968	WARRNER, REUBEN, ELIZA	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		83.23	14,835	0	98,065
APR. 17, 1960	WALKER, PETER R.	PER CARE CEM. LOTS	PASSBK 70935 C.D.	200		133.8	27,025	0	160,825
APR. 13, 1924	WHEELER, MESSY L. (A)	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		84.41	14,93	0	99.34
MAR. 8, 1955	WHITE, CURTIS	PER CARE CEM. LOTS	PASSBK 70935 C.D.	150		175.69	26,369	0	202,059
DEC. 15, 1985	WHITE, GILBERT & EVELYN	PER CARE CEM. LOTS	PASSBK 70935 C.D.	400		31.59	34,943	0	66,533
FEB. 3, 1952	WHITE, HERBERT R.	PER CARE CEM. LOTS	PASSBK 70935 C.D.	150		180.92	24,792	0	207,712
JAN. 6, 1947	WHITE, JOHN WARREN	PER CARE CEM. LOTS	PASSBK 70935 C.D.	300		362.76	53,659	0	416,419
APR. 3, 1959	WHITE, WILLA	PER CARE CEM. LOTS	PASSBK 70935 C.D.	2769.6		1298.92	329,398	0	1628,318
JUNE 25, 1959	WHITE, WILLIAM, ISAAC, FRANK	PER CARE CEM. LOTS	PASSBK 70935 C.D.	200		191.05	31.66	0	222.71
APR. 5, 1936	WHITTENDRE, LYDIA	PER CARE CEM. LOTS	PASSBK 70935 C.D.	50		59.62	8,875	0	68,495
MAR. 31, 1936	WOODBURY, IRA (B)	PER CARE CEM. LOTS	PASSBK 70935 C.D.	100		104.36	16,546	0	120,906
TOTALS				22864.66	0	22864.66	3548.27	0	24509.6

EXHIBIT A
Combined Balance Sheet -
December 31,

ASSETS	Governmental Fund Types	
	General	Special Revenue
Cash and Equivalents.....	\$ 3,087,824	\$ 171,770
Cash In Hands of Officials.....	14,885	
Investments, At Cost		
Receivables, Net		
Taxes.....	423,929	
Due From Other Governments.....	300	
Due From Other Funds	31,625	61
Due From Others.....	630	2,631
Prepaid Expenses.....	18,498	
Amount To Be Provided For		
Retirement of General Long-term Debt		
TOTAL ASSETS	\$ 3,577,691	\$ 174,462
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable.....	\$ 10,892	\$
Contracts Payable		
Due To Other Governments	3,111,879	
Due To Other Funds.....	7,730	15,125
Due To Developers		
General Obligation Bonds Payable.....		
Deferred Revenue.....	22,000	
Tax Overpayments.....		
Total Liabilities	3,152,501	15,125
Fund Equity		
Fund Balances		
Reserved For Encumbrances.....	216,082	
Reserved For Endowments		
Unreserved		
Designated For Capital Acquisitions.....		
Undesignated.....	209,108	159,337
Total Fund Equity.....	425,190	159,337
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,577,691	\$ 174,462

TOWN OF BOW
All Fund Types and Account Groups
1988

Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)	
Trust and Agency		General Long- Term Debt		December 31, 1988	December 31, 1987
\$	542,120			\$ 3,801,714	\$ 2,973,015
	10,708			14,885	
				10,708	10,708
				423,929	252,497
				300	1,048
	7,730			39,416	64,914
				3,261	4,009
				18,498	
		522,000		522,000	562,000
\$	560,558	\$	522,000	\$ 4,834,711	\$ 3,868,191
\$		\$		\$ 10,892	\$ 17,725
					6,680
				3,111,879	2,281,335
	16,561			39,416	50,481
	34,116			34,116	33,282
		522,000		522,000	562,000
				22,000	
					217
	50,677	522,000		3,740,303	2,951,720
				216,082	118,950
	69,057			69,057	64,989
	440,824			440,824	359,307
				368,445	373,225
	509,881			1,094,408	916,471
\$	560,558	522,000		\$ 4,834,711	\$ 3,868,191

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

INDEPENDENT AUDITOR'S REPORT

To the Members of
the Board of Selectmen
Town of Bow
Bow, New Hampshire

We have audited the general purpose financial statements of the Town of Bow as of and for the year ended December 31, 1988, as listed in the table of contents. We conducted our audit in accordance with the generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion considered necessary in the circumstances.

As described in Note 1C, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known. Also, the general purpose financial statements do not include the Sewer Commission financial records which were incomplete and not in an auditable condition.

In our opinion, except that omission of the General Fixed Asset Group of Accounts and the Sewer Commission financial records results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Bow at December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

February 17, 1988

CARRI PLODZIK SANDERSON
Professional Association

**EXHIBIT B
TOWN OF BOW**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1988**

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue		December 31 1988	December 31 1987
Revenues					
Taxes.....	\$ 6,664,436	\$	\$	6,664,436	\$ 5,713,627
Intergovernmental Revenues.....	283,423	109		283,532	262,928
Licenses and Permits.....	545,761			545,761	511,142
Charges For Services.....	116,437			116,437	112,033
Miscellaneous.....	85,657	35,095	31,565	152,317	188,710
Other Financing Sources					
Operating Transfers In.....	30,010	79,865	50,333	160,208	207,650
Total Revenues and Other Sources	7,725,724	115,069	81,898	7,922,691	6,996,090
Expenditures					
General Government.....	628,892			628,892	551,210
Public Safety.....	431,205			431,205	368,756
Highways, Streets, Bridges.....	382,167			382,167	581,909
Sanitation.....	196,015			196,015	124,733
Health.....	1,004			1,004	4,796
Welfare.....	2,974			2,974	3,000

Culture and Recreation.....	79,818	84,497	164,315	147,654
Debt Service.....	72,778		72,778	96,913
Capital Outlay.....	190,215		190,215	126,844
Other Financing Uses				
Operating Transfers Out.....	5,648,866	30,010	5,678,876	5,101,375
Total Expenditures and Other Uses	<u>7,633,934</u>	<u>114,507</u>	<u>7,748,441</u>	<u>7,107,190</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses.....	91,790	562	174,250	(111,100)
Fund Balances - January 1 (As Restated - Note 10).....	333,400	158,775	857,669	968,769
Fund Balances - December 31.....	<u>\$ 425,190</u>	<u>\$ 159,337</u>	<u>\$ 1,031,919</u>	<u>\$ 857,669</u>

TOWN OF BOW
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Governmental Reporting Entity

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

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Report Entity", the Town of Bow includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues, or general obligations of the Town, and obligation of the town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. Fund Accounting

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Conservation Commission, and Baker Free Library Funds. As indicated in our independent auditor's report on page 1, the financial statements of the Sewer Fund are not included in this report.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. Again, we must state that the financial records of the Sewer Construction Capital Projects Fund are not included in this report.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

C. Account Groups (Fixed Assets and Long-term Liabilities)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (not current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current

assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

D. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

E. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets, but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1988, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$ 110,519
Beginning Fund Balance -	
Reserved For Encumbrances	<u>118,950</u>
Total Use of Beginning Fund Balance	<u><u>\$ 229,469</u></u>

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1988 is detailed in Exhibit A-2 and totals \$216,082.

G. *Cash and Investments*

At year end, the carrying amount of the Town's deposits was \$3,801,714 and the bank balance was \$3,731,295. Of the bank balance, \$365,738 was covered by Federal depository insurance and \$3,365,557 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

Library Trust Funds	Carrying Amount (Cost)	Market Value
Corporate Bonds	\$ 10,194	\$ 27,170
Corporate Stocks	514	5,392
Totals	\$ 10,708	\$ 32,562

H. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Vacation and sick leave is granted in varying amounts based on the length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

I. *Inventories*

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

J. *Taxes Collected For Others*

The property taxes collected by the Town include taxes levied for the Bow School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

K. *Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Bow annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1988 was \$3,160 and expenditures amounted to \$24,922.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

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

L. *Interfund Transactions*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

M. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at December 31, 1988 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 31,625	\$ 7,730
Special Revenue Fund	61	15,125
Trust and Agency Funds	7,730	16,561
Totals	<u>\$ 39,416</u>	<u>\$ 39,416</u>

N. *Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. *Comparative Data*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1988.

	<u>General Obligation Debt</u>
Long-term Debt Payable January 1, 1988	\$ 562,000
Long-term Debt Retired	<u>40,000</u>
Long-Term Debt Payable December 31, 1988	<u>\$ 522,000</u>

Long-term debt payable at December 31, 1988 is comprised of the following individual issues:

General Obligation Debt

\$30,000 1984 Sewer Construction Bonds due in annual installments of \$6,000 through December 31, 1989; interest at 7.50%	\$ 12,000
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\$137,500 1987 Sewer Construction Bonds due in annual installments of \$12,500 in 1988, \$10,000 through 1994, and \$5,000 through 2007; interest variable from 5.65% to 7.60%	125,000
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\$412,500 1987 Sewer Construction Bonds due in annual installments of \$27,500 in 1988,	
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\$25,000 in 1989, and \$20,000 through 2007;	
interest variable from 5.40% to 8.25%	385,000
Total	\$ 522,000

All of the above issues are being paid out of the Sewer Fund. The \$6,000 annual payment on the first issue above, due on December 31, 1988, was not paid until February 1989 and, therefore, is still reported as due at December 31, 1988.

The annual requirements to amortize all debt outstanding as of December 31, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-term Debt

<u>Fiscal Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 47,000	\$ 37,635	\$ 84,635
1990	30,000	34,320	64,320
1991	30,000	32,575	62,575
1992	30,000	30,765	60,765
1993	30,000	28,890	58,890
1994-2007	<u>355,000</u>	<u>206,662</u>	<u>561,662</u>
Totals	\$ 522,000	\$ 370,847	\$ 892,847

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At Decemebr 31, 1988, the Town of Bow has an equalized value of \$406,471,796 and a legal debt margin of \$7,113,256.

note 3 - DEFINED BENEFIT PENSION PLAN

Most Town of Bow full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. the payroll for employees covered by the system for the year ended December 31, 1988 was \$573,776; the Town's total payroll was \$736,700.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employees average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan through June 30, 1988 and 5% thereafter; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employees salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 4.8% for police, 9.29% for firemen and 2.94% for all other employees through June 30, 1988. From July 1, 1988, the Town's contribution rates were 5.53% for police, 9.29% for firemen and 2.67% for all other employees. The contribution requirements for the year ended December 31, 1988 were \$58,028, which consisted of \$21,832 from the Town and \$36,196 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000, the system's net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Town of Bow has in relation to the entire plan cannot be determined.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable Trust Funds at December 31, 1988 are detailed as follows:

Purpose	Nonexpendable	
	Principal	Income
Cemetery Care	\$ 22,865	\$ 24,509
McNamara Scholarship	2,500	1,357
Library Trust Fund	11,258	
Total Nonexpendable	<u>\$ 36,623</u>	<u>\$ 25,866</u>

Capital Reserve Funds	Expendable
Replacement of Highway Equipment	\$ 135,755
Replacement of Town Buildings	6,870
Town Hall	1,339
Fire Equipment	25,896
Highway Construction	2,626
Replacement of Police Equipment	19,499
Baker Free Library	7,622
Tax Map	25,627
Sewer Construction	113,017
Town Reappraisal	94,870
Dry Bridge	7,703
Total Capital Reserve Funds	<u>440,824</u>
Other Town Trusts	
General Purpose	1,553
Bow Bog Meeting House	<u>5,105</u>
Total Other Town Trusts	<u>6,568</u>
Total Expendable	<u>774,392</u>
Total All Trusts Funds	<u>\$ 509,881</u>

NOTE 5 - LITIGATION

There are other various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of counsel, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

Note 6 - Capital Projects Fund

Bonds or notes authorized - unissued at December 31, 1988 are as follows:

Project	Special Town Meeting Authorization Date	Amount Authorized
Sewerage Construction and Sewage Treatment Facilities	November 9, 1983	\$ 262,750
Amount Issued in 1984		<u>30,000</u>
Balance Authorized - Unissued December 31, 1988		<u>\$ 232,750</u>

Note 7 - Concord Regional Solid Waste/Resource Recovery Cooperative

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid-waste-to-energy facility". Under the terms of the agreement, each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the Legislature.

Note 8 - Capital Lease Agreements for Equipment

The Town has entered into the following lease-purchase agreement for telephone equipment, which provides for annual payments as follows:

<u>Fiscal Year Ending</u> <u>December 31</u>	
1989	\$ 2,637
1990	2,637
1991	2,041
1992	1,206
1993	<u>502</u>
Totals	<u>\$ 9,023</u>

Note 9 - Amount of Property Taxes Assessed Against Public Service Company of New Hampshire in 1988 (\$3,044,882)

The amount of property taxes assessed against the Public Service Company of New Hampshire in 1988 was \$3,044,882, which represents approximately 46% of the total property taxes assessed of \$6,609,141. This constituted a significant portion of the Town's revenue in 1988. A serious financial situation could develop if the Town failed to collect this tax on a current basis. The result of Public Service Company of New Hampshire's declaration of bankruptcy on January 29, 1988, should further affirm the potential of a possible financial dilemma for the Town.

Note 10 - Restatement of Prior-Year Fund Balances

We have been advised by the Town that the Bow Bog Meeting House Trust Funds should be listed as an expendable trust fund rather than nonexpendable. We, therefore, have made the following adjustment to the prior-year fund balances to recognize this fact.

	Town Trust Funds	
	Expendable	Nonexpendable
To Reclassify	\$ 4,718	(\$ 4,718)
Fund Balance - As Previously Reported	1,468	52,262
Fund Balance As Restated	<u>\$ 6,186</u>	<u>\$ 47,544</u>

EXHIBIT A-1
TOWN OF BOW
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1988

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	\$6,602,780	\$6,615,856	\$ 13,076
National Bank Stock	40		(40)
Yield	2,000	891	(1,109)
Land Use Change	28,000	31,991	3,991
Interest and Penalties on Taxes ..	14,000	15,698	1,698
Total Taxes	6,646,820	6,664,436	17,616
Intergovernmental Revenues			
State			
Shared Revenue	70,453	70,453	
Railroad Tax	257	404	147
Reimb. a/c State-Federal			
Forest Land	100	68	(32)
Business Profits Tax	132,443	132,443	
Highway Block Grant	80,055	80,055	
State Aid Water Pollution Projects	13,741		(13,741)
Total Intergovernmental Revenues	297,049	283,423	(13,626)
Licenses and Permits			
Motor Vehicle Permit Fees	525,000	535,237	10,237
Dog Licenses	1,700	1,536	(164)
Business Licenses, Permits and Fees	15,000	8,988	(6,012)
Total Licenses and Permits	541,700	545,761	4,061
Charges For Services			
Income From Departments	110,000	112,172	2,172
Rent of Town Property	6,000	4,265	(1,735)
Total Charges For Services	116,000	116,437	437
Miscellaneous Revenues			
Interests on Deposits	75,000	73,703	(1,297)
Sale of Cemetery Lots		710	710
Other	6,000	6,994	994
Bow Commons Traffic Light	25,200		(25,200)
Boston and Maine (Dry Bridge) ..		4,250	4,250
Total Miscellaneous Revenues	106,200	85,657	(20,543)

Other Financing Sources			
Operating Transfers In			
Special Revenue Funds			
Revenue Sharing Fund.....	15,000	14,885	(115)
Conservation Commission Fund		15,125	15,125
Total Other Financing Sources	<u>15,000</u>	<u>30,010</u>	<u>15,010</u>
Total Revenues	\$7,722,769	<u>\$7,725,724</u>	<u>\$ 2,955</u>
Unreserved Fund Balance			
Used To Reduce Tax Rate.....	<u>110,519</u>		
Total Revenues and Use of			
Fund Balance.....	<u>\$ 7,833,288</u>		

**EXHIBIT A-2
TOWN OF BOW
General Fund**

**Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1988**

	Encumbered From 1987	Appropriations 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
General Government					
Town Officers' Expense	\$ 500	\$ 185,046	\$ 203,369	\$	(\$ 17,823)
Election and Registration Expenses		3,620	4,033		(413)
Cemeteries		16,480	13,745		2,735
General Government Buildings		82,461	70,796	7,500	4,165
Planning and Zoning	2,292	15,950	16,923		1,319
Legal Expenses		13,505	33,178		(19,673)
Advertising and Regional Association		3,500	3,498		2
Contingency		7,000			7,000
FICA, Retirement & Pension Contributions		63,600	64,636		(1,036)
Insurance		159,527	184,072		(24,545)
Business Development Commission		1,000			1,000
Contracted Services		5,300	9,720		(4,420)
Overlay		3,160	24,922		(21,762)
Water Commission		5			5
Total General Government	<u>2,792</u>	<u>560,154</u>	<u>628,892</u>	<u>7,500</u>	<u>(73,446)</u>
Public Safety					
Police Department		306,145	300,402		5,743
Fire Department	3,128	129,825	119,696		13,257

Civil Defense	1,975	907	1,068
Building Inspection.....	6,600		6,600
Building Code Board of Appeals.....	1,690		1,690
Rescue Squad.....	8,745	10,200	(1,455)
Total Public Safety	<u>454,980</u>	<u>431,205</u>	<u>26,903</u>
Highways, Streets, Bridges			
Town Maintenance.....	361,000	294,051	66,949
General Highway Department Expenses....	68,000	59,698	8,302
Street Lighting	28,200	27,418	782
State Aid Reconstruction.....	20,000	1,000	19,000
Total Highways, Streets, Bridges	<u>477,200</u>	<u>382,167</u>	<u>76,033</u>
Sanitation			
Solid Waste Disposal	175,540	196,015	(20,475)
Health			
Health Department.....	5,000	1,004	(1,404)
Welfare			
General Assistance	9,500	2,974	6,526
Culture and Recreation			
Parks and Recreation.....	68,324	64,693	3,631
Conservation Commission.....	10,020	15,125	(5,105)
Total Culture and Recreation.....	<u>78,344</u>	<u>79,818</u>	<u>(1,474)</u>
Debt Service			
Interest Expense-Tax Anticipation Notes....	\$ 120,000	\$ 72,778	\$ 47,222
Capital Outlay			
Land Purchase.....	130,000		130,000
Defibrillator	10,000	6,923	3,077
Closing Bow Landfill	7,791	6,597	1,194

	Encumbered From 1987	Appropriations 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
Dry Bridge Reconstruction	37,750		42,000		(4,250)
Sewer Hook-up	50,000		50,000		
Pick-up Truck	9,000	13,000	17,720		4,280
Computer Equipment	6,000	5,000	12,491		(1,491)
Community Building Study	2,489			12,500	2,489
Master Plan		12,500			
Page Road/Birchdale Road Improvement		70,000	37,472		32,528
Water Study		30,000		30,000	
Town Hall Repairs		12,500	2,012	10,488	
Tractor		15,000	15,000		
Total Capital Outlay	113,030	298,000	190,215	184,182	36,633
Operating Transfers Out					
Interfund Transfers					
Library		83,704	78,000		5,704
Capital Reserve Fund		50,333	50,333		
Intergovernmental Transfers					
School District Assessment		4,880,549	4,880,549		
County Tax Assessment		639,984	639,984		
Total Operating Transfers Out		5,654,570	5,648,866		5,704
Total Appropriations	\$... 118,950	\$ 7,833,288	\$ 7,633,934	\$ 216,082	\$... 102,222

BOW POLICE DEPARTMENT

Full-Time Officers

CHIEF Peter A. Cheney
LT. Robert C. Graves
SGT. Bruce E. Price
SGT. Paul M. Stone
PTLM. Bruce A. Jacklin
CPL. Kelvin H. Clark
PTLM. Martin K. Ardine

Auxiliary Officers

PTLM. Richard F. Bean

PART-TIME SECRETARY

Annette T. Currier

A growing problem involving ATV's (all wheeled vehicles) came to a head in June of 1988, when some landowners and members of the Bow Pioneer Snowmobile club met with the Board of Selectmen to voice their concerns and problems with ATV's involving the destruction of private property, soil erosion and trespassing. Many landowners saw no alternatives but to post their property from all trespassing. This would have had an adverse effect on the Bow Pioneer Snowmobile Club trail system which is enjoyed by so many residents, not only for snowmobiling but also hiking, cross country skiing, hunting, fishing etc. In a joint effort, delivery of a two-page notice to all residents in Bow was accomplished in November. The notice was distributed in order to make everyone aware of the existing problems and the specific laws that were being violated and in hopes that the residents using these trails would take proper action to diminish the problems at hand. In August, as part of the police department's job to protect property of another, I initiated a directive that any ATV found in violation of R.S.A. 215-A:29 X 1 (written land owners permission required) would be towed at the owners expense, along with the issuance of a summons for that violation and any other violation applicable. From mid-August to years end, and with limited resources for such a task we were able to apprehend 24 ATV's. Of the total: 10 were from out of Town, (Concord, Manchester, Bedford). By month: August accounted for 7, September 12, October 1, November 3, December 1. On an annual basis, apprehensions totaled 26 in 1988, 8 in 1987 and 2 in 1986. We are losing large parcels of land each year due to development. Let's not force the few remaining large parcel land owners to post their land, ending the privilege so many enjoy. **RESPECT THE PROPERTY OF ANOTHER.**

Illegal dumping of garbage, old household appliances, building materials etc. on private land as well as on town land is becoming an increasing problem, partly due to landfill closures. If anyone witnesses this type of activity try to get a vehicle registration number, description of vehicle, identity of person(s) involved and call the police immediately. We don't want these eyesores in our town.

Due to the increase of densely populated areas in town and for safety reasons I have submitted a proposal to our representative Peter Stio for the 1989 legislative session. This proposal would increase the present area in town where all hunting will be forbidden with any firearm other than a shotgun, muzzle loading rifle or bow and arrow. The present restricted area was adopted in 1975. Needless to say, in the past 13 years this town has grown substantially.

As you review your police Departments' statistical data for 1988, you will notice that radar arrests were up to 459. That is almost a 25% increase over the 1987 total of 367. Although there were no fatalities in 1988, remember that speed and/or DWI are the main causes of accidents.

As we prepare to set our goals for 1989, I must first thank the residents and businesses of Bow for the continued support, cooperation and assistance given my department members when needed this past year.

SEE IT ! HEAR IT ! REPORT IT !
AT 228-0511

Respectfully submitted,
PETER A. CHENEY
Chief of Police

BOW POLICE DEPARTMENT

	1988	1987	1986
Bow Police telephone (Incoming, Outgoing calls) . . .	28,340	21,806	19,993
Bow Radio Transmission	54,338	43,584	48,626
*Dunbarton Police Telephone (Incoming, Outgoing calls)	2,903		
*Dunbarton Radio Transmissions	4,626		
Accidents, motor vehicle (total reportable) . . .	84	85	90
personal injuries	28	17	31
fatal	0	1	0
motor vehicle/bicycle	1	1	3
motor vehicle	2	2	2
motor vehicle/pedestrian	0	0	0
1-car accidents	37	36	31
2-car accidents	44	38	47
3-car accidents	0	7	7
4-car accidents	1	1	0
CHRV accidents	0	0	0
Animal complaints	143	152	190
restraining order	0	0	2
killed by auto (dogs)	2	1	5
summonses	7	4	15
warnings	7	9	8
picked up	46	27	37
fines	\$485	\$610	\$175
Arrests/Summons for other departments .	102	108	130
Assaults	2	1	5
cleared	2	0	0
Assisting other departments (Fire, Rescue, Police)	280	270	301
Assist motorist	186	200	217
Building checks	6,963	6,482	
Building checks w/open doors & windows . . .	303	285	308
Burglary (total)	12	15	13
industries	3	6	6
residences	9	9	7
cleared	6	6	6
Burglary alarm responses	357	322	334
Burglary attempts	3	3	2
cleared	1	0	1
Criminal mischief	112	87	81
cleared	0	7	1
Criminal trespass	3	5	6
cleared	2	1	0
Domestic disturbances	42	29	34
Drug Cases	2	4	1

D.W.I. arrests	10	15	15
Emergency vehicle needed (ambulance).	139	135	118
Escapes (returned to NH hospital, YDC, Jail.)	1	2	6
General complaints	474	376	399
Harrassment complaints	35	26	21
Industry checks per day	104	94	90
Investigations (does not include juvenile).	136	153	217
Junk car complaints	2	3	1
Juvenile Investigations	74	81	
Juvenile Complaints	57	56	60
cleared	43	56	31
Juvenile Court/Petitions/Probation	22	47	6
Larceny	76	61	60
cleared	5	13	9
Lost person, missing or wanted person..	20	11	11
found	18	8	11
Misdemeanor and Felony Arrests	66	61	47
Motor vehicle complaints	132	121	145
lockouts	61	56	53
warnings/checks	518	696	748
defective equipment tags	45	49	141
arrests	324	266	310
radar arrests	459	367	227
OHRV/ATV complaints	50	50	44
*Parking Violations	31		
*Parking Warnings	31		
*Parking Fines	27		
Pistol Permit/investigations	100	104	76
Snowmobile complaints	0	4	1
Stolen vehicles	9	6	3
recovered	11	3	3
Street lights complaints	7	23	23
Suspicious person/prowler complaints	135	90	104
Suspicious vehicle	148	144	194
Untimely death/investigation	4	5	5
Total miles patrolled	110,186	112,764	104,916
*new for 1988			

BOW POLICE DISPATCH CENTER

Full Time
Margaret Lougee
Gloria Mullavey
Martha Plummer
Eric Bourne

Part Time
Robert Lougee
Neil Smith
Joe Francoeur
Cheryl Bucknam

The Bow Police Dispatch Center is located at the Bow Municipal Building at 10 Grandview Road and all residents are welcome to visit. As in the past, the Dispatch Center operates 24 hours a day, 7 days a week. The Dispatch Center is here to serve you in many different aspects, such as, receiving incoming telephone calls for Police, Rescue, Fire, Highway, Civil Defense, Recreation and Community Building functions.

The Dispatcher, upon receiving any of the above calls, will then take the necessary action, i.e. contact the police officers, tone out the rescue squad, call Tri-State Ambulance Service, call central fire alarm, notify the highway department, town engineer, and notify any other agencies that may be needed, as well as activate the emergency operation center for civil defense if necessary.

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

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

BOW POLICE DEPARTMENT TELEPHONE NUMBER 228-0511

The OPERATION CALL- IN is still in effect. The program was implemented in December of 1981 and presently has 20 Bow residents involved on a daily basis. The program remains in effect for senior citizens, handicapped, and residents living alone. Information about the program may be obtained at the Dispatch Center. Neighborhood watch decals and handbooks and telephone stickers are available at the Dispatch Center.

Thank you again for your continued support and cooperation.

Dutifully yours,

LIEUT. ROBERT C. GRAVES

BOW POLICE DISPATCH CENTER

Total of Calls	1988	1987	1986
Police	26,659	20,840	18,707
Rescue.....	394	252	165
Fire	300	282	373
Highway.....	813	348	345
Recreation	82	39	106
Community	92	45	301
 Total number of Calls	 28,340	 21,806	 19,993
Total number of Radio Trans.....	54,338	43,584	48,626
 Average # of calls p/day	 77	 60	 55
Incoming Calls increased 30% in 1988			
Average # of Radio Trans p/day.....	148		
Radio Trans increased 25% in 1988			

*** Note Percentage is approximate ***

BOW FIRE DEPARTMENT

The Bow Fire Department answered a total of 254 alarms during 1988. This is a decrease with alarms over 1987. These alarms were answered with a response time of 3.1 minutes. The breakdown of alarms is as follows:

Appliance Fires	3	Medical Aid	40
Building Fires	2	Mutual Aid	38
Brush & Grass	11	Non Permit Fires	1
Chimney Fires	11	Odors in Building	2
Drills	4	Outside Fires	3
Dumpster Fires	1	Search	1
Electrical Problems	1	Service Calls	19
Extinguished Fires	1	Smoke in Building	6
Fire Alarm Activations	45	Smoke Investigations	7
Furnace Problems	1	Vehicle Accidents	28
Gas Leaks	6	Vehicle Fires	8
Investigations	7	Wires	8

In 1988, the Fire Department has continued with its weekly training program. Topics covered this year included hazardous materials, structural fire-fighting, incident command and motor vehicle extraction.

Several members also have attended classes and seminars both in state and out of state.

At present, eight members of the Fire Department are Nationally Registered Emergency Medical Technicians (E.M.T.) and these Fire Department members train with and assist the Rescue Squad at motor vehicle accidents, fires and other emergencies that require administrating medical attention. Additionally, these Fire Department members assist the Rescue Squad in all other medical emergencies that the Rescue Squad responds to. This process is now easier since both the Fire Department and Rescue Squad are dispatched from the same Central Dispatch Headquarters in Concord. In 1989, the Fire Department will be striving to increase the number of its members who will be medically trained.

In trying to plan for the future in terms of fire equipment we have had an extremely active apparatus committee. Its charge has been to evaluate the influences of new NFPA Rules, liabilities, necessary firefighting equipment and the hazards encountered, not only in the business in Bow, but those which pass through the Town on our highways. The Committee has visited a number of fire apparatus manufacturers and observed a large number of fire engines built by those manufacturers. They have made an educated and well researched decision as to the firefighting equipment and its placement on the apparatus. We expect this fire engine to service the Town well for a twenty (20) year life expectancy as a pumper/tanker.

As in the past we wish to thank the Ladies Auxiliary for all the support they give us during the year, the money they give us and money raised by the Department. We used some of this money to purchase training aids such as a monitor TV and VCR during 1988.

We wish to invite anyone interested in visiting our station to come in any Wednesday night or during week days from 8:00 am - 4:00 pm.

Please remember the telephone number to call for fire or ambulance is 225-3355.

Respectfully submitted,
CHIEF ROGER S. ORDWAY
and the Officers of the
Fire Department

BOW FIRE DEPARTMENT ROSTER

Chief Roger Ordway	FF	Dan Eaton
Deputy Dana Abbott	FF	Tom Ferguson
Deputy Nick Cricenti	FF	Jeff Grant
Capt. Dick Pistey	FF	Dick Hanson
Capt. Lee Kimball	FF	Ken Judkins
Lt. Dana Mosher	FF	Eric Krochmal
Lt. Vic Shayeb	FF	Dale Murphy
Lt. Mike Paveglio	FF	Jim Rendo
Eng. Carroll French	FF	Randy Sassi
Eng. Tony Camp	FF	Gerald Talbot
Eng. Gary Leavitt	FF.	Bruce VanDyke
Eng. Jim Scovil		Retired Chief Jim Goodwin
Eng. Bill Flanders		Associated Members
FF Ted Bardwell	FF	Steve Askin
FF Mike Berry	FF	Bruce Buxton
FF John Burton	FF	Norm Forest
FF Bill Capozzi	FF	Don Lane
FF Mike Corcoran	FF	Doug Piroso

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1987 and June 1988, we experienced more fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our State has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden, Concord Forest Protection Headquarters (603) 271-2217, or local Forest Ranger.

On January 1, 1989, the Deceptive Forestry Business Practices Law (RSA 224:54) goes into effect. This law, in summary, states that a person is guilty of a misdemeanor if, in the course of buying or selling a forest product, uses a false weight or measure for falsely determining any quality or quantity of a forest product. For more information, contact one of the persons mentioned above.

Forest Fire Statistics - 1988

Number Fires Statewide.....	498
Acres Burned Statewide	509.10
Cost of Suppression Statewide	\$78,144.93
District - Fires Reported.....	53
Acres Burned.....	34½
Cost of Suppression.....	\$12,604
Town - Fires Reported	11
Acres Burned	2
Cost of Suppression	\$500.00

Respectfully submitted,
ROGER S. ORDWAY, Warden
RICHARD CHASE, Forest Ranger

REPORT OF THE BOW RESCUE SQUAD

During 1988 there were a total of 131 request for medical assistance, responded to by either Bow Rescue or a private ambulance service:

Bow Residents - 35
Motor Vehicle Accidents - 7
Fire Dept. Stand-bys - 22
Non Residents - 3
Mass Casualty Drills - 2
Number of Patients Transported to Concord Hospital - 33
Total Private Ambulance Calls - 63

The active and associate members of the squad maintained their certifications in CPR, AFA & EC or EMT, and hold ambulance attendants licenses issued by the state of NH. Presently we have 6 active and 3 associate members.

At our annual meeting in December the following officers were elected for 1989:

Director Robert Lougee
Asst. Director James Kibby
Secretary Eric Bourn
Treasurer Peter Lougee

Board of Trustees:
Margaret Lougee, Term expires 1991
Diana Shirlock, Term expires 1990
Mary Lougee, Term expires 1989

The Rescue Squad is on duty from 6 PM through 6 AM, daily.

I would like to thank the Town Departments, Board of Selectmen, individuals and organizations who helped make this year a success.

After 12 years of faithful service, I would like to thank the Bow Dispatch Center, under the guidance of Lt. Robert Graves, for their dispatching of the Squad over the years. Effective January 1, 1989 the Rescue Squad will be dispatched by Concord Central Dispatch by calling 225-3355.

Respectfully submitted,

ROBERT J. LOUGEE
Director

**REPORT OF TOWN BUILDING INSPECTOR/
TOWN ENGINEER**

To the Residents of Bow: I hereby respectfully submit my 1988 report.

Please find within the results of the past year.

As predicted building permits for new housing has fallen off. Total revenues collected for the year 1988 were \$38,394.55

Average estimated cost for the 46 new homes was \$5,517,000.00

New Homes 46 - average estimated cost per home without land, septic, well and landscaping was \$119,934 per home.

Residential garages 26 - average estimated cost per garage \$13,960.

Sheds and Barns 6 - average estimated cost per unit \$9,166.

Pools 27 - average estimated cost per pool \$10,907.

Additions 58 - average estimated cost per addition \$13,600.

Non-residential buildings 13 - average estimated cost per each building \$243,233.

Total inspections as of December 31, 1988 was 998 with many structures still in various stages of construction. These inspections included:

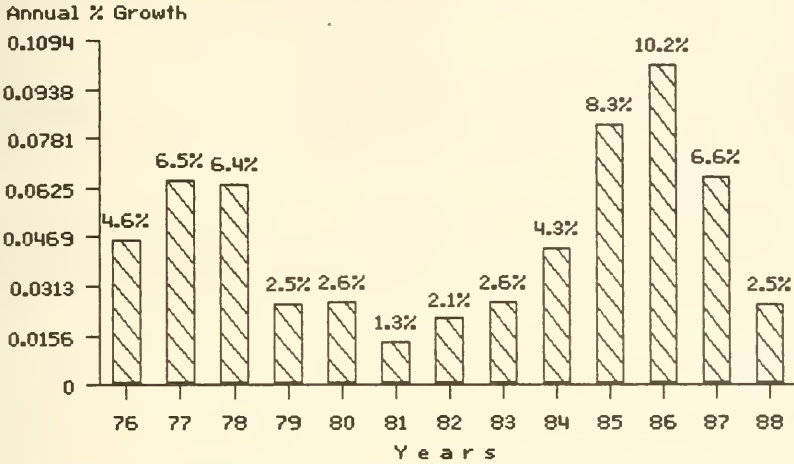
Foundations.....	140 (various types)
Rough Framing.....	146
Rough Electrical.....	151
Rough Plumbing	111
Chimney/Fireplaces.....	105
Final Inspections	195
Certificate of Occupancy	150

Respectfully submitted,

BUD CURRIER,
Bulding Inspector/
Town Engineer

Annual Percent of Town Growth 1976-1988

Town of Bow, New Hampshire
(As Measured by Building Permits Issued)



Source: Building Inspector's Records
Anderson/PC (January 23, 1989)



Bow Mills Bank and Trust, the community's first bank, opened its doors for business on January 21, 1989.

HIGHWAY DEPARTMENT

Name	Position	Yrs. of Service
Leighton Cleverly	Road Agent	4
Donald Dunlap	Foreman/Equipment Operator	20
Leonard Virgin	Equipment Operator	20
Gary Cooper	Equipment Operator/Laborer	10
Charlie Marcoux	Truck Driver	12
Marcelino Acebron	Truck Driver	2
Lydia Harris	Truck Driver	1½
John Lorden	Truck Driver	1
Johnny Stafford	Truck Driver	1
John Boynton	Mechanic	6 mos.
Ron Francis	Mechanic	3 mos.
Clyde Titus	Transfer Station Attendant	5 mos.

Significant Projects Completed

Page and Birchdale Intersection
Drainage and Shimming Hunter Drive
Drainage - White Rock Hill Road
Trimming - South Bow Road
Tree Removal - Bow Bog and Bow Center Intersection
Repair of Turee Pond Road
Paint Highway Garage
Uniformity of Signs - Transfer Station & Highway Garage; Cemetery
Signs to be installed in spring
Wall and Additional Container at Transfer Station
Plow/School Bus Turnaround. Putney Road

UpComing Projects for 1989

Straighten curve on Allen Road at Patsfield Gravel Pit
Computerized Road Survey to prioritize repairs, paving and reconstruction
Paving as many roads as budget will allow
Engineering for Brown Hill - Page Road improvements

BOW HIGHWAY SAFETY COMMITTEE

1988 was a busy year in the area of highway improvements for Bow. The following is a summary of the past year and a look ahead to the current year.

The fall of 1988 saw the completion of the Page Road Birchdale Road intersection by our own Bow Highway Department. The work consisted of regrading both roads and changing the elevations to provide better sight distances in all directions, as well as improving the turning radii.

Also completed this Fall, was the trimming and removal of trees at the corner of Bow Bog Road and Bow Center Road. This work has significantly improved the sight distance for those drivers attempting to access Bow Center Road from Bow Bog Road.

Started this Fall, after many years of planning, was the construction of the Dry Bridge over the B & M tracks on River Road. This \$1.3M bridge is the result of many years of effort on the part of many Town officials over the past 15 or 20 years to resolve this safety problem. The cost to the Town of Bow will be in the range of \$60,000 with the Federal, State and Railroad picking up the balance. The commission would like to thank all those, who for so many years, tirelessly plugged along to see that this problem would finally be resolved.

Looking to the future your Commission made a small change in its priority list for improving town roads. For 1989 we recommended adding the straightening of the curve on the northerly end of the Allen Rd. The Page Road/Brown Hill Rd. construction will be moved to 1990 with engineering and planning to be completed in 1989. The monies allocated for these two projects are listed in the Capital Improvements Plan, as well as additional road improvements and there approximate start dates and estimated costs.

The Highway Safety Committee extends its thanks to the Police Department, Fire Department, Highway Department, Rescue Squad, Planning Board and citizens for their support of the committee's work.

Respectfully submitted,

ALFRED WARD,
Selectmen's Representative
PETER CHENEY,
Chief-Police Department
ROGER ORDWAY,
Chief-Fire Department
LEIGHTON CLEVERLY,
Road Agent

ROBERT LOUGEE,
Rescue Squad Director
JAMES BUCKNAM,
Citizen's Representative
PETER STIO,
Citizen's Representative

BAKER FREE LIBRARY

What do you get when you take 5 workers (very enthusiastic), 3 Volunteer readers (very generous and talented) and a building full of books, cassettes, video tapes and art and open it 30 hours a week? A very special, busy, friendly and **growing** library. Over the past year 137 new families have registered and our circulation figures continue to increase. Our services have also expanded to include a larger cassette collection, a PBS video collection and the beginnings of a lending Art collection. Request for computer searches have been filled and books have been obtained for people from all over the state of N.H. We are proud to announce we also received our Associate level acceptance from the State library.

Congratulations are in order for Donna Terrell and Charlotte Buxton for their extra effort in taking a Reference course offered this fall through the School for Lifelong Learning. The course involved a great deal of hands on research and exposed them both to the vast number of sources available in our own library and at the State library.

Karen Crouse, one of our Wednesday morning readers, left N.H. for Washington, D.C.. To thank her for her contribution to our story times we gave her a small thank you pin and wished her well in her new home. Luci LaChance remained with us and provided a wonderful Wednesday am for all story listeners and their Moms and Dads. Additional readers who we thank are Barbara Houldsworth, Donna Hopkins, June Branscom and Betsy Mills.

In July we solicited funds from residents and businesses in both Bow and Concord to purchase a video collection being offered by the MacArthur Foundation which included PBS productions from over the years. Due to the wonderful support received, on such short notice, we were able to purchase half of the collection. The "10 Series" is processed and available for circulation. The series covers a wide variety of topics and will help increase the research value of our collection.

During National Childrens Book Week we opened the building on Tuesday and Thursday morning so that Betty could give a tour to all the Bow Elementary first grades. We enjoyed meeting all the first graders and look forward to future visits from other classes.

This year was a good one for the building. We were painted on the outside and inside and connected to the sewer. Thanks to a talented new Bow resident we were able to get our hours hung out again at the front of the building.

The knitting tree was up again this year and we thank all who knitted and donated any items to be distributed by the Visiting Nurses Association. The hats and mittens are always appreciated as the winter wears on, items are lost and money is not around to replace them.

We have seen a very busy and exciting year pass. For the number of hours that we are open and the amount of material that we process we are one of the busiest libraries in the state of N.H. We continue to be dedicated to giving you professional library services in a small town library atmosphere. If you still have not discovered your library make the trip, you may be surprised by what you find.

Respectfully submitted,

LINDA KLING,
Director

Hours:

June thru September Mon-Wed-Fri. 10 a.m.-7 p.m.
(No Sat. Hours)

October thru May Mon-Wed-Fri. 10 a.m.-7 p.m.
Saturday 9 a.m.-12 noon



Currently the home of Dick and Alna Stevens, 75 Branch Londonderry Turnpike, this Bow home was built in 1804-05 and in its time has been a store, tavern, post office, and for many years the parsonage for the Bow Community Baptist Church.

**BAKER FREE LIBRARY
TOWN OF BOW
1988**

NOTE: () Indicated, not included in totals.

RECEIPTS: Balance on hand 1/1/88

W.A. Kennedy Memorial Fund.....	0	
Library Funds	15,502.09	
	15,502.09	15,502.09

INCOME FROM TRUST FUNDS:

Bonds.....	1,275.04	
Stocks.....	553.49	
Savings Account Interest.....	7.91	
	1,836.44	1,836.44

OTHER INCOME:

W.A. Kennedy Memorial Fund.....	(183.00)	
Town of Bow Appropriation	78,000.00	
Lost or Damaged Books.....	93.69	
Memorial Gifts to Library	155.16	
State of N.H. Grant	109.44	
	78,358.29	78,358.29

TOTAL RECEIPTS 1988 **\$95,696.82**

EXPENDITURES:

Salaries: Librarian	15,689.30	
Assistants.....	21,534.38	
Custodian	3,737.76	
Soc. Security, Retirement.....	3,516.09	
	44,477.53	44,477.53

Books.....	24,739.52	
Records and Tapes.....	641.75	
Electricity	1,520.64	
Telephone: Alarm.....	5.84	
Telephone: Service	473.24	
Supplies.....	1,602.92	
Fuel	2,132.17	
Postage.....	116.49	
Safety Deposit Box Rental	15.00	
New Equipment.....	2,628.43	
Rubbish Disposal	153.63	
Building Maintenance	4,040.73	
Travel Expense, Dues & Misc.....	727.84	
W.A. Kennedy Memorial Fund.....	(183.00)	
Special Programs.....	203.9	
	39,222.15	39,222.15

Balance on hand 12/31/88			
Library Funds	11,997.14		
W.A. Kennedy Memorial Fund.....	0.00		
	<hr/>	11,997.14	<hr/>
			11,997.14
			<hr/>
			\$ 95,696.82



The Bow Landfill's new look includes an entrance sign and the community's latest recycling effort, courtesy of Bill Capozzi.

PLANNING BOARD

Despite the dramatic slow down in the single-family residential market, the Planning Board continued to be very busy during 1988. As in the past, the Planning Board held at least one regular meeting each month and one work session. During 1988, the Board reviewed and approved numerous applications for subdivision approval, site plan review, and miscellaneous matters such as boundary line adjustments. These applications included approximately fourteen subdivisions which together created a total of fifty new lots and twenty-five new condominium units. The Board also reviewed and approved six applications for site plan review of non-residential development and eight applications for boundary line adjustments.

Several months of prior committee work resulted in the adoption, in early 1988, of a complete revision to the Town Subdivision Regulations. The new Regulations clarify certain ambiguities in the old Regulations, contain a new detailed section concerning procedures, and updated the prior Regulations to conform with existing developments in the law. A second sub-committee of the Board has been working on a complete review and update of the Board's Site Plan Review Regulations, and it is expected that the new Site Plan Review Regulations will be adopted by the time of the Town Meeting. Yet another sub-committee was charged with the responsibility of reviewing the provisions of the Town's existing Zoning Ordinance and making recommendations for amendments to the Zoning Ordinance. The result of that sub-committee's work appears as the several warrant articles relative to Zoning Amendments which will be voted on at this year's Town Meeting.

The Board is also responsible for the continued update of the Capital Improvements Plan for the Town. As with prior years, the Board was aggressively involved in the capital improvements planning process in 1988. The goal of the capital planning process is to assure that costs for capital items are controlled and equalized on a long-term basis so as not to adversely affect your tax burden in any given year.

During the year, the Board also studied the engineering report of the SEA Associates relative to potential aquifers which may serve as future water supplies for the Town. After reviewing the study, and being aware of the problems with the pollution of aquifers in other parts of the country, a sub-committee was established to review the SEA report and prepare a proposed amendment to the Zoning Ordinance which will enact provisions to protect the Town's aquifers. In order to assist with the planning process, the Board also applied for and received a grant worth approximately \$12,000 from the Central New Hampshire Regional Planning Commission. Under the terms of the grant, professionals from the Regional Planning Commission will assist the Planning Board with the development of a Water Resource Management and Protection Plan which will satisfy all State laws and regulations. It is anticipated that the Plan will be ready for submittal to the Town voters at the March 19, 1990 Town Meeting.

The final major sub-committee of the Planning Board which was active this year is the Master Plan Revision Committee. The Town Master Plan was last revised in 1980 and needs to be updated at this time to conform with changing conditions in the Town and the requirements of State laws. A separate report of the Chairman of the Master Plan revision Committee appears elsewhere in this Town Report and all citizens are urged to read it.

This report must also recognize and acknowledge the excellent professional services provided to the Planning Board by the Central New Hampshire Regional Planning Commission. Under the terms of the contract between the Town and the Commission, the Commission provides professional land planning services to the Town one day a week, as well as at each of the Board's regular work sessions and meetings. The presence and assistance of the Planner has not only been a tremendous benefit to the Town's citizens who have filed matters to be presented to the Board, but also to the Board itself. The quality and caliber of the Board's review of various applications before it has increased as a direct result of the assistance of the professionals.

As a final matter, the members of the Board themselves deserve a tremendous thank you and acknowledgment of a job well done. They have been a dedicated and hardworking group who have nothing but the best interests of the Town in mind as they carry out the Board's business. The Town is truly fortunate to be served by these volunteers.

Respectfully submitted,

CARLOTTA ROBBINS, Vice Chair
GILBERT ROGERS, Secretary
ERIC ANDERSON (Ex-Officio)
G. MICHAEL BECKER
VALERIE LYNN
THOMAS PELLETIER
WILLIAM BLANDING
HAROLD DAVIS
NANCY RHEINHARDT
PETER SCHAUER
ROBERT WESTER

PETER F. IMSE
Chairman

REVISION OF THE MASTER PLAN OF TOWN OF BOW

The Bow Planning Board has established a subcommittee to revise the Master Plan of the Town of Bow, which was last updated in 1980-1981. The Master Plan shows the Planning Board's recommendations for the desirable development of the town, and provides background for the Planning Board's performance of its duties. The preparation of a Master Plan by the Planning Board is mandated by NH statute (RSA674:1-4).

The Master Plan is important because:

1. It provides a repository of data and plans for the town which is useful to the Planning Board in considering development proposals.
2. A well prepared plan may serve as important supporting material in the event of legal challenges to Planning Board decisions.
3. Its revision provides an opportunity for the residents and officials of the town to participate in planning the town's future and for their recommendations to be recorded for the guidance of the Planning Board.

The Master Plan Revision Subcommittee has adopted the outline suggested by the statute, so the revised Master Plan will consist of an introduction and sections on land use, housing, transportation, utilities/public services, community facilities, recreation, conservation and preservation.

The subcommittee has decided to establish a separate working group to cover each of the seven detailed sections of the plan. Each of the working groups will determine how to proceed with the revision of its section of the Master Plan. It is expected that consultation with town officials, employees, board/commission members, community organizations and businesses, and residents will be an important part of the information-gathering process for all groups.

At present the subcommittee is preparing a community survey to be distributed to town residents in the spring. All are encouraged to respond to this survey as community input is an important part of the planning process. In addition, anyone interested in participating in the revision process is encouraged to contact a member of the subcommittee.

BILL BLANDING, Subcommittee Chair
ERIC ANDERSON
G. MICHAEL BECKER
MARVIN BIHN
BRIAN CROSS
PETER IMSE
PETER SCHAUER
TERRY SHUMAKER
ROBERT WESTER

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in Central New Hampshire. Seventeen towns and the City of Concord are within Merrimack County and two towns are within Hillsborough County. Thirteen towns, the City of Concord, and Merrimack County are members in fiscal year 1989. The Town of Bow is a member in good standing of the Commission.

The CNHRPC is organized under RSA 36:45-53, which states that the purpose of the Commission is to prepare a coordinated plan for the development of the region. The statute also enables us to assist communities with local planning activities.

Three planners and one support person are currently employed by the CNHRPC. The staff prepares regional plans and provides professional planning assistance to member communities.

In 1988 the Commission adopted the regional **Housing and Community Development Plan**, the regional **Septage Management Plan**, the **Initial Transportation Report**, the **Regional Profile**, the **Transportation Facilities and Information Report**, and the **Guide to Municipal Plans and Regulations**. The **Guide** contains models and outlines for master plans, capital improvement plans, zoning ordinances, subdivision regulations, and site plan regulations. We had contracts to help six towns with master plans or land use regulations and helped communities write grant applications.

Local water resource management and protection plans were a new activity in 1988. We completed and received Office of State Planning consistency approval on two plans, prepared a complete draft of a third, and started work on two more.

During 1988 CNHRPC activities in Bow included:

Town planner (circuit rider) services on Thursdays, including attendance at Planning Board meetings.

Assistance in updating the Subdivision Regulations.

Assistance in updating the Site Plan Regulations.

Assistance in updating the Zoning Ordinance.

Providing examples of business surveys and information on conducting surveys to the Business Development Commission.

Commencement of the preparation of a water resource management and protection plan.

**ZONING BOARD OF ADJUSTMENT
10 Grandview Road
Bow, New Hampshire 03301**

1988 ANNUAL REPORT

During 1988, the members of the Bow Zoning Board of Adjustment held regular monthly meetings, one special joint meeting with the Planning Board, one special hearing, and fourteen regular public hearings.

This year, the Board has had to interpret the Ordinances with respect to gravel pits, off-site and over-sized signs, hotel/motels, sideline setbacks, small shopping centers, cluster/condominium houses, etc. We have been fortunate to have the Planning Board help us deal effectively with our actions.

Our policy of on-site inspections prior to any public hearing gives us further insight into the reasonable interpretations of our zoning ordinances.

Monies taken in by the Zoning Board of Adjustment for the year 1988 are as follows:

15 applications @ \$60.00 each equals \$900.00

We thank the townspeople for their cooperation at our meetings, and look forward to their input in 1989. The Board is most appreciative of the support by the Board of Selectmen, and all other Boards and Commissions, together with Mr. Ralph Carrier, with whom they have worked during 1988.

**WILLIAM EVANS, Chairman
BARBARA JOHNSON, Secretary
HAZEN ANNIS
JERRY ROMANO
BRUCE CRAWFORD
HOWARD CROSS, Alternate
LYNNE FAIR, Recording Secretary**

**ANNUAL REPORT OF THE EMERGENCY
MANAGEMENT COMMITTEE**

During 1988, your Emergency Management Committee has been doing a planning program for Hazardous Material in the industries in the town. This will become a part of our Basic Emergency Management Plan. The Committee has done the compiling of the material, and have visited all of the industries in the Town. I would like to take this opportunity to thank all of our industries for their cooperation in making our Town a safer place to live.

Under the Federal Title III reporting act. The industries have to report their hazardous material, and have a contingency plan in the event of a release. Many thanks to all of our Committee for their untiring efforts in making this effort a success.

JAMES GOODWIN
E.M. Director

HAZARDOUS MATERIALS PLANNING COMMITTEE

PAUL RITCHIE, General Manager Z-Tech Corporation 8 Dow Road Bow, New Hampshire 03301-2003	228-1305
RAINEY TURPIN Allen Road Bow, New Hampshire 03301	226-3582
JANE KIMBALL Putney Road Bow New Hampshire 03301	774-4981
FRED SEEKAMP Carter Hill Road Penacook, New Hampshire 03301	753-4683
LT. ROBERT GRAVES Bow Police Department 10 Grandview Road Bow, New Hampshire 03301	228-0511
CARROLL FRENCH Bow Fire Department Knox Road Bow, New Hampshire 03301	225-3355

JOHN STAFFORD
Bow Highway Department
White Rock Hill Road
Bow, New Hampshire 03301 228-1201

ETHAN HOWARD, M.D.
7 Ordway Lane
Bow, New Hampshire 03301 225-9797

FRANK FRANCOEUR
MARGARET FRANCOEUR
Bow Rescue Squad
Knox Road
Bow, New Hampshire 03301 228-0511

ERIC ANDERSON
4 River Road
Bow, New Hampshire 03301 228-0448

JAMES GOODWIN, Chairman
Bow Bog Road
Bow, New Hampshire 03301 225-9419

BOW CONSERVATION COMMISSION

The Bow Conservation Commission welcomed Kathy Ouellette to the Commission to fill the expired term of Gary Nylén. The Commission wishes to publicly express its appreciation to Gary for his years of service and his valuable contributions, especially in the wildlife management field.

Eric Fosburgh and Scott O'Donnell were the recipients of the annual conservation camp scholarships.

The implementation of the recommendations of the Aquifer Protection Study were turned over to the Water Commission, and the adoption of the Aquifer Protection Ordinance was turned over to the Planning Board. Kathy Ouellette and Don Gott are serving on the Planning Board subcommittee working on the finalization of the ordinance.

A timber harvest was completed on Lot 138, Block 3 (Knox Rd.) with a profit to the town of \$6,395.30. A harvest is currently underway on Lots 116, et al., Block 4 (Branch Londonderry Turnpike) and profit figures will be available in 1989 report.

The Commission acquired several additional small parcels of land by both personal gift and subdivision development.

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

Firms specializing in wetland study and protection ordinance were interviewed and the contract for the study and ordinance was awarded. This study will be completed in 1989 with a protection ordinance ready for approval at 1990 town meeting.

The Commission will continue its work with the N.H. Fish and Game Department on renovations to the Turee Pond boat ramp facility.

Biomass cuts and selective timber harvests are planned on Lots 97, Block 2 (Robinson Rd.-Bow Bog) and Lot 138, Block 3 (Knox Rd.) for 1989 plus implementation of recommendations in forest management plans currently underway on Lots 88-A, et al., Block 2 (I-93/Bow Bog.) and Lots 65, et al., Block 4 (Turee Pond). Also all boundary lines on town owned lots will be reviewed and reblazing and painting done where necessary. It is hoped that additional wildlife management will also be accomplished.

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

John Urdi, Chairman
Donald Gott
Richard Kraybill
John Meissner
Philip Wolfe
Ingersoll Arnold



Bow's Old Town Hall, built in 1847, is being improved to serve as a meeting site for local organizations.

BOW PARKS AND RECREATION YEAR END REPORT 1988

The Bow Parks and Recreation Department, under the direction of Mark D. Rourke, had an extremely busy year in 1988. The "Bow Family Arts Series" was one of the very well attended programs during the year. Approximately eleven hundred individuals attended the eight performances from November through June. In September the program was expanded into a two day mini-residency at the Bow Elementary School by Folksinger/Storyteller Steve Schuch. This very successful program was jointly sponsored by the Bow PTO and the Bow Parks and Recreation Department. The Bow Family Arts Series will again be a part of the ongoing Parks and Recreation programs in 1989.

Program revenue and user's fees were a high priority for the Parks and Recreation Department in 1989. Approximately \$25,000.00 was collected by the department in 1988 in the form of user's fees and deposited into the Town general fund. This amount is approximately twice as much as had ever been collected before and represents 39.8% of the yearly Parks and Recreation Budget. This "pay as you go" philosophy, endorsed by the Bow Budget Committee, is standard policy for the department in order to place the financial burden of programs on participants rather than on all Town taxpayers.

Maintenance of the four Town cemeteries was handled by the Parks and Recreation Department in 1988. This is in addition to the maintenance of four Town ballfields, Baker Free Library, the Bow boat ramp, Town fire ponds, the Rescue Building area, Bow Bog Meeting House, and the Old Town Schoolhouse. The Parks and Recreation maintenance staff, under the direction of maintenance foreman Chris Powell, worked long and hard to keep these facilities in fine shape. New land was reclaimed at the rear of Baker Free Library and a small nature center is planned for this area.

A dug well was installed at the Hanson Recreational Complex in the spring of 1988 for future irrigation possibilities. This project was done entirely by volunteer labor, equipment, and materials. Construction of a new multi-purpose field at the Hanson complex was also started in 1988. This area is planned to include a baseball field and a totally turf soccer field. There will be approximately one hundred spaces for off road parking at this facility. Virtually all work on this facility will be done by volunteer labor and donated machinery at little or no cost to the Town. The Parks and Recreation Department extends it's sincere thanks to Jim Gergler for his many hours spent designing this facility.

Programs in 1988 were many and varied. Parks and Recreation programs begin at age three with Kindergym and go up through trips for the Bow Young at Heart senior citizen group. Trips to Ringling Brothers Circus, Quincy Market for Christmas Shopping, Boston Red Sox games, Portland, Maine for a harbor cruise, North Country Center for the Arts, N.H. State parks, Sunapee Mountain ski area, North Shore Music Theatre, fall foliage sightseeing in Vermont, were all a part of the 1988 program. Classes involving candle dipping, Moravian star weaving,

pierced tin design, basket making, deciduous shrub pruning, "Total Body Tone Up", A-1 square dance lessons, cross country skiing clinic, and youth sports coaches training were provided during the year. Skating lessons were offered on the Town Pond thanks to the excellent ice surface maintained by the newly created "ZamBOWni." A new improved "ZamBOWni" has been built for 1989.

Parks and Recreation Director Mark Rourke has spent a good deal of time this past year formulating a new master plan for the next ten years of parks and recreation in Bow. This plan should be ready in early 1989 and covers topics including goals and objectives of Bow Parks and Recreation, an inventory of existing facilities, adequacy and use information of current facilities, recommendations for future facility needs, population and budget information, and State laws governing Parks and Recreation.

The Parks and Recreation Department wishes to acknowledge and thank the staffs of Bow Memorial and Elementary Schools, Bow school bus garage, Bow Highway Department, Bow Police Department, and Baker Free Library for their tremendous sense of cooperation in 1988.

Respectfully submitted,
MARK D. ROURKE, P&R Director
JIM LOOMIS, Chairman
BOB GOSLING
GAIL MOYERS
ROLAND ROBINSON
SARAH SWENSON, Selectman

BOW SEWER COMMISSION

The Bow Sewer Commission was formed by a vote of the townspeople in 1967. Since that time the Commission has:

1. Negotiated a contract with the City of Concord for four percent of the capacity of the Hall Street Wastewater Treatment plant.
2. Installed the Phase I sewers on Route 3A from the Concord-Bow town line south to Hall Street and on Hall Street.
3. Installed the Phase II sewers on a short section of Route 3A south of Hall Street, South Street, and Grandview Road from Logging Hill Road to the Hanson residence.

1988 was an extremely busy year for the Commission overseeing the construction of the Phase II sewer project as well as reviewing and acting on many new and challenging issues.

The Commission meets regularly the first Monday of each month at the Municipal Building, 10 Grandview Road, at 5:00 p.m. and at other times as posted. All meetings are open to the public and townspeople's input is welcomed.

DAVID HICKEY, Chairman
EDWIN BARDWELL
RAYMOND GODBOUT

CONCORD REGIONAL SOLID WASTE RECOVERY COOPERATIVE

Bow joined the Concord Regional Solid Waste Recovery Cooperative to help alleviate the town's waste disposal problems. There are now 27 cities and towns in central New Hampshire in this Cooperative. The Cooperative determined that a Facility owned and operated by a private party, which would agree to process the municipality's solid waste in exchange for the payment of "tipping fees", would best serve the interests of the municipalities. The waste-to-energy plant being constructed in Penacook by Wheelabrator Environmental Systems, Inc. is on schedule. Wheelabrator expects to start "shake-down" operations in early Spring of 1989. The construction of the Franklin Residue Land Fill for ash deposit is also on schedule and will be ready to receive the ash at the time the "shake-down" begins.

Acceptable solid waste from the 27 municipalities will be delivered to the Penacook facility at the individual municipality's expense. The "tipping fee" for dumping this solid waste has not been finalized as of January 1, 1989. The projected cost of "tipping" will be at least \$36.50 per ton. This fee includes the ash disposal at the Franklin Land Fill. Additional expenses may include the building of a sub-station to interconnect with the Public Service Company of New Hampshire's existing power lines. This will increase the "tipping fee" an additional \$1.75 to \$2.50 per ton. The Cooperative may have to finance the cost of building a metal separator at the Franklin Ash Fill which could add another few dollars per ton to the "tipping fee". Overall, the projected cost per ton to dispose of solid waste appears to be well below the regional and national average cost per ton "tipping fee". Bow should be able to use the Concord Land Fill for the first nine (9) months of 1989 at \$20.00 per ton "tipping fee". The Panacook plant is scheduled to be accepted by October 15, 1989 and at that time, Bow will have to begin using this new facility.

CHARLES E. HALE
Regional Refuse Disposal Commission

HEALTH OFFICER'S REPORT

Inspection of homes for the care of foster children.

Inspection of several day care facilities for children.

Investigation of failing septic systems.

Attended the May meeting of the NH Health Officers Association, which stressed the importance of careful preservation of wet lands, by Health, Planning, and Zoning Boards of the Towns.

Attended the October meeting of the NH Health Officers Association, this covered pesticides, hazardous materials (HAZMAT) their use and disposal. Also emphasized the importance of inspections for family day care, foster homes, and group day care facilities.

In December attended a full day conference on radon, and the problems.

No reported communicable infectious diseases.

Respectfully Submitted,

ETHAN V. HOWARD, JR. M.D.
Health Officer, Town of BOW

BOW HISTORICAL COMMISSION

The Historical Commission meets each month on the third Thursday at 1:00 P.M. in the Municipal Building on Grandview Road. Some initial planning has been done for future use of the Old Town Hall on Bow Center Road. Various community groups have shown interest in developing use of the building.

This past year has been spent establishing priorities in repairs of the Town Hall. The Commission determined that the Old Town Hall is needed in Bow for general meetings.

JOAN MORIN, Chairman
ASA MORGAN
SARA SWENSON
JOHN LYFORD
MELBA TERRELL
LEO KLINGER

BUSINESS DEVELOPMENT COMMISSION

The main objective of Business Development Commission in 1988-89 was to work with the business community and town agencies in determining what town planning was needed to promote healthy business growth in Bow.

The Commission met many times during 1988 and by mutual consent of the commission and the Board of Selectmen decided to conduct a business survey. The survey will establish current use of town services, the size and diversity of the business community, current obstacles businesses are facing, concerns for the future and what town help and services will Bow businesses need for future growth. The survey has been developed and mailed to all businesses in Bow. The data from this survey will be tabulated and distributed to town agencies and interested groups. One of the groups using the information will be the Master Plan Revision Subcommittee in developing a new town Master Plan.

An important subject the survey will address is how business handles waste disposal and what can be done for better future planning in this area. The committee feels waste disposal is not only of utmost importance to the businesses of Bow, but also to the citizens of Bow and how waste disposal is handled will impact the future growth and expansion of Bow's business tax base.

BRIAN CROSS-Chairman
MARVIN BIHN
ROBERT FORTIN
WILLIAM ROBERTS
RICHARD WELCH

BUILDING ADVISORY COMMITTEE

The Building Advisory Committee prepared an in-depth study of the Town buildings, including Architectural Feasibility study of the Community Building in the year 1987. Full detailed report is on file with the Selectmen.

The Committee is also pleased that its recommendations to establish a Capital Reserve Fund for the repair, rehabilitation of Town buildings has been accepted by the Selectmen. The Committee wishes to encourage all voters to support this much needed Fund, for the repair and maintenance of the Town buildings.

This year the Committee has inspected all the Town buildings; Municipal on Grandview Road; Fire Station/Community Building, Knox and Bow Center Roads; Old Town Hall, Bow Center Road; Old School House, Bow Center Road; Bow Bog Meeting House, Bow Bog Road; and the Highway Garage/Dog Pound, White Rock Hill Road. A report covering the much needed repairs and improvements of the Town buildings is on file with the Selectmen and may be reviewed by the voters of the Town.

Respectfully Submitted,

ETHAN V. HOWARD, JR. M.D.,
Chairman

LOUISE GODBOUT, Secretary

PAUL LINDQUIST

ROGER TELLIER

PHILIP WOLFE

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Bow: Home Care, Hospice, and Health Promotion.

Home Care Services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and paraprofessional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice Services provide professional and paraprofessional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping him/her remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical and emotional needs.

Health Promotion Services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior health services are provided at congregate housing sites. Professional and paraprofessional hourly home services are provided on a private fee-for-service basis. Emphasis is on promoting healthy children, families, and individuals through early intervention and health teaching.

Health Education and Instruction is part of each home visit or clinic visit.

Anyone in Bow may request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00 a.m. — 4:00 p.m. seven days a week is all that is necessary to start services or make inquiries. A Hospice nurse is on call (224-4093) 4:00 p.m. — 8:00 a.m. daily.

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

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

Total visits made during the year October 1, 1987 through September 30, 1988:

	No. of Clients	Visits
Home Care	25	340
Health Promotion	61	128

Three Senior Health Clinics were held in Bow.

BOW ROTARY CLUB

The Bow Rotary Club is the local extension of Rotary International, a world-wide service organization of over one million men and women in 162 countries and geographical regions. The Bow Rotary Club currently has about sixty-two members and meets at Trinity Tavern at 7:30 every Friday morning.

During the past year the club successfully completed its pledge to provide funds to inoculate over 80,000 children against polio and other dreaded diseases. Through the fulfillment of such pledges by local clubs throughout the world, Rotary International intends to eliminate polio from the world by the year 2000. Progress thus far indicates that the goal may be reached much earlier.

This year the club began to add fund-raisers for a new project. The club has committed itself to raise the funds necessary to build the fences at the expanded recreational facilities under construction at Hanson Park on Albin Road. The goal is to raise \$10,000 with new projects while sustaining the programs the club has sponsored or supported over the years.

The annual Rotary Club auction in October was again successful and will provide the funds for college scholarships in the spring of 1989. Last year the club awarded eight \$900.00 scholarships. It is anticipated that this program will continue to grow. In addition to the scholarships the club awards various prizes at the Bow Memorial School ninth grade graduation.

In April the fifth annual Career Day will be presented by Rotarians and others to the ninth graders at the Bow Memorial School. From year to year the format and content of the Career Day has been improved and expanded. The object is to introduce the students to several career fields and to discuss the necessary preparation to go into the field. Career Day has become an integral part of the school program for the ninth grade.

The annual Christmas Tree sale again operated at the Crossroads Convenience Store on Route 3A. Proceeds from the sale of the trees help to support community activities such as the Bow Police Department Junior Police Program, the Girl Scouts, the Brownie troop, United Way, the Bow Athletic Club, the Young at Heart Club, and various other activities.

Winterfest is a family fun day sponsored each year in cooperation with the Men's Club and the Boy Scouts. During the day folks of all ages participate in competitive events like cross-country skiing, sledding, skating and snow sculpting. The fun filled day is ended with a big spaghetti dinner put on by the Men's Club.

Last year the Bow Rotary Club held the first Citizen's Recognition Dinner to honor people in Bow who have contributed to make Bow the great community it is. It is our hope that this event will become an annual affair.

The Bow Rotary Club maintains an up-to-date mailing list of address labels available to other groups for a small fee to cover costs.

Becky Venne was the proud winner of the first "Four-Way Test Speech Contest". She went on to compete successfully in the Rotary District 787 Contest. This year Bow high school students will have the opportunity to compose and deliver a speech around these four questions (1) Is it the truth? (2) Is it fair to all concerned? (3) Will it build goodwill and friendship? and (4) Will it be beneficial to all concerned?

These and many other beneficial activities will keep the members of the Club busy during the coming year. Because John Lyford a member of our club will assume duties as District Governor on July 1, 1989, the Club will function as the "Host Club" for several Rotary events and training sessions. The membership of the Bow Rotary Club is very thankful for the many town residents who have and continue to support the club's activities in Bow.

JOHN J. SHERIDAN, President
GERARD H. CARRIER,
President-Elect
ALAN S. LINDQUIST,
Vice President
JOHN P. WENTWORTH,
Secretary
ELWOOD HEYDT, Treasurer
WILLIAM HILTON,
Sergeant at Arms
Immediate Past President,
DOM S. D'AMBRUOSO
Directors:
PETER WINSHIP
DONALD M. BENNERT
MILTON S. BROWN
ROBERT LYNN

BOW ATHLETIC CLUB
YOUTH SPORTS
Basketball - Baseball/Softball - Soccer

The Bow Athletic Club was founded in 1974 as a private nonprofit organization and has grown to serve over 600 Bow children annually. While the Athletic Club is separate from both the Recreation Commission and the Bow schools, it supplements both school teams and town recreation programs.

In 1988 over 200 boys and girls from first to eighth grade participated in BAC sponsored boys and girls basketball. The Club is affiliated with both the Merrimack Basketball League and the 89ers Basketball League and will again be fielding teams in both leagues in 1989 along with a girls cheerleading squad participating at Merrimack League games.

In baseball, the Athletic Club runs programs beginning with T-ball for first grade boys and girls and in-town instructional leagues for second, third and fourth graders. Beginning in 1988, 11 and 12 year olds played against teams from other towns on Bow teams in the Kearsarge Mountain League. Bow also participates in the Concord Babe Ruth League in the 13 to 15 year old age group. Most of our baseball leagues participate in some post-season tournament play. The Bow Junior League All Star team won the 12-team Pittsfield Invitational Baseball Tournament in 1988 and our Babe Ruth team finished first in its league and went to the State Tournament.

In addition to the softball instructional "clinic", BAC offers an eight team league softball program for grades four through seven which is perennially popular with both players and coaches. Again in 1988 we fielded a successful Junior Miss softball team comprised of eager 13 to 17 year olds which played 10 out-of-town games finishing second in the league. Overall almost 300 boys and girls participated in BAC baseball and softball programs.

Soccer is undoubtedly BAC's fastest growing sport. Bow is in the Merrimack Valley Soccer League and one of our officers, Bob Gosling, is the league commissioner. In 1988 we fielded three third and fourth grade teams and four fifth and sixth grade teams in this expanding league. For the last two years the Athletic Club has also sponsored a boys seventh and eighth grade team for those not on the school team which plays against similar teams from Weare, Hopkinton and Concord in a league we organized. There is also a popular after-school instructional program for aspiring soccer players in first and second grade which was started in 1987.

On October 29-30 the Bow Athletic Club again hosted a popular two day invitational soccer tournament attended by 46 teams from 14 towns. At times six games were being played on Bow fields at once! BAC has also initiated bringing the traveling North American Soccer Camp to Bow for a week of instruction conducted by English soccer coaches each summer. Last year 80 boys and girls enrolled in this five day camp held in Bow.

BAC programs are not funded by town taxes. Instead, money is raised from sponsors, raffles and donations from individuals and from the generous service organizations in Town, including Rotary and the Men's Club. Our annual budget runs around \$10,000. We have traditionally tried to keep registration fees modest (currently \$7/child-\$10/family for most sports) so all who are interested can participate.

As noted, BAC teams in various sports have distinguished themselves again this year by winning tournaments and trophies. However, our programs are built on the belief that full participation by all is the most important part of youth athletics. We are proud of our tradition of creating additional teams and even leagues to ensure that all who want to play, can play. All coaching is by volunteers and the majority of officiating is also performed by local unpaid referees.

The involvement of Bow parents as coaches, referees, league commissioners and concession stand operators is often the envy of our counterparts in other towns. However, we can always use more help. If anyone is interested in sponsoring, coaching or refereeing in any sport whether or not they have children enrolled in the program, they should contact one of the officers of the Club. Notices of BAC's monthly meetings are run in the Monitor sports section, Round-Up column.

The Town's Annual Report gives the officers and directors the opportunity once again to express our gratitude to all of the Athletic Club's supporters in Town who have contributed in many ways to making Bow one of the finest youth sports towns in New Hampshire. To everyone who has helped us in achieving this, we say thank you.

Officers	Directors for 1989	
TERRY SHUMAKER	PAULA BAILEY	BETSY MILLER
President	MARK BOYD	CHRIS PARKINSON
CHUCK RHEINHARDT	DAVE COOK	NORM PETERSON
Vice President	ROGER DESHAIS	WALT STEVENS
BOB GOSLING	BOB KELLER	DAVE WOODLAND
Treasurer	JIM LOOMIS	
SANDY BENNERT		
Secretary		

BOW GARDEN CLUB

BOW GARDEN CLUB will celebrate its 25th Anniversary this year. It was formed in 1964 and became a member of the New Hampshire Federation of Garden Clubs, Inc. and National Council of State Garden Clubs, Inc. By these affiliations, members are privileged to attend garden club activities in this country and foreign lands.

The objectives of the club are to encourage interest in all phases of gardening and Horticulture; to aid in the Protection and Conservation of Natural Resources; and to assist in the Civic Beautification of the Community.

Bow Garden Club gives varied community service and cooperates with other organizations. Following are some of the permanent activities as well as one time projects in which the club is involved.

It maintains an herb garden at the Baker Free Library and furnishes plants to enhance the landscaping at the Town Hall.

Each year the club makes corsages and boutonnières for the graduating class at Bow Memorial School; provided small table arrangements for Rotary Club's dinner; donated a food basket to a worthy family at Thanksgiving; provided Christmas wreaths for all the Municipal Buildings and a decorative plant for the Library at Christmas time; supplied subscriptions of Horticulture, Wildlife and Ranger Rick magazines to the Library.

The club makes annual monetary contributions to the Scholarship and Lilac Endowment Funds of the NHFCG, INC. to help worthy students further their education at the University of New Hampshire. Of special interest this year was to make a contribution to the Bow Memorial School 8th Grade to help fund the 80 students trip to Sargent's Conservation in May.

Programs, workshops and tours are planned in accordance with the wishes of the membership and cover a variety of topics. Regular monthly meetings are held the second Monday, April through December. Membership is open to anyone with an interest in gardening activities.

For further information or if interested in attending meetings, contact Mrs. Lawrence Smith, Membership Chairman, 45 Rocky Point Drive, Bow, Tel. 224-4680.

MRS. CARL A. DAHLGREN
President

MRS. JOHN MUELLER, Vice President
MRS. PARKER SHAW, Secretary
MRS. VINCENT McCARTHY, Treasurer

BOW PIONEERS

Established in 1972, the Bow Pioneer Snowmobile Club is a group of local citizens banded together to promote the enjoyment and safety of snowmobiling.

To this end, the Pioneers maintain a close relationship with landowners of Bow who are kind enough to allow snowmobiles to travel on their property. Signs are posted, as requested or directed by the landowners, in order to protect their property. The Pioneers are especially proud of this relationship, and once a year, they invite the landowners to supper to discuss topics of mutual interest, but mostly to just say "Thank you".

Due to all the new construction the Pioneers are working very closely with the Planning Board to maintain permanent recreational trails throughout the Town of Bow for public use.

Although the Pioneers is not a service club, each year money is raised to support several local and national charities.

Along with the New Hampshire Fish and Game Department, the Pioneers periodically conduct safety courses for the proper use of snowmobiles. In these classes, students are taught snowmobile safety, land conservation, and respect for property.

Anyone interested in being part of the Bow Pioneers Snowmobile Club is welcome to join in. Cross-Country skiers as well as snowmobilers are welcome. Meetings are on the third Thursday each month, September through April, at 7:30 PM at the Community Center.

Respectfully submitted,
RAYMOND GODBOUT
President

BOW YOUNG AT HEART CLUB

Our Secretary, Blanche M. Chase, relinquished her duties, during the year, because of sickness. We wish for her a speedy and complete recovery and hope that she will return to active membership.

The Club selected Jennie Boone as Secretary Pro Tem to complete that term of Office. She submitted a comprehensive Annual Report and the Club voted to submit it for publication in the Town's Annual Report as their report of the Clubs activities.

Her report follows:

The end of 1988 shows a membership of 69, plus 3 honorary members. Eight new members enrolled in 1988. Two members, Lionel Auger and Gerald Upton deceased during the year. Fruit baskets were sent to six members who were ill or hospitalized during the year.

Programs were held as follows:

January - Representatives of Community Action Program.

February - Sara Swenson - Topics on Town Meeting.

March - Jack Harper of the N.H. Assoc. for the Blind spoke and showed film.

April - State Senator William Johnson asked for our support in the upcoming election.

May - Lt. Robert Graves spoke on crime prevention.

May - Visiting nurse took blood pressure.

Sept. - State Senator William Johnson - Thanks for support.

Pot Luck dinners were held in March, May and November.

In April, Peter Stio donated a beautiful flag, which came from Washington, to the Club.

On June 11th, the members put on a spaghetti and meatball supper at the Bow Memorial School for the Rotary Club, at their special Awards night and it was a huge success.

On June 22nd, our annual picnic was enjoyed by many members at Marge and Stan Flag's.

Trips taken this year:

July - North Shore Music Theater - "La Cage Aux Folles", with lunch at Kings Grant Inn.

July - Portland Harbor Tour with lunch at Capt. Newick's.

Sept. - Foliage trip through N.H. and Vt., with stops at a cider mill in Sharon, Vt., Quechee Gorge and Timber Rail Village. Lunch was at the Continental in Littleton.

Donations to the club during the year were as follows:

Bow Rotary Club - \$200

Anonymous - \$200

N.H. Auto Dealers Assoc. - \$100

William Capozzi (recycled cans) - \$37.74

R.S. Audley Const. Co. - \$50

Our Fall Fling Fair was held on Oct. 1, 1988, and was a big success. A donation of a 19" color TV from John Grappone Ford was raffled off, with tickets being sold several weeks in advance and contributed in a large part to the success of the fair. Another raffle was held with donations from several businesses and there were tables with plants, handcrafts, curiosity, food, woodcraft, candy and odds and ends, manned by the club members.

Our Christmas Party and installation of the new Officers for 1989, was held on 12/14/ 88 at the Lobster Pool, with 47 members present. New Officers for the coming year are:

President - Dr. Leo Klinger

Vice President - Peter Stio

Secretary - Jennie Boone

Treasurer - Florence Dicey

On 12/19/ 88 members attended a Christmas program put on by the children of Bow Memorial School, with refreshments made and served by the children.

Respectfully submitted,

LESTER W. HOLT - President

DR. LEO KLINGER - Vice President

FLORENCE DICEY - Treasurer

BLANCHE M. CHASE - Secretary

JENNIE BOONE - Secretary Pro

Tem

WILLIAM F. GIBBS - Auditor

BOW FIRE DEPARTMENT LADIES AUXILIARY

The Ladies Auxiliary of the Bow Fire Department meets on the first Thursday of every month at 7:30 P.M. (We are anticipating a change of meeting day to the fourth Tuesday of the month). Presently we have 26 members working to support our Fire Department, a group of dedicated, hard-working men concerned with the safety of the people of Bow. All ladies in town, 18 years of age or over are cordially invited to join us.

Our activities for 1988 were as follows:

1. We served meals and refreshments to firemen as needed during fires and drills in Bow.
2. We purchased special equipment for the Fire Department.
3. We served the Fire Warden's Association Supper.
4. We held two dances, one in March and one in October.
5. We send a Christmas Basket to a needy Bow family each year.
6. We send remembrances to sick and bereaved members.

Officers for 1989 are:

President - Theresa Capozzi

Vice-President - Colette Leavitt

Treasurer - Diane Paveglio

Secretary - Diana Piroso

BOW GIRL SCOUTS

Girl Scouts are still growing in Bow. As of this September we have registered 160 girls. We have 9 troops with 24 leaders. We have also established a service team this year whose objective is to promote and give service to the Girl Scout program in Bow.

Service is an integral part of the Girl Scout program. Each troop has its own projects along with several projects that are community activities. Three troops made decorations and decorated the Christmas trees at Concord Hospital and Bow Library. Troops also participated in the town tree lighting. The girls made over 150 frozen dinners for the Friendly Soup Kitchen in Concord. A Brownie troop made a quilt for the Bow Rescue Squad. The older girls helped with the art series put on by the Recreation Dept. They also assisted in the hearing and vision screening at the Bow Elementary.

Our community kick-off activity in the fall was a campfire and sing down. We also did a flag destruction ceremony where old and damaged flags were burned and buried. Many troops participate in council programs such as the camp-ins at the Boston Children's and Science Museums and the Science Enrichment Encounter in Manchester. Also, troops went overnight camping at Camp Seawood, Camp Anne Jackson, and Camp Kettleford. The girls also enjoyed hiking and field trips to the FBI offices, Campaign offices, and marching in the Bicentennial Parade for the Constitution.

This year we were very proud in that we had our first Cadette to be accepted for a wider opportunity. Kristen Wentworth participated in the Girl Scout National West, Ho West, in Wyoming, for two weeks of backpacking. She is also a member of the Older Girl Planning Group for Swift Water Council.

My thanks and appreciation to all of the Girl Scout Leaders who give their time and energy to the Girl Scout program. Their dedication is evident in the training these women take in First Aid, Say No To Drugs, Disability Awareness, and leadership skills to name only a few. The Leaders took advantage of a training weekend in September at Camp Farnsworth in Vermont along with an all-day training program at the UNH campus in Manchester. We have clocked over 400 hours in training. Two Leaders have received their Covered Bridge Award for completing 150 hours in training. We also had one Leader complete the Advanced Outdoor Living Training.

In October the Junior and Cadette troops went camping to Sturbridge Village. We camped at a private camp and then spent the next day at Sturbridge. An interesting discovery was made in that the mill that was constructed at the village was a replica of the mill in Bow and also some of the material used in this was from the mill in Bow. The girls left the village with a better understanding of 18th century living.

We would like to thank the parents and people of Bow for their support in our calendar and cookie sales. This is the only financial support outside of the girls' dues we receive to maintain all troop activities.

Respectfully submitted,

MARIE R. McMILLEN

THE BOW-SA-DO SQUARE DANCE CLUB

Our club was founded in May, 1986 to promote square dancing in Bow -for fun, sociability and soft aerobics. In fact, our club motto is "We Share The Fun".

Another year of fun dancing has passed and our square dance club enjoys "squaring up" monthly on Saturday nights at Bow Memorial School. Square dancing provides opportunities for all square dancers from near and far to dance in Bow.

For those who would like to experience this friendly, contagious and energizing activity and learn to square dance, we invite you to call any of our enthusiastic board members. They would enjoy sharing the news with you.

We welcome visitors and dancers all. Remember, if you can walk you can square dance. September is Square Dance Month and that is when our new classes start. Please make plans now to join us then.

Presidents: ROY and BARBARA PERSON

Vice Presidents: FRANK and CATHY HIRSCH

MARRIAGES REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE
For The Year Ending December 31, 1988

Date of Marriage	Name and Surname of Groom and Bride	Residence	Date of Birth	Name, Official Station of Persons by Whom Married
February 6	Tommy Carroll Waterman Sr. Renee Ann Abbott	Loudon, NH Bow, NH	3/4/68 5/17/69	James Rivers Justice of the Peace
February 14	James Patrick Burke Kelli Ann Mackey	Sutton, MA Bow, NH	3/17/58 2/2/62	James G. Burke R.C. Priest
February 27	David Robert Foote Kathleen Kelly Stith	Bow, NH Bow, NH	11/4/45 11/20/53	Linda A. Woodward Justice of the Peace
March 26	Henry R. Ladd Jr. Penny J. Blanchard	Bow, NH Bow, NH	10/29/66 4/13/67	William R. Keeffe Pastor
April 2	Gregory M. Perkins Laurie A. Jenkins	Bow, NH Bow, NH	5/25/61 8/9/62	Frederick Burgin Justice of the Peace
April 9	Martin William Evans Pamela Ann Scovill	Manchester, NH Bow, NH	6/20/61 2/11/66	Aime A. Boisselle R.C. Priest
April 23	Peter James Lassonde Lisa Michelle Recht	Concord, NH Bow, NH	11/28/66 3/11/67	David C. Glendinning Priest
April 24	Ralph Peter Mecheau Barbara Ann Starbird	Bow, NH Bow, NH	11/1/54 1/13/54	Daniel W. O'Shaughnessy Justice of the Peace
April 30	David Paul Lambert Patricia Ellen Morse	Bow, NH Bow, NH	5/13/53 4/26/59	Rev. H. Franklin Parker Clergyman
April 30	Scott Dale Stacy Pamela Jane White	Concord, NH Bow, NH	9/8/64 12/11/64	Lyn May Spain Justice of the Peace
June 11	Edward Richard Jewell Jr. Jacqueline Anne Kent	Bow, NH Holderness, NH	9/16/67 4/27/66	Rev. James A. Riel Roman Catholic Priest
June 18	Steven Paul Smith Sonja Linnell Welch	Concord, NH Bow, NH	1/16/68 3/12/68	Walter S. Holder Reverend
July 2	Brian Hayden Smith Linda Elaine Cusson	Bow, NH Nashua, NH	6/15/57 12/30/52	Stanley J. Morton Sr. Justice of the Peace

July 9	John Tilton Lyford	Bow, NH	5/23/33	Peter J. Merkes
	Lucy Nancy Bergeron	Concord, NH	3/24/31	Justice of the Peace
July 16	James Michael Colbert	Medford, MA	4/13/52	J. Chandler Newton
	Mary Jayne Jenovese	Medford, MA	7/19/61	Minister
August 29	Kevin Robert Warriner	Bow, NH	1/24/60	Kenneth R. Boyden
	Valerie Lynne Gibson	Concord, NH	9/11/59	Clergyman
September 2	John Herbert Zachistal, Jr.	Chelmsford, MA	8/4/65	Edward H. Frekey
	Suzanna Lee Hutchins	Bow, NH	6/16/67	Justice of the Peace
September 8	Jerry Scott Hatch	Bow, NH	7/10/61	Mildred K. Dobbins
	Joan Ann Flood	Bow, NH	4/10/51	Justice of the Peace
September 24	David Marshall Plummer	Bow, NH	6/24/66	Rev. Louis A. Soucey
	Bethany Ann Leavitt	Madison, NH	5/6/63	Roman Catholic Priest
September 24	Stephen C. Ray	Raleigh, NC	7/19/56	James A. Batten
	Laurie J. Couch	Bow, NH	11/29/56	United Methodist
October 1	Lonnie Edward Siel	Bow, NH	8/18/50	Rev. Timothy J. Valentine
	Linda Katrinne Hevern	Concord, NH	8/15/53	Pastor
October 23	Edward Thomas Drury	Bow, NH	11/3/55	Rev. Lillian J. Warner
	Laurie Ann Silkworth	Bow, NH	11/8/56	Pastor
November 19	Charles Kenney Creighton	Concord, NH	10/31/58	Samuel Umen
	Lisa Beth Segal	Bow, NH	5/31/63	Rabbi
December 16	Eric James Goff	Bow, NH	6/28/57	Lillian F. LaBombard
	Catherine R. Rondeau	Bow, NH	3/27/58	Justice of the Peace
December 30	David Andrew Berberian	Concord, NH	5/3/67	Andy T. Ritchie, III
	Deborah Jane Blampied	Bow, NH	9/8/66	Minister
December 31	Justin Joseph Leavitt	Bow, NH	9/26/70	Nancy Grant
	Renay Rose Lamper	Bow, NH	3/15/74	Justice of the Peace

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

CYNTHIA M. BATCHELDER

BIRTHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE

For the Year Ending December 31, 1988

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
January 12	Malden, Mass.	Melissa Kate	Jeffrey L. Dodson	Lucille Vita
January 12	Concord, NH	Jonathan Ronald	Ronald E. Girard	Janet C. DesRuisseaux
January 28	Concord, NH	Michael Stephen	Stephen R. Kane	Laurie A. DePetrillo
January 30	Concord, NH	Patrick Douglas	Douglas E. Crabb	Katherine Maigret
February 23	Concord, NH	Emily Catherine Ann	Jon W. Samaha	Catherine A. Farrissey
March 14	Concord, NH	Tess Morgan	William M. Hibbard	Kathleen Gilman
March 22	Concord, NH	Zachary Andrew	Richard W. Meier	Linda Kahan
March 24	Concord, NH	Trevor William	Robert E. Goldthwaite	Karen A. Adams
March 29	Concord, NH		Stephen J. Denis	Joy Shiveley
April 15	Concord, NH	Christopher Thurston	Robert R. Remillard	Cheryl L. Thurston
April 15	Concord, NH	Ryan James	John M. Lefebvre	Sandra L. Taylor
April 16	Concord, NH	Samuel Thomas Noel	Thomas E. Ives	Suzanne Dublin
April 29	Nashua, NH	Caitlin Elizabeth	Thomas F. Fahey	Patricia A. Howard
May 5	Concord, NH	Madeline Lane	Harold E. Keyes III	Sandra L. Sawyer
May 10	Concord, NH	Kristin Ann	John R. Desrochers	Nanette D. Densten
May 11	Concord, NH	Allison Michelle	Daniel J. Mullen	Michelle A. Cormier
May 19	Concord, NH	Jonathan Patrick	Timothy K. Edes	Tamra Nicholas
May 26	Concord, NH	Jennifer Paige	Geoffrey L. Carson	Linda S. Price
May 27	Concord, NH	Heather Barbara	Christopher W. Brock	Jeanne M. Lafayette
May 31	Manchester, NH	Kevin Michael	Michael Morris	Eileen Kelly
June 8	Concord, NH	Emilie Taylor	Thomas N. Rider III	Margaret Cassard
June 10	Concord, NH	Lance Roy	Lee R. Herrington	Joan R. Grabmar
June 14	Concord, NH	Kimberly Marie	Carlyle Jay	Vicky L. Aldrich
June 30	Concord, NH	Tyler Jason	Dale C. Murphy	Susan J. Eaton
July 9	Concord, NH	Chanteclair Espirit	Richard N. Lantos-Swett	Y. Katrina Lantos
July 18	Concord, NH	Jessica Lynne	Warren D. Andrew	Jane F. Cipriani

July 18	Concord, NH	Paul Thomas	Thomas P. Chergey	Maryann Frost
July 27	Concord, NH	Nathan Adam	Kevin J. Marzoli	Alice M. Madonald
August 2	Manchester, NH	Keith Justin	Gary R. Shirlock	Diana S. Morrissey
August 18	Concord, NH	Lauren Hawley	Jeffrey J. Podraza	Elizabeth Hawley
August 25	Concord, NH	Gary Oscar	Larry O. Rumrill	Frances C. Mckin
September 13	Concord, NH	Paul Arthur	Eric B. Fiske	Nancy E. Stringer
September 14	Concord, NH	Gregory Joseph	John J. Blanchette	Joy Billings
September 17	Concord, NH	Gregory Michael	Douglas E. Rolph	Sandra K. Fsadni
September 21	Concord, NH	Brittany Beth	William A. Verville	Laura L. Monica
September 21	Concord, NH	Caitlin Monica	William A. Verville	Laura L. Monica
September 22	Concord, NH	Jeffrey Ryan	Craig E. McLoud	Susan A. Jubinville
October 9	Manchester, NH	Tyler Edward	Ernest C. Keerans	Lisa J. Boulter
October 13	Concord, NH	Eric Robert	Robert A. Fortin	Michelle K. Fahy
October 20	Concord, NH	Brian Carl	Craig P. Jensen	Diane Dejager
October 23	Concord, NH	Nicholas John	John E. Laboe	Nancy E. Conrardy
October 24	Manchester, NH	Timiny Audrey	Dana S. Mosher	Siri M. Baker
November 2	Concord, NH	Kayla Elizabeth	Mark E. Mattice	Anne Zanella
November 2	Concord, NH	Laura Beth	Peter A. Serard	Diane Watson
November 15	Manchester, NH	Nicol Elizabeth	David B. Smith	Laura J. Hutchinson
November 15	Concord, NH	Veronica Lee	Colin K. Wilkins	Jill N. Rifenburg
November 18	Concord, NH	Lindsay Katharine	Craig Staples	Katharine E. Kilroy
November 18	Concord, NH	Stephanic	Robert S. Kramer	Cassandra Azcueta
November 18	Concord, NH	Philip Joseph	Robert J. Sletten	Diane Hesch
October 3, 1987	Concord, NH	Kristen Amanda	Van Mosher	Julie A. Dawson

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

CYNTHIA M. BATCHELDER

DEATHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1988

Date of Death	Place of Death	Name and Surname of Deceased	Place of Birth	Place of Burial
January 2	Concord, NH	Alfred C. Carson	Arlington, Ma	Bow, NH
February 1	Manchester, NH	Lionel Bertrand Auger	Manchester, NH	Manchester, NH
March 4	Concord, NH	Paul G. Foote	Bow, NH	Bow, NH
March 24	Manchester, NH	Arthur Stratton Kurlansky	Manchester, NH	Manchester, NH
April 5	Concord, NH	Gilbert W. White	Belfast, Maine	Bow, NH
April 15	Concord, NH	William Charles Rice	Yonkers, NY	Concord, NH
May 2	Concord, NH	Oscar P. Merrill	Bow, NH	Hooksett, NH
May 8	Bow, NH	Irene E. Garofalo	Concord, NH	Bow, NH
May 10	Concord, NH	Wayne E. French	Concord, NH	Concord, NH
May 23	Bow, NH	Gerald D. Upton, Sr.	No. Lyndeborough, NH	Bow, NH
June 5	Concord, NH	Michael J. MacInnis, Sr.	Canada	Concord, NH
June 28	Claremont, NH	Patrick Stanley McGuire	Concord, NH	Bow, NH
		aka Patrick Stanley Drew		
July 1	Concord, NH	Lois H. Langley	Winchester, Ma	Concord, NH
July 19	Epsom, NH	Peter Paul Pepin	Concord, NH	Bow, NH
September 19	Concord, NH	Verna H. Morrill	Potter Place, NH	Bow, NH
September 21	Concord, NH	Paul E. Nadeau	Lakeport, NH	Concord, NH
October 13	Concord, NH	Norman Williams	Rockton, Pa.	Bow, NH
October 23	Bow, NH	Lila F. King	St. Johnsbury, Vt.	Nashua, NH
December 9	Bow, NH	Helen B. McIntire	York, Maine	York, Maine
December 20	Concord, NH	Ruby K. Dixon	Ellsworth, NH	Concord, NH
December 18, 1987	Manchester, NH	Arthur L. Boisvert	Concord, NH	Concord, NH

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

Cynthia M. Batchelder

1988
BOW SCHOOL DISTRICT
REPORT

TABLE OF CONTENTS

School District Officers	S4
Report of 1988 Bow School District Meeting, March 15, 1988	S5
Special Meeting, Bow School District, June 21, 1988	S8
Bow School District Warrant, 1989.....	S10
Budget, 1989 - 90	S13
Financial Statements.....	S29
Treasurer's Report, July 1, 1987 - June 30, 1988	S46
Receipts, Detailed Statement of, 1987 - 88.....	S53
Auditor's Report on Financial Presentation	S54
Superintendent's Report	S55
Report of Superintendent's, Assistant Superintendent's and Business Administrator's Salaries.....	S57
(School Administrative Unit No. 19)	
Principal's Report	S58
Pupil Enrollment	S60
Bow Space Needs Sub-Committee Report	S61
Bow PTO	S62
Christina Maria Paveglio Scholarship Trust Fund.....	S64
Tuition Students.....	S65
Personnel, Bow Elementary School	S68
Personnel, Bow Memorial School.....	S70
School Health Service Report.....	S72

SCHOOL DISTRICT OFFICERS

Moderator

DOM D'AMBRUOSO

Clerk

HARRIET KRAYBILL

Treasurer

STEPHANIE THORNTON

School Board

ANGELYN D'AMBRUOSO

ROBERT GOSLING

ROBERT J. LYNN

Auditors

CARRI, PLODZIK & SANDERSON

Concord, New Hampshire

Superintendent of Schools

TIMOTHY S. GORMLEY

Assistant Superintendent

CARMINE C. GIANGRECO

Business Administrator

NANCY E. BURGESS

Assistant to the Superintendent for Special Needs

CAROL A. KINGSTON

**REPORT OF THE ANNUAL MEETING OF THE
BOW SCHOOL DISTRICT**

Tuesday, March 15, 1988

A duly called meeting of the voters of the Bow School District was held at the Bow Memorial School on Tuesday, March 15, 1988. The meeting was called to order at 7:00 P.M. by Moderator, Dom S. D'Ambruoso. The introductions of school district officers was followed by a welcome to the new Bow Elementary School Principal, Patricia McLean. It was announced that Mr. Robert J. Lynn was re-elected for another three year term to the School Board. The rules of order for the meeting were explained and the reading of the School Warrant resulted in the following actions being taken:

Article #1:

Upon motion duly made by Robert Lynn and seconded by Robert Gosling it was

VOTED: to accept the salaries of the School Board and the compensation of any other officer or agent of the District as they are printed in the Town Report.

Article #2:

Upon motion duly made by Angelyn D'Ambruoso and seconded by Robert Lynn, it was

VOTED: to accept the reports of Agents, Auditors, Committees, or Officers chosen as they are presented or printed in the Town Report.

Article #3:

Upon motion duly made by Robert Gosling and seconded by Angelyn D'Ambruoso, it was

VOTED: that the district authorize the School Board to make application for and to expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from any source including the State of New Hampshire and/or the United States Government and to appropriate any funds anticipated from such sources including the State of New Hampshire and/or from the United States Government and/or any other source to the payment of obligations of the District for which said funds constitute full reimbursement, or take any other action in relation thereto, in accordance with RSA 198:20-B.

Article #4:

Upon motion duly made by Jim Kibby and seconded by Robert Gosling, it was

VOTED: that the District establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for this purpose.

Article #5:

Upon motion duly made by Jim Kibby and seconded by Robert Lynn, it was

VOTED: that the District raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to allow the Board to conduct a planning study which could identify all the alternatives to meeting educational space needs for the next Ten (10) years and to recommend by the next School District meeting one of these alternatives as most efficiently and effectively meeting the Community's educational space needs.

Article #6:

Upon motion made by Robert Gosling and seconded by Angelyn D'Ambruso it was

DEFEATED: that the District raise and appropriate the sum of Two Hundred Fifty Five Thousand Five Hundred Dollars (\$255,500.00) to fund the cost items related to an increase in teacher's salaries and benefits attributable to the collective bargaining agreement being entered into by the Bow School Board and the Bow Education Association for the 1988-1989 fiscal year. Such sum of money represents the additional costs attributable to an increase in salaries and benefits over those obligations payable under prior collective bargaining agreement.

Vote by secret ballot Yes - 134 No - 248

Article #7:

Article #7 was originally presented to the voters in the form of a motion made by Jim Kibby, representing the Budget Committee, that the District raise and appropriate Four Million Seven Hundred Seventy Seven Thousand Five Hundred and Fifty Dollars (\$4,777,550.00) for the support of schools, for the salaries of School District Officials and Agents, and for payment of statutory obligations of the district and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town. An Amendment was then presented by the School Board, represented by Angelyn D'Ambruso in the form of a motion that would amend the sum in Article #7 to add Two Hundred Fifteen Thousand Dollars (\$215,000.00) for a total of Four Million Nine Hundred Ninety Two Thousand Five Hundred Fifty Dollars (\$4,992,550.00).

After much discussion and a conference with the Legal Counsel, Allan Hall, concerning the format of the Budget Committee's Budget the above motions were rescinded and the following motion and amendment were presented in their place for Article #7:

A motion was made by Angelyn D'Ambruoso and seconded by Robert Gosling that the District raise and appropriate Four Million Nine Hundred Ninety Two Thousand Five Hundred Fifty Dollars (\$4,992,550.00) for the support of schools, for the salaries of School District Officials and Agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income: the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which is to be raised by taxes by the town.

An amendment was immediately presented in the form of a motion made by Jim Kibby and seconded by Eric Anderson, that the sum in the motion concerning Article #7 be reduced by Two Hundred Fifteen Thousand Dollars (\$215,000.00) for a total of Four Million Seven Hundred Seventy Seven Thousand Five Hundred Fifty Dollars (\$4,777,550.00).

After more discussion and the withdrawal of a petition by several voters to demand a ballot vote for Article #7 and the Amendment to Article #7, a voice vote on the Amendment was called for. When a question of residency of the voters was raised, the Moderator called for a standing count of voters and the Amendment was passed by a count of Yes - 108 No - 88. The motion for article #7 was then voted in the affirmative to accept the Budget presented by the School Board as amended by the Budget Committee.

A motion was made and seconded to adjourn the meeting. The meeting was then adjourned at 11:15 P.M.

Respectfully submitted,

HARRIET A. KRAYBILL
School District Clerk

REPORT OF THE SPECIAL MEETING OF THE BOW SCHOOL DISTRICT

Tuesday, June 21, 1988

A duly called special meeting of the voters of the Bow School District was held at the Bow Memorial School on Tuesday, June 21, 1988. The meeting was called to order at 7:00 P.M. by Moderator, Dom S. D'Ambrosio. After the introduction of the school district officers and the explanation of the rules of conduct by the Moderator, Robert Gosling was called upon to present a brief description of what had transpired between the School Board, the Bow Education Association, and The Fact Finder since the annual School District Meeting. The School Board approached the Fact Finder with the 5%, 5%, 5% three year increase which was proposed by the minority of the Board at the annual meeting, with no compression in the salary schedule. The Bow Education Association presented a one year proposal which would provide a 10% increase with a compression in the salary schedule. The Fact Finder's report was issued on April 30, 1988 and presented both sides with a 9%, 10%, 11% raise over a three year period and included a compression of the salary schedule. The School Board rejected the Fact Finder's report while the Bow Education Association accepted the report. The reading of the School District Warrant resulted in the following actions being taken.

Article 1:

A motion was made by Carlotta Robbins and seconded by Anne Riley that the School District accept the Fact Finder's report and recommendation relating to teachers' salaries for the fiscal year 1988-1989 and raise and appropriate Three Hundred Twenty One Thousand Six Hundred Fifty Four Dollars (\$321,654) to fund all cost items relating to teachers' salaries and fringe benefits for the 1988-89 school year, such sum representing the additional costs attributable to an increase in teachers' salaries and fringe benefits resulting from Factfinding and negotiations with the teachers.

An amendment was immediately presented by Robert J. Lynn, representing the School Board Minority, and seconded by Cedric Dustin that the School District amend the motion and instead raise and appropriate Two Hundred Fifty One Thousand Eight Hundred Forty Five Dollars (\$251,845) to fund all cost items relating to teachers' salaries and fringe benefits for the 1988-89 school year, such sum representing the additional costs attributable to an increase in teachers' salaries and fringe benefits, the amount of which should be offered to the Bow Education Association in future negotiations.

A petition for a secret ballot to determine the vote was verified and the Amendment passed by secret ballot with the tally being YES - 304, NO - 246.

Another amendment was then presented in the form of a motion made by Robert Gosling and seconded by Angelyn D'Ambruoso, representing the School Board Majority, that the School District instead raise and appropriate Three Hundred Nine Thousand One Hundred Forty Three Dollars (\$309,143) to fund all cost items relating to teachers' salaries and fringe benefits for the 1988-89 school year, such sum representing the additional cost attributable to an increase in teachers' salaries and fringe benefits, the amount of which should be offered to the Bow Education Association in future negotiations.

Again a petition for vote by secret ballot was verified and the amendment was defeated by a count of YES - 235, NO - 285.

A vote was then taken by secret ballot to pass or reject the original motion as amended by Robert Lynn that the School Board raise and appropriate Two Hundred Fifty One Thousand Eight Hundred Forty Five Dollars (\$251,845) to fund all cost items relating to teachers' salaries and fringe benefits for the 1988-89 school year, such sum representing the additional costs attributable to an increase in teachers' salaries and fringe benefits, the amount of which should be offered to the Bow Education Association in future negotiations. The motion was voted in the affirmative by a count of YES - 309, NO - 132.

With no further business to be presented to the School District, a motion was made and seconded to adjourn the meeting. The meeting was then adjourned at 11:25 P.M.

Respectfully submitted,

HARRIET A KRAYBILL
School District Clerk

**BOW SCHOOL DISTRICT WARRANT
1989
Election of Officers**

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW COMMUNITY BUILDING IN SAID DISTRICT ON TUESDAY THE FOURTEENTH DAY OF MARCH, 1989, AT TEN O'CLOCK IN THE FORENOON TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL SEVEN O'COLCK IN THE EVENING FOR THE FOLOWING DISTRICT OFFICER:

1. To choose one Member of the School Board for the ensuing three years.
2. To choose one Member of the School Board for the ensuing two years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS TWENTY-SECOND DAY OF FEBRUARY, 1989.

ROBERT GOSLING
ANGELYN D'AMBRUOSO

BOW SCHOOL DISTRICT WARRANT
1989
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL IN SAID DISTRICT ON TUESDAY THE TWENTY-FIRST DAY OF MARCH, 1989, AT SEVEN O'CLOCK IN THE EVENING TO ACT UPON THE FOLLOWING SUBJECTS:

1. To determine and appoint the salaries of the School Board and fix the compensation of any other Officer or Agent of the District.
2. To hear the reports to Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
3. To see if the District will vote, under the provisions of RSA 198:20-B, to authorize the School Board to apply for, accept, and expend without further action by the School District Meeting, money from any source which becomes available during the 1989-90 school fiscal year provided that such expenditures be made for purposes for which a school district may appropriate money. Further, that the School Board hold a public hearing prior to spending such money.
4. To see if the District will vote to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for this purpose, or to take any action in relation thereto.
5. To see whether the District will vote to indemnify and save harmless from loss or damage any person employed by the School District and any member or officer of its governing board or administrative staff from personal financial loss and expense, including reasonable legal fees and costs, if any, arising out of any claim, demand, suit, or judgement by reason of negligence or other act resulting in accidental injury to a person or accidental damage to or destruction of property, in accordance with the provisions of RSA 31:105.
6. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District Officials and Agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town, or to take any action in relation thereto.

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

GIVEN UNDER OUR HANDS AT SAID BOW THIS TWENTY-SECOND DAY OF FEBRUARY, 1989.

ROBERT GOSLING
ANGELYN D'AMBRUOSO

BUDGET FOR THE SCHOOL DISTRICT OF BOW, N.H.

BUDGET COMMITTEE

PURPOSE OF APPROPRIATION	Approved	School Board's	Recommended	Not
	Budget 1988-89	Budget 1989-90	1989-90	Recommended 1989-90
1000 INSTRUCTION				
1100 Regular Programs	\$ 3,368,143	\$ 3,808,367	\$ 3,808,367	
1200 Special Programs.	272,513	315,338	315,338	
1300 Vocational Programs				
1400 Other Instructional Programs	29,481	28,778	28,778	
1600 Adult/Continuing Education				
2000 SUPPORT SERVICES				
2100 Pupil Services				
2110 Attendance & Social Work				
2120 Guidance	76,204	81,708	81,708	
2130 Health	58,245	64,929	64,929	
2140 Psychological	41,444	40,000	40,000	
2150 Speech Path.& Audiology	32,577	38,704	38,704	
2190 Other Pupil Services	48,665	30,500	30,500	
2200 Instructional Staff Services				
2210 Improvement of Instruction	21,440	20,540	20,540	
2220 Educational Media	75,556	79,836	79,836	
2240 Other Inst. Staff Services				
2300 General Administration				
2310 School Board	10,000	10,000	10,000	
2310 870 Contingency	27,324	27,171	27,171	
2310 All Other Objects				

2320	Office of Superintendent				
2320	351 S.A.U. Management Serv.....	170,462	178,515	178,515	
2320	All Other Objects.....				
2330	Special Area Adm. Services.....				
2390	Other Gen. Adm. Services.....				
2400	School Administration Services.....	180,311	242,810	242,810	
2500	Business Services.....				
2520	Fiscal				
2540	Oper. & Maintenance of Plant	351,298	370,983	370,983	
2550	Pupil Transportation	245,732	255,316	249,616	
2570	Procurement.....				
2590	Other Business Services.....				
2600	Managerial Services				
2900	Other Support Services				
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUIS. & CONST.	10,000			
5000	OTHER OUTLAYS				
5100	Debt Service				
5100	830 Principal				
5100	840 Interest				
5200	Fund Transfers				
5220	To Federal Projects Fund	6,000	6,000	6,000	
5240	To Food Service Fund	4,000	4,000	4,000	
5250	To Capital Reserve Fund.....				
1122	Deficit Appropriation.....				
	Supplemental Appropriation				
	(OFF-SET BY LIKE AMOUNT				
	BY REVENUE)				
	TOTAL APPROPRIATIONS	5,029,395	5,603,495	5,597,795	

GENERAL FUND BALANCES AVAILABLE
 TO WORLDWIDE SCHOOLS TAXES

GET
 THE BUDGET
 1988-89

	\$	\$	\$
770 Unreserved Fund Balance.....	85,776	50,000	50,000
3000 Revenue from State Sources.....			
3110 Foundation Aid.....			
3120			
3130			
3140			
3210 School Building Aid.....			
3220 Area Vocational School.....			
3230 Driver Education.....			
3240 Catastrophic Aid.....	32,070	26,000	26,000
3250 Adult Education.....			
3270 Child Nutrition.....	2,500	2,500	2,500
Other (Identify).....			
4000 Revenue From Federal Source.....			
4410 ECIA-I & II.....			
4430 Vocational Education.....			
4450 Adult Education.....			
4460 Child Nutrition Program.....	20,500	1,500	1,500
4470 Handicapped Program.....			
Other (Identify) Block Grant.....	6,000	6,000	6,000
5000 Other Sources.....			
5220 Trans. From Cap. Projects Fund.....			
5230 Trans. From Cap. Reserve Fund.....			
5100 Sale of Bonds or Notes.....			

1000	Local Rev. other than Taxes		
1300	Tuition.....		
1500	Earnings on Investments.....	2,000	
1700	Pupil Activities.....		
	Other (Identify)		
	SUPPLEMENTAL APPROP. (CONTRA)		
	TOTAL SCHOOL REVENUES & CREDITS	148,846	86,000
	DISTRICT ASSESSMENT	4,880,549	5,511,795
	TOTAL REV. & DISTRICT ASSESSMENT	5,029,395	5,597,795

BOW 1989-90 PROPOSED SCHOOL BUDGET

FUNCTION/OBJECT	ACTUAL	BUDGET	PROPOSED	SCHOOL	BUDGET
	1987-88	1988-89	1989-90	BOARD RECOMMENDS	COMMITTEE RECOMMENDS
1100 REG EDUC					
110 SALARIES	\$1,370,886.79	\$1,557,403	\$1,511,469	\$1,703,799	\$1,703,799
111 AIDES	\$60,565.04	\$35,541	\$41,812	\$40,311	\$40,311
120 SUBSTITUTES	\$33,830.25	\$23,400	\$30,000	\$22,500	\$22,500
211 HLTH INSURANCE	\$123,374.90	\$157,498	\$240,747	\$214,401	\$214,401
212 DENTAL INS.	\$8,185.29	\$27,270	\$35,092	\$33,932	\$33,932
213 LIFE INS.	\$3,580.01	\$13,982	\$17,520	\$18,024	\$18,024
214 WKR'S COMP.	\$12,317.99	\$17,929	\$14,905	\$15,896	\$15,896
221 NON-TEACH. RET	\$7,300.48	\$7,309	\$7,963	\$7,206	\$7,206
222 TEACHER'S RET	\$11,314.40	\$13,125	\$21,145	\$23,322	\$23,322
230 FICA	\$108,566.73	\$120,577	\$119,310	\$133,641	\$133,641
250 SABBATICAL	\$0.00	\$0	\$0	\$12,895	\$12,895
260 UNEMPLOY COMP	\$3,996.00	\$0	\$2,870	\$2,842	\$2,842
270 COURSE REIM	\$3,614.00	\$10,900	\$9,500	\$9,500	\$9,500
310 HOME INSTR.	\$697.21	\$1,500	\$1,500	\$1,000	\$1,000
561 TUITION	\$1,246,499.32	\$1,258,411	\$1,471,080	\$1,471,080	\$1,471,080
610 COMPUTER SUP.	\$1,766.57	\$2,900	\$0	\$0	\$0
611 WORKBOOKS	\$12,940.30	\$15,600	\$16,415	\$16,415	\$16,415
612 PER./READING	\$3,667.97	\$4,050	\$4,300	\$4,300	\$4,300
613 SCHOLAR/MATH	\$15,809.77	\$19,280	\$19,575	\$19,575	\$19,575
614 SCIENCE	\$3,844.25	\$4,100	\$3,400	\$3,400	\$3,400
615 IND. ARTS	\$2,765.33	\$3,300	\$3,100	\$3,100	\$3,100
616 HOME ECONOMICS	\$3,425.78	\$4,200	\$4,200	\$4,200	\$4,200
617 MUSIC/BAND	\$1,151.63	\$1,100	\$1,330	\$1,330	\$1,330

618 ART	\$6,457.32	\$7,200	\$6,956	\$6,956	\$6,956
619 PHYSED/PLAY	\$1,492.07	\$1,600	\$1,400	\$1,400	\$1,400
630 BOOKS	\$20,425.67	\$23,525	\$27,896	\$16,981	\$16,981
631 AUDIOVISUAL	\$0.00	\$0	\$1,595	\$1,595	\$1,595
741 ADD'L EQUIP	\$26,197.76	\$31,374	\$16,117	\$15,710	\$15,710
742 REPLACE EQUIP	\$3,234.60	\$5,000	\$543	\$543	\$543
752 REPLACE FURN	\$0.00	\$0	\$1,488	\$1,488	\$1,488
810 DUES	\$400.00	\$500	\$1,025	\$1,025	\$1,025
SUB-TOTALS	\$3,098,307.43	\$3,368,574	\$3,634,253	\$3,809,367	\$3,809,367

1200 SPEC EDUC					
110 SALARIES	\$74,058.04	\$78,352	\$78,140	\$75,920	\$75,920
111 SAL AIDES	\$41,965.39	\$40,920	\$64,771	\$56,257	\$56,257
230 FICA	\$8,583.19	\$8,957	\$10,733	\$9,926	\$9,926
310 HOME INSTRUCT	\$306.05	\$1,000	\$1,000	\$500	\$500
561 TUIT PUBLIC	\$34,402.13	\$32,630	\$43,500	\$43,500	\$43,500
569 TUIT PRIVATE	\$114,415.85	\$107,869	\$120,000	\$120,000	\$120,000
610 SUPPLIES	\$1,373.33	\$1,250	\$1,100	\$1,100	\$1,100
611 SPEECH SUPP	\$0.00	\$525	\$1,225	\$1,225	\$1,225
630 BOOKS	\$1,105.65	\$1,010	\$1,510	\$1,510	\$1,510
741 ADD'L EQUIP	\$0.00	\$0	\$5,000	\$5,000	\$5,000
751 ADD'L FURN	\$0.00	\$0	\$400	\$400	\$400
SUB-TOTAL	\$276,209.63	\$272,513	\$327,379	\$315,338	\$315,338

1410 CO-CURRICULAR

FUNCTION/OBJECT	ACTUAL	BUDGET	PROPOSED	SCHOOL	BUDGET
	1987-88	1988-89	1989-90	BOARD	COMMITTEE
				RECOMMENDS	RECOMMENDS
110 SALARIES	\$14,575.00	\$22,320	\$22,320	\$22,320	\$22,320
230 FICA	\$1,085.94	\$1,676	\$1,676	\$1,676	\$1,676
522 ATH CATAST INS	\$0.00	\$0	\$0	\$0	\$0
610 SUPPLIES	\$1,298.85	\$1,500	\$1,746	\$1,500	\$1,500
741 ADD'L EQUIP	\$607.58	\$0	\$100	\$50	\$50
742 REPLACE EQUIP	\$1,716.42	\$1,705	\$1,472	\$952	\$952
810 MEMBERSHIPS	\$0.00	\$0	\$0	\$0	\$0
880 TRANS GEN SPT	\$2,129.00	\$2,280	\$2,280	\$2,280	\$2,280
SUB-TOTAL	\$21,412.79	\$29,481	\$29,594	\$28,778	\$28,778
2123 GUIDANCE SVCS.					
110 SALARIES	\$64,749.33	\$70,881	\$72,769	\$76,000	\$76,000
230 FICA	\$4,784.63	\$5,323	\$5,465	\$5,708	\$5,708
SUB-TOTAL	\$69,533.96	\$76,204	\$78,234	\$81,708	\$81,708
2134 HEALTH SVCS.					
110 SALARIES	\$46,824.41	\$51,693	\$52,990	\$57,798	\$57,798
230 FICA	\$3,454.66	\$3,882	\$3,980	\$4,341	\$4,341
330 SCHL PHYSICIAN	\$0.00	\$600	\$600	\$600	\$600
333 STAFF PHYS.	\$939.00	\$1,300	\$1,300	\$1,300	\$1,300
550 PRINTING	\$0.00	\$80	\$80	\$80	\$80
580 TRAVEL	\$52.50	\$60	\$60	\$60	\$60
610 SUPPLIES	\$564.04	\$630	\$750	\$750	\$750
SUB-TOTAL	\$51,834.61	\$58,245	\$59,760	\$64,929	\$64,929

2140 PSYCH SVCS.									
331 CONSULTANTS	\$28,496.24	\$41,444	\$65,000	\$40,000	\$40,000				\$40,000
SUB-TOTAL	\$28,496.24	\$41,444	\$65,000	\$40,000	\$40,000				\$40,000
2150 SPEECH PATH									
110 SALARY	\$18,826.99	\$21,819	\$23,953	\$36,000	\$36,000				\$36,000
230 FICA	\$1,404.49	\$1,639	\$1,799	\$2,704	\$2,704				\$2,704
331 CONSULTANT	\$20,115.10	\$0	\$0	\$0	\$0				\$0
610 SUPPLIES	\$0.00	\$0	\$0	\$0	\$0				\$0
SUB-TOTAL	\$40,346.58	\$23,458	\$25,752	\$38,704	\$38,704				\$38,704
2153 AUDIOLOGY									
331 CONSULTANTS	\$0.00	\$8,688	\$0	\$0	\$0				\$0
SUB-TOTAL	\$0.00	\$8,688	\$0	\$0	\$0				\$0
2190 PUPIL SVCS									
110 SALARY	\$632.50	\$39,908	\$0	\$0	\$0				\$0
230 FICA	\$0.00	\$2,997	\$0	\$0	\$0				\$0
331 CONSULTANTS	\$17,452.74	\$5,760	\$32,000	\$30,500	\$30,500				\$30,500
SUB-TOTAL	\$18,085.24	\$48,665	\$32,000	\$30,500	\$30,500				\$30,500
2210 IMP OF INSTR									
360 TEST RENTAL	\$6,196.49	\$3,350	\$3,850	\$3,850	\$3,850				\$3,850
SUB-TOTAL	\$6,196.49	\$3,350	\$3,850	\$3,850	\$3,850				\$3,850
2212 INSTR&CURR DEV									
110 SALARIES	\$3,000.00	\$4,500	\$2,500	\$2,500	\$2,500				\$2,500
630 PROF. BOOKS	\$296.45	\$500	\$600	\$600	\$600				\$600
SUB-TOTAL	\$3,296.45	\$5,000	\$3,100	\$3,100	\$3,100				\$3,100
2213 IN STAFF IMP									

FUNCTION/OBJECT	ACTUAL	BUDGET	PROPOSED	SCHOOL	BUDGET
	1987-88	1988-89	1989-90	BOARD	COMMITTEE
				RECOMMENDS	RECOMMENDS
320 STAFF DEV	\$4,722.65	\$3,320	\$3,570	\$3,570	\$3,570
321 IN-SVC TRAIN	\$3,876.84	\$5,030	\$5,280	\$5,280	\$5,280
322 CONF & CONV	\$3,135.11	\$4,740	\$4,740	\$4,740	\$4,740
SUB-TOTAL	\$11,734.60	\$13,090	\$13,590	\$13,590	\$13,590
2221 SUPER MEDIA SVC					
110 SALARY - LIB.	\$29,015.16	\$34,743	\$59,622	\$37,000	\$37,000
111 SAL. AIDES	\$7,680.42	\$18,892	\$18,450	\$18,873	\$18,873
230 FICA	\$2,714.56	\$4,028	\$5,863	\$4,196	\$4,196
SUB-TOTAL	\$39,410.14	\$57,663	\$83,935	\$60,069	\$60,069
2222 LIBRARY SVCS					
610 SUPPLIES	\$640.00	\$600	\$650	\$650	\$650
630 BOOKS	\$6,969.73	\$7,000	\$6,630	\$6,630	\$6,630
631 AUDIO VISUAL	\$15,503.49	\$5,700	\$7,900	\$7,900	\$7,900
640 PERIODICALS	\$930.09	\$1,200	\$1,300	\$1,300	\$1,300
741 ADD'L EQUIP	\$203.95	\$0	\$425	\$425	\$425
742 REFL EQUIP	\$533.50	\$469	\$132	\$132	\$132
751 ADD'L FURN	\$794.56	\$0	\$0	\$0	\$0
752 REFL FURN	\$0.00	\$0	\$140	\$140	\$140
SUB-TOTAL	\$25,575.32	\$14,969	\$17,177	\$17,177	\$17,177
2223 AUDIO VIS SVCS					
453 FILM RENTAL	\$1,423.09	\$1,550	\$1,250	\$1,250	\$1,250
SUB-TOTAL	\$1,423.09	\$1,550	\$1,250	\$1,250	\$1,250

2224 EDUC'L TV									
390 EDUCATIONAL TV	\$1,198.95	\$1,374	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340
SUB-TOTAL	\$1,198.95	\$1,374	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340
2300 GEN. ADMIN.									
870 CONTINGENCY	\$0.00	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SUB-TOTAL	\$0.00	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
2311 SCHL BOARD SVC									
110 SALARIES	\$1,500.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
522 LIABILITY	\$1,354.50	\$460	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290
540 ADVERTISING	\$1,857.72	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
610 SUPPLIES	\$1,634.11	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
810 DUES	\$1,796.15	\$1,976	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075	\$2,075
SUB-TOTAL	\$8,142.48	\$7,936	\$8,865	\$8,865	\$8,865	\$8,865	\$8,865	\$8,865	\$8,865
2312 CLK BRD SVCS									
360 DATA PROC.	\$0.00	\$310	\$500	\$500	\$500	\$500	\$500	\$500	\$500
SUB-TOTAL	\$0.00	\$310	\$500	\$500	\$500	\$500	\$500	\$500	\$500
2313 BOARD TREASURER									
110 SALARY	\$500.00	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
230 FICA	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
523 FIDELITY BOND	\$128.00	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128
610 SUPPLIES	\$567.57	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
SUB-TOTAL	\$1,195.57	\$1,128	\$1,128	\$1,128	\$1,128	\$1,128	\$1,128	\$1,128	\$1,128
2315 LEGAL SVCS									
380 LEGAL FEES	\$20,879.13	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
SUB-TOTAL	\$20,879.13	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

<u>FUNCTION/OBJECT</u>	<u>ACTUAL 1987-88</u>	<u>BUDGET 1988-89</u>	<u>PROPOSED 1989-90</u>	<u>SCHOOL BOARD RECOMMENDS</u>	<u>BUDGET COMMITTEE RECOMMENDS</u>
2316 DISTR MTG SVCS					
ALL OBJTS	\$0.00	\$75	\$75	\$75	\$75
SUB-TOTAL	\$0.00	\$75	\$75	\$75	\$75
2317 AUDIT SVCS					
370 AUDITOR	\$3,500.00	\$2,875	\$3,100	\$3,100	\$3,100
SUB-TOTAL	\$3,500.00	\$2,875	\$3,100	\$3,100	\$3,100
2320 SUFT SVCS					
351 SAU SVCS.	\$156,276.00	\$170,462	\$200,447	\$178,515	\$178,515
SUB-TOTAL	\$156,276.00	\$170,462	\$200,447	\$178,515	\$178,515
2410 OFF OF PRINC					
110 SALARY-PRIN	\$93,307.33	\$86,625	\$96,068	\$95,288	\$95,288
113 SECRETARIES	\$55,294.32	\$61,604	\$74,513	\$71,336	\$71,336
119 SAL-ASST PRIN	\$0.00	\$0	\$35,500	\$35,500	\$35,500
230 FICA	\$10,928.61	\$11,132	\$15,477	\$15,180	\$15,180
270 COURSE REIM	\$0.00	\$0	\$1,600	\$1,600	\$1,600
390 PURCH. PROF.	\$671.31	\$0	\$0	\$0	\$0
522 FIDELITY BOND	\$0.00	\$81	\$90	\$90	\$90
531 TELEPHONE	\$10,563.61	\$8,514	\$9,876	\$9,876	\$9,876
532 POSTAGE	\$2,295.89	\$2,580	\$2,680	\$2,680	\$2,680
550 PRINTING	\$1,377.20	\$3,100	\$2,700	\$2,700	\$2,700
580 TRAVEL	\$991.97	\$1,000	\$1,050	\$1,050	\$1,050
610 SUPPLIES	\$3,811.94	\$3,375	\$5,060	\$5,060	\$5,060

741 ADD'L EQUIP	\$895.00	\$0	\$1,750	\$0	\$0
742 REPLACE EQUIP	\$7,229.85	\$0	\$0	\$0	\$0
810 DUES & MEMBER	\$1,465.50	\$1,550	\$1,700	\$1,700	\$1,700
891 FIELD TRIPS	\$1,786.70	\$0	\$2,800	\$0	\$0
SUB-TOTAL	\$190,619.23	\$179,561	\$250,864	\$242,060	\$242,060
2490 OTHER SUPP SVCS					
323 ASSEMBLIES	\$666.50	\$0	\$1,000	\$0	\$0
890 GRADUATION	\$576.70	\$750	\$750	\$750	\$750
SUB-TOTAL	\$1,243.20	\$750	\$1,750	\$750	\$750
2542 BUILDING SVCS					
110 SAL CUSTODIANS	\$87,194.18	\$93,580	\$104,662	\$97,859	\$97,859
230 FICA	\$6,399.14	\$7,028	\$7,860	\$7,349	\$7,349
330 CONT. SVCS.	\$0.00	\$7,200	\$50,000	\$0	\$0
420 WATER/SEWER	\$8,141.38	\$2,250	\$2,150	\$2,150	\$2,150
431 RUBBISH REM.	\$2,868.99	\$2,900	\$2,900	\$2,900	\$2,900
434 LAUNDRY SVCS	\$124.08	\$200	\$200	\$200	\$200
440 MAINT SVC	\$0.00	\$0	\$0	\$0	\$0
441 ELECTRICAL	\$2,461.55	\$2,300	\$2,500	\$2,500	\$2,500
442 H/V REPAIRS	\$11,276.44	\$4,000	\$4,000	\$4,000	\$4,000
443 PLUMBING REP	\$3,939.29	\$1,300	\$1,400	\$1,400	\$1,400
444 GLASS BREAK	\$707.03	\$1,200	\$1,200	\$1,200	\$1,200
445 BLDG EXTERIOR	\$982.22	\$650	\$21,650	\$15,350	\$15,350
446 BLDG INTERIOR	\$2,436.49	\$550	\$30,230	\$1,730	\$1,730
447 EMERGENCY	\$0.00	\$0	\$0	\$0	\$0
460 CONSTR SVCS	\$0.00	\$0	\$0	\$0	\$0
521 INSURANCE	\$29,135.00	\$31,000	\$34,000	\$34,000	\$34,000
580 TRANSPORTATION	\$0.00	\$0	\$0	\$0	\$0
610 SUPPLIES	\$13,004.00	\$13,000	\$13,700	\$13,700	\$13,700

FUNCTION/OBJECT	ACTUAL	BUDGET	PROPOSED	SCHOOL	BUDGET
	1987-88	1988-89	1989-90	BOARD	COMMITTEE
				RECOMMENDS	RECOMMENDS
652 ELECTRICITY	\$146,953.08	\$155,240	\$156,505	\$155,240	\$155,240
653 OIL	\$0.00	\$0	\$0	\$0	\$0
657 GAS	\$33.64	\$100	\$100	\$100	\$100
741 ADD EQUIP	\$450.00	\$0	\$5,125	\$2,125	\$2,125
742 REPLACE EQUIP	\$4,426.24	\$0	\$1,160	\$1,160	\$1,160
751 ADD FURN	\$3,074.89	\$1,250	\$0	\$0	\$0
752 REPLACE FURN	\$0.00	\$0	\$0	\$0	\$0
SUB-TOTAL	\$323,607.64	\$323,748	\$439,342	\$342,963	\$342,963
2543 CARE&UPKP GRDS					
110 SALARIES	\$2,812.32	\$3,600	\$3,600	\$3,600	\$3,600
230 FICA	\$0.00	\$0	\$270	\$270	\$270
440 MAINT GRNDS	\$3,601.26	\$3,600	\$3,600	\$3,600	\$3,600
730 SITE IMPROVE	\$2,409.57	\$300	\$45,300	\$300	\$300
SUB-TOTAL	\$8,823.15	\$7,500	\$52,770	\$7,770	\$7,770
2544 CARE&UPKP EQUIP					
440 MTNC CONTRACTS	\$9,371.82	\$12,810	\$13,500	\$13,500	\$13,500
448 REP INSTR EQU	\$3,354.97	\$3,750	\$3,750	\$3,750	\$3,750
449 REP NGNIN EQ	\$5,674.39	\$3,490	\$3,000	\$3,000	\$3,000
SUB-TOTAL	\$18,401.18	\$20,050	\$20,250	\$20,250	\$20,250
2552 PUFIL TRANSP					
110 BUS DRIVERS	\$94,753.83	\$103,376	\$99,930	\$100,327	\$100,327
120 SUBSTITUTES	\$0.00	\$0	\$1,150	\$1,150	\$1,150
230 FICA	\$6,995.28	\$7,764	\$7,505	\$8,165	\$8,165

440 REPAIRS TO VEH	\$30,614.05	\$20,000	\$20,000	\$20,000	\$20,000
521 INSURANCE	\$24,826.00	\$24,000	\$12,500	\$12,500	\$12,500
580 TRAVEL	\$0.00	\$200	\$200	\$200	\$200
610 GAS, OIL	\$24,554.23	\$31,000	\$34,720	\$34,720	\$34,720
640 PERIODICALS	\$0.00	\$200	\$225	\$225	\$225
762 REPLACE. VEH.	\$33,379.04	\$27,600	\$36,200	\$36,200	\$36,200
890 OTHER	\$4,084.34	\$5,350	\$7,250	\$7,250	\$1,480
SUB-TOTAL	\$219,206.77	\$219,490	\$219,680	\$220,737	\$214,967

2553 HANDICAPPED TRN					
110 DRIVERS SAL.	\$8,329.00	\$14,480	\$15,494	\$16,160	\$16,160
230 FICA	\$612.14	\$1,087	\$1,164	\$1,214	\$1,214
510 TRANSPORTER	\$5,431.27	\$5,000	\$0	\$0	\$0
741 ADD'L EQUIP	\$0.00	\$0	\$4,025	\$0	\$0
762 REPLACE VEH.	\$0.00	\$5,675	\$13,775	\$13,775	\$13,775
SUB-TOTAL	\$14,372.41	\$26,242	\$34,458	\$31,149	\$31,149

2555 ATH TRIP SVCS					
110 BUS DRIVERS	\$0.00	\$0	\$3,200	\$3,200	\$3,200
230 FICA	\$0.00	\$0	\$230	\$230	\$230
SUB-TOTAL	\$0.00	\$0	\$3,430	\$3,430	\$3,430

3000 COMMUNITY SVC					
610 SUPPLIES	\$0.00	\$0	\$600	\$0	\$0
SUB-TOTAL	\$0.00	\$0	\$600	\$0	\$0

4500 FAC ACQUISITION					
610 SUPPLIES	\$0.00	\$10,000	\$0	\$0	\$0
SUB-TOTAL	\$0.00	\$10,000	\$0	\$0	\$0

<u>FUNCTION/OBJECT</u>	<u>ACTUAL 1987-88</u>	<u>BUDGET 1988-89</u>	<u>PROPOSED 1989-90</u>	<u>SCHOOL BOARD RECOMMENDS</u>	<u>BUDGET COMMITTEE RECOMMENDS</u>
5220 TRANS FED PROJ					
880 BLOCK GRANT	\$0.00	\$6,000	\$6,000	\$6,000	\$6,000
SUB-TOTAL	\$0.00	\$6,000	\$6,000	\$6,000	\$6,000
5240 SCL LUNCH TRANS					
880 TRANS FED/STAT	\$0.00	\$3,000	\$23,000	\$3,000	\$3,000
881 TRANS LOCAL	\$4,425.16	\$1,000	\$1,000	\$1,000	\$1,000
SUB-TOTAL	\$4,425.16	\$4,000	\$24,000	\$4,000	\$4,000
GRAND TOTAL	\$4,663,753.44	\$5,029,395	\$5,678,473	\$5,603,495	\$5,597,725

BOW SCHOOL DISTRICT
ESTIMATED REVENUES

	Revised Revenues 1988-89	School Board's Budget 1989-90	Budget Committee's Budget 1989-90
Unreserved Fund Balance	\$ 85,776	\$ 50,000	\$ 50,000
Revenue From State Sources			
Foundation Aid	-0-	-0-	-0-
Child Nutrition	2,500	2,500	2,500
Other Catastrophic Aid	32,070	26,000	26,000
Revenue From Federal Sources			
Child Nutrition Program	20,500	1,500	1,500
Other - Block Grant	6,000	6,000	6,000
Local Revenue Other Than Taxes			
Earnings on Investments	2,000	-0-	-0-
Other - Local Sources	-0-	-0-	-0-
Total School Revenues & Credits	148,846	86,000	86,000
District Assessment	4,880,549	5,517,495	5,511,795
Total Revenues & District Assessment	\$5,029,395	\$5,603,495	\$5,597,795

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

EXHIBIT A
BOW SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types
June 30, 1988

	Governmental Fund Types		Fiduciary Fund Type	Totals
	General	Special Revenue	Agency Funds	(Memorandum Only) June 30, 1988 June 30, 1987
ASSETS				
Cash and Equivalents	\$ 89,534	\$ 14,949	\$ 11,029	\$115,512 \$320,304
Receivables, Net				
Due From Other Governments	81,140	4,461		85,601 11,378
Due From Other Funds.....	5,575	1,042		6,617 13,827
Due From Other Sources.....				3,874
Total Assets.....	<u>\$176,249</u>	<u>\$ 20,452</u>	<u>\$ 11,029</u>	<u>\$207,730</u> <u>\$349,383</u>

LIABILITIES AND FUND EQUITY

Liabilities				
Accounts Payable.....	\$ 56,826	\$ 11,963	\$	\$ 68,789 \$ 42,649
Accrued Payroll and Deductions.....	27,207			27,207
Due to Other Funds.....	1,042	5,575		6,617 13,827
Due To Student Groups.....			11,029	11,029 12,872
Total Liabilities	<u>85,075</u>	<u>17,538</u>	<u>11,029</u>	<u>113,642</u> <u>69,348</u>

Fund Equity				
Fund Balances				
Reserved For Encumbrances	21,338	2,172		23,510 11,907

Unreserved					
Undesignated	69,836	742		70,578	268,128
Total Fund Equity.....	91,174	2,914		94,088	280,035
Total Liabilities and Fund Equity.....	\$176,249	\$ 20,452	\$ 11,029	\$207,730	\$349,383

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

EXHIBIT A-1
BOW SCHOOL DISTRICT
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1988

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
School District Assessment			
Current Appropriation	\$4,381,140	\$4,381,140	\$ _____
Tuition			
Regular Day School		675	675
Special Education	_____	661	661
Total Tuition	_____	1,336	1,336
Other Local Revenue			
Earnings on Investments	500	28,566	28,066
Pupil Activities		322	322
Other	_____	1,513	1,513
Total Other Local Revenue	500	30,401	29,901
Intergovernmental Revenues			
State of New Hampshire			
Foundation Aid	19,919	19,919	
Vocational School Aid			
Catastrophic Aid	36,435	61,238	24,803
Federal Grants			
PL 84-174 Title I	_____	42	42
Total Intergovernmental Revenues	56,354	81,199	24,845
Total Revenues	4,437,994	<u>\$ 4,494,076</u>	<u>\$ 56,082</u>
Unreserved Fund Balance Used			
To Reduce District Assessment	<u>250,851</u>		
Total Revenues and Use of			
Fund Balance	<u>\$ 4,688,845</u>		

EXHIBIT A-2
BOW SCHOOL DISTRICT
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1988

	<u>Appropriations 1987-88</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1988-89</u>	<u>(Over) Under Budget</u>
Instruction				
Regular Education.....	\$ 3,097,624	\$ 3,098,307	\$ 746	(\$ 1,429)
Special Education.....	270,343	276,210	1,247	(7,114)
Other Instructional.....	24,601	21,413		3,188
Total Instruction.....	3,392,568	3,395,930	1,993	(5,355)
Supporting Services				
Pupils				
Guidance.....	71,440	69,534		1,906
Health.....	52,068	51,835		233
Psychological.....	59,204	28,496	3,239	27,469
Speech Pathology and Audiology.....	23,833	40,346		(16,513)
Other Pupil Services.....	18,243	18,085		158
Instructional				
Improvement of Instruction.....	24,985	21,228		3,757
Educational Media.....	68,867	67,608	92	1,167
General Administration				
School Board.....	32,085	33,717		(1,632)
Office of Superintendent.....	156,276	156,276		
School Administration.....	192,223	191,862		361

Business

Operation and Maintenance of Plant.....	358,198	350,832	16,014	(8,648)
Pupil Transportation.....	237,855	233,579		4,276
Total Supporting Services.....	<u>1,295,277</u>	<u>1,263,398</u>	<u>19,345</u>	<u>12,534</u>

Operating Transfers Out

Interfund Transfers

Special Revenue Fund

Food Service Fund.....	1,000	4,425		(3,425)
Total Appropriations.....	<u>\$4,688,845</u>	<u>\$4,663,753</u>	<u>\$ 21,338</u>	<u>\$ 3,754</u>

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

**Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1988**

Unreserved - Undesignated		
Fund Balance - July 1	\$ 260,851	
Deductions		
Unreserved Fund Balance Used		
To Reduce 1987-88 District Assessment	250,851	\$ 10,000
Additions		
1987-88 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$ 56,082	
Unexpended Balance		
of Appropriations (Exhibit A-2)	3,754	
1987-88 Budget Surplus		59,836
Unreserved - Undesignated		
Fund Balance - June 30		\$ 69,836

EXHIBIT B
BOW SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended June 30, 1988

	Governmental		Totals	
	Fund Types		(Memorandum Only)	
	General	Special Revenue	June 30, 1988	June 30, 1987
Revenues				
School District Assessment	\$4,381,140	\$	\$4,381,140	\$4,126,090
Intergovernmental Revenues	81,199	27,893	109,092	82,241
Local Sources	31,737	4,877	36,614	45,171
Lunch and Milk Sales		110,829	110,829	95,885
Other Financing Sources				
Operating Transfers In		4,425	4,425	4,320
Total Revenues and Other Sources	4,494,107	148,024	4,642,100	4,353,707
Expenditures				
Instruction	3,395,930		3,395,930	2,950,655
Supporting Services				
Pupils	208,296		208,296	171,633
Instructional	88,836		88,836	75,929
General Administration	189,993		189,993	126,609
School Administration	191,862		191,862	154,418
Business	584,411		584,411	629,948
Food Service		151,626	151,626	120,512
Federal/State Projects	12,668	12,668	7,271	

Other Uses				
Operating Transfers Out		4,425		4,425
Total Expenditures and Other Uses		<u>4,663,753</u>	<u>164,294</u>	<u>4,828,047</u>
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses		(169,677)	(16,270)	(185,947)
Fund Balances - July 1		260,851	19,184	280,035
Fund Balances - June 30		<u>\$ 91,174</u>	<u>\$ 2,914</u>	<u>\$ 94,088</u>
				<u>\$ 280,035</u>

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

EXHIBIT B-1
BOW SCHOOL DISTRICT
Special Revenue Funds
Combining Balance Sheet
June 30, 1988

	Federal/State Projects Fund	Food Service Fund	Totals
	June 30, 1988	June 30, 1987	June 30, 1987
ASSETS			
Cash and Equivalents.....	\$	\$ 14,949	\$ 10,105
Receivables			
Due From Other Governments.....	1,872	4,461	15,252
Due From Other Funds.....	1,042	1,042	3,827
TOTAL ASSETS	\$ 2,914	\$ 20,452	\$ 29,184
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable.....	\$	\$ 11,963	\$
Due To Other Funds.....		5,575	10,000
Total Liabilities		17,538	10,000
Fund Balances			
Reserved For Encumbrances.....	2,172	2,172	11,907
Unreserved			
Undesignated.....	742	742	7,277
Total Fund Balances	2,914	2,914	19,184
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,914	\$ 20,452	\$ 29,184

EXHIBIT B-2
BOW SCHOOL DISTRICT
All Special Revenue Funds
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1988

	Federal/State Projects Fund	Food Service Fund	Totals Year Ended	
			June 30, 1988	June 30, 1987
Revenues				
Sales	\$	\$ 110,829	\$ 110,829	\$ 95,885
Intergovernmental Revenues.....	3,675	24,218	27,893	37,514
Other Local Sources.....		4,877	4,877	3,710
Other Financing Sources				
Operating Transfers In.....		4,425	4,425	4,320
Total Revenues and Other Sources.....	3,675	144,349	148,024	141,429
Expenditures				
Purchases.....		99,021	99,021	86,200
Salaries.....		44,681	44,681	35,769
Contracted Services.....	2,415		2,415	
Supplies and Repairs.....	1,795	7,132	8,927	5,632
Equipment.....	8,458		8,458	
Other.....		792	792	182
Total Expenditures.....	12,668	151,626	164,294	127,783
Excess of Revenues and Other Sources				
Over (Under) Expenditures.....	(8,993)	(7,277)	(16,270)	13,646
Fund Balances - July 1	11,907	7,277	19,184	5,538
Fund Balances - June 30.....	\$ 2,914	\$ -0-	\$ 2,914	\$ 19,184

EXHIBIT B-3
BOW SCHOOL DISTRICT
Food Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1988

Revenues		\$
Lunch and Milk Sales.....		99,860
Ice Cream Sales Profit.....		10,969
Federal Lunch Reimbursement.....		10,947
State Reimbursement.....		3,664
USDA Commodities.....		9,607
Interest Income.....		350
Other.....		4,527
Other Financing Sources		
Operating Transfers In.....		4,425
Total Revenues and Other Sources		<u>\$ 144,349</u>
Expenditures		
Food Purchases.....		\$ 99,021
Labor and Benefits.....		44,681
Expendable Supplies.....		5,283
Repairs and Maintenance.....		1,849
Other.....		792
Total Expenditures		<u>151,626</u>
Excess of Revenues and Other Sources Over (Under) Expenditures		(7,277)
Fund Balance - July 1		<u>7,277</u>
Fund Balance - June 30		<u>\$ -0-</u>

EXHIBIT C-1
BOW SCHOOL DISTRICT
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1988

	Balance July 1, 1987	Additions	Deductions	Balance June 30, 1988
Bow Elementary School Student Activities Fund				
ASSETS				
Cash and Equivalents . . .	\$ 6,541	\$ 15,825	\$ 17,499	\$ 4,867
LIABILITIES				
Due To Student Groups. .	\$ 6,541	\$ 15,825	\$ 17,499	\$ 4,867
Bow Memorial School Student Activities Fund				
ASSETS				
Cash and Equivalents . . .	\$ 6,331	\$ 24,537	\$ 24,706	\$ 6,162
LIABILITIES				
Due To Student Groups. .	\$ 6,331	\$ 24,537	\$ 24,706	\$ 6,162
Totals				
All Agency Funds				
ASSETS				
Cash and Equivalents . . .	\$ 12,872	\$ 40,362	\$ 42,205	\$ 11,029
LIABILITIES				
Due To Student Groups. .	\$ 12,872	\$ 40,362	\$ 42,205	\$ 11,029

EXHIBIT C
Combined Statement of Revenues, Expenditures
Budget and
General and Special
For the Fiscal Year

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
School District Assessment.....	\$4,381,140	\$4,381,140	\$
Intergovernmental Revenues.....	56,354	81,199	24,845
Local Sources.....	500	31,737	31,237
Lunch and Milk Sales.....			
Other Financing Sources			
Operating Transfers In.....			
Total Revenues and Other Sources..	4,437,994	4,494,076	56,082
Expenditures			
Instruction.....	3,392,568	3,395,930	(3,362)
Supporting Services			
Pupils.....	224,788	208,296	16,492
Instructional.....	93,852	88,836	5,016
General Administration.....	188,361	189,993	(1,632)
School Administration.....	192,223	191,862	361
Business.....	596,053	584,411	11,642
Food Service.....			
Federal/State Projects.....			
Other Uses			
Operating Transfers Out.....	1,000	4,425	(3,425)
Total Expenditures and Other Uses..	4,688,845	4,663,753	25,092
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses.....	(250,851)	(169,677)	81,174
Fund Balances - July 1.....	260,851	260,851	
Fund Balances - June 30.....	\$ 10,000	\$ 91,174	\$81,174

BOW SCHOOL DISTRICT
and Changes in Fund Balances
Actual
Revenue Fund Types
Ended June 30, 1987

<u>Special Revenue Funds</u>			<u>Totals</u> <u>(Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 4,381,140	\$ 4,381,140	\$
29,000	27,893	(1,107)	85,354	109,092	23,738
	4,877	4,877	500	36,614	36,114
	110,829	110,829		110,829	110,829
<u>1,000</u>	<u>4,425</u>	<u>3,425</u>	<u>1,000</u>	<u>4,425</u>	<u>3,425</u>
<u>30,000</u>	<u>148,024</u>	<u>118,024</u>	<u>4,467,994</u>	<u>4,642,100</u>	<u>174,106</u>
			3,392,568	3,395,930	(3,362)
			224,788	208,296	16,492
			93,852	88,836	5,016
			188,361	189,993	(1,632)
			192,223	191,862	361
			596,053	584,411	11,642
24,000	151,626	(127,626)	24,000	151,626	(127,626)
6,000	12,668	(6,668)	6,000	12,668	(6,668)
			<u>1,000</u>	<u>4,425</u>	<u>(3,425)</u>
<u>30,000</u>	<u>164,294</u>	<u>(134,294)</u>	<u>4,718,845</u>	<u>4,828,047</u>	<u>(109,202)</u>
	(16,270)	(16,270)	(250,851)	(185,947)	64,904
19,184	19,184		280,035	280,035	
<u>\$ 19,184</u>	<u>\$ 2,914</u>	<u>(\$ 16,270)</u>	<u>\$ 29,184</u>	<u>\$ 94,088</u>	<u>\$ 64,904</u>

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

EXHIBIT C-2
BOW SCHOOL DISTRICT
Bow Elementary School Student Activities Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1988

Activity	Activity Balance (Overdraft)		Activity Balance	
	July 1, 1987		Additions	Deductions
Dental Clinic	\$ 837	\$ 1,274	\$ 247	
Ice Cream Fund.....	2,067	779	1,788	
Spelling Bee/Padlock Fund.	172		172	
Sunshine Committee.....	69		132	147
Miscellaneous Fund	2,525		14,850	1,250
Louise Wagner Fund	1,000			1,000
Postage and Other	(129)		464	263
Totals.....	\$ 6,541	\$ 15,825	\$ 17,499	\$ 4,867

EXHIBIT C-3
BOW SCHOOL DISTRICT
Bow Memorial School Student Activities Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1988

Activity	Activity Balance July 1, 1987	Additions	Deductions	Activity Balance June 30, 1988
Home Economics	\$ 1,296	\$ 2,997	\$ 3,068	\$ 1,225
Postage	1,119	1,121	1,196	1,044
Student Activities	1,229	5,639	6,529	339
PTO	1,211	718	554	1,375
Pictures	209	939	834	314
NH National History Day	167	4,189	3,075	1,281
Miscellaneous Fund	883	8,700	9,450	133
Unallocated Interest	217	234		451
Totals	\$ 6,331	\$ 24,537	\$ 24,706	\$ 6,162

REPORT OF BOW SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1987 to June 30, 1988

Cash on Hand, July 1, 1987	\$293,006.89
Receipts:	
Current Appropriation	\$4,300,000.00
Revenue from State Sources	
	13,555.48
Received from Tuitions	28,926.51
Received from all Other Sources	41,662.35
Total Receipts	\$4,437,324.91
Total Amount Available for Fiscal Year	\$4,730,331.80
Less School Board Orders Paid	\$4,640,797.98
Balance on Hand June 30, 1988	\$89,533.82

STEPHANIE THORNTON
District Treasurer

**BOW SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1988**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Food Service and Federal/State Projects Funds.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for the assets held as an agent for others by the School District. The Student Activities Funds are shown in this fund type.

B. Account Groups (Fixed Assets)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

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

C. Basis of Accounting

The accounts of the General, Special Revenue, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgements and claims against the School District when there is a probability that such judgements and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1987-88, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used To Reduce District Assessment	<u>\$250,851</u>
---------------------------------------------------------------	------------------

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1988 is detailed in Exhibit A-2 and totals \$21,338.

The Special Revenue Fund reserve for encumbrances is detailed as follows:

Federal/State Projects Fund	<u>\$2,172</u>
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F. Cash and Investments

At year end, the carrying amount of the District's deposits was \$115,512 and the bank balance was \$399,821. Of the bank balance, \$119,804 was covered by federal depository insurance and \$280,017 was uninsured.

State Statues authorize the District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Teachers may accumulate up to 120 days sick leave at a rate of 15 days per year. Support staff is entitled to one and one quarter days per month sick leave for each month worked, with a maximum accumulation of 45 days. Vacation is granted in varying amounts based on length of service for employees other than teachers. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. Interfund Transactions

During the course of normal operations, the school District has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fund financial statements reflect such transactions as transfers.

I. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at June 30, 1988 were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 5,575	\$1,042
Special Revenue Funds		
Federal Projects Fund	1,042	
Food Service Fund		5,575
	<hr/>	<hr/>

J. Inventories

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

K. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - LONG-TERM DEBT

At June 30, 1988, the School District has no outstanding long-term debt.

Legal Debt Margin

According to State Law, School District borrowing may not exceed seven percent (7%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1988, the Bow School District had an equalized value of \$343,302,258 and a legal debt margin of \$24,031,158.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

All Bow School District full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1988 was \$1,864,877; the District's total payroll was \$1,981,512.

All District full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits, which are established by State Statute.

Covered employees are required by State Statute to contribute 4.6% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented .62% for teachers and 2.94% for all other employees. The contribution requirements for the year ended June 30, 1988 were \$103,652, which consisted of \$17,868 from the School District and \$85,784 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1985 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$552,051,000. The system's net assets available for benefits on June 30, 1986 (valued at market) were estimated at \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Bow School District has in relation to the entire plan cannot be determined.

NOTE 4 - LITIGATION

There are various claims and suits pending against the District which arise in the normal course of the District's activities. In the opinion of counsel, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

NOTE 5 - FOOD SERVICE FUND

A. Due to General Fund - \$5,575

The amount due to the General Fund at June 30, 1988 is the result of cash advances to and payments on behalf of the Food Service Fund by the General Fund during prior years. Repayment of this amount to the General Fund is contingent upon the ability of the Food Service Fund to produce revenues in excess of expenditures in the subsequent fiscal year.

DETAILED STATEMENT OF RECEIPTS
1987 - 1988

Town of Bow Appropriation	\$4,381,140.00
State of New Hampshire - Foundation Aid	3,048.35
State of New Hampshire - Sweepstakes	11,820.16
State of New Hampshire - Special Education	5,050.02
State of New Hampshire - Catastrophic Aid	61,238.02
Tuition	1,335.98
First Capital Bank	28,566.43
Pupil Activities	322.00
Block Grant	3,674.56
Miscellaneous Income	<u>1,555.30</u>
TOTAL	\$4,497,750.82

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have examined the general purpose financial statements of the Bow School District as of and for the year ended June 30, 1988, as listed in the table of contents. Our examination was made in accordance with the generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Bow School District at June 30, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

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

August 9, 1988

CARRI PLODZIK SANDERSON
Professional Association

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Bow:

I am pleased to present to you my third annual report regarding your public schools.

This past year the school district experienced a Special School District Meeting to deal with funding teacher compensation after having funds to implement a three year agreement with the Bow Education Association voted down at the Annual School District Meeting. The funds voted at the Special School District Meeting in June allowed us to reach a one year contractual agreement with the Bow Education Association in September that will cover the 1988/89 school year. We are now in the process of negotiating a successor agreement.

The action of voters at the Annual School District Meeting resulted in a \$225,000 cut to the general fund school budget in addition to effecting the teacher contract. Some of the effects of this action has been: the cancellation of some curriculum renewal, the postponement of the replacement program for school busses, withdrawing school funding for assemblies and field trips, postponing the development through completion of the field hockey field, deferring of some building maintenance projects, and some support staff positions were eliminated in the form of teacher aides and night custodial staff to service community groups using the schools. A revamping of some special education services and not hiring one classroom teaching position has helped the School District to match expenditures with the voters approved total for the 1988/89 school year.

Despite the setbacks noted above, I am happy to refer the voters to the Principals' Report, here included, that shows significant progress in educational opportunity that has taken place in the Bow School District due to the efforts of your School Board, school principals, and their industrious and highly competent staffs, coupled with the efforts of the townspeople, most notably through the efforts of the PTO and the school volunteers.

Once again this year, the Bow Elementary School Volunteer Program has won a Blue Ribbon Award and has proudly nominated two volunteers for special award recognition: Stephanie Thornton for Volunteer Program Organization, and Reginald Terrill, who has over the past sixteen years of service with children produced some 9,600 projects with students in his unique carpentry program in addition to his work with students in the classroom.

I have recently received information from the Commissioner of Education that the Bow Memorial School has been selected, along with three other schools, to represent New Hampshire in the 1988/89 National Secondary School Recognition Program.

I wish to express my appreciation for the assistance and cooperation provided me by the administrators, teachers, School Board, and citizens of Bow. Without this assistance and cooperation, many of the things accomplished would have been left undone, and I look forward to another prosperous year — a year of continued cooperation and progress.

Respectfully submitted,

TIMOTHY S. GORMLEY
Superintendent of Schools

N.H. School Administrative Unit #19
Bow, Dunbarton, Goffstown, New Boston

**REPORT OF SUPERINTENDENT'S
ASSISTANT SUPERINTENDENT'S
AND BUSINESS ADMINISTRATOR'S SALARIES
1987 - 1988**

Town	Superintendent	Assistant Superintendent	Business Administrator
Bow.....	\$ 15,720	\$ 13,556	\$ 12,409
Dunbarton.....	2,887	2,489	2,279
Goffstown.....	29,817	25,712	23,537
New Boston.....	5,036	4,343	3,975
Total.....	\$ 53,460	\$ 46,100	\$ 42,200

TRAVEL

Town	Assistant Superintendent	Business Adminstrator	Percentage
Bow.....	\$ 735	\$ 735	29.405
Dunbarton.....	135	135	5.400
Goffstown.....	1,394	1,394	55.775
New Boston.....	236	236	9.420
Total.....	\$ 2,500	\$ 2,500	100.000%

PRINCIPAL'S REPORT

BOW ELEMENTARY SCHOOL AND BOW MEMORIAL SCHOOL

The Bow Elementary School and the Bow Memorial School provide for the total educational needs of students in grades K-9. In order to better meet the instructional needs of the students, the two schools have developed a closer working relationship over the past year with an emphasis on curriculum development. Joint school curriculum work has encompassed the areas of Math, Reading, Health, and Gifted Education.

The two schools have also been the joint recipients of federal block grant funds. Monies have been received for support of the following projects: The Above and Beyond Gifted Education program, and the Here's Looking At You, 2000 Health Program. funding from the Gifted Education grant has been utilized for teacher inservice and workshops, and for the purchase of classroom materials. The Here's Looking At You, 2000 project monies have also supported teacher training and the purchase of grade level resource kits. The schools have recently applied for a joint Library Media grant which, if approved for funding, will be utilized to purchase media equipment and materials.

A Computers for Teachers Project has been funded for the Bow Memorial School under the Governor's Initiative for Excellence in Education. The project's intent is to allow teachers the use of computers at their homes to facilitate bookkeeping, lesson planning, data management, record keeping, and grade computing.

At Bow Memorial School six teachers are participating in the project which spans three school years. The teachers attended in-service workshops totaling 40 hours. They learned about the hardware and gained a working knowledge of spreadsheets, data bases, and word processing. The participants currently use their computers an average of 6-10 hours per week. They agree that the use of the computers has facilitated classroom management tasks.

The California Achievement Tests (CAT tests) were administered to students in grades 2, 4, and 8 during the month of September. Bow students have again scored at and above national norms in the areas tested. The teachers at each of these grade levels have analyzed the scores and have determined their relevancy to the existing curriculum.

Both the Bow Elementary School and the Bow Memorial School have emphasized safety as a primary goal. New procedures have been implemented for visitors to the school and for student dismissals. These procedures should insure greater safety for our students.

The Bow PTO has provided consistent support to the school system. This organization serves to link the school and the home together through its support of programs and activities. Each school has benefited greatly from the interaction of the PTO.

Once again the Bow Elementary School received the Blue Ribbon Award from the New Hampshire School Volunteers Program. One hundred and forty volunteers have worked at the school over the past year. The support is deeply appreciated by faculty, staff, and students.

At the Bow Elementary School curriculum enrichment was expanded through minicourses for students in grades 3 and 4. Additional schoolwide enrichment was provided through activities including Young Authors, the Invention's Celebration, and the annual Science Fair.

Students in grades 6 and 8 at the Memorial School have been involved with fund raising to support grade-wide participation with the Otter Lake and the Camp Sargent outdoor environmental programs. Community response and involvement in these activities have been greatly appreciated.

As a comprehensive Middle School, Bow Memorial School is constantly striving to promote the awareness of the unique needs of early adolescents. These youngsters need a common and consistent support from home and school to help them successfully through their transitional years. Bow Memorial School provides a continual progress reporting system to inform both parents and students of academic status and growth. Parent conferences are encouraged to help build a supportive relationship for students between home and school.

Bow Memorial School emphasizes a program of process and skills that is consistent with the needs of middle level learners. For example, the developmental writing process spanning grades 5-9 is in its fifth year of implementation. Enrichment programs in grades 5 and 6 have been implemented to integrate the content areas in to the unified arts, and an interdisciplinary theme for grade 7 has been developed for this school year.

Teacher/Advisee programs in grades 5-8 have been designed to provide experiences for middle level learners which foster self-confidence and positive socialization skills. The Memorial School responds actively to the needs of its students by providing programs to address their intellectual, physical, emotional, and social development.

Both the Bow Elementary and the Bow Memorial Schools recognize all students as worthwhile persons, not because of what they achieve or how they behave, but because each individual has personal worth and value. We understand that the most important variables responsible for the success of a school are the high quality of adults in it and the implementation of its program.

We cooperatively support activities and programs which foster positive, successful experiences for all students and the acceptance of all children. We work with age levels where the fruits of our labors may not be fully realized during their education in Bow, yet we acknowledge the necessity to plant the seeds and provide the appropriate nurturing for the seedlings to root. Early and appropriate education and intervention are the mainstays of public schools. We have a responsibility to develop children to their fullest and lay a foundation for their transition into successful adulthood.

Respectfully submitted,

PATRICIA A MCLEAN
Principal, Bow Elementary School

STEPHEN K. O'NEIL
Principal, Bow Memorial School

**BOW SCHOOL DISTRICT
SEPTEMBER PUPIL ENROLLMENT
1984-1988**

GRADE	84-85	85-86	86-87	87-88	Sept. 1988
Kind.	46	58	59	70	74
1	69	67	76	82	89
2	67	79	65	82	85
3	66	73	86	68	83
4	74	60	76	93	70
5	93	75	65	73	93
6	59	101	82	71	75
7	65	66	111	78	77
8	83	78	70	108	81
9	78	83	71	73	106

SPACE NEEDS COMMITTEE

The Space Needs Committee has been directed by the Bow School Board to continue its study of growth in the Town and School population and the effects of growth on the existing space in the Bow schools. In addition, the Committee is studying the current educational plans and changes in space needs that have occurred over the past ten years since the building of Bow Elementary School. The Committee will be studying additional space needed at the Bow Elementary School, and the reorganization of existing space at Bow Memorial School to meet the needs of the increasing school population and projected educational programs. In addition, the Committee is in contact with the Concord School District to keep abreast of plans for additional space at the high school, and what effects these plans will have on space needs in Bow.

Space Needs Study Committee Membership:

ANGELYN D'AMBRUOSO, School Board Representative
CARLOTTA ROBBINS, Planning Board Representative
ALFRED WARD, Selectmen's Representative
JOHN LYFORD, Budget Committee Representative
WILLIAM BLANDING, Citizen-at-Large
RON JOBEL, Citizen-at-Large
ROSEMARIE TISDALE, Citizen-at-Large

Ex-Officio Members:

STEPHEN K. O'NEIL, Principal, Bow Memorial School
PATRICIA MCLEAN, Principal, Bow Elementary School
ROBERT GOSLING, Bow School Board

THE BOW PARENT TEACHER ORGANIZATION

One of the goals of the Bow PTO is to serve as a communication link between the schools and the community in order to create a better understanding of the educational objectives of the schools. We also provide assistance for school and community related activities on behalf of the school children of Bow.

The PTO meets the first Wednesday of each month at 7:30 p.m. in the Bow Elementary School. The membership is open to the community and the faculty of the Bow Elementary and the Bow Memorial Schools. Our annual membership fee is \$2.00 per family.

We have a very active volunteer program in our schools. The program is sponsored by the PTO. The Elementary school has earned the New Hampshire Blue Ribbon School Achievement Award for the last three years. The award is presented to schools with outstanding volunteer programs.

Every year we try to maintain the worthwhile programs from the prior year and add some new and different ones that will benefit our children. With the proceeds from our one major fundraiser and two book fairs, we try to benefit in some way all the students in both schools. Some of our projects for this school year are as follows:

- In-school program with Steve Schuch for elementary students
- Family Night with Steve Schuch
- Back to School Night
- Bow Craft Fair
- Dental Program for both schools
- Hearing and vision screening for preschool children
- Education Night with Dr. James Garvin
- Computer keyboarding for elementary students
- Academic awards and flowers for ninth grade graduation
- Financial support for Bow Memorial Band
- PTO Scholarship Fund
- Otter Lake donation for 6th grade
- Teacher Appreciation Day
- Playground equipment fund
- School volunteer programs for both schools
- Young Authors programs for both schools
- Camp Sargent donation for 8th grade
- Sponsor Special Needs Awareness Group
- Donations to both school libraries
- Gym floor cover for the Memorial School
- Donation to the Baker Free Library—PBS Classic Video project

If you would like more information about the Bow PTO, please contact a member of the board. Please join us at our next meeting.

Respectfully submitted,

Ruth Forrester
President

OFFICERS:

Ruth Forrester: President

Ann Baier: Vice-President Elementary School

Carlotta Robbins: Vice-President Memorial School

Anna-Marie Sparks: Secretary

Joan Livsey: Treasurer

CHRISTINA MARIA PAVEGLIO SCHOLARSHIP TRUST FUND HISTORY

The Christina M. Paveglia Memorial Scholarship Fund was established in March of 1980 by friends of the Paveglia family. This fund was in memory of their daughter, Christina.

The Fund began with \$4,900 in donations during the Spring of 1980. Its purpose was to offer a \$500 scholarship to a Bow resident graduating from a local high school or presently enrolled in a post-secondary institution.

In 1981, we held our first fund-raising raffle. This raffle has been held each fall ever since. In addition to this, the Bow Aerobics Group has held a fund-raising dance each year in the spring. In 1987 and again in 1988, a direct mail fund-raising campaign to all Bow businesses and business people was conducted.

These fund-raising events have produced most of our income each year. Organizations, town residents, and friends of the family continue to make individual donations on special occasions throughout the year.

The success of the fund-raisers indicates the continued support for the Scholarship Fund by Bow residents. The amount of the scholarships and the number given each year has grown considerably. From 1980 to 1982, one \$500 scholarship was awarded each year. In 1983, this was increased to one \$600 scholarship. In 1984 and 1985, two \$600 scholarships were awarded each year. In 1986 and 1987, two \$1,000 scholarships were awarded each year. And in 1988, three \$1,000 scholarships were awarded. A total of \$11,500 in scholarships have been awarded to Bow students since 1980.

The 1988 recipient of the Christina M. Paveglia \$1,000 scholarships were:

John Urdi III
Tina Deshaies
Amy Van Ham

The Scholarship Fund is managed by a Board of Trustees and has been designated a non-profit charitable foundation by the IRS. All donations are tax deductible.

Trustees

DREW LEMAY, Chairperson
ROBERT BAILLARGEON
JENNY DODD
PATRICIA GAMBLE
JANICE HILLIARD
RUSSELL HILLIARD
MARIE MARQUIS
MARY PAVEGLIO
PHILIP PAVEGLIO

TUITION STUDENTS
1988 - 1989

Grade 10

Abbott, Mike
Annis, Kim D.
Allaire, Stephanie C.
Ballard, Christine A.
Bellaud, John E.
Bittle, Chris M.
Blair, Preston M.
Blanchard, Stephen B.
Boulay, Jennifer M.
Bourn, Michael G.
Bowler, Nicole T.
Breton, Jennifer R.
Brochu, Michelle I.
Brown, Debra
Brown, Rebecca
Buxton, Scott E.
Callahan, Tammi N.
Chryn, Stephanie A.
Clinton, Maura K.
Conner, Bill G.
Corliss, Kenneth L.
Corliss, Stephen D.
Cote, Chris M.
Crabtree, Caryn
D'Ambruso, Kristen A.
Dill, Keith D.
Dolock, Alexis T.
Dwinal, Kelly A.
Erickson, Jason B.
Evans, Marc R.
Foote, Daniel R.
Ford, Tracie L.
Fortier, Vicky S.
Gingras, Derrick R.
Goddette, Jennifer L.
Grant, Laura H.
Greenfield, Jennifer J.
Guimond, Joel D.
Hadaway, Nathan D.
Hall, Michael C.
Hamilton, Christopher S.
Hanson, Kerri L.
Harmon, Angus D.
Heigis, Pete J.
Hill, Philip A.
Hillsgrove, Cindy A.
Hirschfield, Dawn M.
Howe, Lee T.
Howe, Sharon L.
Jewell, Odeanna M.
Johnson, Jennifer L.
Joscelyn, Scot S.
Joslin, Julie A.
Judkins, Peter J.
Knight, Ed A.
Kraybill, Mary L.
Lambert, Kim M.
Lassey, Peter J.
Leclerc, Lori A.
Macey, Kevin M.
Masters, Julie A.
McGartland, J. Dawn
McKenna, Bridget A.
Meissner, Lianne L.
Moyers, Amy E.
Parthemore, Chris S.
Peterson, Chad D.
Pinard, Jennifer S.
Robertson, Amy L.
Ruggles, Chris M.
Scovil, James A.
Shinkaruk, Marie T.
Stringer, Patrick J.
Therrien, Shane M.
Upton, Shawn K.
Venne, Rebecca L.
Young, Aaron, W.

Grade 11

Bailey, Brian A.
Bean, Rebecca
Bowler, Chris
Brigham, Greg P.
Brown, Laura F.
Bunten, Lorra L.
Carter, Hope L.
Cate, Mary E.
Cieliczka, Kyle J.
Clark, Paul A.
Cleary, Carolyn M.
Crawford, Cassie L.
Cross, Erich M.
Denoncourt, Scott M.
Deoss, Donna L.
Drewn, Joseph M.
Durling, Matthew C.
Evans, David H.
Evans, Kara L.
Ferrelli, Angela L.
Foote, Victoria L.
Fosburgh, Heidi S.
Foster, Robert E.
Gagne, Catherine E.
Gourley, Noel R.
Hodgkins, Mark E.
Howe, Martha M.
Hurd, Erin J.
Hutton, Amy M.
Kibby, Susan E.
Kinsman, Suzanne L.
Lacoy, Theresa A.
Lamper, Cindy Lynn
Leighton, Kelly M.

Lindberg, Matt J.
Lindquist, Mike D.
Lins, Aimee K.
Lippold, Melissa A.
Lovejoy, Kathryn L.
MacInnis, Michael J. III
Malay, Dave H.
McGonigle, Scott T.
Milianes, Jennifer L.
Moffett, David P.
Moody, Krista M.
Morin, Jim P.
Mosbeck, Amanda N.
Nylen, Kelly A.
Ogden, Heather S.
Osgood, Ryan M.
Piroso, Lisa A.
Recht, Nicole S.
Rhodes, Norman E., Jr.
Richard, Suzanne E.
Rogers, William R.
Rook, Stephen B.
Ross, Tara M.
Sandquist, Derek
Scarello, Eve M.
Schneider, Tom
Scranton, Douglas R.
Viner, Kelly J.
Violette, Michelle L.
Virgin, Virginia E.
Wakefield, Alexander R.
Whalley, David W.
Woodward, Cindy L.

Grade 12

Anderson, Patricia L.
Aupperlee, Ernest R.
Barrington, Matthew F.
Barsalou, James
Bean, Kristin L.
Binder, Christopher T.
Black, Daiquiri
Bray, Roxane D.
Brochu, Brian J.
Brown, Jennifer A.
Brown, Lora S.
Bunton, George A.
Carroll, James E.
Cate, Peter D.
Christopher, Jodi
Colantuoni, William
Cook, Jennifer L.
Cooper, Milo R.
Corcoran, Jennifer M.
Corson, Jade A.
Crabtree, Brian
Dare, Jennifer
Dartnell, Kirsten E.
Donato, Kathryn L.
Dupre, Crystal L.
Erlenwein, Kerry L.
Evans, Laurie
Evans, Thomas R.
Fisk, Cheryl A.
Fleurie, Scott
Foote, Hannah
Foote, Melissa
Frederick, Tara L.
Gagnon, Heather
Garthwaite, Matthew E.
Gosling, Jennifa A.
Gott, Brian
Gourley, Dale
Graham, Shawn E.
Gray, Brian D.
Greason, Jeffrey R.
Guimond, Jeff A.
Guimond, Karen M.
Hager, Edward M.
Hall, Benjamin T.
Harris, Christopher M.
Heigis, John R.
Hill, Craig R.
Hill, Cynthia J.
Hillsgrove, Susan H.
Howe, Christopher D.
Ivon, Amanda E.
Johnson, Michael D.
Keller, Robert R.
King, Theresa L.
Lagasse, Julie C.
Lahey, David M.
Larsen, Christine M.
Lesniak, Wendy N.
Lindquist, Lisa M.
Longley, Travis J.
Loomis, Sarah G.
Lupien, Melissa E.
Lynn, Jamie E.
Martin, Jeff J.
Mayo, Thomas J.
McNichol, Bernadette M.
Messier, Margot B.
Milligan, Gregory C.
Mills, Cynthia C.
Murawski, Cassia A.
Nadeau, Lawrence Jr.
Omana, Yamina T.
Pearce, Kathleen K.
Pepin, Mike J.
Piroso, Stephen A.
Preble, Kori
Rayno, Jennifer
Rehfield, Kelly L.
Robertson, Scott A.
St. Laurent, Michael J.
Sheriden, Melissa R.
Smith, Joel R.
Stamp, Walter R.
Tanquay, Kristin F.
Tanquay, Todd D.
Terrill, Mark
Tisdale, Jennifer E.
Wentworth, Stephanie J.
Wheeler, Angela M.
Wilson, Crystal
Withofs, Charlotte
Wojcik, Colleen
Wright, Jodi A.

PERSONNEL
Bow Elementary School

Patricia A. McLean	Principal
Charolotte Bridges.....	Kindergarten
Linda Brown	Kindergarten
Anne Fagan.....	Grade 1
Donna Girard.....	Grade 1
Evelyn Lindquist	Grade 1
Timothy Neville	Grade 1
Kim Brewster.....	Grade 2
Diane Gerhardt	Grade 2
Cheryl Remillard	Grade 2
Jerri Stanley.....	Grade 2
Margaret Cain.....	Grade 3
Marilyn Hayes	Grade 3
Judith Ryan.....	Grade 3
Pamela Bowler	Grade 3
Karen Boyd.....	Grade 4
Mary Schultz.....	Grade 4
Barbara Vitale.....	Grade 4
Eleanor Lange	Art
Joann Willemsen	Music
Kathryn Kramer.....	Physical Education
Catherine Hirsch	Reading Improvement
Joanne Flynn	Resource Room
Glenn Berger.....	School Counselor
Juanita Holm.....	School Nurse
Patricia Morris	Special Education
Jenifer Evans.....	Speech & Language Therapist
Laurie Abbott.....	Bus Driver
Verna Alexander.....	Bus Driver
Shirley Bardwell	Bus Driver
Elaine Brassard.....	Bus Driver
Margaret Dandy	Bus Driver
Jeanine Gingras.....	Bus Driver
Julie Grove.....	Bus Driver
Robert Wadlegger.....	Bus Driver
Robert Chenette	Bus Mechanic
Lena Odesse	Special Education Bus Driver
George Rodgers	Special Education Bus Driver
Peter Mosher.....	Custodian
Royce Riddle	Head Custodian
Lucy Mottola	Library Aide
Janice Terrill.....	Resource Room Aide
Susan Mayo.....	Secretary

Sharon Parker Secretary
Ann Brannock..... Teacher Aide
Judith Chisolm Teacher Aide
Lucy Clougherty..... Teacher Aide
Stephanie Owen Teacher Aide

Bow Memorial School

Stephen K. O'Neil	Principal
Louise Cummings.....	Math (5)
Richard Kenyon.....	Language Arts (5)
Joyce Lockwood.....	Social Studies (5)
Cathleen Martone.....	Science (5)
Lois Ambra.....	Social Studies (6)
Brenda Doran.....	Language Arts (6)
Lea Listzwan	Math (6)
Susan Rainier.....	Science (6)
Jane Adams.....	Language Arts (7)
Sandra Beauvais	Math (7)
Anthony DeMarco	Social Studies (7)
Wendy Wetterer.....	Science (7)
Philip Coggin.....	Social Studies (8)
David Gagnon.....	Science (8)
Thelma Lamarre.....	English (8)
Susan McGartland	Math (8)
Carol Brown.....	English (9)
Anne Falke	Math/Science (9)
Paul Genest.....	Foreign Language (9)
Kay Graves.....	English (9)
Patricia Hammond.....	Keyboard/Computer Literature (9)
Christopher Husgen	Science (9)
Carol Mulligan.....	Social Studies (9)
Donna Scribner.....	Math (9)
Nanette Seeley	Health/Physical Education (9)
Jean Harmon.....	Home Economics (5/9)
Linda Kazimierzcyk.....	Music (5/9)
Christine O'Brien.....	Art (5/9)
George Pinkham III	Physical Education (5/9)
David Scharlotte.....	Industrial Arts (5/9)
Maryanne Sisk	Music (5/9)
Muriel Hall.....	Special Education
Joan Hopf	Reading Improvement
Nancy Kantar	Media Specialist
Barbara Ward	School Nurse
Raymond Masters.....	Guidance Counselor
Jeanette Mackey.....	Teacher Aide
Marie McMillen	Educational Aide
Catherine Michelson	Educational Aide
Sylvia Sadler.....	Educational Aide
Wendy Nichols	Educational Aide
Jennifer Smith	Library Aide
Maryanne Baillargeon.....	Interpreter Tutor
Wendy Anderson	Secretary

Evelyn Judkins	Secretary
Irene Hanslin.....	Cafeteria Manager
Laurie Abbott.....	Cafeteria
Lorraine Felladore	Cafeteria
Ruth Foote.....	Cafeteria
Harriet Gilbert.....	Cafeteria
Diane McDougall.....	Cafeteria
Deborah McNally.....	Cafeteria
Margaret Sargent.....	Cafeteria
Royce Riddle	Head Custodian
Alvin Culver.....	Custodian
Lewis Lull.....	Custodian
Wayne Tucker.....	Custodian

BOW SCHOOL DISTRICT

Bow Memorial School

Bow Elementary School

Annual School Health Service Report 1987-88

Report of Local Medical Services	Number		
Pupils Examined	31		
Bus Drivers Physicals.....	15		
Tests			
Tuberculosis (Staff)	4		
Report of School Nurses			
Vision Tests.....	684		
Hearing Tests	617		
Inspections.....	831		
Heights	831		
Weights.....	831		
First Aid-Requiring referral to Doctor.....	77		
Other-Daily recorded Visits to Health Offices...	4681		
Scoliosis Screenings.....	411		
Receiving Medication at school.....	91		
Conferences with entering Kindergarten Parents	78		
Vaccinations and Communicable Diseases			
Number Excused from Vaccination.....	3		
Number Immunized	828		
Number Referred for Booster Immunization.....	43		
Communicable			
Chicken Pox	30		
Pediculosis.....	9		
Impetigo.....	4		
Conjunctivitis	12		
Strep Throat	35		
Measles.....	1		
Defects Found by Medical Examination	No. Cases	Treated	
Heart.....	3	4	
Orthopedic.....	4	1	

Defects Found By School Nurses	No. Cases	Treated
Vision & Eye.....	42	32
Hearing & Ear	26	18
Skin.....	8	8
Scalp.....	5	5
Posture/Orthopedic	28	23
Lungs/Upper Respiratory Infections	22	21
Teeth.....	5	4
Tonsils/Throat.....	6	6
Emotional	12	9
Other - GI, GU, etc.	9	7
Total	163	133

Clinics and Special Referrals	Date	No. Cases	Treated
Preschool - VASC.....	3/88	72	13
Convulsive	11/87	1	1
Immunization	4/6,7,15/88	211	211
School Dental Health Conference.	2/88-3/88	172	172

Religious Exemptions 3
Examining Physicians - Mark Bardo, MD
Webster Soule, MD

Signed:School Nurses
BARBARA WARD, RN, CSN
Bow Memorial School

MARY KIDDER, RN
Bow Elementary School

