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2002 NORTHWOOD TOWN REPORT



FOR THE YEAR ENDING DECEMBER 31, 2002

2002

The Town of Northwood and Coe-Brown Academy have worked together to involve the students in the town report process and to encourage pride in their community. The photography students at the academy are asked to submit their work for consideration for the cover of the annual report. After the artwork is received, an article is placed in a local newspaper encouraging residents to visit the town hall and view the artwork and submit their recommendation for which piece should grace the cover.

The winning piece for this year's town report was submitted by


Colleen Kent and is entitled "Shadows."

Congratulations Colleen!

We would also like to thank Coe-Brown Academy for their participation and Mr. Scott Chatfield, Coe-Brown Art Instructor, for submitting the pieces.



**The Annual Report of
the Officers
of the Town of Northwood
for the
Year Ending
December 31, 2002**



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Town Officials

ELECTED TOWN OFFICIALS

Moderator

Robert B. Robertson

Term Expires March 2004

Road Agent

James D. Wilson

Term Expires March 2003

Town Clerk

Judy Pease

Term Expires March 2003

Tax Collector

Judy Pease

Term Expires March 2003

Town Treasurer

Joseph A. Knox

Term Expires March 2005

Elected Boards and Committees

Board of Selectmen

Marion J. Knox, Chairman

Term Expires March 2003

James A. Hadley

Term Expires March 2004

Scott R. Bryer

Term Expires March 2005

Budget Committee

Daniel McNally, Chairman

Term Expires March 2003

Catherine A. Hillner, Vice Chairman, Resigned

Term Expires March 2004

Virginia R. Dole, Vice Chairman

Term Expires March 2005

Jean W. Lane

Term Expires March 2004

Jacques Pauchey

Term Expires March 2005

Tom Chase

Term Expires March 2005

Betsy Colburn, Resigned

Term Expires March 2005

John Tower, Resigned

Term Expires March 2005

Richard Gendron

Term Expires March 2003

Robert E. Bailey

Term Expires March 2003

Robert Clark

Term Expires March 2004

Robert Holden

Term Expires March 2004

Shelley Bobowski, appointed

Term Expires March 2003

Gary Smith, appointed

Term Expires March 2003

Christine Tappan, appointed

Term Expires March 2003

John Tower

School Board Representative

John Jacobsmeyer

Water District Representative

Marion J. Knox

Selectmen Representative

Linda Smith, Board Administrator

Lisa Fellows-Weaver, Board Secretary

Cemetery Trustees

Andreas M. Turner, Chairman

Term Expires March 2005

George E. Reese

Term Expires March 2003

Douglas Reckard

Term Expires March 2004

Library Trustees

Jane Martin, Chairman, Resigned

Term Expires March 2003

Janet Clark, Chairman

Term Expires March 2005

Mary Ellen LaPine Term Expires March 2004
Norma Heroux, appointed Term Expires March 2003

Planning Board

Patrick L. Bell, Chairman Term Expires March 2004
Robert Knowlton, Vice Chairman Term Expires March 2003
Eleanor "Polly" Pinkham Term Expires March 2003
Russell C. Eldridge Term Expires March 2004
Douglas J. Peterson Term Expires March 2005
Eric Reitter Term Expires March 2005
Gordon Moore, Alternate, resigned Term Expires March 2003
Elaine Planchet, Alternate, appointed, resigned Term Expires March 2003
Scott R. Bryer, Selectmen Representative
Linda Smith, Board Administrator
Lisa Fellows-Weaver, Board Secretary

Police Commission

Richard Cummings, chairman Term Expires March 2003
W. Edward Bryant, Jr. Term Expires March 2004
Eleanor "Polly" Pinkham Term Expires March 2005

Supervisors of Checklist

Priscilla King, Chair Term Expires March 2004
Phyllis L. Reese Term Expires March 2006
Susan Robertson Term Expires March 2008

Trustees of Trust Funds

Russell C. Eldridge Term Expires March 2003
Andreas M. Turner Term Expires March 2004
Joann W. Bailey, Chairman Term Expires March 2005

APPOINTED BOARDS AND COMMITTEES

Animal Control Officer

Donald Evans Term Expires March 2003

Board of Adjustment

Bruce Farr, Chairman Term Expires March 2003
George Rogers, Vice-Chairman, deceased Term Expires March 2004
Thomas Lavigne, Vice Chairman Term Expires March 2005
Robert Bailey Term Expires March 2004
Roy Pender Term Expires March 200e
Jean W. Lane Term Expires March 2003
Everett Heald, Alternate, resigned Term Expires March 2004
Fred Walker, Alternate, resigned Term Expires March 2004
Ken D'Angelo, Alternate, resigned Term Expires March 2004
Joseph A. Knox, Alternate, appointed Term Expires March 2004
Nona Holmes, Alternate, appointed Term Expires March 2004
Donald Remi, Alternate, appointed Term Expires March 2004

Cable Advisory Committee

Lucy Edwards, Chairman Term Expires March 2003
Donna Bunker, Secretary Term Expires March 2003
Joseph A. Knox Term Expires March 2003
Ken Curley Term Expires March 2004
Buddy Woolbright, resigned Term Expires March 2004

Paul Davis, Coe-Brown Northwood Academy Representative

Conservation Commission

James Ryan, Chairman	Term Expires March 2004
Loren O'Neil	Term Expires March 2003
Patty Fostier	Term Expires March 2003
Charles Therriault	Term Expires March 2005
Chipman Belyea, resigned	Term Expires March 2005
Dave Estes, appointed	Term Expires March 2004
Stephen Roy, appointed	Term Expires March 2005
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Economic Development Committee

John Tower	Term Expires March 2003
Lucy Edwards	Term Expires March 2005
William Bushnell	Term Expires March 2003
Donna Trapp	Term Expires March 2003
Benjamin Bencal, deceased	Term Expires March 2004
Peter Jones	Term Expires March 2003

Emergency Management

Robert E. Young, Director	Term Expires March 2004
Michael D'Alessandro	Term Expires March 2004
Kevin Madison	Term Expires March 2004

Highway Advisory Committee

Paul Belliveau	Term Expires March 2003
David Bujno	Term Expires March 2003
Douglas J. Peterson	Term Expires March 2004
Douglas Sargent	Term Expires March 2004

Recreation Commission

Debra Giolito	Term Expires March 2004
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Recycling Committee

Margaret Walker, Secretary, resigned	Term Expires March 2004
William D. Tappan, Jr.	Term Expires March 2004
Brett Andrus	Term Expires March 2004
Lucy Edwards	Term Expires March 2005
Benjamin Edwards	Term Expires March 2004
Bruce Hodgdon	Term Expires March 2003
Ken Curley	Term Expires March 2005
Luanne Pigeon	Term Expires March 2004

Rural District VNA

Charlotte Klaubert	Term Expires March 2003
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Town Facility Committee

Stephen Bailey	Term Expires March 2004
Catherine McNally	Term Expires March 2004
Joann Bailey	Term Expires March 2004

Town Departments and Officials

Office of the Selectmen and Administration

Stephen R. Fournier
Tammie Beaulieu
Marcia J. Severance
Susan Serino
David Hickey, P. E.
Linda Smith
Lisa Fellows-Weaver

Administrative Assistant
Finance Administrator
Municipal Receptionist
Assessing Secretary, Recreation Director
Building Inspector, Code Enforcement Officer
Board Administrator
Board Secretary

Fire and Rescue Department

George E. Ashford, Chief of Department
Fred K. Bassett, Deputy Chief

Company 1

Captain Vincent Bane
Lieutenant Matthew Hotchkiss

Brett Andrus
P. Donald Arsenault
Donald Bassett
Scott Bryer
Stephen Conway
Michael Corson
Richard Drown
James Lindquist
Robert Lindquist, Jr.
Miguel Morales
Nicholas Morales
Earl Strout
David Wakeman

Company 2

Captain Michael Hoisington
Lieutenant Gregory Leblanc

Scott Anstey
Stephen Bailey
Robert Bennett
Christopher Brown
Benjamin Bynum
Brian Colburn
Richard Corning
Robert Fowler
Chris Gervais
Peter Lennon
Joseph Maxwell
Eric Stevens
R. Scott Wilson

EMS Company

Captain Kevin Madison
Lieutenant Betsy Colburn

Susan Allard
Bryan Bruce
Joseph Emond
Bill Kennedy
Sandra Priolo
Scott Severance
Christopher Tuttle

Support Company

Dee Ashford
Lori Bassett
Patti Blackburn
Alisa Caron
Allyson Herk

Explorers

Nick Bassett
J.C. Corson
Jesse Mainheit
Daryl Morales

Forest Fire Warden

George E. Ashford

Deputy Forest Fire Warden

Fred Bassett
Kevin Madison
Steve Conway
Vincent Bane
Steve Bailey

Health Officer

P.Donald Arsenault

Highway Department

James D. Wilson
Charles Pease
James A. Wilson
Stewart Smith

Human Services Director

Rebecca Clark

Library

Donna Bunker, Librarian
Ellen Gibson, Library Assistant
Eunice Fraser, Library Assistant
Joyce Braungart, Substitute
Janet Hoitt, Substitute
Connie Madison, Substitute
Ashley Martin, Substitute
Tyler Martin, Substitute
Laurie Piper, Substitute
Mary Carolyn Sorensen, Substitute

Police Department

Michael D'Alessandro, Chief of Police

Sergeant Charles Hillner	Corporal J. David Crockett
Patrolman Glendon Drolet	Patrolman Adam Andrews
Patrolman/Resource Officer Stephen Rowe	Part-time Patrolman Randy DiFruscio
Part-time Patrolman Thomas Bibeau	Mary Lou Tuttle, Administrative Assistant

Tax Collector / Town Clerk
Judy C. Pease

Tax Collector, Deputy
Betsy Colburn
Hazel Saunders

Town Clerk, Deputy
Betsy Colburn

Town Historian
Joann W. Bailey

Town Treasurer
Joseph A. Knox

Town Treasurer, Deputy
Marcia J. Severance

Transfer Station
Sam Panto, Resigned
Stephen Preston
D.J. Hodgdon

Northwood Annual Town Meeting Minutes – March 16, 2002

Moderator Robert Robertson rapped the meeting to order at 9:00 a.m. at Coe-Brown Northwood Academy in said Northwood. The local Girl Scout troop opened the meeting with the presentation of the flag and the salute. They then did a presentation on Old Glory. Following the flag ceremony, Selectman Scott Bryer made five formal presentations of plaques. Sarah Cummings received one for the cover of the 2001 Town Report. Sandra Priolo received one for 20 years as a Fire/Rescue EMT. Scott Martin received one for his participation on the Planning Board from 1989 through 2002. Winnie Young received one for her participation on the Conservation Committee from 1989 through 2002. A plaque was presented to Mrs. George Rogers for her husband's years of service to the Town of Northwood. Selectman James Hadley then presented Steve Fournier, the newly hired Administrative Assistant.

Moderator Robertson then read the results of Tuesday's election. He also stated that notices would be placed in the Concord Monitor, Fosters and Suncook Sun requesting letters from parties interested in participating on the Committee looking into the withdrawal the SAU. He then inquired whether the audience would allow Chief D'Allesandro and Officer Crockett from the Northwood Police Department to speak during the course of the meeting, where they were not Northwood residents and it was confirmed that they would be allowed to speak.

Ms. Jean Lane moved and Kevin Madison seconded the dispensing of the reading of the entire warrant prior to taking up Article #1. It was unanimously agreed to take up each article in turn rather than reading the entire warrant. The Moderator then announced that if a secret ballot was to be requested during the course of the meeting, according to statute the written request needed to be signed by 5 registered voters, prior to the voting, that the request could be withdrawn prior to the actual vote being taken, but that the entire warrant could not be addressed as one request. It would need to be taken up one article at a time. He stated to Mr. Faiella that the Secretary of State's office had confirmed that each article needed to be taken up individually, and that the Moderator was not able to group the entire warrant with just one request.

ARTICLE #1: Selectman James Hadley moved and Selectman Bryer seconded to see if the municipality would vote to change the purpose of the Ambulance Capital Reserve Fund held by Trustees of the Trust Funds to the Fire/Rescue Department Vehicle Capital Reserve Fund. Selectman Bryer moved and Richard Corning seconded to amend this article by adding "30% of each year's receipts to be designated for ambulance replacement." Chief Ashford stated that he was behind the amendment, and Mr. Corning stated the Rescue Department was also in support of the amendment. After some discussion, the amendment was voted, with a show of cards, 134 in favor and 2 opposed.

The amended article was then discussed. Mr. Turner asked how the distribution of the 30% would be handled, and the Chief stated that all funds would go into one fund, but that a minimum of 30% would always remain as ambulance funds. Mrs. Bailey asked whether this 30% allocation applied to the \$57,000 already being held in the fund, and Selectman Hadley stated he would need to check with the DRA. Virginia Dole expressed concern that the 30% would not be enough for an ambulance, but the Chief stated that the fund would not be allowed to run to zero, and that enough money was coming in to the fund each year to cover the purchase of an ambulance. The vote was taken by paper ballot because of the 2/3rd-vote requirement. The result was 135 in favor, 15 opposed, the article passed as amended. With a show of hands, the article was restricted to further reconsideration.

ARTICLE #2: Selectman Bryer moved and Mr. Rundgren seconded to see if the municipality would vote to raise and appropriate the sum of **Fifty-eight Thousand Ten Dollars and Sixty-six Cents (\$58,010.66)** to be added to the Fire/Rescue Department Vehicle Capital Reserve Fund held by the Trustees of Trust Funds. This is the same amount received by the Town from

ambulance billings during the year 2001, which receipts have been deposited into the Special Ambulance Replacement Fund. This appropriation was to be funded by withdrawal from the Special Ambulance Replacement Fund (revenue balance). Marcia Tasker asked if an indication of the 30% voted in Article 1 needed to be referenced in this article, and Selectman Knox stated that it was not needed because this was just to authorize putting the \$58,010.66 into the fund. With a show of cards, the article passed.

ARTICLE #3: Selectman Knox moved and Selectman Bryer seconded to see if the municipality would vote to raise and appropriate the sum of **Three Hundred Dollars (\$300.00)**, to be added to the Cemetery Improvement Expendable Trust Fund previously established, and to fund this appropriation by the withdrawal of that amount from the surplus remaining in the unexpended fund balance as of December 31, 2001. This amount was equivalent to the amount received by the town for the sale of cemetery lots in the year 2001. Once moved by Mr. Sargent, there was a unanimous vote with show of cards.

ARTICLE #4: Selectman Knox moved and Mr. Sargent seconded to see if the municipality would vote to create an expendable general fund trust fund under the provisions of RSA 31:19-a, to be known as the Lagoon Maintenance and Repair Fund, for the purpose of maintaining and repairing the septage lagoon, naming the Board of Selectmen as agents to expend from this fund. Selectman Knox explained that this would be a new fund held by the trustee of trust funds. With a show of cards, the article passed.

ARTICLE #5: Selectman Knox moved and Mr. Sargent seconded to see if the municipality would vote to raise and appropriate the sum of **Fifteen Thousand Sixty-five Dollars and Eighty-seven Cents (\$15,065.87)** to be placed in the newly created Lagoon Maintenance and Repair Fund, and to fund this appropriation by the withdrawal of **Fifteen Thousand Sixty-five Dollars and Eighty-seven Cents (\$15,065.87)** from the Lagoon Fee Fund, held by the Treasurer. Mary Faiella asked if at present the fund could be used for other things and Selectman Knox said it could only be used for lagoon repairs. The article carried.

ARTICLE #6: Mr. Sargent moved and Selectman Knox seconded to postpone indefinitely Article 6 which was to see if the municipality would vote to raise and appropriate the sum of **Four Thousand Dollars (\$4,000)** for the purpose of testing, and treating the lagoon and monitoring wells at the septage lagoon located at the disposal area, and to fund this appropriation by authorizing the withdrawal for this purpose of **Four Thousand Dollars (\$4,000.00)** from the Lagoon Fee Fund, established under RSA 31:95-c in 1990. As this article was no longer necessary because of action taken on the previous articles, by unanimous vote the motion carried.

ARTICLE #7: Selectman Knox moved and Janet Clark seconded to see if the Town would vote to adopt the provisions of RSA 202-A:4-d authorizing indefinitely, until specific rescission of such authority, the Library Trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that acceptance of personal property by the Library Trustees would not be deemed to bind the Town or the Library Trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such property. Ms. Clark explained that this would be for the purpose of accepting small items, etc. By unanimous vote the article passed.

ARTICLE #8: Selectman Bryer moved and Mr. Sargent seconded to see if the municipality would vote to raise and appropriate the sum of **Ten Thousand Five Hundred and Ninety-five Dollars (\$10,595.00)** for the third year's payment for the five year lease/purchase agreement for the new Highway backhoe/loader purchased in 2000. There was no discussion, and the article passed unanimously.

ARTICLE #9: Selectman Bryer moved and Lucy Edwards seconded to see if the municipality would vote to raise and appropriate the sum of **Twenty-one Thousand Four Hundred Thirty-two Dollars and Eighteen Cents (\$21,432.18)**, received as cable TV franchise fees in year

2001, to be deposited in the previously established Cable Expendable Trust Fund under the provisions of RSA 31:19-a, and to fund this appropriation by authorizing the transfer of that amount from the expended fund balance as of December 31, 2001. Mr. Sargent pointed out a typographical error in the above article, and that the word "expended" and should be changed to "unexpended". This change was made. Mr. Turner pointed out that there was currently around \$20,000 in this fund. The vote was taken and the article passed unanimously. Selectman Knox stated that the meeting was being videotaped and that it would be broadcast at a later date on the Northwood information channel, Channel 25.

ARTICLE #10: Selectman Knox moved and Mr. Sargent seconded to see if the municipality would vote, as provided under RSA 231-63, to require the Road Agent, in addition to his usual duties to have charge, under the direction of the Selectmen, of supervision of the Transfer Station/Recycling Center, grounds maintenance of all town-owned buildings and beaches. Much discussion followed as to the transfer station and its operation, and the fact that the new building was set up to be run mainly by volunteers, and that one valuable volunteer was no longer working the building and that there was a need for more volunteers. Road Agent Wilson stated that he currently does work for the transfer station and that this would just formalize that operation. Selectman Knox referred to Article 13 and the addition of another person under this department to assist with this added responsibility. Mr. Witham stated that he was very much against adding an employee with benefits and that he would recommend going to contracted services. Mr. Ellis Ring inquired whether the Town would be maintaining the sidewalks recently installed and Selectman Hadley responded that these were State right-of-ways and that because Coe-Brown was not currently using the parking lot at the church for its students, this was not an issue. After more discussion the question was called, and with a show of cards, the article carried, 79 in favor and 70 opposed.

Mr. Hadley moved and Mr. Sargent seconded to restrict reconsideration of Article 10, and it was amended to be all articles up through Article 10. This motion carried.

ARTICLE #11: Selectman Hadley moved and Selectman Knox seconded to see if the municipality would vote to raise and appropriate the sum of **Thirty-seven Thousand Two Hundred Seventy-five Dollars (\$37,275.00)** for the purpose of beginning an assessing plan to bring the town into compliance with the new standards required for property appraisal, to permit State certification in 2005. Selectman Bryer moved to amend this article and Selectman Knox seconded, by adding at the end of the article the following: "This would be a non-lapsing appropriation under RSA 32:7-V, and would not lapse until December 31, 2003." Mr. Hadley stated that the amendment was based on the fact that DRA has not established policy and the selectmen did not want to make a commitment to spend these funds until they were certain what the State will require. Mr. Madison inquired if this was a State mandate, and if so would they be funding. Mr. Hadley stated that it was ongoing and that the State was allowed to do this without funding. He stated there was a plan for appropriating some money in this session. When asked by Ms. Planchette the purpose of this appropriation, Mrs. Knox stated it was needed to start verifying what is on our tax records and that it was correct. Ms. Bailey asked who would be responsible for holding this money and Mrs. Knox stated that the Treasurer would be responsible for it. James Ryan asked if this was all the funding that would be required and Mrs. Knox stated that this would merely be the first year's requirement and that each year they would be asking for more funds. Mr. Reggie Sweet asked if this was for paying someone to do the work, and Mr. Hadley stated that this would allow the development of a request for proposal (RFP) and to pay those people who are awarded the bid. At this point the Amendment was moved and passed and with no further discussion, the amended article was moved and by show of cards the motion carried.

ARTICLE #12: Selectman Hadley moved and Selectman Bryer seconded to see if the municipality would vote to raise and appropriate the sum of **Thirty Thousand Dollars (\$30,000)**, for the purpose of Special Duty coverage provided by the Northwood Police Department. This amount is to be reimbursed by the persons/companies that require this coverage. Mr. Hadley explained that this article merely separated out funds for special duty from the general budget, to

keep the funds separate. Ms. Faiella asked if there was any impact on the tax rate and was told there was not. With a show of cards the article passed.

ARTICLE #13: Selectman Bryer moved and Mr. McNally seconded to see if the municipality would vote to raise and appropriate the sum of **One Million Eight Hundred Thirty-nine Thousand Five Hundred Eighty-eight Dollars (\$1,839,588.00)** which represented the operating budget. Said sum would not include special or individual articles addressed. Mr. Sargent asked to amend by stating that no more than 15 minutes discussion would be allowed on this article and no more than 2 minutes per person. Mr. Edwards seconded. The amendment was defeated. Mrs. Knox stated that this operating budget was \$39,375 lower than the operating budget of the previous year, and that the overall bottom line budget was \$209,245.60 lower than last year's town bottom line budget. Mr. Witham then requested to amend the budget of the road agent from \$128,862 to \$87,889.54. He stated again his desire to eliminate the second laborer and to go back to contracted services. Mr. Hadley reminded that even though a request is made to reduce a particular area of the operating budget, the Board had the right to increase/decrease within the budget, not only on the lines the public were addressing. There was then much discussion over the confusion of the "impact on taxes" figures printed in the warrant. Mr. Hadley explained that these figures were included to show that if the starting point was \$0.00, each of these items would be added, so that as printed, the total of this new budget was \$4.00, and the previous year's total had been \$4.38, or a decrease of \$.38 over last year's budget. Mr. Witham then withdrew his suggested amendment because he felt it would not be fair for the Board to take the decrease out of a line that was not intended to be reduced by the amendment. After some further discussion the article was moved and with a show of cards, the article passed.

Mr. Hadley moved to restrict reconsideration of Article 13, and his motion was seconded, and carried.

ARTICLE #14: Selectman Hadley moved and Selectman Knox seconded to see if the municipality would vote to raise and appropriate the sum of **Four Thousand One Hundred Fifty-five Dollars and Sixty-seven Cents (\$4,155.67)** to be added to the Transfer Station Expendable Trust Fund, established in 2001 under RSA 31:19-a and to fund this appropriation by authorizing the withdrawal of that amount from the surplus remaining in the unexpended fund balance as of December 31, 2001. This amount is equivalent to the amount received by the town from the sale of recyclable materials received at the Transfer Station. After little discussion, the article was moved and carried with a show of cards.

ARTICLE #15: Selectman Bryer moved and Selectman Knox seconded to see if the municipality would vote to raise and appropriate the sum of **Seven Thousand Dollars (\$7,000.00)** to be added to the Police Equipment Capital Reserve Fund, established in 2001 under the provisions of RSA 35:1, and held by the Trustees of Trust Funds. Mr. Bryer asked Chief D'Alessandro to explain what this fund was for. The Chief explained that it was to purchase Digital Radios and such. He stated that these were necessary in order to communicate with the State Police, because currently they were still able to communicate, but once the State Police went entirely to digital, they would not be able to without digital radios in the cruisers. Mr. Turner asked if there was currently enough to purchase the required number of radios, and the Chief replied the intention was to purchase 4 in Article 24. With a show of cards the article passed.

ARTICLE #16: Selectman Knox moved and Selectman Hadley seconded to see if the municipality would vote to raise and appropriate from surplus in the year ending December 31, 2001, the sum of **Thirty-one Thousand Dollars (\$31,000.00)** for the purpose of constructing a garage at the Police Department. Marcia Tasker asked how big a garage it would be and what would be stored in it. She was advised that it would be three bays for storing the three cruisers. There was some further discussion after which Mr. Chase asked to acknowledge the volunteers that had done such a good job on the new police station. With a show of cards the article passed.

ARTICLE #17: Upon motion made and seconded, Marcia Tasker asked to indefinitely postpone Article 17 which was to see if the municipality would vote to raise and appropriate the sum of **One**

Thousand Dollars (\$1,000.00) for the purpose of establishing a Police Department Canine Program. With little discussion the amendment to postpone was voted upon and defeated. Mr. Crockett explained that currently if a dog were needed, it had to be obtained from Keene, which took too long in some instances. Mrs. Edwards asked why the Selectmen did not support this article and Mr. Bryer stated that they felt that the \$1,000 would not be enough money. Mr. Crockett stated that a lot of the requirements for this program were to be donated, such as veterinarian costs, food, etc. He stated that it would be used for narcotics detection in both of the schools, as well as tracking and patrol. Mrs. Katherine Lord asked what was the condition of the dog, and Mr. Crockett stated it was coming from Maine and that it was not currently trained, but that it would be trained free of charge by the NH State Police. Mr. Castellani asked if it would eventually be loaned out like the ones from Keene for the local area and Mr. Crockett said that it had not been determined yet, but that it probably would be used liked the fire department mutual aid. Chief Ashford stated his support of mutual aid. The article was then moved, and with a show of hands the article passed.

ARTICLE #18: Selectman Hadley moved and Mr. Bryant seconded to see if the municipality would vote to authorize the Selectmen to enter a lease/purchase agreement, with no escape clause, for a total amount of **Twenty-nine Thousand Two Hundred Seventy-seven Dollars (\$29,277.00)** for the lease/purchase of a new Police cruiser and to raise and appropriate the sum of **Nine Thousand Seven Hundred Fifty-nine Dollars (\$9,759.00)** as the first year lease payment, and to fund this appropriation by transferring **Nine Thousand Seven Hundred Fifty-nine Dollars (\$9,759.00)** from the Highway Safety Equipment Capital Reserve Fund for this purpose. There would be two (2) additional payments of **Nine Thousand Seven Hundred Fifty-nine Dollars (\$9,759.00)** for the years 2003 and 2004 under this lease/purchase agreement. Mr. Madison asked what the interest rate would be on the payment, versus the interest being received currently on the funds in the capital reserve fund. Mrs. Knox stated that the interest on the lease would be 6% and Mr. Turner stated the capital reserve was earning 3% more or less. After more discussion as to alternatives, by a show of cards, the vote was as follows: 83 in favor, 40 opposed. A two thirds required vote would have been 82, the motion passed by 1 vote.

ARTICLE #19: Because of the result of the vote on Article 18, Selectman Knox moved to indefinitely postpone this article which was to see if the municipality would vote to raise and appropriate the sum of **Twenty-seven Thousand Six Hundred Fifty-one Dollars (\$27,651.00)** for the purpose of purchasing a new 2002 cruiser and to fund this appropriation by transferring the sum of **Twenty-seven Thousand Six Hundred Fifty-one (\$27,651.00)** from the Highway Safety Equipment Capital Reserve Fund. The motion was seconded and carried.

ARTICLE #20: Because of the result of the vote on Article 18, Mr. Sargent moved to indefinitely postpone this article which was to see if the municipality would vote to raise and appropriate the sum of **Thirteen Thousand Dollars (\$13,000.00)** to be added to the previously established Highway Safety Equipment Capital Reserve Fund (cruiser) held by the Trustees of Trust Funds. The motion was seconded and carried.

ARTICLE #21: Selectman Knox moved and Mr. Sargent seconded to see if the municipality would vote to change the Highway Equipment Capital Reserve Fund to an Expendable Highway Equipment Trust Fund, naming the Board of Selectmen as agents, established for the purpose of purchasing or leasing, maintaining and replacing highway equipment under the provisions of RSA 31:19-a. Selectman Bryer requested a secret ballot. Joann Bailey then read a statement in opposition to this article, stating mainly that this would give too much freedom of spending of these funds without approval from town residents. After some discussion on motion to move the question, a secret ballot was taken with the following results: 29 in favor, 103 opposed. The motion failed.

ARTICLE #22: Selectman Knox moved and it was seconded to see if the municipality would vote to raise and appropriate the sum of **Six Thousand Dollars (\$6,000.00)** to be added to the Expendable Highway Equipment Trust Fund held by the Trustees of Trust Funds. Selectman

Knox then moved to amend by removing the word "Expendable" from the name of the trust. Her amendment was seconded. The amendment carried, and on a show of cards, the article passed.

ARTICLE #23: Selectman Bryer moved and it was seconded to see if the municipality would vote to raise and appropriate the sum of **Ten Thousand Dollars (\$10,000.00)** to be added to the Recreation Facility Capital Reserve Fund established under the provisions of RSA 35:1 in 1998, and held by the Trustees of Trust Funds. With no discussion the motion carried.

Selectman Knox then moved and Joseph Knox seconded to restrict reconsideration from Article 11 through 20. Mr. Sargent moved to add through article 23. The motion carried.

ARTICLE #24: Selectman Bryer moved and Mr. Sargent seconded to see if the municipality would vote to raise and appropriate the sum of **Twelve Thousand Dollars (\$12,000.00)** for the purpose of purchasing four (4) digital portable radios, and to fund this appropriation by transferring the sum of **Twelve Thousand Dollars (\$12,000.00)** from the Police Equipment Capital Reserve Fund. With no discussion, the motion was approved.

ARTICLE #25: Selectman Bryer moved and Selectman Knox seconded to see if the municipality would vote to raise and appropriate the sum of **Five Hundred Dollars (\$500.00)** as a donation to Northwood Community Youth Services, a local non-profit volunteer organization dedicated to providing social programs for Northwood youth to help with their efforts in operating these programs, and to fund this appropriation by transferring this amount from surplus in the unexpended fund balance as of December 31, 2001. James Ryan moved to amend to \$2,500.00, and John Tower seconded. Mr. Ryan then explained this would be to add water to the building. He stated that the well was put in previously, that this money would be to hook it up with pump, etc. The vote on the amendment was passed. Then the amended article moved and by show of cards, it also passed.

ARTICLE #26: Selectman Hadley moved and Selectman Knox seconded to see if the municipality would vote to raise and appropriate the sum of **Three Thousand Dollars (\$3,000.00)** to be added to the previously established Conservation Land Fund, held by the Town Treasurer. Mr. Jim Ryan spoke on behalf of the Conservation Commission, voicing their support of this article. By show of cards, the article passed.

ARTICLE #27: Selectman Knox moved and Selectman Hadley seconded to see if the town will vote to raise and appropriate the sum of \$2,500.00 to be used by the Northwood Lake Watershed Association in the treatment of Northwood Lake to control the milfoil problem. (This was a Petition Article) Dennis Viola, the president of the Northwood Lake Watershed Association spoke in support of this article. Mr. Chase then asked to amend the article by adding the following language to the end of the article: "and to charge the Conservation Commission with researching and recommending in time for action at the 2003 town meeting ways to prevent the spread of milfoil to other water bodies in the Town of Northwood." Selectman Bryer asked the Conservation Commission how they felt about this request, and Mr. Ryan stated he saw no reason why not to take this on. Selectman Hadley stated that the Department of Environmental Services and other contingencies could also help with their research. By voice vote the amendment passed, and by show of cards the article passed.

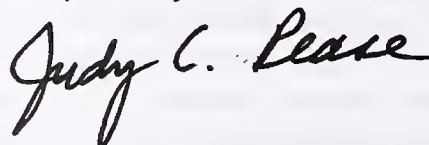
ARTICLE #28: Selectman Knox moved and it was seconded to see if the municipality would vote to enact the Mandatory Recycling Regulations that were adopted by the Northwood Board of Selectmen on June 20, 2001 as a town ordinance. Ms. Dole asked what those regulations were to which Selectman Knox responded that basically they were what was in place currently, that they had been presented in public hearings but just needed to be voted by Town before becoming regulations. Mr. Sargent asked how they intended to enforce them, and Mr. Edwards stated that even if we can't completely enforce then we can enforce them somewhat. Mrs. Lane asked that the audience recognize Viena Dow for all her effort she had put into this cause. With little more discussion, the article carried.

ARTICLE #29: Joann Bailey moved to indefinitely postpone to see if the Town would vote to change the number of Budget Committee members-at-large from 12 to 9 pursuant to RSA 32:15 IV. Her motion was seconded. The amendment was voted, with the result being 71 in favor, and 23 opposed. The article was indefinitely postponed.

ARTICLE #30: Selectman Knox moved and Mr. Knox seconded to see if the municipality would vote to support the petition which favors the construction of recreational fields and a recreational/community building for use of Northwood townspeople. Petition for Community Parks and Recreation Facilities is as follows: "the following Northwood registered voters seek funds for playground, baseball and soccer fields, basketball, and tennis courts for the near future. We also request a provision for a facility for young and old to socialize such as teen dances, activities and bingo, etc." After some discussion as to the pros and cons of obtaining some fields now and doing the rest at a future date, Mrs. Lane asked to move the article. And with a show of cards, the article passed.

ARTICLE #31: Under Article 31, to transact any other business that may legally come before this meeting, Mr. Ryan asked to thank Tom Whiting, a student of Coe-Brown who had been active in discussions during the meeting, for attending and getting involved. Ms. Bailey stated her admiration of Moderator Robertson for his work over the past week. With no more business to come before the meeting, it was moved to adjourn at 1:40 p.m.

Respectfully submitted,



Judy C. Pease
Town Clerk/Tax Collector

Results of Town Election - March 12, 2002

<u>MODERATOR</u>		<u>TRUSTEE OF TRUST FUNDS</u>	
Robert B. Robertson	508	Joann W. Bailey	511
<u>ROAD AGENT</u>		<u>CEMETERY TRUSTEE</u>	
James D. Wilson	300	Andreas M. Turner	521
Kenneth D. Witham	239		
<u>TOWN CLERK/TAX COLLECTOR</u>		<u>LIBRARY TRUSTEE</u>	
Judy C. Pease	544	Janet S. Clark	505
<u>TOWN TREASURER</u>		<u>PLANNING BOARD</u>	
Joseph A. Knox	515	Doug Peterson	432
		Eric Reitter	320
<u>SELECTMAN</u>		<u>POLICE COMMISSION</u>	
Scott R. Bryer	425	Mark L. Edwards	197
<u>BUDGET COMMITTEE</u>		Eleanor "Polly" Pinkham	
For 3 Years (Vote for 4)			344
Betsy Colburn	326	<u>SUPERVISOR OF THE CHECKLIST</u>	
Virginia "Ginger" Dole	307	Susan F. Robertson	496
Jacques Pauchey	290		
Tom Chase (Write In)	160	<u>SCHOOL BOARD</u>	
		For 3 Years (Vote for 1)	
<u>BUDGET COMMITTEE</u>		Kenneth Curley	203
For 2 Years (Vote for 2)		John A. Tower	215
Robert Clark	332		
Jean Lane	352	<u>SCHOOL BOARD</u>	
<u>BUDGET COMMITTEE</u>		For 1 Year (Vote for 2)	
For 1 Year (Vote for 1)		Steven Foley	231
John A. Tower	346	James Ryan	259
		Lisa Winterton	217

ARTICLES:

Article 1: Shall the Town vote to change the term of the combined Town Clerk/Tax Collector office from One Year to Three Years, as provided under RSA 41:45-a, effective with the election to be held in March 2003?

Yes 384 No 169

Article 2: Shall the Town vote to change the term for the Road Agent from One Year to Three Years, as provided under RSA 231:62-a, effective with the election to be held in March 2003?

Yes 279 No 273

Article 3: Are you in favor of Amendment #1 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 2.02 by changing the title to clarify that this section includes all development on a single lot?

Yes 288 No 206

Article 4: Are you in favor of Amendment #2 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 2.02 (B) by adding language to clarify that the limitation applies to principal residential structures on a single lot?

Yes 299 No 202

Article 5: Are you in favor of Amendment #3 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 3.02 to remove the minimum 10 acre requirement for subdivisions utilizing Open Space design?

Yes 236 No 278

Article 6: Are you in favor of Amendment #4 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 5.01 (B) by clarifying the identification of the boundaries of the Wetlands Conservation Overlay District and to make the first paragraph consistent with the rest of this section?

Yes 338 No 160

Article 7: Are you in favor of Amendment #5 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 5.01 (C) to add as an additional permitted use, driveways and culverts of single family residential structures and its accessory uses; and adding language clarifying that construction for this new use does not trigger the dredging and filling exclusion?

Yes 344 No 156

Article 8: Are you in favor of Amendment #6 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 5.01 (D)(1)(c) to remove the criteria in section (c) as part of the criteria for a Special Exception for use of land within the Wetlands Conservation Overlay District; and to alphabetically correct subsequent letters in section 5.05 (D)(1)?

Yes 268 No 209

Article 9: Are you in favor of Amendment #7 as proposed by the planning board for the town's Development Ordinance as follows: Delete Section 5.01 (D)(2) to eliminate some uses presently permitted by Special Exception in the Wetlands Conservation Overlay District?

Yes 242 No 244

Article 10: Are you in favor of Amendment #8 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 5.05 (B) and 5.05 (C) to reverse their sequential order and to amend the present 5.05 (C) so that a Special Exception will only be required in the steep Slopes Overlay District when the slope is 20% or greater, but less than 25%?

Yes 264 No 204

Article 11: Are you in favor of Amendment #9 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 6.04 to increase the Minimum Lot Size to 1.0 acre in the Incentives for Open Space Design Table?

Yes 280 No 212

Article 12: Are you in favor of Amendment #10 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 6.04 to increase the Minimum Road Frontage to 75 feet in the Incentives for Open Space Design Table?

Yes 280 No 212

Article 13: Are you in favor of Amendment #11 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 6.04 to increase the Minimum Road Setback to 20 feet in the Incentives for Open Space Design Table?

Yes 289 No 209

Article 14: Are you in favor of Amendment #12 as proposed by the planning board for the town's Development Ordinance as follows: Amend Section 6.04 to increase the Minimum Side/Rear Setback to 15 feet in the Incentives for Open Space Design Table?

Yes 279 No 218

Article 15: Are you in favor of Amendment #13 as proposed by the planning board for the town's Development Ordinance as follows: Amend the ordinance's Definition section (Section 7.00), by adding a new definition for the term *Driveway*?

Yes 289 No 209

Article 16: Are you in favor of Amendment #14 as proposed by the planning board for the town's Development Ordinance as follows: Amend the ordinance's Definition section (Section 7.00), by adding a new definition for the term *Mixed Use*?

Yes 283 No 206

PROCEDURAL TOWN MEETING WARRANT 2002

THE STATE OF NEW HAMPSHIRE TOWN OF NORTHWOOD SPECIAL PROCEDURAL TOWN MEETING WARRANT 2002

To the inhabitants of the Town of Northwood, in the County of Rockingham in said state, qualified to vote in Town affairs

You are hereby notified to meet at the Northwood Town Hall, in said Northwood, New Hampshire on Tuesday the 1st day of October, 2002 at seven o'clock in the evening (7:00 PM) to act upon the following

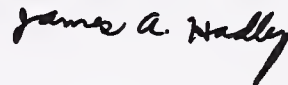
CORRECT PROCEDURAL DEFECT IN TOWN MEETING 2002 WARRANT ARTICLE 18

ARTICLE 1 To see if the Town will vote to correct the procedural defect (failure to take vote by ballot) in Article 18 of the 2002 Town Meeting Warrant, which approved the Police Department cruiser lease/purchase agreement. (2/3 ballot vote required)

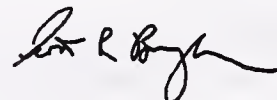
Given under our hand and seal this 12 day of September, 2002 and ordered posted by the undersigned members of the Town of Northwood, New Hampshire Board of Selectmen



Marion J. Knox
Chair, Board of Selectmen



James A. Hadley
Selectman

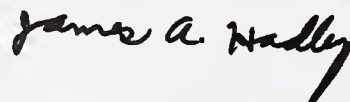


Scott R. Bryer
Selectman

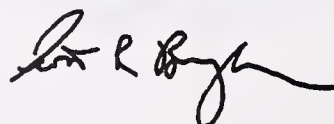
A true copy of Warrant- attest



Marion J. Knox
Chair, Board of Selectmen



James A. Hadley
Selectman



Scott R. Bryer
Selectman

Northwood Procedural Town Meeting Minutes – October 1, 2002

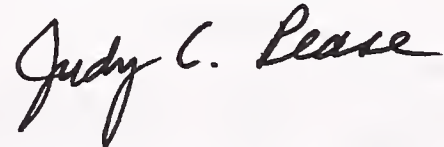
Moderator Robert Robertson rapped the meeting to order at 7:00 p.m. at the Northwood Town Hall. He then read the Warrant. Selectman Marion Knox moved to accept the warrant as read. The motion was seconded by Lucy Edwards. The Moderator stated that the polls would remain open for one hour.

The Moderator then declared the polls open.

After the hour was up, the Moderator and Town Clerk tallied the results. There were 26 ballots cast, 22 were in the affirmative and 4 opposed. The Moderator announced that the Article passed.

On motion by Selectman Knox which was seconded, the meeting adjourned at 8:03 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Judy C. Pease".

Judy C. Pease, Town Clerk

2002 Building Inspector – Code Enforcement Report

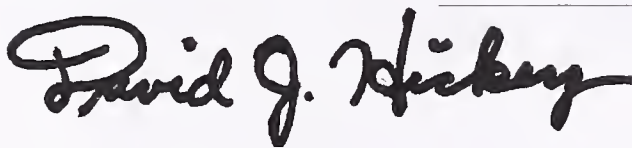
Two thousand and two has been an extremely busy year. New residential and commercial permits issued have increased significantly in number and in the size of the projects.

My effectiveness in performing the required functions is greatly increased with you and/or your contractor's cooperation. Therefore, I am asking that you adhere to the town ordinances and the requirements of the building code.

Two of the biggest problems that I have had to address during 2002 are the failure to obtain a building permit for a project being undertaken, and the failure to request a final inspection once the project has been completed. **Both of these failures are subject to fines.**

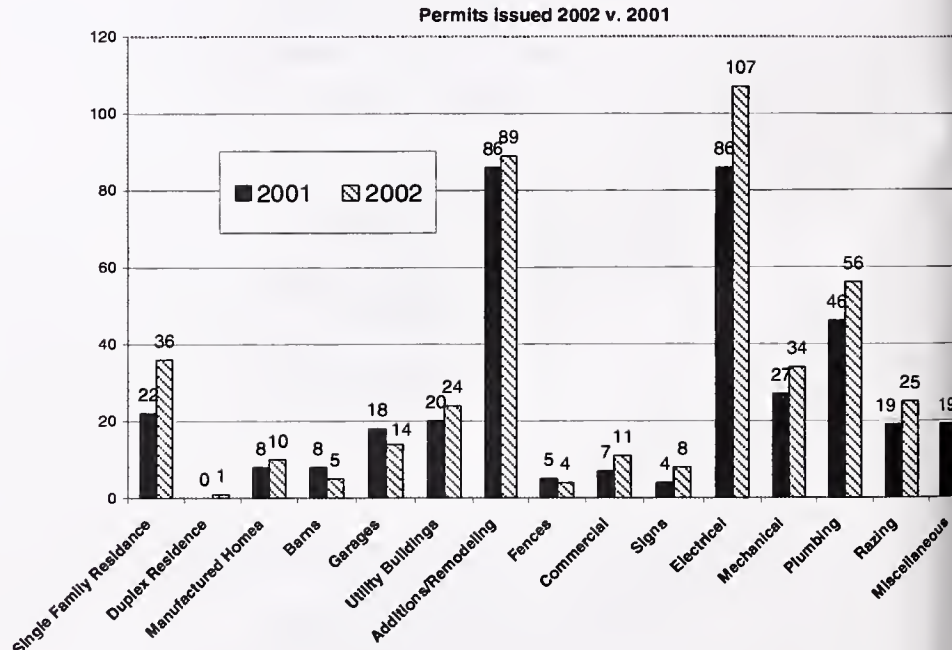
The following is a breakdown of the permits issued during 2002.

Respectively Submitted,



David J. Hickey, PE
 Building Inspector/
 Code Enforcement Officer

Category	Number	% Change
Single Family Residence	36	+64 %
Duplex Residence	1	+100%
Manufactured Homes	10	+25%
Barns	5	-38%
Garages	14	-22%
Utility Buildings	24	+20%
Additions/Remodeling	89	+3%
Fences	4	-20%
Commercial	11	+57%
Signs	8	+100%
Electrical	107	+11%
Mechanical	34	+26%
Plumbing	56	+22%
Razing	25	+11%
Miscellaneous	2	-89%
Total Permits Issued	426	



2002 Northwood Cable Advisory Committee Report

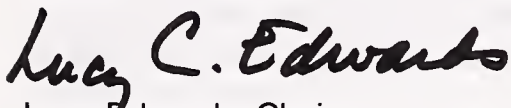
The Northwood Cable Advisory Committee was formed after the new contract with Metrocast Cablevision was adopted. Our purpose is to assist the Board of Selectmen with cable TV related issues, and to develop strategies to use the grant and franchise fee funds that come to the town under the new contract to set up public access broadcasting for the citizens.

This year we are very grateful to our committee member Ken Curley for all the research and work he did to put the tapes he made of the town meeting in March 2002 in a format that was usable for broadcasting and for research. He spent a lot of time finding out about software and equipment for editing, and produced the meeting on tape, and on DVDs that can be searched for particular content. It was a long process, done in his limited spare time, and we thank him so much.

We also want to thank the students at Coe-Brown Academy for meeting with us in the fall and expressing their interest in becoming involved in the public access broadcasting program. Two students visited the studio at Laconia High School with some of the committee, and "wow-ed" us with their expertise. Please ask Ken Curley, Donna Bunker, or myself about that visit. One student volunteered to become a member of the committee, and although he cannot be a voting member because he is not of voting age yet, he has already presented us with a proposal for equipment he feels would give the town the ability to do some professional-looking programming.

If you have an interest in being involved in this venture, please contact us and join us for a meeting. Our meetings are posted at the library, town hall, and on the town website (www.town.northwood.nh.us.)

Respectfully submitted,


Lucy Edwards, Chair

2002 Cemetery Trustees Report

Andy Turner, who has been chair of the trustees for a number of years agreed to run for another term. He has requested that anyone, who has a sincere interest in the cemeteries, contact him to be indoctrinated in the record keeping, customer relations, and cemetery maintenance so that he can retire.

This year the trustees have been involved in getting perpetual care coverage on the lots that do not currently have any, since burial cannot take place until such care is provided. In addition, when the perpetual care on the lot does not cover the current cost per grave of \$100.00, an effort is made to have the owner add enough to cover the grave. Several additions were made this year.

The town has two contracted maintenance services for the cemeteries, which includes the general grounds keeping as well as mowing the cemeteries. Maintenance of the Fairview, Canterbury, Harvey Lake, and the Ridge cemeteries' was contracted to Sam Johnson. The Elliots provide maintenance of the East Northwood, and Pine Grove cemeteries as well as some small graveyards. Sherman Elliott serves as the superintendent of the cemeteries, thereby arranging the interments and record keeping of the burial permits as well as cremation certificates, which have to be on file with the town clerk and recorded with the cemetery trustees. Trustees Turner and Ted Reese performed basic maintenance at the cemeteries including: turning on the water at the cemeteries that have it, raising and lowering the flags, and planting grass in bare spots at Pine Grove Cemetery.

This year Trustee Doug Reckard has taken on the duty of making a computer index of all the lots owned in the Northwood cemeteries that will facilitate looking up persons buried in Northwood. Behind this index will be a copy of the burial permits or the cremation certificates for each person buried in Northwood. In addition, for each lot, a copy of the deed, the perpetual care contract, and the lot plan, plus any correspondence associated with that lot will be filed. This is a sizable job when dealing with the older cemeteries.

The Elliott Memorial was completed at Pine Grove. The bench and plaque were received and installed this year. Beulah and Larry Elliott were closely involved with Pine Grove and the area. The memorial recognizes their efforts.

Hannaford Market was completed and they came through with their promise to build a stone fence around the Baptist Church Cemetery at their easterly entrance. This was a great community assist.

Sherman Elliott agreed to do monument straightening at East Northwood and other locations that needed it. This is a project we are trying to do each year.

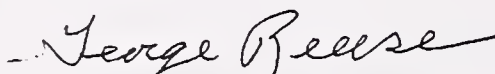
A contract has been made to have the roads in Pine Grove scraped, edged to provide 19 feet of right-of-ways, and resurfaced. With winter arriving early, this project may not be completed until next spring.

At Fairview Cemetery lightning destroyed a big pine, which had to be removed. These unexpected happenings have their effect on our budget, which we have managed to maintain at \$3,600.00.

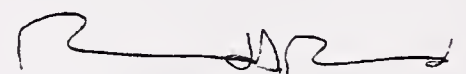
Respectfully submitted,



Andreas Turner, Chairman



George E. Reese



R. Douglas Reckard

2002 Conservation Commission Report

The Northwood Conservation Commission was established by the Town of Northwood to provide guidance for both the protection and proper utilization of the town's natural resources. These valuable resources include woodlands, wetlands, lakes and ponds, and clean air. To that end, the commission provides input on conservation related issues to other town and commissions, and state boards. The commission also maintains maps of the town's natural features, and promotes and sponsors events that raise citizen's awareness of problems and issues related to the town's natural resources.

During 2002, the commission focused on two new areas of concern:

1. Threats of invasive plant species into our lakes and ponds
2. The effect of large groundwater withdrawal from other towns bordering Northwood

Both of these, possible impact sources to our natural resources, have proven to be areas that need a continuing monitoring program.

In 2002, we were fortunate to add two new members to the commission, with experience and education in hydrology and "lake and pond dynamics". These new members have proven to be a resource that is "just in time".

The Northwood Conservation Commission continues to work with the citizens of Northwood to protect and manage the town's natural resources in an environment of continued economic development. The commission encourages constructive input by residents on conservation related matters and encourages everyone to participate in the protection of the town's natural resources. The commission meets at 7 p.m. at the town hall on the first Tuesday of every month. Any resident interested in becoming a member or in participating in a specific project is urged to contact the Conservation Commission through the town hall.

Respectfully submitted,

James Ryan
Chair Northwood Conservation Commission

2002 Economic Development Committee Report

The Economic Development Committee held 10 meetings during the calendar year 2002. Notices of the meetings are posted at town hall, the library, and on the Northwood website.

The mission of the Northwood Economic Development Committee is to provide a structure and forum to facilitate development that preserves the beauty and nature of the area and that inspires those who live here and those who will come in the future to maintain and enhance the quality of life in this community - its economic health, social and cultural vitality, and ecological integrity.

Members of the committee attended a forum put on by Bear Paw Greenways to explore ways to preserve open space with other communities in the area. Members also explored ways to use zoning to create "smart growth" and to protect our water supplies.

A member from the Antique Alley Association joined the committee. A goal might be to recruit more members from the business community in town.

The municipal web site that was launched from this committee in 2001 was officially turned over to town hall staff for maintenance late in 2002. The web site (www.town.northwood.nh.us) will allow residents to find information about town government such as hours of operation, board meetings, and e-mail addresses for various town officers.

Respectfully submitted

William S. Bushnell
Vice-Chairman

2002 Northwood Fire/Rescue Department Report

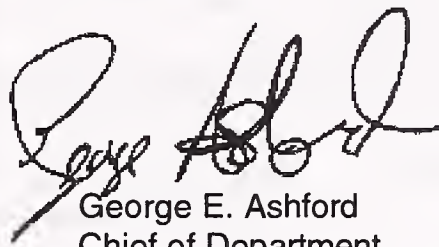
This year, the Northwood Fire/Rescue answered 501 calls for service.

Along with our regular departmental trainings, we had 2 members obtain their State Firefighter certifications as well as 3 members attending an Emergency Medical Technician course. This class requires a large commitment from members and their families, but once completed, provides a benefit to the entire town through increased knowledge and proficiency.

This past summer was one of extreme dryness, and I would like to take this opportunity to thank all the townspeople for their extra care and understanding in keeping the actual number of brush and grass fires to a minimum.

I hope everyone has a fire safe 2003, and on behalf of the Northwood Fire/Rescue, thank you for your continued support.

Respectfully Submitted



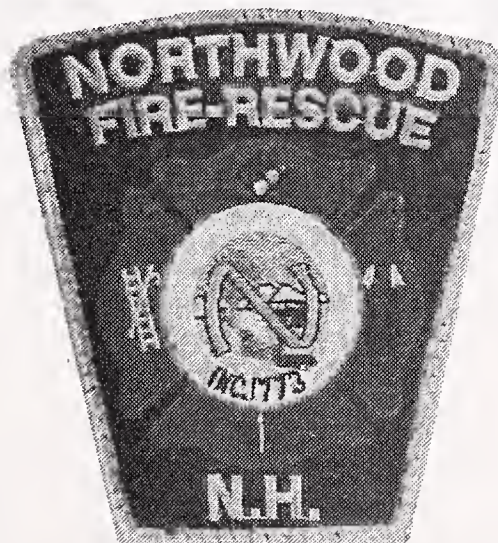
George E. Ashford
Chief of Department

BREAKDOWN OF CALLS

Structure Fire	16	Vehicle Fire	7
Medical Aid	199	False Alarm	83
Malicious False Alarm	1	Auto Accident	58
Mutual Aid	27	Hazardous Condition	37
Brush/Grass/Smoke	38	Service Call	25
Other	11		

TOTAL 501

"DIAL 911 FOR EMERGENCIES"



Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. Violations of RSA 227-L:17, the fire permit law and other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to \$2000 and/or a year in jail plus suppression cost.

A new law effective January 1, 2003 prohibits residential trash burning (RSA 125-N). Contact New Hampshire Department of Environmental Services at (800) 498-6868 or www.des.state.nh.us for more information.

Help us to protect you and our forest resources. Most New Hampshire wildfires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at www.nhdf.org or 271-2217 for wildland fire safety information.

ONLY YOU CAN PREVENT WILDLAND FIRES

2002 FIRE STATISTICS

(All fire reported thru November 10, 2002)

TOTALS BY COUNTY

	<u># of Fires</u>	<u>Acres</u>			
Belknap	52	13.5			
Carroll	80	10.5			
Cheshire	39	17			
Coos	3	2.5			
Grafton	53	21			
Hillsborough	108	54.5			
Merrimack	94	13.5			
Rockingham	60	25.5			
Strafford	31	23			
Sullivan	20	6			
				<u>Total Fires</u>	<u>Total Acres</u>
			2002	540	187
			2001	942	428
			2000	516	149

(* Misc: Powerlines, fireworks, railroad, ashes, debris, structures, equipment.)

CAUSES OF FIRES REPORTED

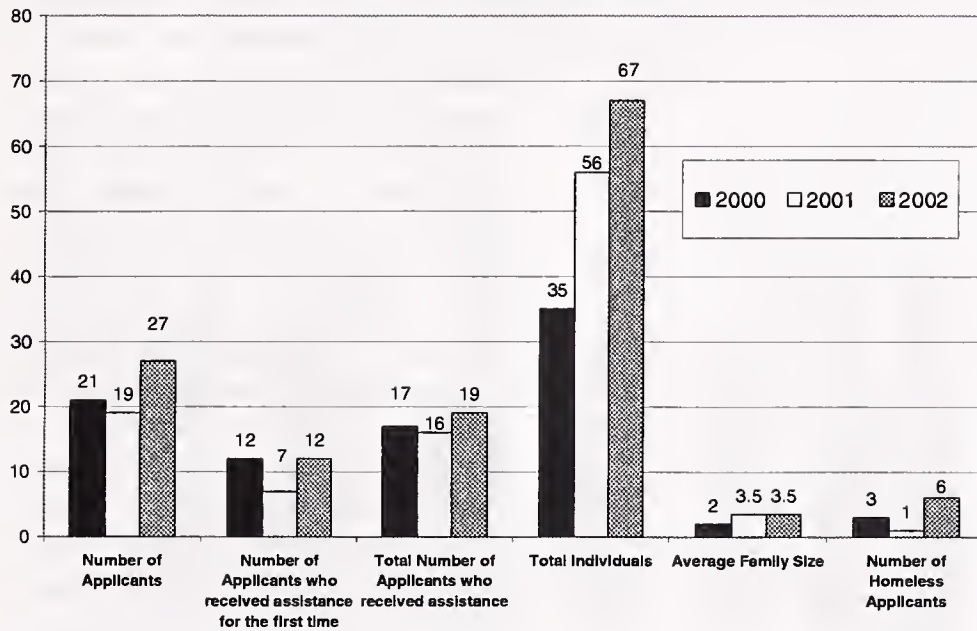
Arson/Suspicious	43
Campfire	31
Children	32
Smoking	32
Rekindle of Permit	3
Illegal	7
Lightning	36
Misc*	356

2002 Human Services Report

During 2002, the human services department was able to assist nineteen local families with shelter, food, and utility expenses. The department worked closely with area property owners, utility companies, state and federal agencies and charitable organizations such as Raymond Community Action. Once again, Raymond Community Action has greatly reduced the burden on

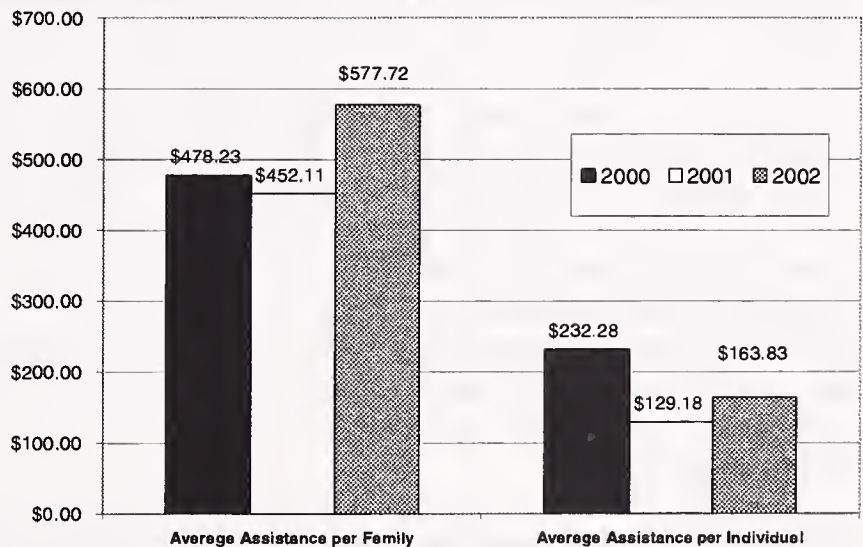
the Town of Northwood by helping residents with assistance through their programs including: fuel assistance, rental and utility assistance and homeless outreach. Unfortunately, there was a sharp rise in the number of homeless families in the community; this increase can be attributed to many factors including the poor economy, the rising cost of housing in the area and the lack of employment paying a "living wage".

Total Human Services Statistics Table 1



Again, I'd like to give heartfelt thanks to the rescue squad/fire department, area churches, organizations and giving individuals who provided the donations for a very successful holiday food/gift basket program. We were able to provide twenty-four Northwood families with the necessities for a healthy, happy holiday meal and gifts for the children. A special thanks to Priscilla King for all her help with this program. This year the human services department worked with an ambitious senior from Coe-Brown Northwood Academy, Megan Murphy, to create a giving tree program at Coe-Brown. Megan was able to work with academy staff and students to provide gifts for thirty-four Northwood children.

Average Assistance Cost



I would be happy to hear from anyone who has any questions, comments, or suggestions for the human services department.

Respectfully submitted,

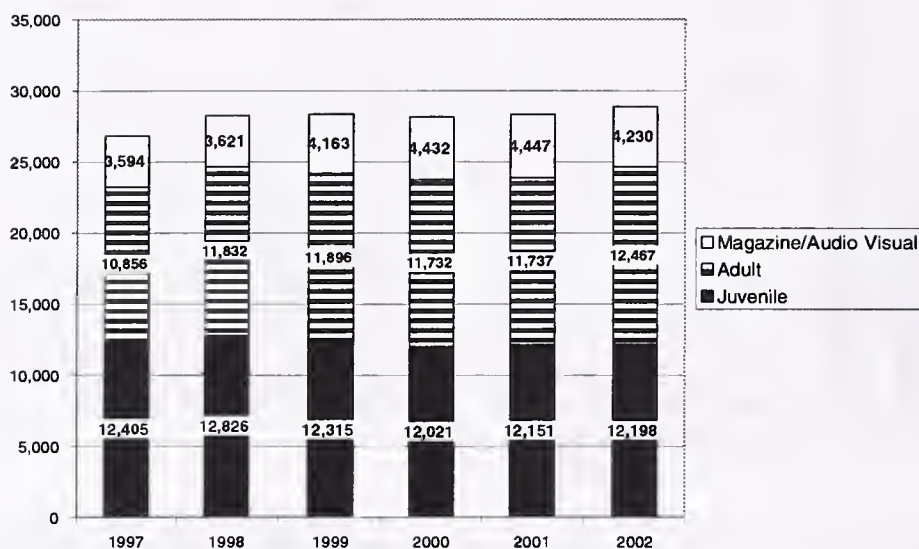
Rebecca Clark
Human Services Director

2002 Library Report

It has been a busy year at the Chesley Memorial Library! Circulation statistics for 2002 reveal a total of 28,895 books and materials checked out. 3,058 people are registered for library cards. The interlibrary loan program continued to be very active - 626 books were borrowed from other libraries and 994 of our books were loaned to other libraries! Our busy interlibrary loan statistics earn us two stops per week by the state library van.

Two grants were awarded to the library this year, one for technology, and one for children's books. The library received \$800.00 from the Library Services and Technology Act Back to

Library Circulation Statistics



Basics grant that was used towards the purchase of a new computer. The library was awarded a grant from the Children's Literacy Foundation that added 88 children's books to the collection. The Children's Literacy Foundation is a non-profit organization founded in 1998 for nurturing a love of reading and writing among children throughout rural areas of New Hampshire and Vermont. As part of the grant, CLiF presenter Mary Catherine Jones visited Northwood School

to read stories and share news of the grant with the children. The library was then selected to receive another school visit in 2003 from a New Hampshire author that will also be sponsored by CLiF!

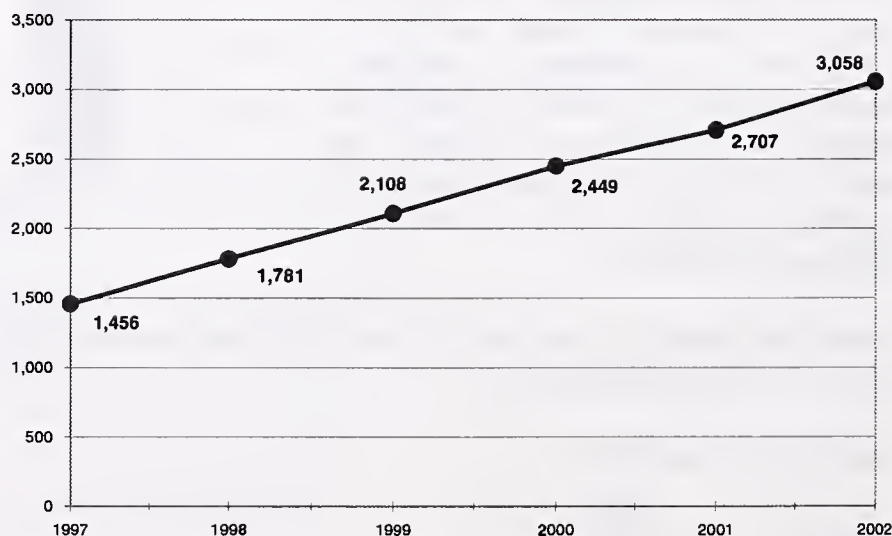
The George Reese family donated a flagpole with a plaque in memory of librarian Gladys Gardner, who served as librarian from 1954 to 1983. Our local VFW will be donating a new flag and a dedication will be held at a future date.

WorldPath and Metrocast continue to provide free Internet access to the library so all registered patrons can use the Internet and other programs such as Microsoft Word and Print Artist.

The library offered many programs for children and adults throughout the year. Demand for the children's story time program was so great that an extra session was finally added. Story Time sessions met twice a week January through May and three times a week September through December.

Participation in the story time program remained strong with an average of 30 children attending every week. Teddy Bear Story Time met weekly in July and August. The library continued the "Great Stone Face Reading Club" and served as a voting site for the program's favorite book. Our third annual Bring-Your-Own Easter Egg decorating party was very successful. "Turn Your

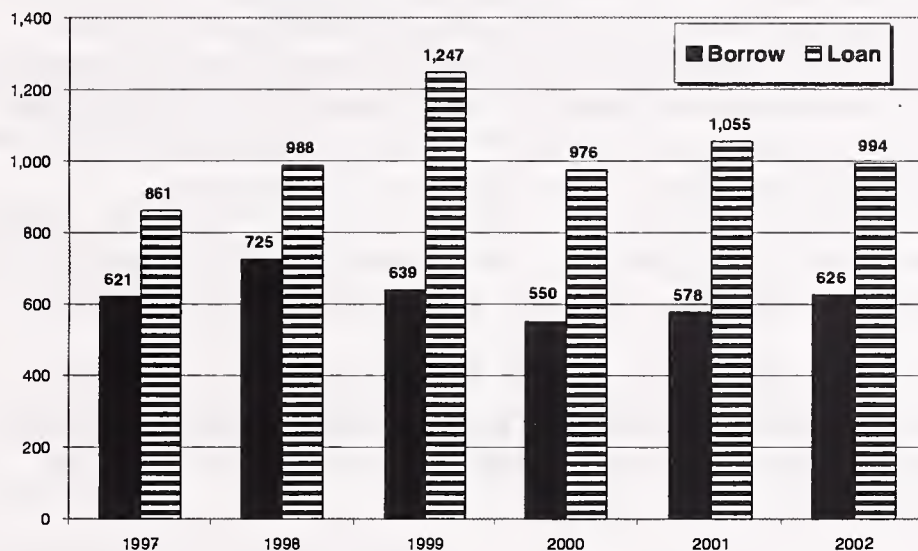
Number of Patrons



TV Off Week” was celebrated in April with drop-in craft sessions all week long. The summer reading program featured the jungle theme “Lions & Tigers & Books: Oh, My!” Drop-in craft sessions related to the theme were held throughout the summer and the Friends of the Library sponsored a very popular performance by singer “Wayne from Maine” to celebrate the summer reading program. The summer reading program ended with a “store” featuring donated prizes that participants “purchased” with points they earned from reading all summer. The library initiated a new Story Time program in October; “Holiday Reading Events” were held once a month on Saturdays in response to requests for weekend children’s programming.

Coe-Brown National Art Honor Society and the Northwood School once again held art exhibits at the library in April. Ken Witham hosted a nature photography display in June. A workshop for students and their parents on

Inter-Library Loan Program Statistics



“Career Exploration and Early College Planning” was held in August. The library hosted an open house in September to celebrate National Library Card Sign-Up Month and to thank the Harvey Lake Woman’s Club for their many years of support. Carol Witham dressed as Mother Goose and read to the children who attended the open house. The Northwood/Nottingham Book Discussion Group for adults met every month – the group

enjoyed the book discussions so much they refused to take the summer months off! The young adult book discussion program continued and has grown in popularity. The Christa McAuliffe Family Planetarium Pass was donated to the library in honor of all library volunteers. The Cub Scouts, the Girl Scouts, and third grade students from Northwood School visited the library at different times throughout the year.

The Friends of the Library also had a busy year. Not only did they sponsor the “Wayne from Maine” program, they also purchased a CD player and a large folding table for the library! Their annual yard sale in September was once again very successful.

Many local groups and non-profit organizations continue to use the meeting room on a regular basis. Anyone interested in using the library’s meeting room should contact the library director for more information.

The library is very fortunate to have many volunteers helping with a variety of tasks. Volunteers contributed a total of 396 hours this year. A new program for “junior librarians” was started to help with summer reading and story time programs and our junior librarians contributed 209 hours to our total volunteer hours! We appreciate their efforts and all the support we receive throughout the year from library patrons and local businesses.

The library is staffed by director Donna Bunker, assistants Eunice Fraser and Ellen Gibson, and aide Danielle Fortin. The library is open: Mondays, Wednesdays, and Thursdays 9-4 and 6-8, Tuesdays and Saturdays 9-1.

Respectfully submitted,

Janet S. Clark
Janet Clark

Norma H. Heroux
Norma Heroux

Mary Ellen LaPine
Mary Ellen LaPine

2002 Planning Board Report

The year of 2002 turned out to be a busy year. The board reviewed and approved edits to the Northwood Development Ordinance as well as approval of two subdivisions, nine site plans, and seven boundary line adjustments.

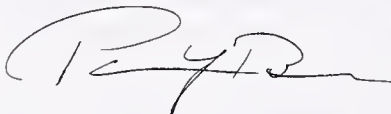
Most of the subdivisions reviewed by the board were Open Space design concepts, which allows for traditional residential neighborhoods while protecting a portion of natural landscape indigenous to the development.

Most of the site plans reviewed and approved by the board were small businesses and services. As you travel through Northwood take some time out of your busy day and visit some of these new and old friends: Northwood Power Equipment (4000 sq.ft. retail), Wilder Flooring, Northwood Police Department (garage addition), Jeff Brown Pottery studio, Regal Radiance (tanning salon) and Lakeview Antiques (retail conversion) just to name a few. The board worked well with all applicants to balance their needs while maintaining the spirit of the town's regulations.

The March election brought new members to serve this year: Eric Reitter and Doug Peterson; while Elaine Planchet was appointed as an alternate. Welcome aboard and thanks for your service.

Northwood will no doubt benefit economically from all of these new projects now and in the future, as the board continues to seek a balance between growth and development with the desire to maintain its rural character in the year 2003.

Respectfully Submitted,



Patrick L. Bell, Chair

2002 Northwood Police Commission Report

The Northwood Police Commission was created by ballot vote in March 1986. The previous year, the Northwood Board of Selectmen appointed a seven person Police Advisory Committee to look at budget and personnel concerns in the police department. Following several months of review, the committee presented a final report in December of 1985 to the Board of Selectmen. That report included a list of 10 recommendations for the department, the first of which was to institute a three person commission to oversee the operations of the police department. Northwood voters ratified that recommendation and the Northwood Police Commission has been in place since. Commissioners are elected to a three-year term, with one term expiring each March.

The commission meets monthly on the third Monday of each month at 2:30 p.m. at the Northwood Police Station. The commission's agenda includes time for public input, the review of the general business of the department, the chief's report, budget review and correspondence. All meetings are open to the public to attend.

In 2002, in addition to their regular meetings, the commission held several work sessions to review the budget and employee evaluations; and met in joint session with the Board of Selectmen.

The commission, consisting of W. Edward "Spike" Bryant, Eleanor "Polly" Pinkham and myself, would like to thank all of the townspeople for their continued support of the police commission.

Sincerely,

Richard Cummings, Chairman

2002 Northwood Police Department Report

The year 2002 has ended as another busy year for the department, with substantial increases in various activities, and thankfully, decreases in certain other areas as well

This year proved to be status quo in keeping with the past several years, with calls for service logged at 718, just down slightly from last year. Of these calls for service, 350 were criminal related, many resulting in subsequent investigations and arrests of suspects. Many of the remaining calls were for services assisting other agencies, service of subpoenas, juvenile petitions, response to business and residential alarms, 911 hang-up calls, and suspicious person calls.

Arrests remained at a high level, with a total of 441 for the year, up 8% from last year. Of those, 83 involved juveniles, many of which included alcohol offenses for persons under the age of 21. This year especially showed a large increase in the number of underage drinking incidents and large party calls.

Included in the total number of arrests is 29 drug related incidents, with various charges of Possession with Intent to Distribute, Transporting Drugs, DWI, and Possession of Controlled Drugs. Citizens who may be interested in viewing some of the various articles of drug paraphernalia are welcome to come see our drug display at the station.

As always, First NH Turnpike continues to provide the department with more than enough to handle with motor vehicle complaints and offenses. DWI arrests came in at 26 for the year. 600 contacts were made with the motoring public, with most of them being for common violations of Speed, Unlawful Passing, Unregistered and Un-inspected motor vehicles. Of those 600 contacts, 128 written Warnings were issued (with a fervent hope that the lesson was learned and the violation not be repeated).

The department is pleased to announce the two newest additions to our staff, the first being Officer Adam Andrews, who has taken the place of Officer Ross Oberlin as our newest fulltime officer. Officer Andrews came to us from Rollinsford Police Department, where he served as a part time officer. He will be attending the academy in April 2003 for his full time certification.

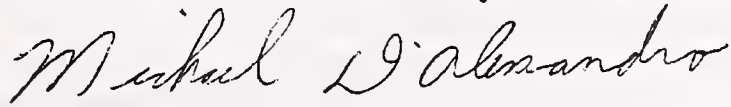
Our second addition is that of Canine Kimrus, who belongs to Corporal Dave Crockett. Cpl. Crockett attended canine training through the Boston Police Department, starting in September of this year, and completed an intense course of 480 hours in length, which gained the department a canine certified in patrol and tracking procedures. This canine is one of a few in the entire county, and is a valuable asset to the town. The dog has already proved itself on several successful tracks since November.

The department has recently added a new three bay garage , at the back section of the parking lot. This was started in late summer and recently completed. This new addition allows the patrol cars to be housed at the station now, in a heated and secure facility.

The DARE program is still running strong in the elementary school fifth grade, now finishing up its' eighth year under Sgt. Hillner. Our drug related incidents with local youths has shown a steady decline over the last several years, and we like to think that this program has contributed in that regard. A special thank you to all businesses and citizens who have contributed, and still contribute financially to this program, and have made it such a success.

Finally, we would like to recognize and thank our Police Commission for their continued efforts and support over this past year, in helping to run the department smoothly and keeping the lines of communication open with other departments and the local citizenry.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michael D'Alessandro". The signature is written in black ink and is positioned below the phrase "Respectfully submitted,".

Michael D'Alessandro, Chief of Police

2002 Road Agent Report

This past winter was normal in the amount of snow that we had to deal with. We had no major storms January thru March; however, the winter season came in early with snow in October. The remainder of the year has been very busy with more snow than usual.

The spring was not bad as far as mud season was concerned and we were able to keep the roads in good shape. Grading was done on all gravel roads in the spring as well as fall. Gravel was added where it was needed during the spring grading as well as during the fall. We also had no major washouts due to rainstorms as we have had in the past.

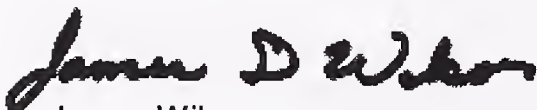
We reclaimed Sherborne Hill Road this year. This completes the loop to and from Route 4. This is a very busy road and the improvement should make for better traveling for people using the road. It also makes it easier to maintain. We overlaid Bennett Bridge Road also. This road was in very bad shape and this will make it much better to travel on. Most of the residents here seemed to be very happy with the work that was done. Deerfield Road was also done with a two-inch base of hot top. Even though this road does not get a lot of traffic, it is a difficult road to grade because of the intersection with Route 4. We also overlaid Oakwood Drive with a two-inch overlay.

Work for this year includes rebuilding Harmony Road. The hill section is very narrow and needs to be widened due to the increased traffic that travels here. The culverts near the Route 4 end also need to be replaced. We will do as much as we could with the funds that are available. We will also be replacing the guardrails on Old Turnpike Road, which are in very bad shape. This will hopefully be done this winter or early spring. Denmark Drive is scheduled to be overlaid this year.

Roadside cutting was done on all roads this past year and will be done this year.

I would again like to thank everyone for patience when they have had to wait when we are doing roadwork and during storms.

Respectfully Submitted,



James Wilson
Road Agent

2002 Zoning Board of Adjustment Report

The Northwood Zoning Board of Adjustment received a total of 13 new applications in 2002. The board hears all requests for relief from the Northwood Development Ordinance, including both variances and special exceptions. The Zoning Board is also granted authority by the state to hear appeals from an administrative decision and waivers from dimensional requirements. Each case is reviewed in open session, with notification provided to abutting property owners. Each decision of the board is based on the unique characteristics and specific merits of the individual cases. The following is a summary of the cases heard and the board's decisions:

Setback Variance 3.04	Garage	Approved
Setback Variance 3.04	Residence	Withdrawn
Setback Variance 3.04	Garage	Conditional approval
Setback Variance 3.04	Garage	Denied
Setback Variance 3.04	Residence (mobile)	Approved
Setback Variance 3.04	Church addition	Conditional approval
Setback Variance 3.04	Garage	Denied
Variance to Section 3.0, 3.02, 6.05	Open Space Design Subdivision	Denied
Variance Section 1.04C1	Change the bounds of a non-conforming lot	Denied
Variance Section 1.04C1, 3.01 & 3.02B	Change the bounds of a non-conforming lot, setback, road frontage	Conditional approval
Variance Section 2.02B	Add second residential unit	Denied
Variance Section 2.02, 3.02, 6.05(A)(4)	11 Condominium Units on one lot	Denied
Special Exception 5.05B	Construction in Steep Slope Overlay District	Denied

The Zoning Board of Adjustment meets monthly on the fourth Monday at 7 p.m. at the town hall. Applications for zoning board requests may be picked up at the town hall during regular business hours. The board administrator is available on Mondays if you have questions. Messages may be left at 942-9100 ext. 5, at any time.

The board welcomed three new alternate members this year: Joseph Knox, Daniel Remi and Nona Holmes.

Open positions for appointment are reviewed in March. If you are interested in serving on this board, please contact either the Board of Selectmen or myself.

Respectfully submitted,

Bruce Farr, Chair

2002 Trustees of Trust Funds Report

The year 2002 was one that reflected an additional \$2,500.00 being added to the perpetual care principal. Four of the trusts were paid when cemetery lots were purchased. Five of the trusts were cases where individuals who wanted their family lot to be more adequately funded at the current \$100 per grave charge. As said in previous annual reports, the income from the perpetual care funds provides for the maintenance of the lots. Such care is required before interment can be made. There are lots that were purchased before perpetual care was required. These lots require that perpetual care be placed on them to be used. There are some lots on which a minimal amount was placed years ago. It would be helpful if these trusts were added to in order to be in line with the inflated costs of caring for them. Our cost of maintenance is currently around \$12,000. Such cost requires that we get, if possible a 7.8% return on our principal investment. This is particularly difficult with market conditions the past two years.

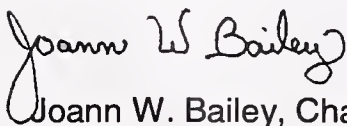
There is a close connection between the cemetery trustees, who sell the cemetery lots and broker the sale of private lots or portions thereof; because they must see that the lot sale and perpetual care money is collected, deeds and contracts are prepared, and that the money ends up in the proper trust funds. At present Andy Turner, who is chair of the Cemetery Trustees, performs these functions.

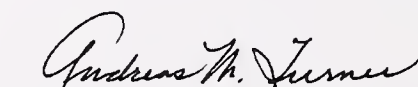
There are thirteen capital reserve funds presently maintained. These funds were created at town meeting and funded according to the articles in the town warrant. There are five expendable trusts for special operations in town. These trusts have been set up so that the income generated by their operation is placed in trust annually for future use as the trust grows. There are twenty-two trusts established by or in memory of individuals who have been interested in or are generous for the benefit of a cemetery, the libraries, the town, or the school. In the case of cemeteries, special trusts have been set up for some graveyards, for the Harvey Lake Cemetery, and a large trust by Florence Minor for the East Northwood Cemetery and for the well at East Northwood. For the libraries, there are trusts to assist in the purchase of books and for maintenance of libraries. The income earned during the year on the library trusts is turned over to the library trustees for their administration.


This year \$61,929.22 was withdrawn from capital reserves, \$38,000.00 of which was for schools and \$6,500 was for a transfer correction of principal and \$598.31 of income to a water district expendable trust, while \$1,148 was a return of a withdrawal for the 2001 Ambulance. There was \$101,010.66 added to the capital reserves, \$20,000 of which was for schools. The return of the withdrawal of \$1,148 acts as an addition to the Fire/Rescue Vehicle Capital Reserve Fund.

The trustees meet several times throughout the year as the different situations arise. In January, in particular we balance our books, collect our year-end investment data, prepare our required state reports for each trust fund maintained, and submit our records for audit in mid-January. Our minutes and computer work is performed by Andy Turner. Russ Eldridge oversees the capital reserve investing as well as other funds invested with New Hampshire Deposit Investment Pool (MBIA). Chair Joann Bailey does the current everyday bookkeeping, banking, and manual record keeping.

Respectfully submitted


Joann W. Bailey, Chair


Andreas M. Turner, Secretary


Russell C. Eldridge

2002 Financial Report of the Trustees of the Trust Funds

Year Created	Trust Funds	Cem. Code	ANNUAL REPORT OF TRUST FUNDS BY TRUSTEES OF TRUST FUNDS		FISCAL YEAR ENDING DECEMBER 31, 2002		Total Income End of 2002	Fund Total Prin. & Inc. End of '02
			Total Fund Bal. End of Last Yr '01	Principal Bal. End of '01	Princ Balance. End of '02	Income Activity less Investment transfers during 2002		
Various 2002	Cemetery Common	FN	\$221,000.12	\$153,041.70	\$800.00	\$67,958.42		
	Robert A. & Jeanne Johnson	EN			\$300.00			
	Georgeta Itigan	PG			\$400.00			
	Rose M. Price	FN			\$100.00			
	Helen M. & Irvin Phillips	PG			\$400.00			
	Robert Jr. & Cynthia Barney	PG			\$100.00			
	Chester R. & Marylou B. Tuttle	PG			\$100.00			
	Chester R. & Marylou B. Tuttle	PG			\$200.00			
	James R. & Marilyn Deem	PG			\$100.00			
	Helen M. & Irvin Phillips	FN			\$100.00			
	Capital "Gains Included							
	Total Perpetual Care this Year	>>		\$221,000.12	\$153,041.70	\$2,500.00	\$67,958.42	\$225,386.09
	Change in Perpetual Care due to New Trusts, Withdrawals, Income, Expenditures					\$0.00	\$31,125.55	\$29,239.58
	Other Cemetery Related Funds							
	Florence Miner fund			\$17,816.53	\$9,284.54	\$11.06	\$8,521.88	\$17,915.54
Capital Gains Included			\$63,110.92	\$16,452.65		\$46,658.27	\$46,312.73	
Cemetery Improvement Expend.			\$17,782.90	\$16,321.66	\$300.00	\$1,471.24	\$1,322.65	
Capital Gains Included			\$0.00	\$0.00		\$0.00	\$0.00	
Report of Total Other Cem. Funds			\$98,720.35	\$42,068.95	\$311.06	\$56,651.50	\$56,245.32	
Change in Other Cemetery funds due to New Trusts, Withdrawals, Income, Expenditures								
Library Funds			\$36,854.14	\$33,280.64	\$0.00	\$3,573.50	\$3,727.51	
Capital Gains Included					\$0.00			
Report of Total Library Funds			\$36,854.14	\$33,280.64	\$0.00	\$3,573.50	\$3,727.51	
Change in Library Funds due to New Trusts, Withdrawals, Income and Expenditures								
Miscellaneous Funds			\$36,595.36	\$19,486.91	\$19,486.81	\$17,108.55	\$36,452.73	
Cable Expendable Trust			\$20,040.61	\$19,068.58	\$0.00	\$972.03	\$1,445.47	
Transfer Station Expandable Tr.			\$4,707.15	\$4,616.26	\$0.00	\$90.89	\$185.00	
Lagoon Maint. & Rpr. Expendable			\$0.00		\$15,065.97	\$15,065.97	\$15,187.67	
Water District Expendable Tr.			\$0.00		\$6,626.00	\$6,626.00	\$6,626.00	
Report of Total Misc. Funds			\$61,343.12	\$43,171.65	\$48,153.72	\$19,171.47	\$104,104.21	
Change in Miscellaneous Funds due to New Trusts, Withdrawals, Income, Expenditures								
Capital Reserve Funds			\$57,688.98	\$37,576.21	\$17,403.20	\$20,113.69	\$77,246.11	
Ambulance(Fire & Rescue D'A)			\$0.00		\$40,607.46	\$329.43	\$40,635.89	
Fire & Rescue Dept. "B"			\$46,288.66	\$36,000.00	\$6,000.00	\$742.11	\$53,040.77	
Highway Equipment			\$1,465.47	\$0.00	\$0.00	\$1,465.47	\$1,487.51	
Town Hill			\$29,184.19	\$23,200.00	\$0.00	\$5,984.19	\$18,140.49	
Highway Safety			\$5,098.41	\$5,000.00	\$7,000.00	\$2,827.35	\$5,345.06	
Police Equipment			\$214.56	\$0.00	\$0.00	\$214.56	\$3,055.16	
Fire Truck			\$27,401.44	\$25,000.00	\$10,000.00	\$2,401.44	\$218.36	
Recreation			\$1,068.69	\$0.00	\$0.00	\$1,068.69	\$37,992.72	
Transfer Facility			\$7,098.21	\$6,500.00	\$0.00	\$598.21	\$1,085.24	
Water District			\$51,741.21	\$31,000.00	\$10,000.00	\$20,741.21	\$24,273.47	
School Building			\$76,853.48	\$70,000.00	\$80,000.00	\$6,953.48	\$88,049.85	
School District Special Education			\$303,125.20	\$234,276.21	\$101,010.66	\$69,848.99	\$346,425.57	
Total Capital Reserve Funds			\$721,042.93	\$505,849.05	\$151,975.44	\$215,183.88	\$911,558.25	
Change in Capital Reserve Funds due to New Trusts, Withdrawals, Income, Expenditures								
TOTAL OF ALL FUNDS MANAGED			\$221,000.12	\$153,041.70	\$151,975.44	\$215,183.88	\$43,300.37	
Change in Total Funds Managed due to New Trusts, Withdrawals, Income, Expenditures							\$90,516.32	

2002 Town Safety Committee Report

The safety committee held four regular meetings in 2002. The committee continues to work to insure that all work on town buildings meets to applicable codes and with the goal of bringing them into code compliance.

The major improvement in 2002 was the complete remodeling of the lower level of the office building to create additional office space for the Town Clerk/Tax Collector and Human Services as well as create a conference room, an ADA accessible bathroom, and storage space for various departments.

The committee continues to work to insure that all town buildings are or are working towards code compliance as well as address all accidents to town personnel to determine what might have been done to prevent the accident and to try to eliminate any similar future incident.

The new chairperson for 2003 will be Donna Bunker.

The 2002 committee was comprised of the following members:

David Hickey, Chairman	Donna Bunker
Michael D'Alessandro	Linda Smith
Steve Fournier	Joel French
Marylou Tuttle	Jim Wilson
Kevin Madison	

2002 Northwood Parks & Recreation Department Report

In 2002, the Parks and Recreation Department undertook many exciting programs. The swim lessons and two-week summer camp were a great success. The children and recreation counselors had a wonderful time on the beach swimming, playing games, and enjoying the summer during school vacation. The children who enrolled in the program were a wonderful group; they had smiling faces each morning their parents dropped them off and continued smiling until camp was over. I would like to thank the camp counselors Rebecca Clark, Megan Murphy, Katherine Hardy, Jessica Charland, Mike Roux, and Sherri Roux for all their hard work and dedication to the summer program. We also had two students from Coe Brown Academy who earned community service hours as a camp counselor. They all did an outstanding job.

Every summer, we have an enthusiastic group of lifeguards who work seven days a week at each of the three town supervised beaches (Northwood Lake, Mary Waldron, and Bennett Bridge), between June and Labor Day. The American Red Cross certifies them all and they are committed to making sure that our beaches are safe for all of the residents of Northwood to enjoy.

During the year, we tried a few other events. In January, an Old Fashioned Ice Skating party was planned. However, Mother Nature did not agree with us and Northwood Lake was not safe enough for skating. In April, the Easter Bunny paid a visit to our community, and the town held an Easter Egg Hunt, where the kids could color their own eggs, as well as do other arts and crafts. In late autumn, the recreation department held an Autumn Festival at the town hall. There were several crafters set up in the town hall and outside there was a petting zoo, which included a miniature cow, a miniature pony, sheep, chickens, bunnies and a pony for riding.

I am eager to have a Park and Recreation program that everyone can enjoy and in the future, I would like to see the town's people more involved. I am open to suggestions for different programs and trips that people of every age can enjoy. The recreation program is not just for the youth of our community, but for everyone. If you have any question, please contact me at (603)942-5586 extension 207 or by email at recreation@town.northwood.nh.us. Thank you for your support in 2002 and I hope the program in 2003 will be as successful.

Respectfully submitted,



Susan Serino
Recreation Director

2002 Board of Selectmen Report

Our 2001 report told of the completion of the renovations to the police department's building and the beginning of the renovations of the town hall building to allow for compliance with ADA and to allow for the expansion of office space to the lower level of the building. At this time we are pleased to report that all renovations have been completed, and that an open house was held in May 2002 for the viewing of the town hall renovations. Several townspeople and state and federal officials attended the open house, and were amazed at the transformation of the facility.

The re-arranging of office space within the town hall, and the revision of duties for new and seasoned employees has worked well this year. Having more work space for each employee has enhanced productivity and has been welcomed by all employees. Also the addition of a meeting room in the lower level has provided the much needed space so as many as three committees can now meet at one time within the town hall. Although we personally thanked D. R. Dimes for the gift of the table and chairs for this new meeting room, we wish to state again our sincere appreciation for his wonderful gift to the town

During the year 2002 the selectmen continued to assist the Tower View Cooperative with the Community Development Block Grant for the replacement of failed septic systems, and at the time of this writing this project is well on its way to completion. We also saw the completion of the Hannaford store and the Shell station and car wash in East Northwood. These two additions have strengthened our tax base, and their effect will be felt in the 2003 tax rate. It was very heartwarming to see the number of people who turned out so early on October 27th at the opening of the Hannaford store. The VFW Post #7217 donated to the new store an American flag and held a flag raising ceremony as a symbol of their dedication to our community.

Many changes are coming to our town. With the approval of two subdivisions on Bow Lake Road, over 25 additional families will become part of our town in 2003. At this time, the elderly housing complex planned for Bow Street is still in the planning stages, and it is anticipated it will be presented to the planning board before this report is published.

We are dealing with a transition period at the transfer station, not only with a newly appointed recycling committee, but with the change of personnel and duties for those involved with the operation of the facility. The board elected to postpone the opening of the new building until it could be determined that all equipment was available, and that there was training available for personnel and volunteers. The variation in the market for recyclables has been unprecedented, as has been the new requirements for the disposal of various commodities. The recycling committee is hard at work attempting to arrive at a viable solution to our recycling efforts, and it is hoped that a concrete plan will be forthcoming shortly. In the meantime, please remember we have mandatory recycling, and it is very important that we continue with our efforts to lessen the amount of trash that we have to have hauled by Lamprey, as the cost continues to climb each year.

The selectmen would like to thank the many volunteers who unselfishly donate their time and knowledge to the town, by participating as members of our many boards, committees and commissions. We hope you will continue to volunteer to participate in the affairs of our town. As there are always additional volunteers needed, we ask that you contact our office if you wish to assist us. We appreciate each and every one of you who have volunteered in the past. We also wish to recognize and thank all of our town employees for their knowledge, skills and abilities. Our employees make our local government function and respond to the needs of our citizens. We thank them for their dedication and hard work.

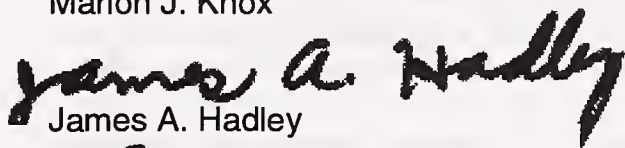
As always we welcome suggestions from our residents and business owners relative to how we can provide better services to the public, and make our community a better place for everyone to live. Our meetings are open to the public, and our staff is always available during regular

business hours to handle any concerns or comments you may have. We look forward to continuing to serve the residents of Northwood in the best way possible.

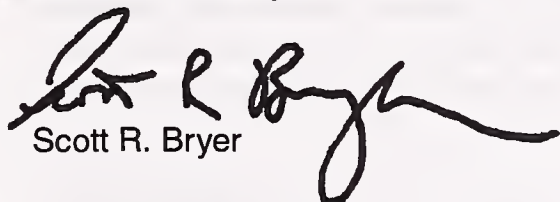
Northwood Board of Selectmen



Marion J. Knox



James A. Hadley

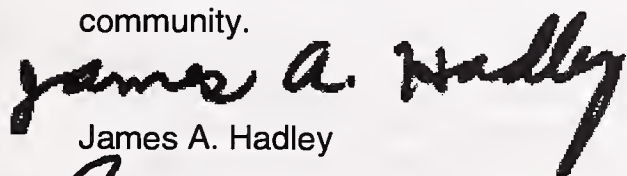


Scott R. Bryer

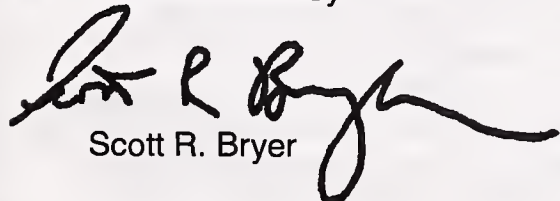
Addendum to Selectmen's Report

As many of you know, senior Selectman and former long-time Administrative Assistant to the Board of Selectmen, Marion Knox announced last fall that she would not be running for re-election to the Board. She made the announcement early so that other interested persons could be given more of an opportunity to determine whether being a selectman was of interest to them. That decision has prompted several people to come forward. We look forward to working with whomever the voters choose as our new Selectman.

It will be very difficult to replace the knowledge, skills and abilities that Marion Knox brought to the Board. Many decisions of this Board were the result of her vast experiences and level-headedness. Her uncanny ability to keep the Board focused on critical and priority issues will be sorely missed. Her expertise in matters pertaining to the operations of Northwood's local government will be irreplaceable. We hope that Marion will continue in some capacity serving the people of Northwood, either as an appointed or elected member to a board or committee. We wish her success in her future endeavors and thank her for her many years of service to the Northwood community.



James A. Hadley



Scott R. Bryer

2002 Administrative Assistant's Report

It is an honor to submit my first annual report to the town. Since I accepted my appointment as administrative assistant last February; the town has undergone numerous changes and will continue to do so over the next few years. Northwood, like many communities in the southern part of New Hampshire, is going through a growth phase. The town has seen many subdivisions started, as well as the welcome addition of several commercial businesses including the Shell gas station and carwash, and the opening of the Hannaford Brother's Supermarket in east Northwood. In addition, we saw the construction of a new store for Northwood Power Equipment on Route 4. However, with growth also come the inevitable growing pains. The challenge of the town is to balance growth with constructive planning. Growth and change can be positive when it works in conjunction with the reason why people came to the town originally: Northwood's quality of life. The elected officials and other volunteers of the town provide a continuity to ensure that the quality of life is preserved for the future generations.

The town hall has seen numerous internal changes. We have completed the renovations of the main offices and the lower level to provide adequate space for the Town Clerk - Tax Collector. In addition, this has increased the space available for the Human Services Department, the Northwood Food Pantry, as well as additional storage and meeting space for the town. With the renovations downstairs, there have been some changes upstairs as well. The former town clerk - tax collector's office is now the new office of the selectmen and administrative assistant. There is a new telephone system has been put in place at town hall. The only number that you need to remember now to contact the various departments is (603) 942-5586 and their extension (which are located on the business page of the town report.) While we know the importance of speaking to human instead of the voice mail system, the new system allows the staff to receive individual messages when they are not in the office or after hours

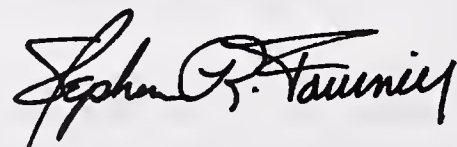
We have implemented an official town website, with the dedicated work of volunteers, so town hall can now be accessed 24 hours a day, 7 days a week. Shortly, we will be rolling out more information on the website in order to make your business visit to the town hall as efficient as possible. Also, all employees at the town hall now have email addresses to better serve the people. Our web address is www.town.northwood.nh.us.

In 2002, we have been working closely with the New Hampshire Community Loan Fund, the Tower View Modular Housing Cooperative, and the New Hampshire Office of State Planning to administer an emergency Community Development Block Grant that the town was awarded on behalf of the Tower View Cooperative in order for them to replace their failing septic system. The project is almost complete and will benefit this portion of town greatly.

As always, the town continues to review and update its policies and procedures to help make the town government provide maximum services to its citizens efficiently. In the coming year, I will to work with all departments to complete a comprehensive capital improvement plan. This would allow the town to better prepare for capital projects and to assist in community planning. In addition, I plan to work with the board of selectmen and town departments to review operations and recommend ways to make local government work more efficiently. These will be the first steps in working with the community to make their government work better for them. If you have any suggestions or comments, please feel free to contact me at (603)942-5586 extension 204 or by email at administrator@town.northwood.nh.us.

In closing, I would like to thank the employees, town officials and the citizens of Northwood for making my transition into this position as trouble-free as possible. I look forward to serving the town in the coming years.

Respectfully Submitted,



Stephen R. Fournier
Administrative Assistant

2002 Lamprey Regional Cooperative Report

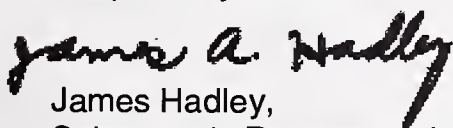
The Lamprey Regional Cooperative (the "Cooperative") is a quasi-governmental unit that originated in 1978. It consisted of 14 member communities and was formed under the provisions of New Hampshire RSA 53-A covering agreements between governmental units. The purpose of the Cooperative is to provide solid waste disposal services for its members on a self-supporting, user charge basis. The original belief back then, which continues today, is that several communities can broker a better deal to dispose of their solid waste materials than one community acting alone can.

In late 1996, when the original agreement lapsed, a new contract was entered into under the same RSA provisions. However, only six of the original 14 communities opted to renew the agreement. Besides Northwood, Epping, Lee, Madbury, Newington, and Rollinsford are also current members. Although several communities chose not to continue their contract, all of the original members remain responsible for future post-closure care costs for the Somersworth landfill operation closed in 1995. Under state regulations, the Cooperative members remain responsible for a twenty-year period. Post-closure care includes groundwater and leachate monitoring as well as any maintenance and repair necessary. Post-closure care costs are and will be met from both the current resources of the Cooperative as well as future assessments. In 2003, the annual assessment to be paid by Northwood will be \$810, which is a reduction from \$900 in the prior year. Based on the results of the water testing and monitoring during the past several years coupled with the fact that the closed landfill contains a double-liner, there is little likelihood that additional annual costs of \$810 will be assessed to Northwood taxpayers. As an additional safeguard, the state Department of Environmental Services is also monitoring the closed landfill.

The 2003 annual budget for the Cooperative was reviewed and approved by the representatives of the six member towns at a properly-noticed public meeting held at the Madbury Town Hall on December 12, 2002. Of all the member towns, only Northwood is being projected to bring in less revenue for tipping fees to the Cooperative as the town's mandatory recycling efforts continue to pay-off. The avoided "tipping fee" charge results in a direct savings to Northwood taxpayers.

Looking forward, the Cooperative will be facing another renewal of their contract in the next few years. Each member town will have to determine what will be in their best interests. A cost-benefit analysis will have to be performed by the Northwood Selectmen to determine what options will be available that will result in the "best value" for our citizens. Having a Northwood Selectman as a direct representative to the Cooperative for the first time in 10 years will certainly allow our decisions to be made more easily.

Respectfully Submitted,



James Hadley,
Selectmen's Representative to the Lamprey Regional Cooperative



TOWN OF NORTHWOOD



2003 Town Warrant



Proposed 2003

Town Operating Budget



2002 Financial Reports

2003 TOWN WARRANT



THE STATE OF NEW HAMPSHIRE TOWN OF NORTHWOOD 2003 WARRANT



THE POLLS WILL BE OPEN FROM 8:00 A.M. TO 7:00 P.M.

To the inhabitants of the Town of Northwood in the County of Rockingham in said state, qualified to vote in Town affairs:

You are hereby noticed to meet at Northwood Town Hall in said Northwood on Tuesday, the 11th day of March, next, at eight of the clock in the forenoon, to act upon the following subjects:

Article #1: To choose all necessary Town Officers for the year ensuing.

Article #2: Are you in favor of adoption of Amendment #1 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 2.01(D)(1)(d)(4) to change the maximum allowable height for light fixtures to 14.5 feet above grade, and to amend the criteria in section 2.01 (D)(1)(d)(4)(b) to reflect the change in height to 14.5 feet above grade?

Article #3: Are you in favor of adoption of Amendment #2 as proposed by the planning board for the town's Development Ordinance as follows:

Add new section 2.03 Sexually Oriented Businesses, and to amend the ordinance's Definition section (Section 7.0) by adding definitions for the terms: Adult Bookstore or Adult Video Store, Adult Motion Picture Theater, Adult Motion Picture Arcade, Adult Drive-In Theater, Adult Cabaret, Adult Motel, Nude Model Studio, Sexual Encounter Center, and Sexually Oriented Businesses?

Article #4: Are you in favor of adoption of Amendment #3 as proposed by the planning board for the town's Development Ordinance as follows:

Add new section 2.04 Floodplain Management Ordinance?

Article #5: Are you in favor of adoption of Amendment #4 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 3.02 Lot Size to remove the minimum 10 acre requirement for subdivisions utilizing Open Space design?

Article #6: Are you in favor of adoption of Amendment #5 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.01(A)(3) to include protection of municipal water supplies in the Wetlands Conservation Overlay District Purpose?

Article #7: Are you in favor of adoption of Amendment #6 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.01(B)(2) to clarify that a licensed wetlands scientist will be hired to provide findings if there is a question or dispute as to the boundary of the Wetlands Conservation Overlay District?

Article #8: Are you in favor of adoption of Amendment #7 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.01 (D)(2)(c) to remove the criteria in section (c) as part of the criteria for a Special Exception for use of land within the Wetlands Conservation Overlay District; and to alphabetically correct subsequent letters in section 5.05 (D)(2)?

Article #9: Are you in favor of adoption of Amendment #8 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.02 (A) to include protection of underlying aquifers in the Conservation Area Overlay District Purpose?

Article #10: Are you in favor of adoption of Amendment #9 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.02 (C) to clarify that municipal wells are an allowable use in the Conservation Area Overlay District?

Article #11: Are you in favor of adoption of Amendment #10 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.03 (D) to clarify that new subdivisions within the Agricultural Overlay District are not required to be Open Space design?

Article #12: Are you in favor of adoption of Amendment #11 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.04 (D) to clarify the requirements for construction within the Wellhead Protection Overlay District?

Article #13: Are you in favor of adoption of Amendment #12 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 7.01 Definitions to clarify the definition of Day Care to include exemptions as listed under state statute?

Given under our hands and seal this 18th day of February in the year of our Lord Two Thousand and Three.

Selectmen of Northwood

Marion J. Knox

James A. Hadley

John R. Bygh

A true copy of warrant – Attest:

Marion J. Knox

James A. Hadley

John R. Bygh

Selectmen of Northwood

Absentee Ballots will be opened at 1:00 p.m.



**STATE OF NEW HAMPSHIRE
TOWN OF NORTHWOOD
2003 TOWN WARRANT**



To the inhabitants of the Town of Northwood in the county of Rockingham in said state, qualified to vote in Town affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on Saturday, the 15th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

OPEN LAND SPACE/CONSERVATION EASEMENT \$250,000 BOND

ARTICLE #1: To see if the Town will vote to raise and appropriate up to the sum of **Two Hundred Fifty Thousand Dollars (\$250,000)** for the acquisition of conservation easements or open space lands by the Town, all for the permanent protection of appropriate undeveloped land in the Town of Northwood, and to authorize the Selectmen and Conservation Commission to act on behalf of the Town in connection with such acquisitions of conservation easements or open space lands pursuant to NH RSA 36-A, and to further authorize the issuance of not more than **Two Hundred Fifty Thousand Dollars (\$250,000)** of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (NH RSA Chapter 33), and to authorize the Selectmen to issue, negotiate, and regulate such bonds and/or notes and to determine the rates of interest thereon.

A two thirds (2/3) majority ballot vote in favor is required for passage. Polls must be open for a minimum of one (1) hour. Recommended by Selectmen 3-0. Recommended by Budget Committee 8-3.

FIRE/RESCUE DEPARTMENT CAPITAL RESERVE FUND

ARTICLE #2: To see if the municipality will vote to raise and appropriate the sum of **Sixty-five Thousand Nine Hundred Fifty-nine Dollars and Thirty-one Cents (\$65,959.31)** to be added to the Fire/Rescue Department Vehicle Capital Reserve Fund held by the Trustees of Trust Funds. This is the same amount received by the Town from ambulance billings during the year 2002, which receipts have been deposited into the Special Ambulance Replacement Fund. This appropriation is to be funded by a withdrawal from the Special Ambulance Replacement Fund. **(Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0. No impact on tax rate.**

FIRE ENGINE TWO CHASSIS AND PUMP UPDATE LEASE

ARTICLE #3: To see if the Town will authorize the Board of Selectmen to enter into a lease/purchase agreement with no escape clause in the amount of **One Hundred Ninety Thousand Dollars and No Cents (\$190,000.00)** for the purpose of updating the chassis and pump on Engine 2 (a 1971 International 2010, 1000 GPM pump) and to raise and appropriate the sum of **Forty-seven Thousand Five Hundred Dollars and No Cents (\$47,500.00)** for the first year payment, and to withdraw the sum of **Forty-seven Thousand Five Hundred Dollars and No Cents (\$47,500.00)** from the Fire/Rescue Vehicle Capital Reserve Fund, previously established, for this purpose. This project to be funded under a lease/purchase agreement with payments of **Forty-seven Thousand Five Hundred Dollars and No Cents (\$47,500.00)** for three additional years as follows, 2004, 2005, 2006. **(A two-thirds majority ballot vote**

required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0 No impact on tax rate.

CEMETERY IMPROVEMENT EXPENDABLE TRUST FUND

ARTICLE #4. To see if the municipality will vote to raise and appropriate the sum of **Nine Hundred Dollars and No Cents (\$900.00)** to be added to the Cemetery Improvement Expendable Trust fund previously established, and to fund this appropriation by the withdrawal of that amount from the surplus remaining in the unexpended fund balance as of December 31, 2002. This amount is equivalent to the amount received by the Town for the sale of cemetery lots in the year 2002. (Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0 No impact on tax rate.

LAGOON MAINTENANCE AND REPAIR EXPENDABLE TRUST FUND

ARTICLE #5: To see if the municipality will vote to raise and appropriate the sum of **Fifteen Thousand One Hundred Ninety-six Dollars and Fifty-six Cents (\$9,196.56)** to be placed in the Lagoon Maintenance and Repair Expendable Trust Fund, and to fund this appropriation by the withdrawal of **Nine Thousand One Hundred Ninety-six Dollars and Fifty-six Cents (\$9,196.56)** from the Lagoon Fee fund, held by the Town Treasurer. (Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0. No impact on tax rate.

CABLE EXPENDABLE TRUST FUND

ARTICLE #6: To see if the municipality will vote to raise and appropriate the sum of **Fifteen Thousand Dollars (\$15,000.00)** received as cable TV franchise fees in the year 2002, to be deposited in the previously established Cable Expendable Trust Fund under the provisions of RSA 31:19-a, and to fund this appropriation by authorizing the transfer of that amount from the unexpended fund balance as of December 31, 2002. (Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0 No impact on tax rate.

HIGHWAY BACKHOE/LOADER LEASE/PURCHASE AGREEMENT PAYMENT

ARTICLE #7: To see if the municipality will vote to raise and appropriate the sum of **Ten Thousand Five Hundred and Ninety-five Dollars (\$10,595.00)** for the fourth year payment of the five-year lease/purchase agreement for the highway backhoe/loader purchased in 2000. (Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 11-0 Estimated impact on tax rate \$0.07

ASSESSING EXPENDABLE TRUST FUND

ARTICLE #8: To see if the municipality will vote to establish an Assessing Expendable Trust Fund, naming the Board of Selectmen as agents, under **RSA 31:19a**, and to raise and appropriate the sum of **Sixty-two Thousand Five Hundred Dollars (\$62,500.00)** to be placed in this fund. Recommended by Selectmen (2-1) Recommended by Budget Committee 11-0 Estimated impact on the tax rate \$0.34.

POLICE CRUISER LEASE

ARTICLE #9: To see if the municipality will vote to authorize the Selectmen to enter into a lease/purchase agreement, with no escape clause, for a total sum of **Twenty-seven Thousand Five Hundred Fifty-three Dollars (\$27,553.00)** for the lease/purchase of a new police cruiser and to raise and appropriate the sum of **Nine Thousand Eight Hundred Twenty-one Dollars and Thirty-six Cents (\$9,821.36)** for the first payment (year 2003), and to fund this appropriation by transferring **Nine Thousand Eight Hundred Twenty-one Dollars and Thirty-six Cents (\$9821.36)** from the Highway Safety Equipment Capital Reserve Fund for this purpose. There

will be two (2) additional payments of **Nine Thousand Eight Hundred Twenty-one Dollars and Thirty-six Cents (\$9,821.36)** for the years 2004 and 2005 under the lease/purchase agreement. **(A two-thirds 2/3 majority ballot vote required)** **Not recommended by the Selectmen 3-0** **Recommended by the Budget Committee 8-3** **No impact on tax rate.**

SPECIAL DUTY COVERAGE

ARTICLE #10: To see if the municipality will vote to raise and appropriate the sum of **Thirty Thousand Dollars (\$30,000.00)** for the purpose of Special Duty Coverage provided by the Northwood Police Department. This amount to be reimbursed by the person/company that required this coverage. **(Majority vote required)** **Recommended by Selectmen 3-0** **Recommended by Budget Committee 11-0** **No impact on tax rate.**

HAND-HELD RADAR UNIT

ARTICLE #11: To see if the municipality will vote to expend the sum of **One Thousand Eight Hundred Dollars (\$1,800.00)** for the purpose of purchasing a hand-held radar unit and to fund this appropriation by transferring the sum of **One Thousand Eight Hundred Dollars (\$1800.00)** from the Police Equipment Capital Reserve Fund. **(Majority vote required)** **Recommended by Selectmen 3-0** **Recommended by Budget Committee 11-0** **No impact on tax rate.**

TRANSFER STATION EXPENDABLE TRUST FUND

ARTICLE #12: To see if the municipality will vote to raise and appropriate the sum of **Four Thousand One Hundred Ninety Dollars (\$4,190.00)** to be added to the Transfer Station Expendable Trust Fund, established in 2001 under RSA 31:19-a and to fund this appropriation by authorizing the withdrawal of that amount from the surplus remaining in the unexpended fund balance as of December 31, 2002. This amount is equivalent to the amount received by the Town from the sale of recyclable materials received at the Transfer Station. **(Majority vote required)** **Recommended by Selectmen 3-0** **Recommended by Budget Committee 11-0** **No impact on tax rate.**

TRANSFER STATION COMPACTOR LEASE

ARTICLE #13: To see if the town will vote to authorize the Selectmen to enter into a lease/purchase agreement, with a municipal escape clause in an amount not to exceed **Thirty Thousand Dollars and No Cents (\$30,000.00)**, payable over a 4 year period, at a sum not to exceed **Seven Thousand Five Hundred Dollars per year (\$7,500.00)**, to purchase a compactor and two (2) forty (40) cubic yard compaction containers and to raise and appropriate the sum of **Seven Thousand Five Hundred Dollars and No Cents (\$7,500.00)** for the first year's payment for this purpose. **(A two-thirds majority ballot vote required)** **Recommended by Selectmen 2-1** **Recommended by Budget Committee 9-1** **Estimated impact on tax rate \$0.04.**

WASTE OIL HEATER

ARTICLE #14: To see if the Town will vote to raise and appropriate a sum not to exceed **Eight Thousand Dollars (\$8,000.00)** for the purpose of purchasing a Waste Oil Heater for the Transfer Station building, and to authorize the Selectmen to apply for, obtain and accept federal, state, or other aid, if any that may be available for said purchase and to comply with all laws applicable to said purchase. **(Majority vote required)** **Recommended by Selectmen 3-0** **Not Recommended by Budget Committee 2-8** **Estimated impact on tax rate \$0.04**

HIGHWAY EQUIPMENT TRUST FUND

ARTICLE #15: To see if the municipality will vote to raise and appropriate the sum of **Six Thousand Dollars (\$6,000.00)** to be added to the Highway Equipment Capital Reserve Fund

held by the Trustees of Trust Funds. **(Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 10-0 Estimated impact on tax rate \$0.03**

CHANGE IN LAND USE CHANGE TAX

ARTICLE #16: To see if the town will vote to increase the percent of "Land Use Change Tax", which is allocated to the "Conservation Land Fund" held by the Town Treasurer, created pursuant to RSA 36-A:5 III by the 1990 Town Meeting, Article 3, from ten percent (10%) to fifty percent (50%). **(Majority vote required) Recommended by Selectmen 3-0**

CONSERVATION LAND FUND

ARTICLE #17: To see if the municipality will vote to raise and appropriate the sum of **Three Thousand Dollars (\$3,000.00)** to be added to the previously established Conservation Land Fund held by the Town Treasurer. **(Majority vote required) Note: Article not required if Article #16 passes. Estimated impact on tax rate \$0.02 Recommended by Selectmen 3-0 Recommended by the Budget Committee 10-0**

FINANCIAL SOFTWARE

ARTICLE #18: To see if the municipality will vote to authorize the Selectmen to enter into a four year lease/purchase agreement in the sum of **Thirty-two Thousand Seven Hundred Ninety-two Dollars (\$32,792)** which includes the necessary interest, for the purchase of a Unifund Budget Sense software package, which includes asset modules, and is Windows operating system compatible, and to raise and appropriate the sum of **Eight Thousand One Hundred Ninety-eight Dollars (\$8,198)** as the first year payment. The payments for the years 2004, 2005, 2006 in the amount of **Eight Thousand One Hundred Ninety-eight Dollars (\$8,198)** will become part of future operating budgets. **(A two-thirds majority ballot vote required) Recommended by Selectmen 3-0 Not Recommended by the Budget Committee 3-7 Estimated impact on tax rate \$0.04**

2003 OPERATING BUDGET

ARTICLE #19: To see if the municipality will vote to raise and appropriate the sum of **One Million Nine Hundred Fifty-Nine Thousand Three Hundred and Ninety-Six dollars, (\$1,959,396.00)** which represents the operating budget for the year 2003. Said sum does not include special or individual articles addressed. **(Majority vote required) Recommended by Budget Committee (10 in favor, 1 opposed, 1 abstain) (Selectmen recommend \$1,915,351.00) Estimated impact on tax rate \$4.10**

RECREATION FACILITY CAPITAL RESERVE FUND

ARTICLE #20: To see if the municipality will vote to raise and appropriate the sum of **One Hundred Thirty-two Thousand Nine Hundred Dollars (\$132,900.00)** to be added to the Recreation Facility Capital Reserve Fund established under the provisions of RSA 35:1 in 1998, held by the Trustees of Trust Funds, and to fund this appropriation by authorizing the withdrawal of that amount from the surplus remaining in the unexpended fund balance as of December 31, 2002. This amount is equivalent to the amount received by the Town from the sale of Lucas Pond School Lots to the lessees of the lots during the year 2002. **(Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 8-2 No impact on tax rate.**

SALE OF LUCAS POND SCHOOL LOTS

ARTICLE #21: To see if the town will vote to authorize the Board of Selectmen to sell and convey, upon such terms and conditions as the selectmen shall deem to be in the best interests of the town, certain lots or parcels of land in the Lucas Pond School Lot Development, so called,

which have not heretofore been leased from the town, provided that such lots may be conveyed only to an owner of a lot or lots which abut the lot or lots to be conveyed. **(Majority vote required) Recommended by Selectmen 3-0. No impact on tax rate.**

SALE OF LUCAS POND ROADWAYS AND BEACH LOTS

ARTICLE #22: To see if the town will vote to authorize the Board of Selectmen to convey, upon such terms and conditions as the selectmen shall deem to be in the best interests of the town, to the Lucas Pond Association (or as the association of property owners in the Lucas Pond Development may otherwise be known) for the sum of one dollar (\$1.00) and such other consideration, if any, as the selectmen shall deem to be in the best interests of the town, all of the town's right, title and interest in and to certain beach lots and roadways within the Lucas Pond School Lot Development, so called, more particularly described as follows

- A) three waterfront beach lots shown on a certain plan of land entitled "Layout of Lots - Lucas Pond - Northwood, NH" recorded in the Rockingham County Registry of Deeds as Plan #D-10699 and identified on said plan as a parcel located between Lots 2 and 3, a parcel labeled "Public Way" and located between Lots 8 and 9 and another parcel also labeled "Public Way" located between Lots 15 and 17;
- B) the roadways known as Lower Camp Road and Upper Camp Road.

(Majority vote required) Recommended by Selectmen 3-0. No impact on tax rate.

CREATION OF A RECREATION REVOLVING FUND

ARTICLE #23: To see if the town will vote to establish a recreation revolving fund pursuant to RSA 35-B:2, II. All fees and charges for town recreation services and facilities shall be deposited into the revolving fund, and the monies in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general surplus; and that such funds shall be expended only for recreation purposes.

(Majority vote required) Recommended by Selectmen 3-0. No impact on tax rate.

LIBRARY KITCHEN/STORAGE RENOVATION

ARTICLE #24: To see if the municipality will vote to raise and appropriate the sum of **Five Thousand One Hundred Eighty-five Dollars (\$5,185)** to complete constructing the kitchen/storage area in the Chesley Memorial Library. From this total, the Library Trustees propose to fund **Two Thousand Dollars (\$2,000)** from grants and other fund raising projects, leaving a balance of **Three Thousand One Hundred Eighty-five Dollars (\$3,185)** to be raised from taxes. **(Majority vote required) Recommended by Selectmen 2-1 Recommended by Budget Committee 10-0 Estimated impact on tax rate \$0.02**

PETITIONED WARRANT ARTICLE – CREATION OF MILFOIL CONTROL TREATMENT PROGRAM EXPENDABLE TRUST FUND

ARTICLE #25: To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Milfoil Control Treatment Program Fund for the purpose of treating Northwood lakes and ponds to control the milfoil problem, naming the Board of Selectmen as agents to expend from this fund and to raise and appropriate the sum of Three Thousand Dollars (\$3,000) by authorizing the transfer of that amount from the unexpended fund balance as of December 31, 2002. **(Majority vote required) Recommended by Selectmen 3-0 Recommended by Budget Committee 10-0 Estimated impact on tax rate \$0.02**

PETITIONED WARRANT ARTICLE – SUPERVISOR OF THE TRANSFER STATION

ARTICLE #26: To create a position of Supervisor of the Transfer Station, and appropriate monies to fund the position.

PETITIONED WARRANT ARTICLE – NEW HAMPSHIRE FOR HEALTH CARE

ARTICLE #27: Whereas, New Hampshire residents pay the 12th highest cost for insurance in the country; and Whereas, the cost of health insurance premiums for families has increased by 45% over the past three years; and Whereas, 100,000 New Hampshire residents have no health coverage and 77% of them have a full-time worker at home; and Whereas, due to these rising costs almost half of New Hampshire's small businesses cannot afford health coverage for their employees, therefore be it resolved That we, the citizens of Northwood, New Hampshire call on our elected officials from all levels of government and those seeking office, to work with customers, businesses, and health care providers to ensure that:

- Everyone, including the self-employed, unemployed, un- and underinsured, and small business owners has access to an affordable basic health plan similar to what federal employees receive;
- Everyone, including employers, consumers, and the state, local, and federal government makes a responsible and fair contribution to finance the health care system;
- Everyone receives high quality care that is cost efficient and medically effective; and
- That these efforts help control the skyrocketing cost of health care.

ARTICLE #28: To transact any other business that legally can come before this meeting.

Given under our hand and seal this 18th day of February, in the year of our Lord Two Thousand and Three and ordered posted by the undersigned members of the Town of Northwood, New Hampshire Board of Selectmen

Marion J. Knox

Marion J. Knox
Chair, Board of Selectmen

James A. Hadley

James A. Hadley
Selectman

Scott R. Bryer

Scott R. Bryer
Selectman

Marion J. Knox

Marion J. Knox
Chair, Board of Selectmen

James A. Hadley

James A. Hadley
Selectman

Scott R. Bryer

Scott R. Bryer
Selectman

A True Copy Attest:

Petitioned Warrant Article – Transfer Station Supervisor

To create a position of Supervisor of the Transfer Station, and appropriate monies to fund the position.

Signed,

Lucy C. Edwards	Joanne Bousquet	Marge Johnson	Barbara Bock
Ben Edwards	Catherine A. Hillner	Melissa Trembley	Ted Lloyd
Thomas F Dole Jr.	Joe Infante	Stephen Preston	William de Vries
Heather L. Kathan	Merritt Cavanaugh	Bob Jean	Andres Turner
Christopher E. Brown	Ken Witham	Bob Knowlton	Michael Smith
Everett Brown	Diane Anderson	George Rollins	Matt Holland
David Estes	Claude Planchet	Douglas Sargent	Winni Young
Keith Bousquet	Tom Johnson	Marion Knedler	William Bushnell

Petitioned Warrant Article – New Hampshire for Health Care

Whereas, New Hampshire residents pay the 12th highest cost for insurance in the country; and

Whereas, the cost of health insurance premiums for families has increased by 45% over the past three years; and

Whereas, 100,000 New Hampshire residents have no health coverage and 77% of them have a full-time worker at home; and

Whereas, due to these rising costs almost half of New Hampshire's small businesses cannot afford health coverage for their employees, therefore be it resolved

That we, the citizens of Northwood, New Hampshire call on our elected officials from all levels of government and those seeking office, to work with customers, businesses, and health care providers to ensure that:

- Everyone, including the self-employed, unemployed, un- and underinsured, and small business owners has access to an affordable basic health plan similar to what federal employees receive;
- Everyone, including employers, consumers, and the state, local, and federal government makes a responsible and fair contribution to finance the health care system;
- Everyone receives high quality care that is cost efficient and medically effective; and
- That these efforts help control the skyrocketing cost of health care.

Signed:

Diane Ashford	Ernest Hodgkins	Susan Johnson	Joyce Minicucci
Barbara Bock	Jean L. Stimmell	Grace Mattern	Ruth Clark
Ann Albert	Paul R. Larrivee	Eric Schain	Chester Clark
Barbara Goulet	Virginia Gaudreau	Thomas Comita	Paul Thiem
Laura Burkland	Denis Gaudreau	Helen T. Smith	George E. Brackett
Brian Garland	Earl C. Klaubert	Kay S. Poster	
Heather Kathan	Charlotte A. Klaubert	Terri Ferguson	
Jo Evans	Debra Hodgkins	Mary Kernander	
Ryan Lamey	Jeanne Emond	Elizabeth Chadwick	

Petitioned Warrant Article – Creation of Milfoil Control Treatment Program Expendable Trust Fund

We the undersigned being registered voters in the Town of Northwood, do hereby petition the Board of Selectmen, of said Northwood to place the following article on the warrant for the 2003 annual meeting:

To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Milfoil Control Treatment Program Fund for the purpose of treating Northwood lakes and ponds to control the milfoil problem, naming the Board of Selectmen as agents to expend from this fund and to raise and appropriate the sum of Three Thousand Dollars (\$3,000) by authorizing the transfer of that amount from the unexpended fund balance as of December 31, 2002.

Signed:

Michael Sheehan	Doug Chamberlin	Deborah Collins	John H. Jacobsmeyer, Jr.
Bonnie Sheehan	Susan S. Chamberlin	Michael T. Collins	John A. Tower
Susan C. Holden	Dennis J. Viola	Kristina A. Ingram	James A. Hadley
George Rollins	Ruth I. Viola	Laurie Plumley	Robert Knowlton
Madeline Rollins	Michelle D. Jones	Robert. W. Holden	Nona Holmes
Joseph Merrill	Michael D. Abbott	Thomas C. Chase III	Eric T. Reitter
Pauly Merrill	Matthew J. Jezierski	Shelly F. Bobowski	Patrick L. Bell
Kathy Lashon	Linda M. Jezierski	Jaques Pauchey	Doug Peterson

2003 Town Budget

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
DEPT 41301 BOARD OF SELECTMEN					
100-41301-130 SALARY-SELECTMEN	8,500.00	8,532.29	8,500.00	8,500.00	8,500.00
100-41301-220 SS-SELE	527.00	529.01	527.00	527.00	527.00
100-41301-225 MEDI-SEL	124.00	123.71	124.00	124.00	124.00
100-41301-560 DUES SELECTMEN	70.00	25.00	70.00	70.00	70.00
100-41301-820 TRAIN-SEL	400.00	445.00	500.00	500.00	500.00
100-41301-830 TRAVEL-SEL	50.00	0.00	50.00	50.00	50.00
TOTALS- DEPT 41301 BOARD OF SELECTMEN:	9,671.00	9,655.01	9,771.00	9,771.00	9,771.00
DEPT 41302 ADMINISTRATIVE ASST.					
100-41302-110 SALARY ADMIN ASST.	37,940.00	38,974.73	39,666.00	39,666.00	39,666.00
100-41302-210 HEALTH/DENTAL AA	9,319.00	3,902.78	4,458.00	4,458.00	4,458.00
100-41302-215 LIFE ADMIN ASST	47.00	34.61	47.00	47.00	47.00
100-41302-220 SS ADMIN ASST	2,353.00	2,412.77	2,460.00	2,460.00	2,460.00
100-41302-225 MEDI- ADMIN ASST	532.00	564.29	576.00	576.00	576.00
100-41302-230 RETIRE ADMIN ASST	1,652.00	1,327.51	1,992.00	1,992.00	1,992.00
100-41302-560 DUES ADMIN ASST	95.00	70.00	470.00	100.00	470.00
100-41302-820 TRAINING/SEMINARS ADMIN ASST	500.00	50.00	500.00	500.00	500.00
100-41302-830 TRAVEL ADMIN ASST	200.00	171.91	200.00	200.00	200.00
TOTALS- DEPT 41302 ADMINISTRATIVE ASST.:	52,638.00	47,508.60	50,369.00	49,999.00	50,369.00
DEPT 41303 MODERATOR					
100-41303-130 SALARY MODERATOR	500.00	560.00	200.00	200.00	200.00
100-41303-220 SS MODERATOR	1.00	0.00	1.00	1.00	1.00
100-41303-225 MEDI MODERATOR	1.00	0.00	1.00	1.00	1.00
TOTALS- DEPT 41303 MODERATOR:	502.00	560.00	202.00	202.00	202.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
DEPT 41504 TAX COLLECTOR					
100-41504-110 SALARY DEPUTY TX/TC	3,432.00	3,271.50	3,500.00	3,500.00	3,500.00
100-41504-130 SALARY TX/TC	41,600.00	41,580.19	43,000.00	41,600.00	43,000.00
100-41504-220 SS TX/TC	2,792.00	2,780.82	2,883.00	2,580.00	2,883.00
100-41504-225 MEDI TX/TC	613.00	650.32	675.00	603.00	675.00
100-41504-330 CURRENT USE TAX COLL	200.00	240.00	300.00	300.00	300.00
100-41504-331 TAX LIENS TAX COLLECTOR	1,700.00	1,747.00	1,700.00	1,700.00	1,700.00
100-41504-341 TELEPHONE TX/TC	1,400.00	1,808.10	0.00	0.00	0.00
100-41504-390 CONTRACTED SERVICES TX/TC	5,200.00	4,628.00	5,200.00	5,200.00	5,200.00
100-41504-550 PRINTING TX/TC	1,300.00	806.00	1,300.00	1,300.00	1,300.00
100-41504-560 DUES TX/TC	45.00	65.00	65.00	65.00	65.00
100-41504-620 SUPPLIES TX/TC	1,100.00	826.17	1,000.00	750.00	1,000.00
100-41504-621 SOFTWARE TX/TC	4,004.00	4,494.00	1.00	1.00	1.00
100-41504-625 POSTAGE TX/TC	3,500.00	3,633.88	3,500.00	3,500.00	3,500.00
100-41504-630 MAINTENANCE TX/TC	50.00	49.95	50.00	50.00	50.00
100-41504-670 BOOKS & PERIODICAL TX/TC	50.00	10.00	50.00	50.00	50.00
100-41504-690 OFFICE EQUIPMENT -TX/TC	1,720.00	1,128.42	1,000.00	750.00	1,000.00
100-41504-820 TRAINING TX/TC	800.00	578.00	700.00	700.00	700.00
100-41504-830 TRAVEL TX/TC COLL	300.00	148.98	150.00	150.00	150.00
TOTALS- DEPT 41504 TAX COLLECTOR:	69,806.00	68,446.33	65,074.00	62,799.00	65,074.00
DEPT 41505 TREASURER					
100-41505-111 SALARY DEPUTY TREASURER	200.00	59.55	200.00	200.00	200.00
100-41505-130 SALARY TREASURER	4,100.00	4,110.60	4,223.00	4,100.00	4,223.00
100-41505-220 SS TREASURY	267.00	259.48	267.00	254.00	267.00
100-41505-225 MEDI TREASURY	63.00	60.69	63.00	60.00	63.00
100-41505-560 DUES TREASURY	25.00	25.00	25.00	25.00	25.00
100-41505-620 SUPPLIES TREASURY	75.00	138.16	75.00	75.00	75.00
100-41505-820 TRAINING TREASURY	75.00	0.00	75.00	75.00	75.00
100-41505-830 TRAVEL TREASURY	300.00	190.90	300.00	300.00	300.00
TOTALS- DEPT 41505 TREASURER:	5,105.00	4,844.38	5,228.00	5,089.00	5,228.00

	2002	2002	2003	2003	2003
	ACTUAL	EXPENDED	DEPARTMENT	BOS	BUDGET
	<u>BUDGET</u>	<u>Y-T-D</u>	<u>RECOMMENDED</u>	<u>RECOMMENDED</u>	<u>COMMITTEE</u>
<u>ACCOUNT NUMBER / DESCRIPTION</u>					
DEPT 41509 BUDGET COMMITTEE	814.00	978.71	854.00	829.00	854.00
100-41509-111 SALARY BUDGET ADMIN	902.00	1,460.47	945.00	945.00	945.00
100-41509-112 SALARY BUDGET SECRETARY	110.00	149.14	112.00	110.00	112.00
100-41509-220 SS BUDGET	26.00	32.69	27.00	26.00	27.00
100-41509-225 MEDI BUDGET	200.00	166.68	250.00	250.00	250.00
100-41509-550 PRINTING BUDGET	340.00	612.73	340.00	340.00	340.00
100-41509-620 SUPPLIES BUDGET	200.00	65.73	250.00	238.00	250.00
100-41509-625 POSTAGE BUDGET	150.00	0.00	1.00	1.00	151.00
100-41509-820 TRAINING BUDGET	2,742.00	3,466.15	2,779.00	2,739.00	2,929.00
TOTALS- DEPT 41509 BUDGET COMMITTEE:					
100-41911-112 SALARY PLBD SECRETARY	5,130.00	4,063.96	5,130.00	5,130.00	5,130.00
100-41911-220 SS PLANNING BD SEC	708.00	671.54	813.00	799.00	813.00
100-41911-225 MEDI PLANNING BD SEC	165.00	140.82	191.00	187.00	191.00
100-41911-320 LEGAL PLANNING BD	1,500.00	1,000.00	2,000.00	1,500.00	2,000.00
100-41911-330 CONTRACTED PLANNING SERVICES	3,000.00	0.00	3,000.00	3,000.00	3,000.00
100-41911-331 PLBD CONTRACTED SERV.CLIENTS	3,000.00	300.00	3,000.00	3,000.00	3,000.00
100-41911-332 SRPC MEMBERSHIP DUES	2,595.00	2,916.00	0.00	1.00	1.00
100-41911-550 PRINTING/ADVERTISING PLBD	1,200.00	757.64	1,200.00	1,200.00	1,200.00
100-41911-620 SUPPLIES PLANNING BD	1,000.00	1,006.91	1,000.00	1,000.00	1,000.00
100-41911-625 POSTAGE PLANNING BD	800.00	990.02	800.00	800.00	800.00
100-41911-690 EQUIPMENT PLBD	1,145.00	512.38	1,145.00	1,145.00	1,145.00
100-41911-820 TRAINING PLANNING BD	300.00	273.00	300.00	300.00	300.00
100-41911-830 TRAVEL PLANNING BD	75.00	47.76	75.00	75.00	75.00
TOTALS- DEPT 41911 PLANNING & DEVELOPEMENT:	27,183.00	20,315.90	26,635.00	25,886.00	26,636.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
100-41913-111 SALARY ZONING BOARD ADMIN	750.00	561.08	783.00	761.00	783.00
100-41913-112 SALARY BD SECRETARY ZBA	1,068.00	1,114.87	1,116.00	1,116.00	1,116.00
100-41913-220 SS ZONING BD	95.00	98.32	118.00	117.00	118.00
100-41913-225 MEDI ZONING BD	22.00	17.85	28.00	28.00	28.00
100-41913-320 LEGAL ZONING BD	900.00	0.00	900.00	900.00	900.00
100-41913-550 PRINTING/ADVERTISING ZONING BD	700.00	277.63	700.00	700.00	700.00
100-41913-620 SUPPLIES ZONING BD	350.00	507.36	350.00	350.00	350.00
100-41913-625 POSTAGE ZONING BD	200.00	269.32	200.00	200.00	200.00
100-41913-820 TRAINING ZONING BD	50.00	0.00	50.00	50.00	50.00
TOTALS- DEPT 41913 ZONING BOARD OF ADJUSTMENTS:	4,135.00	2,846.43	4,245.00	4,222.00	4,245.00
DEPT 41941 GENERAL GOVERNMENT BUILDINGS					
100-41941-111 SALARY GGB JANITOR	1.00	0.00	1.00	1.00	1.00
100-41941-220 SS GGB	1.00	0.00	1.00	1.00	1.00
100-41941-225 MEDI GGB	1.00	0.00	1.00	1.00	1.00
100-41941-330 CONTRACTED SERVICES GGB	10,890.00	11,186.60	11,995.00	11,995.00	11,995.00
100-41941-341 TOWN HALL PHONE CHARGES	0.00	0.00	8,200.00	8,200.00	8,200.00
100-41941-410 ELEC GEN GOV BLDG	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00
100-41941-411 HEAT/OIL GGB	2,800.00	2,825.00	3,000.00	3,000.00	3,000.00
100-41941-430 REPAIR & MAINT GGB	17,000.00	12,444.90	17,000.00	13,000.00	13,000.00
100-41941-490 ALARM MONITORING GGB	1,600.00	1,499.00	1,600.00	1,600.00	1,600.00
100-41941-491 H L DAM MAINT	1.00	0.00	1.00	1.00	1.00
100-41941-630 MAINT & REPAIRS GGB	0.00	440.00	0.00	0.00	0.00
100-41941-640 SUPPLIES/EQUIP GGB	7,398.98	7,700.05	1,700.00	1,700.00	1,700.00
100-41941-650 GROUNDS CARE GGB	1.00	0.00	1.00	1.00	1.00
100-41941-880 GRANTS GGB	1.00	0.00	1.00	1.00	1.00
100-41941-881 TOWN GRANT MATCH GGB	1.00	0.00	1.00	1.00	1.00
100-41941-882 BICEN FUND GGB	250.00	250.00	250.00	250.00	250.00
TOTALS- DEPT 41941 GENERAL GOVERNMENT BUILDINGS:	43,445.98	39,845.55	47,752.00	43,752.00	43,752.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002		2003		2003	
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>	
DEPT 41951 CEMETERIES						
100-41951-430 REPAIRS & MAINT CEMETERY	3,300.00	1,537.00	3,500.00	3,100.00	3,500.00	
100-41951-610 SUPPLIES CEMETERIES	300.00	321.04	500.00	500.00	500.00	
TOTALS- DEPT 41951 CEMETERIES:	3,600.00	1,858.04	4,000.00	3,600.00	4,000.00	
DEPT 41961 INSURANCE						
100-41961-520 GENERAL TOWN INSURANCE	31,000.00	30,529.26	32,000.00	32,000.00	32,000.00	
TOTALS- DEPT 41961 INSURANCE:	31,000.00	30,529.26	32,000.00	32,000.00	32,000.00	
DEPT 42111 POLICE COMMISSION						
100-42111-111 SALARY POLICE COMM SEC	700.00	586.26	730.00	709.00	730.00	
100-42111-220 SS POLICE COMM SEC	44.00	30.43	44.00	44.00	44.00	
100-42111-225 MEDI POLICE COMM SEC	10.00	7.12	10.00	10.00	10.00	
100-42111-320 LEGAL POLICE COMMISSION	750.00	710.00	750.00	500.00	750.00	
100-42111-620 SUPPLIES POLICE COMMISS	250.00	222.86	250.00	250.00	250.00	
TOTALS- DEPT 42111 POLICE COMMISSION:	1,754.00	1,556.67	1,784.00	1,513.00	1,784.00	
DEPT 42112 POLICE DEPT						
100-42112-110 SALARY CHIEF OF POLICE	53,992.00	53,789.40	56,431.00	54,788.00	56,431.00	
100-42112-111 SALARY F/T OFFICERS	138,518.00	132,387.12	143,881.00	137,323.00	143,881.00	
100-42112-112 SALARY POLICE/ADMIN. ASST.	28,954.00	28,957.84	30,348.00	29,474.00	30,348.00	
100-42112-113 SALARY P/T OFFICERS	14,083.00	14,369.53	15,686.00	15,053.00	15,686.00	
100-42112-114 POLICE DEPT JANITOR	2,000.00	2,000.00	0.00	0.00	0.00	
100-42112-140 O/T POLICE OFFICERS	12,440.00	12,746.38	13,825.00	13,422.00	13,825.00	
100-42112-191 PD SPECIAL DUTY-CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	
100-42112-192 PD SPECIAL DUTY-OTHER	0.00	0.00	0.00	0.00	0.00	
100-42112-210 HEALTH/DENTAL POLICE	43,432.00	37,278.05	40,282.00	40,282.00	40,282.00	
100-42112-215 LIFE POLICE	437.00	402.53	437.00	437.00	437.00	
100-42112-220 SS POLICE DEPT	2,650.00	2,399.25	3,712.00	3,593.00	3,712.00	
100-42112-225 MEDI POLICE DEPT	4,500.00	3,769.21	3,779.00	3,626.00	3,779.00	
100-42112-230 RETIRE POLICE DEPT	13,740.00	11,695.53	15,530.00	14,559.00	15,530.00	
100-42112-231 RETIRE PD ADMINISTRATOR	1,260.00	1,198.80	1,525.00	1,480.00	1,525.00	

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
100-42112-330 CONTRACTED SERVICES	2,823.00	3,128.00	4,920.00	4,920.00	4,920.00
100-42112-341 TELEPHONE POLICE DEPT	7,900.00	5,533.82	8,000.00	7,500.00	8,000.00
100-42112-355 PHOTO LAB POLICE	700.00	269.22	700.00	500.00	700.00
100-42112-390 OTHER PROFESSIONAL SERVICE PD	1,050.00	1,265.50	1,050.00	1,050.00	1,050.00
100-42112-410 ELEC POL	3,000.00	2,200.00	2,500.00	2,200.00	2,500.00
100-42112-411 HEAT/OIL POL	2,000.00	900.00	1,500.00	1,000.00	1,500.00
100-42112-430 EQUIPMENT/REPAIRS POLICE DEPT	1,370.00	1,090.98	1,800.00	1,600.00	1,800.00
100-42112-432 K9	0.00	0.00	1,000.00	1,000.00	1,000.00
100-42112-550 PRINTING POLICE DEPT	500.00	867.66	500.00	500.00	500.00
100-42112-560 DUES POLICE DEPT	400.00	400.00	400.00	400.00	400.00
100-42112-620 SUPPLIES POLICE DEPT	1,200.00	1,164.16	1,200.00	1,200.00	1,200.00
100-42112-625 POSTAGE POLICE DEPT	550.00	522.90	550.00	550.00	550.00
100-42112-630 BLDG MAINT & REPAIRS POL DEPT.	1,000.00	2,084.71	5,106.00	5,106.00	1,000.00
100-42112-635 GAS POLICE DEPT	8,000.00	7,884.81	9,000.00	8,000.00	9,000.00
100-42112-660 VEHICLE REPAIR POLICE DEPT	6,500.00	11,299.01	8,500.00	8,000.00	8,500.00
100-42112-661 CRUISER LEASE	0.00	0.00	9,405.00	9,405.00	9,405.00
100-42112-670 BOOKS & PERIOD POLICE DEPT	1,000.00	752.59	1,000.00	900.00	1,000.00
100-42112-680 SUPPLIES/ADVERTISING PD	4,000.00	4,448.68	4,000.00	4,000.00	4,000.00
100-42112-690 OFFICE EQUIP SMALL ITEMS PD	6,160.00	4,092.09	4,650.00	2,000.00	4,650.00
100-42112-820 TRAINING & TRAVEL POLICE DEPT	3,000.00	3,019.37	3,000.00	3,000.00	3,000.00
100-42112-880 GRANTS POLICE DEPARTMENT	1.00	0.00	2,400.00	1.00	2,400.00
100-42112-881 TOWN GRANT MATCH - PD	1.00	0.00	2,600.00	1.00	2,600.00
TOTALS- DEPT 42112 POLICE DEPT:	377,161.00	360,435.17	409,717.00	387,370.00	405,611.00
DEPT 42211 FIRE DEPT					
100-42211-112 SALARY FIRE FF/EMT	65,131.00	65,290.80	66,519.00	66,519.00	66,519.00
100-42211-113 WAGES PART TIME FIRE	18,454.00	15,990.39	18,737.00	18,737.00	18,737.00
100-42211-140 OVERTIME SALARY FIRE DEPT	2,000.00	1,213.14	2,000.00	1,750.00	2,000.00
100-42211-190 SPECIAL DUTY FIRE DEPT	1.00	0.00	1.00	1.00	1.00
100-42211-191 STIPENDS - FIRE DEPT VOLUNTEER	25,000.00	24,997.84	25,000.00	25,000.00	25,000.00
100-42211-192 BENEFIT BUY OUT OPTION	1,000.00	0.00	1.00	1.00	1.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>2002</u>		<u>2003</u>		<u>2003</u>	
	<u>ACTUAL</u>	<u>EXPENDED</u>	<u>DEPARTMENT</u>	<u>BOS</u>	<u>BUDGET</u>	<u>COMMITTEE</u>
	<u>BUDGET</u>	<u>Y-T-D</u>	<u>RECOMMENDED</u>	<u>RECOMMENDED</u>		
100-42211-193 PAY FOREST FIRE FIGHTING	1,000.00	1,903.70	1,000.00	1,000.00	1,000.00	1,000.00
100-42211-210 HEALTH/DENTAL FIRE DEPT	9,319.00	20,246.65	19,571.00	19,571.00	19,571.00	19,571.00
100-42211-215 LIFE FIRE DEPT	156.00	149.65	156.00	156.00	156.00	156.00
100-42211-220 SS FIRE DEPT	2,790.00	4,035.84	2,836.00	2,821.00	2,836.00	2,836.00
100-42211-221 SS FIRE FIGHTING	62.00	0.00	62.00	62.00	62.00	62.00
100-42211-225 MEDI FIRE DEPT	1,610.00	1,506.50	1,628.00	1,625.00	1,628.00	1,628.00
100-42211-226 MEDI FIRE FIGHTING	15.00	0.00	15.00	15.00	15.00	15.00
100-42211-230 RETIRE FIRE DEPT	4,115.00	4,583.78	6,970.00	6,970.00	6,970.00	6,970.00
100-42211-320 LEGAL COST	1.00	0.00	1.00	1.00	1.00	1.00
100-42211-330 CONTRACTED SERVICES	15,500.00	15,403.37	17,000.00	16,000.00	17,000.00	17,000.00
100-42211-331 COMM MGMT SERV FIRE	21,544.00	21,544.00	22,023.00	22,023.00	22,023.00	22,023.00
100-42211-341 TELEPHONE FIRE DEPT	1,600.00	772.93	1,400.00	1,400.00	1,400.00	1,400.00
100-42211-343 CELLULAR/PAGER FIRE DEPT	1,800.00	1,757.59	2,000.00	2,000.00	2,000.00	2,000.00
100-42211-410 ELEC FIRE DEPT	4,500.00	4,500.00	4,500.00	4,100.00	4,500.00	4,500.00
100-42211-411 HEAT/OIL FIRE DEPT	3,800.00	2,975.15	4,000.00	4,000.00	4,000.00	4,000.00
100-42211-430 MAINT & REPAIR BLDG FIRE DEPT	4,500.00	4,435.40	10,000.00	10,000.00	10,000.00	10,000.00
100-42211-431 MAINT EQUIPMENT FIRE DEPT	3,000.00	3,290.14	3,000.00	3,000.00	3,000.00	3,000.00
100-42211-560 DUES FIRE DEPT	600.00	532.00	600.00	600.00	600.00	600.00
100-42211-610 TOOLS, HOSES,ETC FIRE DEPT	5,600.00	5,536.98	7,400.00	7,400.00	7,400.00	7,400.00

	2002	2002	2003	2003	2003	2003
	<u>ACTUAL</u> <u>BUDGET</u>	<u>EXPENDED</u> <u>Y-T-D</u>	<u>DEPARTMENT</u> <u>RECOMMENDED</u>	<u>BOS</u> <u>RECOMMENDED</u>	<u>BUDGET</u> <u>COMMITTEE</u>	
<u>ACCOUNT NUMBER / DESCRIPTION</u>						
100-42211-611 SMALL ITEMS FIRE	250.00	401.44	250.00	250.00	250.00	250.00
100-42211-612 EQUIPMENT EMS	1,400.00	1,227.00	1,400.00	1,400.00	1,400.00	1,400.00
100-42211-613 SMALL MEDICAL SUPPLIES FD	2,500.00	2,600.78	3,000.00	3,000.00	3,000.00	3,000.00
100-42211-614 PREVENTION SUPPLIES FIRE DEPT	850.00	862.41	850.00	850.00	850.00	850.00
100-42211-615 FOAM FIRE DEPT	1,000.00	248.00	1,000.00	750.00	1,000.00	1,000.00
100-42211-616 REHAB SUPPLIES	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
100-42211-620 OFFICE SUPPLIES FIRE DEPT	600.00	552.68	600.00	600.00	600.00	600.00
100-42211-625 POSTAGE FIRE DEPT	150.00	106.65	150.00	150.00	150.00	150.00
100-42211-636 DIESEL FIRE DEPT	3,000.00	2,822.64	3,000.00	3,000.00	3,000.00	3,000.00
100-42211-640 BLDG CLEAN SUPP FIRE DEPT	200.00	200.00	200.00	200.00	200.00	200.00
100-42211-660 VEHICLE MAINT FIRE DEPT	8,600.00	7,542.24	9,500.00	8,600.00	9,500.00	9,500.00
100-42211-680 UNIFORMS FIRE DEPT	1,475.00	1,418.72	1,950.00	1,750.00	1,950.00	1,950.00
100-42211-681 GEAR FIRE DEPT	5,000.00	3,700.36	5,000.00	5,000.00	5,000.00	5,000.00
100-42211-690 OFFICE EQUIPMENT - FD	1,000.00	962.15	1,000.00	1,000.00	1,000.00	1,000.00
100-42211-691 HAZARDOUS MATERIAL FIRE DEPT	800.00	685.35	800.00	800.00	800.00	800.00
100-42211-693 HYDRANTS FIRE DEPT	1.00	0.00	1.00	1.00	1.00	1.00
100-42211-820 TRAINING FIRE DEPT	2,000.00	1,287.19	2,000.00	2,000.00	2,000.00	2,000.00
100-42211-821 TRAINING EMS	5,000.00	2,774.45	5,000.00	4,000.00	5,000.00	5,000.00
100-42211-880 GRANTS FIRE DEPT	500.00	0.00	500.00	500.00	500.00	500.00
100-42211-881 TOWN GRANT MATCH FIRE DEPT	1.00	0.00	1.00	1.00	1.00	1.00
TOTALS- DEPT 42211 FIRE DEPT:	227,425.00	228,057.91	253,622.00	249,105.00	253,622.00	253,622.00
DEPT 42217 MEDICAL SERVICES						
100-42217-110 SALARY MEDICAL CONSULTANT	1.00	0.00	1.00	1.00	1.00	1.00
100-42217-220 SS MEDICAL CONSULTANT	1.00	0.00	1.00	1.00	1.00	1.00
100-42217-225 MEDI MEDICAL CONSULTANT	1.00	0.00	1.00	1.00	1.00	1.00
100-42217-330 MUNICIPAL SAFETY COMM	1.00	0.00	1.00	1.00	1.00	1.00
100-42217-390 MEDICAL SERVICES	700.00	72.00	400.00	400.00	400.00	400.00
TOTALS- DEPT 42217 MEDICAL SERVICES:	704.00	72.00	404.00	404.00	404.00	404.00
	2002	2002	2003	2003	2003	2003

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
DEPT 42401 BUILDING INSPECTION					
100-42401-112 SALARY CEO/B/I	22,419.00	29,039.75	30,230.00	30,230.00	30,230.00
100-42401-220 SS B/I	1,390.00	1,800.46	1,875.00	1,875.00	1,875.00
100-42401-225 MEDI B/I	314.00	421.08	439.00	439.00	439.00
100-42401-320 LEGAL B/I	1.00	0.00	0.00	0.00	0.00
100-42401-343 CELLULAR PHONE B/I	150.00	148.81	495.00	495.00	495.00
100-42401-560 DUES B/I	200.00	145.00	200.00	200.00	200.00
100-42401-620 SUPPLIES B/I	350.00	353.16	350.00	350.00	350.00
100-42401-625 POSTAGE B/I	150.00	143.89	150.00	150.00	150.00
100-42401-690 OFFICE EQUIPMENT B/I	850.00	45.00	400.00	250.00	400.00
100-42401-820 TRAINING B/I	300.00	420.00	650.00	500.00	650.00
100-42401-830 TRAVEL B/I	1,400.00	1,827.41	1,700.00	1,700.00	1,700.00
TOTALS- DEPT 42401 BUILDING INSPECTION:	27,524.00	34,344.56	36,489.00	36,189.00	36,489.00
DEPT 42901 EMERGENCY MANAGEMENT					
100-42901-110 SALARY E/M SECRETARY	1.00	0.00	1.00	0.00	1.00
100-42901-220 SS E/M	1.00	0.00	1.00	0.00	1.00
100-42901-225 MEDI E/M	1.00	0.00	1.00	0.00	1.00
100-42901-341 TELEPHONE E/M	1,000.00	1,083.34	1,000.00	1,000.00	1,000.00
100-42901-391 PAGERS E/M	100.00	164.88	100.00	100.00	100.00
100-42901-392 FEES E/M	1.00	0.00	1.00	1.00	1.00
100-42901-620 SUPPLIES E/M	100.00	0.00	100.00	100.00	100.00
100-42901-690 EQUIP SUPPLIES E/M	1,500.00	1,352.72	1,500.00	100.00	1,500.00
100-42901-691 MGMT COST E/M	500.00	0.00	500.00	1.00	500.00
100-42901-820 TRAINING E/M	500.00	0.00	500.00	1.00	500.00
TOTALS- DEPT 42901 EMERGENCY MANAGEMENT:	3,704.00	2,600.94	3,704.00	1,303.00	3,704.00
DEPT 43111 HIGHWAY ADMINISTRATION					
100-43111-111 SALARY RD LABORER-GEN	32,576.00	34,497.95	34,029.00	33,488.00	34,029.00
100-43111-112 HWY LABORER II	20,831.02	16,674.44	26,396.00	26,396.00	26,396.00
100-43111-113 SALARY HIGHWAY CALL CREW	17,314.00	13,384.10	15,000.00	15,000.00	15,000.00
100-43111-130 SALARY RD AGENT	6,000.00	6,125.14	6,000.00	6,000.00	6,000.00
100-43111-140 OT SALARY HIGHWAY DEPT	0.00	0.00	2,000.00	2,000.00	2,000.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
100-43111-210 HEALTH/DENTAL HWY LABORER	18,636.00	12,068.66	17,123.00	17,123.00	17,123.00
100-43111-215 LIFE HWY LABORER	94.00	57.60	94.00	94.00	94.00
100-43111-220 SS HIGHWAY DEPT	5,029.00	4,175.45	5,173.00	5,139.00	5,173.00
100-43111-225 MEDI HIGHWAY DEPT	1,136.00	975.72	1,210.00	1,202.00	1,210.00
100-43111-230 RETIRE HIGHWAY	0.00	0.00	1,326.00	1,326.00	1,326.00
100-43111-330 CONTRACTED SERVICES HWY	0.00	0.00	0.00	0.00	0.00
100-43111-341 HIGHWAY TELEPHONE	2,072.00	2,671.47	2,172.00	2,172.00	2,172.00
100-43111-390 CONTRACTED SERVICESB	725.00	76.23	500.00	500.00	500.00
100-43111-410 ELEC/HWY BUILDINGS	1,500.00	736.79	1,200.00	1,000.00	1,000.00
100-43111-411 HEAT/OIL HWY BUILDINGS	1,000.00	1,010.82	800.00	750.00	750.00
100-43111-610 SUPPLIES GEN HIGHWAY	1,000.00	833.53	1,000.00	1,000.00	1,000.00
100-43111-630 MAINT & REPAIRS TRUCK	10,000.00	9,518.84	9,000.00	9,000.00	9,000.00
100-43111-635 FUEL HWY	5,100.00	2,868.93	5,000.00	5,000.00	5,000.00
100-43111-661 EQUIP MAINT HWY	750.00	273.24	750.00	500.00	500.00
100-43111-680 TOOLS DEPT SUPPLIES HWY	500.00	432.67	500.00	500.00	500.00
100-43111-820 TRAINING & CONF HWY	150.00	0.00	200.00	200.00	200.00
100-43111-870 PERMIT FEES HWY	50.00	0.00	50.00	50.00	50.00
TOTALS- DEPT 43111 HIGHWAY ADMINISTRATION:	124,463.02	106,381.58	129,523.00	128,440.00	129,023.00
DEPT 43121 PAVING & RECONSTRUCTION					
100-43121-680 PAVING/RECON SUPPLIES HWY	10,000.00	2,207.73	10,000.00	7,500.00	10,000.00
100-43121-681 PAVING OVERLAY - PAVING	25,000.00	17,228.90	34,000.00	34,000.00	34,000.00
100-43121-880 HIGHWAY BLOCK GRANT -PAVING	54,306.00	54,306.00	76,501.00	76,501.00	76,501.00
100-43121-881 TOWN BLOCK APPROP - PAVING	71,169.00	46,523.19	65,000.00	65,000.00	65,000.00
TOTALS- DEPT 43121 PAVING & RECONSTRUCTION:	160,475.00	120,265.82	185,501.00	183,001.00	185,501.00
DEPT 43122 HWY CLEANING & MAINTENANCE					
100-43122-390 CONTRACTED SERVICES HWY	17,800.00	19,984.00	17,960.00	17,960.00	17,960.00
100-43122-680 GRAVEL HWY	9,000.00	3,975.96	9,000.00	6,000.00	9,000.00
100-43122-681 ASPHALT HWY	1,500.00	357.00	800.00	800.00	800.00
100-43122-682 CULVERT HWY	1,000.00	233.40	1,000.00	1,000.00	1,000.00
100-43122-683 GUARDRAILS HWY	1,000.00	0.00	1,000.00	1,000.00	1,000.00

	2002	2002	2003	2003	2003
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE
<u>ACCOUNT NUMBER / DESCRIPTION</u>					
100-43122-810 EQUIPMENT RENTAL HWY	750.00	0.00	500.00	500.00	500.00
100-43122-811 TREE WORK ROADS - REBUILD	8,000.00	7,822.90	10,000.00	10,000.00	10,000.00
100-43122-812 ROAD DAMAGE HWY	4,000.00	1,280.00	4,000.00	4,000.00	4,000.00
TOTALS- DEPT 43122 HWY CLEANING & MAINTENANCE:	43,050.00	33,653.26	44,260.00	41,260.00	44,260.00
DEPT 43125 SNOW & ICE CONTROL					
100-43125-390 SNOW & ICE CONT SERVICES	50,000.00	43,029.99	50,000.00	50,000.00	50,000.00
100-43125-680 SNOW & ICE SAND	8,500.00	6,500.00	8,500.00	8,500.00	8,500.00
100-43125-681 SNOW & ICE SALT	12,000.00	12,600.00	12,000.00	12,000.00	12,000.00
100-43125-810 SNOW & ICE EQUIP RENTAL	1.00	0.00	1.00	1.00	1.00
100-43125-812 SNOW & ICE EQUIP MAINT	5,000.00	1,466.77	5,000.00	5,000.00	5,000.00
100-43125-813 SNOW & ICE OTHER PLOWING	1.00	0.00	1,000.00	1,000.00	1,000.00
TOTALS- DEPT 43125 SNOW & ICE CONTROL:	75,502.00	63,596.76	76,501.00	76,501.00	76,501.00
DEPT 43163 STREET LIGHTING					
100-43163-410 ELEC STREET LIGHTING	3,000.00	3,000.00	3,000.00	2,750.00	2,750.00
TOTALS- DEPT 43163 STREET LIGHTING:	3,000.00	3,000.00	3,000.00	2,750.00	2,750.00
DEPT 43211 SANITATION ADMINISTRATION					
100-43211-110 SALARY SANITATION P/T	28,696.00	20,671.64	28,494.00	28,494.00	28,494.00
100-43211-190 ADMIN. ASST. STIPEND T.S.	0.00	0.00	1.00	1.00	1.00
100-43211-215 LIFE SANITATION	1.00	0.00	1.00	1.00	1.00
100-43211-220 SS SANITATION	1,780.00	1,281.64	1,768.00	1,768.00	1,768.00
100-43211-225 MEDI SANITATION	402.00	299.74	414.00	414.00	414.00
100-43211-330 CONTRACTED SERVICES - SW	1.00	0.00	1.00	1.00	1.00
100-43211-341 TELEPHONE SANITATION	786.00	898.46	750.00	750.00	750.00
100-43211-410 ELEC SANITATION	1,500.00	1,500.00	1,700.00	1,700.00	1,700.00
100-43211-411 HEAT/OIL T.S.	600.00	2,035.23	1,500.00	1,500.00	1,500.00
100-43211-430 MAINT & REPAIRS SANITATION	1,250.00	1,410.00	600.00	600.00	600.00
100-43211-431 EQUIPMENT SANITATION	1.00	0.00	1.00	1.00	1.00
100-43211-440 RENTAL SANITATION	0.00	0.00	1.00	1.00	1.00

ACCOUNT NUMBER / DESCRIPTION	2002	2002	2003	2003	2003
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE
100-43211-490 EXTERMINATION SANITATION	360.00	360.00	360.00	360.00	360.00
100-43211-491 RECYCLING SAN.(PAPER)	1,200.00	0.00	1.00	1.00	1.00
100-43211-492 METALS SANITATION	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
100-43211-493 HAZARDOUS WASTE SANITATION	1,500.00	1,036.23	1,500.00	1,500.00	1,500.00
100-43211-494 WASTE OIL SANITATION	1.00	0.00	1.00	1.00	1.00
100-43211-495 FACILITY IMPROV SANITATION	1.00	0.00	2,866.00	2,866.00	2,866.00
100-43211-496 REMOVAL DEMO/FURNITURE TS	16,000.00	21,340.42	15,000.00	15,000.00	15,000.00
100-43211-550 PRINTING/ADVERTISING TS	550.00	153.00	250.00	250.00	250.00
100-43211-560 DUES/SUBSCRIPTIONS SANITATION	250.00	250.00	250.00	250.00	250.00
100-43211-610 SUPPLIES GEN SANITATION	500.00	260.76	600.00	600.00	600.00
100-43211-620 SUPPLIES RECYCLING COMMITTEE	100.00	94.23	1.00	1.00	1.00
100-43211-630 MAINT & REPAIR SUPP SANITATION	400.00	903.39	400.00	400.00	400.00
100-43211-690 SAFETY EQUIP/SUPP SANITATION	250.00	45.00	400.00	400.00	400.00
100-43211-820 CONFERENCES/TRAINING SANITATIO	150.00	50.00	200.00	200.00	200.00
100-43211-830 TRAVEL/MILEAGE SANITATION	75.00	31.03	75.00	75.00	75.00
TOTALS- DEPT 43211 SANITATION ADMINISTRATION:	61,554.00	57,820.77	62,335.00	62,335.00	62,335.00
DEPT 43242 SOLID WASTE TRANS COSTS					
100-43242-390 LAMPREY TRANSPORT SANITATION	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
TOTALS- DEPT 43242 SOLID WASTE TRANS COSTS:	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
DEPT 43243 SOLID WASTE DISPOSAL					
100-43243-390 TIPPING LAMPREY SANITATION	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
100-43243-391 ESCROW LAMPREY SANITATION	900.00	900.00	810.00	810.00	810.00
TOTALS- DEPT 43243 SOLID WASTE DISPOSAL:	50,900.00	50,900.00	50,810.00	50,810.00	50,810.00
DEPT 44111 HEALTH					
100-44111-110 SALARY HEALTH OFFICER	2,000.00	3,059.00	3,750.00	3,750.00	3,750.00
100-44111-111 SALARY DEPUTY HEALTH OFFICER	100.00	0.00	1.00	1.00	1.00
100-44111-220 SS HEALTH	186.00	189.66	233.00	233.00	233.00
100-44111-225 MEDI HEALTH	44.00	44.36	40.00	40.00	40.00
100-44111-343 CELLULAR/PAGER HEALTH	500.00	500.00	428.00	428.00	428.00

ACCOUNT NUMBER / DESCRIPTION	2002	2002	2003	2003	2003
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE
100-44111-350 HEALTH RABIES SHOT SERIES	1.00	0.00	1.00	1.00	1.00
100-44111-391 ENVIRONMENTAL EM HEALTH	500.00	0.00	500.00	500.00	500.00
100-44111-440 PROPERTY REPAIRS - HEALTH	2,500.00	0.00	500.00	500.00	500.00
100-44111-560 DUES HEALTH	100.00	0.00	50.00	50.00	50.00
100-44111-620 SUPPLIES HEALTH	300.00	203.33	50.00	50.00	50.00
100-44111-625 POSTAGE HEALTH	50.00	35.94	50.00	50.00	50.00
100-44111-830 TRAVEL HEALTH	500.00	143.36	500.00	400.00	400.00
TOTALS- DEPT 44111 HEALTH:	6,781.00	4,175.65	6,103.00	6,003.00	6,003.00
DEPT 44141 ANIMAL CONTROL					
100-44141-111 SALARY ANIMAL CONTROL OFFICER	8,500.00	12,145.02	13,450.00	13,450.00	13,450.00
100-44141-112 SALARY ASST A/C OFFICER	1.00	0.00	1.00	1.00	1.00
100-44141-220 SS ANIMAL CONTROL	527.00	752.99	834.00	834.00	834.00
100-44141-225 MEDI ANIMAL CONTROL	124.00	176.10	195.00	195.00	195.00
100-44141-330 CONTRACTED SERVICES ACO	1,750.00	1,561.50	3,000.00	3,000.00	3,000.00
100-44141-343 PAGER ANIMAL CONTROL	1.00	0.00	1.00	1.00	1.00
100-44141-350 MEDICAL RABIE ANIMAL CONTROL	1.00	0.00	1.00	1.00	1.00
100-44141-390 S.P.C.A. ANIMAL CONTROL	1.00	0.00	1.00	1.00	1.00
100-44141-560 DUES ANIMAL CONTROL	1.00	0.00	1.00	1.00	1.00
100-44141-620 SUPPLIES ACO	300.00	269.98	360.00	360.00	360.00
TOTALS- DEPT 44141 ANIMAL CONTROL:	11,206.00	14,905.59	17,844.00	17,844.00	17,844.00
DEPT 44151 HEALTH AGENCIES-CHILDREN					
100-44151-840 RICHIE MCFARLAND CHILDREN	550.00	550.00	1,100.00	1,100.00	1,100.00
TOTALS- DEPT 44151 HEALTH AGENCIES-CHILDREN:	550.00	550.00	1,100.00	1,100.00	1,100.00
DEPT 44152 HEALTH AGENCIES					
100-44152-840 YOUR VNA	4,104.00	4,103.75	4,550.00	4,550.00	4,550.00
100-44152-841 LAMPREY HEALTH CARE	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
100-44152-843 ROCKINGHAM CTY NUTRITION PR	760.00	760.00	760.00	760.00	760.00
100-44152-844 ROCKINGHAM CTY CAP	5,020.00	5,020.00	5,020.00	5,020.00	5,020.00
100-44152-845 AREA HOMEMAKER HOME HEALTH	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00

	2002		2003		2003	
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE	
ACCOUNT NUMBER / DESCRIPTION						
100-44152-846 AIDS RESPONSE	1.00	0.00	0.00	0.00	0.00	
TOTALS- DEPT 44152 HEALTH AGENCIES:	15,085.00	15,083.75	15,530.00	15,530.00	15,530.00	
DEPT 44153 ADULT EDUCATION						
100-44153-840 ADULT EDUCATION AGENCIES	0.00	0.00	0.00	0.00	0.00	
TOTALS- DEPT 44153 ADULT EDUCATION:	0.00	0.00	0.00	0.00	0.00	
DEPT 44154						
100-44154-840 SEACOAST MENTAL HEALTH	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
TOTALS- DEPT 44154 :	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
DEPT 44155 EMERGENCY HEALTH FACILITIES						
100-44155-840 SEXUAL ASSAULT SUPPORT	785.00	785.00	785.00	785.00	785.00	
100-44155-842 A SAFE PLACE	750.00	750.00	750.00	750.00	750.00	
100-44155-843 RSVP RETIRED & SENIOR VOL	100.00	100.00	100.00	100.00	100.00	
100-44155-844 CHILD & FAMILY SERVICES	1,000.00	1,000.00	1,500.00	1,000.00	1,500.00	
TOTALS- DEPT 44155 EMERGENCY HEALTH FACILITIES:	2,635.00	2,635.00	3,135.00	2,635.00	3,135.00	
DEPT 44411 WELFARE ADMINISTRATION						
100-44411-111 SALARY WELFARE DIRECTOR	6,287.00	6,423.68	6,584.00	6,584.00	6,584.00	
100-44411-112 SALARY WELFARE ASSISTANT	608.00	0.00	608.00	1.00	1.00	
100-44411-210 HEALTH/DENTAL WELFARE	1.00	0.00	1.00	1.00	1.00	
100-44411-215 LIFE INS WELFARE	1.00	0.00	1.00	1.00	1.00	
100-44411-220 SS WELFARE	427.00	398.27	409.00	409.00	409.00	
100-44411-225 MEDI WELFARE	100.00	93.15	100.00	100.00	100.00	
100-44411-320 LEGAL WELFARE	100.00	0.00	100.00	1.00	1.00	
100-44411-341 TELEPHONE WELFARE	800.00	1,533.38	532.00	532.00	532.00	
100-44411-620 OFFICE SUPPLIES - WELFARE	100.00	144.24	125.00	125.00	125.00	
100-44411-625 POSTAGE WEL	50.00	18.50	60.00	60.00	60.00	
100-44411-820 TRAINING & CONF WELFARE	100.00	70.00	100.00	100.00	100.00	
100-44411-830 TRAVEL WELFARE	50.00	41.09	50.00	25.00	50.00	
TOTALS- DEPT 44411 WELFARE ADMINISTRATION:	8,624.00	8,722.31	8,670.00	7,939.00	7,964.00	

	2002		2003		2003	
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE	
<u>ACCOUNT NUMBER / DESCRIPTION</u>						
DEPT 44451 MEDICAL PAYMENTS-WELFARE	300.00	454.06	400.00	400.00	400.00	
100-44451-350 MEDICAL SERVICES WELFARE	300.00	454.06	400.00	400.00	400.00	
TOTALS- DEPT 44451 MEDICAL PAYMENTS-WELFARE:						
DEPT 44452 WELFARE VENDORS PAYMENTS						
100-44452-343 WELFARE PAGER	0.00	0.00	0.00	0.00	0.00	
100-44452-410 WELFARE ELECTRICITY	1,500.00	573.28	1,000.00	1,000.00	1,000.00	
100-44452-411 WELFARE HEAT & OIL	2,000.00	1,101.50	1,750.00	1,750.00	1,750.00	
100-44452-440 WELFARE RENTAL	4,500.00	8,497.87	6,000.00	6,000.00	6,000.00	
100-44452-560 DUES WELFARE	30.00	0.00	30.00	1.00	30.00	
100-44452-680 WELFARE FOOD	750.00	250.00	500.00	500.00	500.00	
100-44452-882 WELFARE E COTTON FUND	40.00	0.00	40.00	40.00	40.00	
100-44452-890 WELFARE MISCELLANEOUS	100.00	100.00	100.00	100.00	100.00	
TOTALS- DEPT 44452 WELFARE VENDORS PAYMENTS:	8,920.00	10,522.65	9,420.00	9,391.00	9,420.00	
DEPT 45201 PARKS & RECREATION						
100-45201-120 SALARY REC BEACH ATTENDANTS	15,016.00	12,805.64	15,016.00	15,016.00	15,016.00	
100-45201-121 SALARY RECREATION DIRECTOR	11,960.00	5,150.61	5,237.00	4,871.00	5,237.00	
100-45201-122 SALARY RECREATION COUNSELORS	2,599.00	2,154.63	2,599.00	2,599.00	2,599.00	
100-45201-220 SS RECREATION	1,833.00	1,246.90	1,417.00	1,395.00	1,417.00	
100-45201-225 MEDI RECREATION	414.00	287.34	332.00	326.00	332.00	
100-45201-341 TELEPHONE PARKS & REC	580.00	838.38	550.00	550.00	550.00	
100-45201-390 RED CROSS SWIM LESSONS-P&R	150.00	24.00	150.00	150.00	150.00	
100-45201-391 RUBBISH RECREATION	1.00	0.00	1.00	1.00	1.00	
100-45201-413 SANITATION RECREATION	1,150.00	810.00	1,150.00	1,150.00	1,150.00	
100-45201-610 SUPPLIES GEN RECREATION	1,662.00	707.90	2,662.00	2,662.00	2,662.00	
100-45201-620 SUPPLIES OFFICE RECREATION	100.00	250.12	250.00	250.00	250.00	
100-45201-650 SAND & MAINTENANCE RECREATION	500.00	0.00	4,100.00	500.00	4,100.00	
100-45201-810 RECREATION PROGRAMS	4,100.00	1,440.66	3,500.00	3,500.00	3,500.00	
100-45201-820 P&R TRAINING	300.00	125.00	300.00	300.00	300.00	
100-45201-830 P&R TRAVEL	300.00	265.79	300.00	300.00	300.00	
TOTALS- DEPT 45201 PARKS & RECREATION:	40,665.00	26,106.97	37,564.00	33,570.00	37,564.00	

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
DEPT 45501 LIBRARY					
100-45501-110 SALARY LIBRARIAN	27,519.00	27,571.32	28,808.00	28,808.00	28,808.00
100-45501-111 SALARY LIBRARY AIDE	18,865.00	18,035.08	19,635.00	19,635.00	19,635.00
100-45501-112 SALARY LIBRARY JANITOR	0.00	0.00	0.00	0.00	0.00
100-45501-113 LIBRARY STAFF SUBSTITUTE	1,992.00	1,612.79	2,084.00	2,024.00	2,084.00
100-45501-210 HEALTH/DENTAL LIBRARY	9,319.00	9,354.28	9,786.00	9,786.00	9,786.00
100-45501-215 LIFE INS LIBRARY	47.00	41.60	47.00	47.00	47.00
100-45501-220 SS LIBRARY	2,996.00	2,776.53	3,124.00	3,124.00	3,124.00
100-45501-225 MEDI LIBRARY	677.00	649.14	732.00	732.00	732.00
100-45501-230 RETIRE LIBRARY	688.00	692.26	722.00	722.00	722.00
100-45501-320 LEGAL LIBRARY	1.00	0.00	1.00	1.00	1.00
100-45501-330 CONTRACTED SVCES LIBRARY	7,370.00	5,872.71	6,061.00	6,061.00	6,061.00
100-45501-341 TELEPHONE LIBRARY	2,040.00	2,142.25	2,040.00	2,040.00	2,040.00
100-45501-410 ELEC LIBRARY	2,160.00	2,160.00	2,160.00	1,800.00	2,160.00
100-45501-411 HEAT & OIL LIBRARY	1,677.00	1,677.00	1,677.00	1,500.00	1,677.00
100-45501-430 BLDG MAINT LIBRARY	550.00	535.00	175.00	175.00	175.00
100-45501-560 DUES LIBRARY	60.00	75.00	75.00	75.00	75.00
100-45501-620 SUPPLIES LIBRARY	1,524.00	1,395.32	4,024.00	4,024.00	4,024.00
100-45501-621 TECH PROCESS LIBRARY	1,656.00	1,654.04	1,200.00	1,200.00	1,200.00
100-45501-625 POSTAGE LIBRARY	250.00	225.39	250.00	250.00	250.00
100-45501-630 SUPPLIES/JANITOR LIBRARY	314.00	264.46	314.00	314.00	314.00
100-45501-670 BOOKS & PERIODICALS LIBRARY	13,000.00	13,464.19	13,000.00	13,000.00	13,000.00
100-45501-690 OFFICE EQUIPMENT LIBRARY	0.00	0.00	1,908.00	1,908.00	1,908.00
100-45501-820 TRAINING & CONF LIBRARY	400.00	325.00	485.00	485.00	485.00
100-45501-825 CNTR PROGRAMS LIBRARY	25.00	0.00	225.00	1.00	225.00
100-45501-830 TRAVEL LIBRARY	240.00	262.69	240.00	240.00	240.00
100-45501-880 GRANTS LIBRARY	225.00	0.00	225.00	1.00	225.00
100-45501-881 TOWN GRANT MATCH LIBRARY	225.00	0.00	225.00	1.00	225.00
TOTALS- DEPT 45501 LIBRARY:	93,820.00	90,786.05	99,223.00	97,954.00	99,223.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
DEPT 45831 PATRIOTIC PURPOSES					
100-45831-610 MEMORIAL DAY SUPPLIES	750.00	750.00	750.00	750.00	750.00
TOTALS- DEPT 45831 PATRIOTIC PURPOSES:	750.00	750.00	750.00	750.00	750.00
DEPT 45899 HISTORICAL SOCIETY DONATION					
100-45899-883 HISTORICAL SOCIETY DONATION	500.00	500.00	500.00	500.00	500.00
TOTALS- DEPT 45899 HISTORICAL SOCIETY DONATION:	500.00	500.00	500.00	500.00	500.00
DEPT 46111 CONSERVATION					
100-46111-111 SALARY CONSERVATION ADMIN	1,468.00	330.04	1,432.00	1,390.00	1,432.00
100-46111-112 SALARY SEC CONSERVAT COMM	1,025.00	2,027.07	2,790.00	2,790.00	2,790.00
100-46111-220 SS CONSERVATION	155.00	142.82	262.00	262.00	262.00
100-46111-225 MEDI CONSERVATION	37.00	27.81	62.00	62.00	62.00
100-46111-320 LEGAL CONSERVATION COMMISSION	100.00	21.75	500.00	500.00	500.00
100-46111-330 CONTRACTED SERVICES	200.00	0.00	1.00	1.00	1.00
100-46111-490 FOREST LAND CONSERVATION	1.00	0.00	1.00	1.00	1.00
100-46111-491 TOWN FOREST LAND MGMT CONSERVA	1.00	0.00	1.00	1.00	1.00
100-46111-550 PRINTING/EDUCATION CC	0.00	0.00	600.00	600.00	600.00
100-46111-560 DUES CONSERVATION	300.00	307.23	400.00	400.00	400.00
100-46111-620 SUPPLIES CONSERVATION	400.00	344.99	300.00	300.00	300.00
100-46111-621 MAPS CONSERVATION	250.00	0.00	250.00	250.00	250.00
100-46111-622 SPECIAL DAY CONSERVATION	25.00	0.00	1.00	1.00	1.00
100-46111-820 TRAINING & CONF CONSERVATION	100.00	25.00	400.00	400.00	400.00
TOTALS- DEPT 46111 CONSERVATION:	4,062.00	3,226.71	7,000.00	6,958.00	7,000.00
DEPT 46510 ECONOMIC DEVELOPMENT					
100-46510-330 CONTRACTED SERVICES ECON DEV	200.00	125.58	200.00	200.00	200.00
100-46510-550 PRINTING ECONOMIC DEV	75.00	0.00	75.00	75.00	75.00
100-46510-560 DUES ECONOMIC DEV.	50.00	0.00	50.00	50.00	50.00
100-46510-620 SUPPLIES ECONOMIC DEV	25.00	0.00	25.00	25.00	25.00
100-46510-625 POSTAGE ECONOMIC DEV	15.00	0.00	15.00	15.00	15.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	2002	2002	2003	2003	2003
	<u>ACTUAL BUDGET</u>	<u>EXPENDED Y-T-D</u>	<u>DEPARTMENT RECOMMENDED</u>	<u>BOS RECOMMENDED</u>	<u>BUDGET COMMITTEE</u>
100-46510-820 TRAINING & CONFERENCE ECON DEV	100.00	0.00	100.00	100.00	100.00
100-46510-830 TRAVEL ECONOMIC DEV	35.00	0.00	35.00	35.00	35.00
TOTALS- DEPT 46510 ECONOMIC DEVELOPMENT:	500.00	125.58	500.00	500.00	500.00
DEPT 47231 INTEREST ON T.A.N.					
100-47231-340 INTEREST ON T.A.N.	15,000.00	0.00	15,000.00	15,000.00	15,000.00
TOTALS- DEPT 47231 INTEREST ON T.A.N.:	15,000.00	0.00	15,000.00	15,000.00	15,000.00
GRAND TOTALS:	1,839,588.00	1,693,747.66	1,970,407.00	1,915,351.00	1,959,396.00

ACCOUNT NUMBER / DESCRIPTION	2002 ACTUAL BUDGET	2002 EXPENDED Y-T-D	2003 DEPARTMENT RECOMMENDED	2003 BOS RECOMMENDED	2003 BUDGET COMMITTEE
100-49010-730 CAP OUT - LAND & IMPROVEMENTS	15,065.87	15,065.87	0.00	0.00	0.00
TOTALS- DEPT 49010 CAPITAL OUTLAY LAND & IMPROV:	15,065.87	15,065.87	0.00	0.00	0.00
100-49020-760 CAP OUT MACH, VEHICLES&EQUIP	32,354.00	29,172.22	85,414.36	75,593.00	77,216.36
YEAR 2003:					
ARTICLE #7					
HWY LOADER LEASE \$10,595 (4TH PAYMENT OF 5 YEAR LEASE)					
ARTICLE #3					
FIRE TRUCK REFURB LEASE \$47,500 (1ST YEAR OF 4 YEAR LEASE)					
RESERVE PAYMENT- NO TAX IMPACT					
ARTICLE #9					
NEW PD CRUISER LEASE \$9,821.36 (1ST YEAR OF 3 YEAR LEASE)					
RESERVE PAYMENT - NO TAX IMPACT					
(BOS DOES NOT RECOMMEND)					
ARTICLE #11					
PD EQUIPMENT PURCHASE \$1,800					
ARTICLE #13					
TRANSFER STATION COMPACTOR \$7,500 (1ST PAYMENT OF 4 YEAR LEASE)					
ARTICLE #18					
FINANCE SOFTWARE LEASE \$8,198 (1ST YEAR OF 4 YEAR LEASE)					
TOTALS- DEPT 49020 CAP OUT MACHINE, VEHICLE & EQUI:	32,354.00	29,172.22	85,414.36	75,593.00	77,216.36

ACCOUNT NUMBER / DESCRIPTION	2002 ACTUAL BUDGET	2002 EXPENDED Y-T-D	2003 DEPARTMENT RECOMMENDED	2003 BOS RECOMMENDED	2003 BUDGET COMMITTEE
100-49030-720 CAP OUT-BUILDINGS	31,000.00	29,620.00	11,185.00	11,185.00	3,185.00
YEAR 2003:					
ARTICLE #14					
TRANSFER STATION WASTE OIL HEATER \$8,000					
ARTICLE #24					
LIBRARY KITCHEN CONSTRUCTION \$3,185 (ADDITIONAL \$2,000 TO BE RAISED FROM GRANTS OR FUND RAISERS					
TOTALS- DEPT 49030 CAPITAL OUTLAY BUILDINGS:	31,000.00	29,620.00	11,185.00	11,185.00	3,185.00
100-49090-730 CAPITAL OUTLAY OTHER	76,275.00	31,962.66	33,000.00	33,000.00	33,000.00
YEAR 2003:					
ARTICLE #10					
SPECIAL DUTY \$30,000					
ARTICLE #17					
CONSERVATION COMMISSION \$3,000					
TOTALS- DEPT 49090 CAP OUT IMPROV OTHER THAN BLDs:	76,275.00	31,962.66	33,000.00	33,000.00	33,000.00
100-49151-930 CAP RESERVE - AMBULANCE FUND	58,010.66	58,010.66	65,959.31	65,959.31	65,959.31
YEAR 2003					
ARTICLE #2					
AMBULANCE FUND \$65,959.31					
TOTALS- DEPT 49151 CAPITAL RESERVE AMBULANCE FUND:	58,010.66	58,010.66	65,959.31	65,959.31	65,959.31

ACCOUNT NUMBER / DESCRIPTION	2002 ACTUAL BUDGET	2002 EXPENDED Y-T-D	2003 DEPARTMENT RECOMMENDED	2003 BOS RECOMMENDED	2003 BUDGET COMMITTEE
100-49153-930 CAP RESERVE - HIGHWAY	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
YEAR 2003: ARTICLE #15 HWY EQUIP RESERVE \$6,000					
TOTALS- DEPT 49153 CAPITAL RESERVE HWY FUND:	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
100-49157-930 CAP RESERVE PARKS&REC FACILITY	10,000.00	10,000.00	132,900.00	132,900.00	132,900.00
YEAR 2003: ARTICLE #20 LUCAS POND LOT SALE SURPLUS TO P&R \$132,900 NO TAX IMPACT					
TOTALS- DEPT 49157 CAP RESERVE PARKS&REC FACILITY:	10,000.00	10,000.00	132,900.00	132,900.00	132,900.00
100-49161-930 EXPENDABLE TRUST CABLE	21,432.18	21,432.18	15,000.00	15,000.00	15,000.00
YEAR 2003: ARTICLE #6 CABLE REVENUE 2002 ESTIMATED \$15,000					
100-49161-931 EXPENDABLE TRUST TRANSFER STAT	4,155.67	4,155.67	4,190.00	4,190.00	4,190.00
YEAR 2003: ARTICLE #12 TRANSFER STATION REV \$4,190					

ACCOUNT NUMBER / DESCRIPTION	2002	2002	2003	2003	2003
	ACTUAL BUDGET	EXPENDED Y-T-D	DEPARTMENT RECOMMENDED	BOS RECOMMENDED	BUDGET COMMITTEE
100-49161-932 EXPENDABLE TRUST CEMETERY FUND	300.00	300.00	900.00	900.00	900.00
YEAR 2003:					
ARTICLE #4					
CEMETEREY REVENUE 2002 \$900					
100-49161-933 EXPEND TRUST LAGOON	0.00	0.00	9,196.56	9,196.56	9,196.56
YEAR 2003:					
ARTICLE #					
LAGOON REVENUES 2002 \$9196.56					
100-49161-934 EXPEND TRUST ASSESS	0.00	0.00	62,500.00	62,500.00	62,500.00
YEAR 2003:					
NEW ACCT TO CREATE FUNDS TO					
BE EXPENDED AS NEEDED TO					
COMPLETE STATE CERTIFICATIONS					
REQUIRED BY APRIL 2005					
100-49161-935 REVOLVING FUND P&R	0.00	0.00	1,235.00	1,235.00	1,235.00
YEAR 2003:					
ARTICLE #23					
NEW ACCT TO SUBMIT 2002					
P&R REVENUE TO THE REVOLVING					
FUND \$1,235					
TOTALS- DEPT 49161 EXPENDABLE TRUST FUNDS:	25,887.85	25,887.85	93,021.56	93,021.56	93,021.56
GRAND TOTALS:	254,593.38	205,719.26	427,480.23	417,658.87	411,282.23

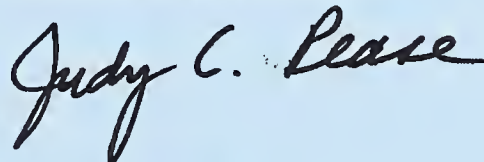
2002 TOWN CLERK REPORT

Town Clerk's Report for Fiscal Year ending December 31, 2002

Auto Permits	\$510,859.00
Dog Licenses	2,893.50
Dog Fines	1,739.00
Bad Check Fees	250.00
Filing Fees	10.00
Marriage Licenses	874.00
Copies of Vital Records	400.00
Fees	13,163.00
UCC Financing Statements*	2,211.00
<hr/>	
TOTAL RECEIPTS:	\$532,399.50

*after August 1, 2002, this line was combined into the Fees line

Respectfully submitted,



Judy C. Pease
Town Clerk

2002 Tax Collector Report

Summary of Tax Account - Year Ended December 31, 2002

Uncollected Taxes:	2002	2001	2000
Property Taxes	-	\$584,674.59	-
Land Use Change	-	-	\$80.00
Yield Taxes	-	-	-
Excavation Taxes	-	-	-
Taxes Committed to Collector:			
Property Taxes	\$6,177,545.00	\$2,665.00	-
Land Use Change	\$77,941.02	-	\$80.00
Yield Taxes	\$11,103.88	-	-
Excavation Taxes	\$114.34	-	-
Overpayments:			
Property Taxes	\$22,933.94	\$1,364.26	-
Land Use Change	\$678.50	-	-
Interest Collected:			
On Taxes	\$6,334.62	\$35,778.59	\$35.38
TOTAL DEBITS:	\$6,296,651.30	\$624,482.44	\$115.38

Uncollected Taxes:	2002	2001	2000
Property Taxes	\$5,571,114.43	\$582,030.55	-
Land Use Change	\$62,551.50	-	\$80.00
Yield Taxes	\$8,403.88	-	-
Excavation Taxes	\$114.34	-	-
Interest/Penalties	\$6,334.62	\$35,778.59	\$35.38
Abatements:			
Property Taxes	\$10,855.00	\$5,309.04	-
Land Use Change	\$1,900.00	-	\$80.00
Yield Taxes	\$2,700.00	-	-
Overpayments Collected:			
Property Taxes	\$22,933.94	\$1,364.26	-
Land Use Change	\$678.50	-	\$80.00
Uncollected Taxes End of Fiscal Year:			
Property Taxes	\$594,717.57	-	-
Land Use Change	\$13,489.52	-	-
TOTAL CREDITS:	\$6,296,651.30	\$624,482.44	\$115.38

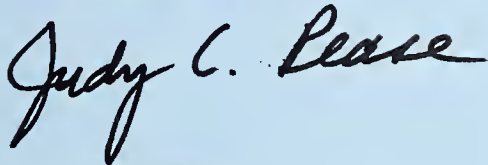
2002 Tax Collector Report (continued)

Summary of Tax Account - Year Ended December 31, 2002

	2002	2001	2000	1999+
Unredeemed Liens Balance at the Beginning of the Fiscal Year:	-	\$114,606.11	\$61,592.26	\$9,945.10
Liens Executed During Fiscal Year:	\$253,912.02	-	-	-
Interest & Costs Collected (after Lien execution):	\$4,547.09	\$9,243.81	\$21,984.89	\$3,990.49
Elderly Liens:	-	-	-	2,292.89
TOTAL LIEN DEBITS:	\$258,459.11	\$123,849.92	\$83,577.15	\$16,228.48

	2002	2001	2000	1999+
Remitted To Treasurer During Fiscal Year:	\$86,026.61	\$43,032.77	\$55,621.08	\$5,742.73
Interest & Costs Collected:	\$4,547.09	\$9,243.81	\$21,984.89	\$3,990.49
Abatements	\$1,934.44	\$2,420.17	\$465.28	\$212.44
Liens Deeded to Municipality	\$1,912.57	\$1,699.37	\$1,536.81	-
Unredeemed Liens Balance At End of Year:	\$164,038.40	\$67,453.80	\$3,969.09	\$3,989.93
Elderly Liens:	-	-	-	\$2,292.89
TOTAL CREDITS:	\$258,459.11	\$123,849.92	\$83,577.15	\$16,228.48

Respectfully submitted,



Judy C. Pease
Tax Collector

Town Treasurer's Report

Fiscal Year ending December 31, 2002

Cash Balance as of January 1, 2002 \$2,803,901.46

CURRENT RECEIPTS:

Selectmen – various departments	708,490.61	
Ambulance Fund deposit	59,038.73	
Lagoon Fund transfer	15,065.87	
Tax Collector	6,521,609.46	
Town Clerk	532,109.50	
NOW Account interest	203.23	
POOL PLUS Account interest	24,172.46	
Total 2002 Receipts		\$7,860,716.86

Total Amount Available from All Sources	\$10,664,618.32
Less Total Expenditures as per Selectmen	\$ 7,975,432.79
Total Cash on Hand, December 31, 2002	\$2,689,185.53

NORTHWOOD CONSERVATION COMMISSION – Certificate of Deposit

Balance as of January 1, 2002	39,650.88
Total Interest Received	664.72
Deposits Received: (Article #26)	3,000.00
(10% C.U. Penalty 2001)	986.30
Balance as of December 31, 2002	44,301.90

AMBULANCE FUND – Certificate of Deposit

Balance as of January 1, 2002	58,010.66
Total Interest Received	941.09
Deposits Received	66,046.29
Withdrawals: Refunds to CRHSC & General Fund	59,038.73
Balance as of December 31, 2002	65,959.31

LAGOON FUND – Certificate of Deposit

Balance as of January 1, 2002	15,065.87
Total Interest Received	196.56
Deposits Received	9,000.00
Withdrawal to General Fund	15,065.87
Balance as of December 31, 2002	9,196.56

ENGINEERING ESCROW ACCOUNTS

Michael Abbott – Meadowbrook

Balance as of January 1, 2002	882.59
Total Interest Received	14.88
Balance as of December 31, 2002	897.47

Hannaford Brothers

Balance as of January 1, 2002	1,844.35
Total Interest Received	20.47
Balance as of December 31, 2002	1,864.82

Ayoub

Balance as of January 1, 2002	756.72
Total Interest Received	3.76
Balance as of June 30, 2002	760.48
Withdrawal June 3, 2002: Paid to Rockingham Conservation District	760.48
Balance as of December 31, 2002	0.00

Barklan L.L.C.

Balance as of May 17, 2002	1,900.00
Total Interest Received	6.77
Balance as of October 31, 2002	1,906.77
Withdrawals: June 12, 2002	1,112.80
November 4, 2002	792.00
Balance as of November 6, 2002	2.77
Withdrawal November 6, 2002: Paid to Barklan L.L.C.	2.77
Balance as of December 31, 2002	0.00

S. E. Cummings

Balance as of October 2, 2002	2,800.00
Total Interest Received	10.41
Balance as of December 31, 2002	2,810.41

Deerfield Pilgrim Construction

Balance as of December 2, 2002	4,500.62
Total Interest Received	.99
Balance as of December 31, 2002	4,501.61

Respectfully submitted,

Joseph A. Knox, Treasurer

2003 Revenue Reports

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL REVENUE LAST Y-T-D</u>	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE Y-T-D</u>
DEPT 31201 LAND USE CHANGE TAX			
100-31201-030 CURRENT USE TAX	\$1,539.00	\$72,658.00	\$77,941.02
TOTALS- DEPT 31201 LAND USE CHANGE TAX:	\$1,539.00	\$72,658.00	\$77,941.02
DEPT 31851 TIMBER TAX			
100-31851-030 YIELD TAX	\$18,663.50	\$13,000.00	\$11,103.88
TOTALS- DEPT 31851 TIMBER TAX:	\$18,663.50	\$13,000.00	\$11,103.88
DEPT 31861 PAYMENT IN LIEU OF TAXES			
100-31861-030 PAYMENT IN LIEU OF TAXES	\$3,500.00	\$8,176.00	\$5,736.10
TOTALS- DEPT 31861 PAYMENT IN LIEU OF TAXES:	\$3,500.00	\$8,176.00	\$5,736.10
DEPT 31901 INT & PEN ON DELINQUENT TAXES			
100-31901-030 AVITAR OPTI/TAX COLL	\$0.00	\$0.00	\$0.00
100-31901-031 CREDIT MEMO INT-AVITAR REPORT	\$0.00	\$0.00	\$0.00
100-31901-032 INT & FEES DELIQUENT TAXES	\$97,300.84	\$90,000.00	\$81,887.83
100-31901-033 TAX SALES COST	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 31901 INT & PEN ON DELINQUENT TAXES	\$97,300.84	\$90,000.00	\$81,887.83
DEPT 31902 EXCAVATION TAXES			
100-31902-030 EXCAVATION TAX	\$0.00	\$115.00	\$114.34
100-31902-031 EXCAVATION ACTIVITY TAX	\$2,683.00	\$0.00	\$0.00
TOTALS- DEPT 31902 EXCAVATION TAXES:	\$2,683.00	\$115.00	\$114.34
DEPT 32101 BUSINESS LICENSES & PERMITS			
100-32101-030 PERMITS	\$298.00	\$300.00	\$329.00
TOTALS- DEPT 32101 BUSINESS LICENSES & PERMITS:	\$298.00	\$300.00	\$329.00
DEPT 32201 MOTOR VEHICLE PERMIT FEES			
100-32201-030 M/V REGISTRATION FEES	\$485,358.00	\$485,000.00	\$510,575.00
TOTALS- DEPT 32201 MOTOR VEHICLE PERMIT FEES:	\$485,358.00	\$485,000.00	\$510,575.00
DEPT 32301 BUILDING PERMITS			
100-32301-030 BUILDING PERMIT FEES	\$29,434.20	\$73,000.00	\$78,298.75
TOTALS- DEPT 32301 BUILDING PERMITS:	\$29,434.20	\$73,000.00	\$78,298.75
DEPT 32901 OTHER LICENSES, PERMITS & FEES			
100-32901-030 DOG LICENSES	\$2,051.00	\$2,180.00	\$1,991.50
100-32901-031 DOG FINES	\$1,810.00	\$1,700.00	\$1,739.00
100-32901-032 SEPTIC PLANS HEALTH OFFICER	\$1,210.00	\$1,100.00	\$1,862.44
100-32901-033 TOWN CLK BAD CHK FEES	\$200.00	\$150.00	\$250.00
100-32901-034 TOWN CLK FILING FEES	\$6.00	\$10.00	\$10.00
100-32901-035 PISTOL PERMITS	\$20.00	\$50.00	\$50.00
100-32901-036 TOWN CLK FEES	\$11,681.00	\$11,000.00	\$13,157.00
100-32901-037 CURRENT USE FEES	\$80.00	\$10.00	\$0.00
100-32901-038 CABLE TV FRANCHISE	\$32,393.34	\$18,950.00	\$0.00
100-32901-039 UCC FEES	\$1,306.75	\$2,300.00	\$2,211.00
TOTALS- DEPT 32901 OTHER LICENSES, PERMITS & FEE	\$50,758.09	\$37,450.00	\$21,270.94

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL REVENUE LAST Y-T-D</u>	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE Y-T-D</u>
DEPT 33111			
100-33111-030 FEDERAL FEMA MONEY	\$13,629.72	\$2,184.25	\$2,184.25
TOTALS- DEPT 33111 :	\$13,629.72	\$2,184.25	\$2,184.25
DEPT 33511 SHARED REVENUES			
100-33511-030 SHARED BLOCK REVENUE GRANT	\$33,537.00	\$19,142.00	\$33,354.56
TOTALS- DEPT 33511 SHARED REVENUES:	\$33,537.00	\$19,142.00	\$33,354.56
DEPT 33521 MEALS & ROOMS TAX DISTRIBUTION			
100-33521-030 ROOM & MEALS TAX	\$94,853.35	\$105,692.00	\$105,692.23
TOTALS- DEPT 33521 MEALS & ROOMS TAX DISTRIBUTIO	\$94,853.35	\$105,692.00	\$105,692.23
DEPT 33531 HIGHWAY BLOCK GRANT			
100-33531-030 HIGHWAY BLOCK GRANT/NH	\$68,457.10	\$71,170.00	\$71,169.62
TOTALS- DEPT 33531 HIGHWAY BLOCK GRANT:	\$68,457.10	\$71,170.00	\$71,169.62
DEPT 33561 STATE/FEDERAL FOREST LAND REIM			
100-33561-030 STATE/FEDERAL FOREST LAND REIM	\$849.41	\$914.00	\$913.75
TOTALS- DEPT 33561 STATE/FEDERAL FOREST LAND REI	\$849.41	\$914.00	\$913.75
DEPT 33571 FLOOD CONTROL REIMBURSE			
100-33571-030 STATE FLOOD STORM	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 33571 FLOOD CONTROL REIMBURSE:	\$0.00	\$0.00	\$0.00
DEPT 33591 OTHER FROM STATE			
100-33591-030 DEPT OF SAFETY GAS REIMB	\$0.00	\$0.00	\$0.00
100-33591-031 STATE/FEDERAL GRANTS	\$5,196.00	\$0.00	\$0.00
100-33591-032 FOREST AGENCY/REIMBURSEMENT	\$0.00	\$0.00	\$0.00
100-33591-033 EM MGMT AGENCY	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 33591 OTHER FROM STATE:	\$5,196.00	\$0.00	\$0.00
DEPT 34011 INCOME FROM DEPARTMENTS			
100-34011-030 OFFICE ASSISTANCE	\$0.00	\$50.00	\$23.00
100-34011-031 MAPS & PUBLICATIONS	\$0.00	\$0.00	\$0.00
100-34011-032 REPRODUCTIONS	\$2,586.46	\$1,900.00	\$2,343.11
100-34011-033 SUBDIVISION FEES	\$2,092.00	\$3,500.00	\$3,375.00
100-34011-034 SITE PLAN FEES	\$3,405.00	\$2,300.00	\$2,758.45
100-34011-035 SALE OF P/B PUBLICATIONS	\$387.50	\$850.00	\$680.00
100-34011-036 BOARD OF ADJUSTMENT FEES	\$2,082.75	\$700.00	\$1,200.00
100-34011-037 POLICE REPORTS	\$1,890.65	\$1,100.00	\$1,165.00
100-34011-038 POLICE PHOTOS	\$90.00	\$600.00	\$240.00
100-34011-039 SPECIAL DUTY REVENUE	\$52,969.00	\$30,000.00	\$21,080.00
100-34011-040 FIRE SPECIAL DUTY/OTHER	\$0.00	\$200.00	\$190.00
100-34011-041 ROAD DAMAGE HIGHWAY	\$0.00	\$300.00	\$300.00
100-34011-042 RECYCLING FEES	\$4,155.67	\$5,500.00	\$4,190.00
100-34011-043 DUMP SPECIAL REVENUE FEES	\$15,171.00	\$18,000.00	\$16,268.50
100-34011-045 WELFARE REIMBURSEMENT	\$200.00	\$5,000.00	\$4,930.55
100-34011-046 PARKS & RECREATION FEES	\$0.00	\$1,400.00	\$1,235.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL REVENUE LAST Y-T-D</u>	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE Y-T-D</u>
100-34011-049 FINES/GIFTS/DONA/LIBRARY	\$0.00	\$0.00	\$0.00
100-34011-050 HAZARDOUS WASTE REV	\$1,336.00	\$600.00	\$574.00
100-34011-051 WITNESS FEES	\$2,344.42	\$2,500.00	\$2,570.94
100-34011-052 FIRE/EMS FEE	\$275.00	\$50.00	\$0.00
100-34011-053 ASSESSING REVENUE	\$0.00	\$0.00	\$275.00
TOTALS- DEPT 34011 INCOME FROM DEPARTMENTS:	\$88,985.45	\$74,550.00	\$63,398.55
DEPT 35011 SALE OF MUNICIPAL PROPERTY			
100-35011-030 SALE OF TOWN OWNED PROPERTY	\$20,262.16	\$106,400.00	\$145,784.99
100-35011-031 SALE OF CEMETERY LOTS	\$300.00	\$600.00	\$900.00
TOTALS- DEPT 35011 SALE OF MUNICIPAL PROPERTY:	\$20,562.16	\$107,000.00	\$146,684.99
DEPT 35021 INTEREST ON INVESTMENTS			
100-35021-030 INTEREST ON CHECKING	\$4,594.62	\$200.00	\$230.23
100-35021-031 INTEREST TREASURY OBLIGATION	\$60,055.51	\$27,615.75	\$24,194.16
100-35021-032 INTEREST ON CD ACCT	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 35021 INTEREST ON INVESTMENTS:	\$64,650.13	\$27,815.75	\$24,424.39
DEPT 35031 TOWN RENTS			
100-35031-030 RENT FROM TOWN HALL	\$40.00	\$100.00	\$100.00
TOTALS- DEPT 35031 TOWN RENTS:	\$40.00	\$100.00	\$100.00
DEPT 35041 COURT FINES			
100-35041-030 COURT FINES	\$4,778.14	\$4,500.00	\$3,896.00
TOTALS- DEPT 35041 COURT FINES:	\$4,778.14	\$4,500.00	\$3,896.00
DEPT 35042 PARKING FINES			
100-35042-030 PARKING FINES	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 35042 PARKING FINES:	\$0.00	\$0.00	\$0.00
DEPT 35062 DIVIDENDS			
100-35062-030 DIVIDENDS	\$6,281.67	\$5,500.00	\$4,799.72
100-35062-031 OTHER INSURANCE CLAIMS	\$1,531.08	\$0.00	\$0.00
TOTALS- DEPT 35062 DIVIDENDS:	\$7,812.75	\$5,500.00	\$4,799.72
DEPT 35082 REV CONTRIBUTIONS & DONATIONS			
100-35082-030 REV FR CONTRIBUTIONS-DONATIONS	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 35082 REV CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	\$0.00
DEPT 35091 MISCELLANEOUS REVENUES			
100-35091-030 MISCELLANEOUS REVENUE	\$13,653.16	\$3,150.00	\$1,682.26
TOTALS- DEPT 35091 MISCELLANEOUS REVENUES:	\$13,653.16	\$3,150.00	\$1,682.26
DEPT 35092			
100-35092-030 LEGAL SETTLEMENTS	\$0.00	\$0.00	\$0.00
TOTALS- DEPT 35092 :	\$0.00	\$0.00	\$0.00

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>ACTUAL REVENUE LAST Y-T-D</u>	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE Y-T-D</u>
DEPT 39121 FROM SPECIAL REVENUE FUNDS			
100-39121-031 TRANSFER FROM AMBULANCE FUND	\$57,818.04	\$58,010.66	\$58,010.66
100-39121-032 TRANSFER FROM LAGOON FUND	\$4,000.00	\$15,065.87	\$15,065.87
TOTALS- DEPT 39121 FROM SPECIAL REVENUE FUNDS:	\$61,818.04	\$73,076.53	\$73,076.53
DEPT 39151 FROM CAPITAL RESERVE FUNDS			
100-39151-030 CAPITAL RESERVE TRANSFER	\$140,000.00	\$21,759.00	\$9,404.57
TOTALS- DEPT 39151 FROM CAPITAL RESERVE FUNDS:	\$140,000.00	\$21,759.00	\$9,404.57
DEPT 39161 FROM TRUST & AGENCY FUNDS			
100-39161-030 TRANSFER FROM TTF	\$0.00	\$0.00	\$9,462.65
TOTALS- DEPT 39161 FROM TRUST & AGENCY FUNDS:	\$0.00	\$0.00	\$9,462.65
 GRAND TOTALS:	 \$1,308,357.04	 \$1,296,252.53	 \$1,337,500.93

2003 Department Expenditures Totals

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>BUDGETED</u>	<u>EXPENDED Y-T-D</u>	<u>ENCUMBERED</u>	<u>OFFSETTING REVENUES</u>
TOTALS- DEPT 41301 BOARD OF SELECTMEN:	\$9,671.00	\$9,655.01	\$0.00	
TOTALS- DEPT 41302 ADMINISTRATIVE ASST.:	\$52,638.00	\$47,438.60	\$70.00	
TOTALS- DEPT 41303 MODERATOR:	\$502.00	\$560.00	\$0.00	
TOTALS- DEPT 41309 EXECUTIVE OFFICE:	\$52,537.95	\$50,619.35	\$944.86	
TOTALS- DEPT 41401 TOWN CLERK:	\$59.27	\$0.00	\$0.00	
TOTALS- DEPT 41402 VOTER REGISTRATION:	\$2,321.50	\$1,678.65	\$0.00	
TOTALS- DEPT 41403 ELECTION:	\$4,202.00	\$4,135.78	\$0.00	
TOTALS- DEPT 41501 FINANCIAL ADMIN:	\$73,996.00	\$68,699.11	\$5,213.16	
TOTALS- DEPT 41502 AUDIT:	\$3,556.00	\$3,555.99	\$0.00	
TOTALS- DEPT 41503 ASSESSING:	\$40,627.50	\$38,784.07	\$756.75	
TOTALS- DEPT 41504 TAX COLLECTOR:	\$69,895.98	\$67,190.50	\$1,217.01	
TOTALS- DEPT 41505 TREASURER:	\$5,105.00	\$4,844.38	\$0.00	
TOTALS- DEPT 41509 BUDGET COMMITTEE:	\$2,792.00	\$3,319.15	\$197.00	
TOTALS- DEPT 41510 TRUSTEE OF TRUST FUNDS:	\$1,946.00	\$1,786.49	\$0.00	
TOTALS- DEPT 41531 LEGAL:	\$20,904.90	\$17,683.58	\$2,817.26	
TOTALS- DEPT 41533 CLAIMS, JUDGEMENTS, & SETTLE:	\$1.00	\$0.00	\$0.00	
TOTALS- DEPT 41552 PERSONNEL ADMIN:	\$15,148.00	\$15,400.60	\$0.00	
TOTALS- DEPT 41911 PLANNING & DEVELOP:	\$28,523.00	\$19,895.40	\$567.75	
TOTALS- DEPT 41913 ZONING BOARD OF ADJ:	\$4,785.00	\$2,808.63	\$37.80	
TOTALS- DEPT 41941 GENERAL GOVERNMENT BLDS:	\$69,200.02	\$63,291.43	\$1,404.08	
TOTALS- DEPT 41951 CEMETERIES:	\$3,600.00	\$1,806.10	\$0.00	
TOTALS- DEPT 41961 INSURANCE:	\$31,000.00	\$30,529.26	\$0.00	
TOTALS- DEPT 42111 POLICE COMMISSION:	\$2,054.00	\$1,796.67	\$60.00	
TOTALS- DEPT 42112 POLICE DEPT:	\$377,484.89	\$358,122.12	\$1,855.23	(\$22,485.00)
TOTALS- DEPT 42211 FIRE DEPT:	\$235,043.63	\$228,170.09	\$4,306.09	(\$190.00)
TOTALS- DEPT 42217 MEDICAL SERVICES:	\$704.00	\$72.00	\$0.00	
TOTALS- DEPT 42401 BUILDING INSPECTION:	\$27,524.00	\$34,084.56	\$0.00	(\$78,298.00)

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>BUDGETED</u>	<u>EXPENDED Y-T-D</u>	<u>ENCUMBERED</u>	<u>OFFSETTING REVENUES</u>
DEPT 42901 EMERGENCY MANAGEMENT				
TOTALS- DEPT 42901 EMERGENCY MANAGEMENT:	\$3,758.72	\$1,178.57	\$1,422.37	
DEPT 43111 HIGHWAY ADMINISTRATION				
TOTALS- DEPT 43111 HIGHWAY ADMINISTRATION:	\$125,932.36	\$105,251.09	\$1,332.22	
DEPT 43121 PAVING & RECONSTRUCTION				
TOTALS- DEPT 43121 PAVING & RECONSTRUCTION:	\$160,475.00	\$120,265.82	\$0.00	
DEPT 43122 HWY CLEANING & MAINTENANCE				
TOTALS- DEPT 43122 HWY CLEANING & MAINTENANCE:	\$43,050.00	\$26,883.26	\$6,750.00	
DEPT 43125 SNOW & ICE CONTROL				
TOTALS- DEPT 43125 SNOW & ICE CONTROL:	\$75,502.00	\$55,052.18	\$8,459.01	
DEPT 43163 STREET LIGHTING				
TOTALS- DEPT 43163 STREET LIGHTING:	\$3,471.54	\$2,419.42	\$445.97	
TOTALS- DEPT 43211 SANITATION ADMINISTRATION:	\$65,306.30	\$56,309.05	\$2,764.78	(\$21,032.50)
TOTALS- DEPT 43242 SOLID WASTE TRANS COSTS:	\$12,950.00	\$8,974.90	\$793.35	
TOTALS- DEPT 43243 SOLID WASTE DISPOSAL:	\$55,800.00	\$45,812.49	\$3,763.37	
TOTALS- DEPT 44111 HEALTH:	\$6,810.15	\$3,853.87	\$201.97	
TOTALS- DEPT 44141 ANIMAL CONTROL:	\$11,206.00	\$14,562.21	\$343.38	
TOTALS- DEPT 44151 HEALTH AGENCIES-CHILDREN:	\$550.00	\$550.00	\$0.00	
TOTALS- DEPT 44152 HEALTH AGENCIES:	\$15,085.00	\$15,083.75	\$0.00	
TOTALS- DEPT 44154 :	\$1,500.00	\$1,500.00	\$0.00	
TOTALS- DEPT 44155 EMERGENCY HEALTH FACILITIES:	\$2,635.00	\$2,635.00	\$0.00	
TOTALS- DEPT 44411 WELFARE ADMINISTRATION:	\$8,681.76	\$8,419.26	\$158.38	
TOTALS- DEPT 44451 MEDICAL PAYMENTS-WELFARE:	\$300.00	\$454.06	\$0.00	
TOTALS- DEPT 44452 WELFARE VENDORS PAYMENTS:	\$8,920.00	\$10,432.65	\$90.00	
TOTALS- DEPT 45201 PARKS & RECREATION:	\$40,665.00	\$26,106.97	\$0.00	
TOTALS- DEPT 45501 LIBRARY:	\$95,644.26	\$87,389.38	\$3,808.99	
TOTALS- DEPT 45831 PATRIOTIC PURPOSES:	\$750.00	\$750.00	\$0.00	
TOTALS- DEPT 45899 HISTORICAL SOCIETY DONATION:	\$500.00	\$500.00	\$0.00	
TOTALS- DEPT 46111 CONSERVATION:	\$4,062.00	\$3,173.07	\$53.64	
TOTALS- DEPT 46510 ECONOMIC DEVELOPE:	\$500.00	\$125.58	\$0.00	
TOTALS- DEPT 47231 INTEREST ON T.A.N.:	\$15,000.00	\$0.00	\$0.00	

<u>ACCOUNT NUMBER / DESCRIPTION</u>	<u>BUDGETED</u>	<u>EXPENDED Y-T-D</u>	<u>ENCUMBERED</u>	<u>OFFSETTING REVENUES</u>
TOTALS- DEPT 49010 CAP OUTLAY LAND&IMPROV:	\$15,440.87	\$15,415.87	\$0.00	
TOTALS- DEPT 49020 CAP OUT MACHINE, VEHICLE & EQUI:	\$33,502.00	\$29,172.22	\$0.00	
TOTALS- DEPT 49030 CAPITAL OUTLAY BUILDINGS:	\$68,462.00	\$60,462.00	\$4,620.00	
TOTALS- DEPT 49090 CAP OUT IMPROV OTHER THAN BLDS:	\$93,225.00	\$42,723.24	\$5,134.71	
TOTALS- DEPT 49151 CAPITAL RESERVE AMBULANCE FUND:	\$58,010.66	\$58,010.66	\$0.00	
TOTALS- DEPT 49153 CAPITAL RESERVE HWY FUND:	\$6,000.00	\$6,000.00	\$0.00	
TOTALS- DEPT 49157 CAP RESERVE PARKS&REC FACILITY:	\$10,000.00	\$10,000.00	\$0.00	
TOTALS- DEPT 49159 :	\$7,000.00	\$7,000.00	\$0.00	
TOTALS- DEPT 49161 EXPENDABLE TRUST FUNDS:	\$25,887.85	\$25,887.85	\$0.00	
 GRAND TOTALS:	 \$2,212,406.11	 \$1,928,281.94	 \$59,589.13	 (\$122,005.50)

2002 Employee Wage Report

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000168 SUSAN E ALLARD	
DEPARTMENT 221113 P/T FIRE FIGHTER	\$88.72
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$50.82
DEPARTMENT 221191 PT FIRE STIPENDS	\$777.00
EMPLOYEE 000168 TOTALS:	\$916.54
EMPLOYEE: 000228 ADAM G ANDREWS	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$810.00
DEPARTMENT 211211 POLICE F/T	\$11,136.62
DEPARTMENT 211214 POLICE OT	\$416.82
DEPARTMENT 211282 PD TRAINING	\$191.43
EMPLOYEE 000228 TOTALS:	\$12,554.87
EMPLOYEE: 000186 SCOTT H ANSTEY	
DEPARTMENT 221191 PT FIRE STIPENDS	\$217.56
EMPLOYEE 000186 TOTALS:	\$217.56
EMPLOYEE: 000004 P. DONALD ARSENAULT	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$714.84
DEPARTMENT 411110 HEALTH OFFICER	\$3,059.00
EMPLOYEE 000004 TOTALS:	\$3,827.90
EMPLOYEE: 000097 GEORGE E ASHFORD	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$36.60
DEPARTMENT 221191 PT FIRE STIPENDS	\$3,000.00
EMPLOYEE 000097 TOTALS:	\$3,036.60
EMPLOYEE: 000085 STEPHEN A BAILEY	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$93.78
DEPARTMENT 221191 PT FIRE STIPENDS	\$1,999.48
EMPLOYEE 000085 TOTALS:	\$2,093.26
EMPLOYEE: 000084 VINCENT A BANE	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$62.52
DEPARTMENT 221191 PT FIRE STIPENDS	\$352.24
EMPLOYEE 000084 TOTALS:	\$414.76
EMPLOYEE: 000087 FRED K BASSETT	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$62.52
DEPARTMENT 221191 PT FIRE STIPENDS	\$528.36
EMPLOYEE 000087 TOTALS:	\$590.88

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000235 WAFFORD E BEAU	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$683.76
EMPLOYEE 000235 TOTALS:	\$737.82
EMPLOYEE: 000003 TAMMIE A BEAULIEU	
DEPARTMENT 130210 ADMINISTRATIVE ASST.	\$1,249.25
DEPARTMENT 150110 FINANCE ADMIN	\$49,263.03
EMPLOYEE 000003 TOTALS:	\$50,512.28
EMPLOYEE: 000051 JANE C BELL	
DEPARTMENT 140320 CLERK & COUNTERS	\$269.10
EMPLOYEE 000051 TOTALS:	\$269.10
EMPLOYEE: 000220 THOMAS K BIBEAU	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$165.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$176.00
DEPARTMENT 211213 POLICE P/T	\$2,300.87
DEPARTMENT 211282 PD TRAINING	\$257.83
EMPLOYEE 000220 TOTALS:	\$2,899.70
EMPLOYEE: 000209 JOYCE A BRAUNGART	
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$129.50
EMPLOYEE 000209 TOTALS:	\$129.50
EMPLOYEE: 000210 CHRISTOPHER BROWN	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$2,444.96
EMPLOYEE 000210 TOTALS:	\$2,499.02
EMPLOYEE: 000116 SCOTT R BRYER	
DEPARTMENT 130130 SELECTMEN	\$2,704.98
EMPLOYEE 000116 TOTALS:	\$2,704.98
EMPLOYEE: 000005 DONNA C BUNKER	
DEPARTMENT 550110 LIBRARIAN	\$27,571.32
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$119.07
EMPLOYEE 000005 TOTALS:	\$27,690.39
EMPLOYEE: 000222 BENJAMIN A BYNUM	
DEPARTMENT 221191 PT FIRE STIPENDS	\$96.80
EMPLOYEE 000222 TOTALS:	\$96.80

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000229 JESSICA M CHARLAND DEPARTMENT 520122 RECREATION COUNSELOR	\$444.50
EMPLOYEE 000229 TOTALS:	\$444.50
EMPLOYEE: 000161 THOMAS III C CHASE DEPARTMENT 140320 CLERK & COUNTERS	\$119.74
EMPLOYEE 000161 TOTALS:	\$119.74
EMPLOYEE: 000094 REBECCA CLARK DEPARTMENT 441111 WELFARE DIRECTOR DEPARTMENT 520122 RECREATION COUNSELOR	\$6,423.68 \$434.00
EMPLOYEE 000094 TOTALS:	\$6,857.68
EMPLOYEE: 000118 BETSY A COLBURN DEPARTMENT 150410 DEPUTY TX/TC DEPARTMENT 221113 P/T FIRE FIGHTER DEPARTMENT 221119 SPECIAL DUTY FIRE	\$2,529.00 \$1,806.26 \$50.82
EMPLOYEE: 000118 BETSY A COLBURN DEPARTMENT 221191 PT FIRE STIPENDS	\$600.88
EMPLOYEE 000118 TOTALS:	\$4,986.96
EMPLOYEE: 000006 STEVEN COLBURN DEPARTMENT 221113 P/T FIRE FIGHTER DEPARTMENT 221191 PT FIRE STIPENDS DEPARTMENT 311113 HIGHWAY LABOR	\$2,855.68 \$93.24 \$524.56
EMPLOYEE 000006 TOTALS:	\$3,473.48
EMPLOYEE: 000217 LORRAINE J COLBY DEPARTMENT 140320 CLERK & COUNTERS	\$68.24
EMPLOYEE 000217 TOTALS:	\$68.24
EMPLOYEE: 000119 RICHARD W CORNING DEPARTMENT 221191 PT FIRE STIPENDS	\$414.40
EMPLOYEE 000119 TOTALS:	\$414.40
EMPLOYEE: 000120 MICHAEL CORSON DEPARTMENT 221119 SPECIAL DUTY FIRE DEPARTMENT 221191 PT FIRE STIPENDS	\$54.06 \$890.96
EMPLOYEE 000120 TOTALS:	\$945.02

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000141 JOHN D CROCKETT	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$4,339.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$656.00
DEPARTMENT 211211 POLICE F/T	\$33,241.74
DEPARTMENT 211214 POLICE OT	\$7,021.22
DEPARTMENT 211282 PD TRAINING	\$99.36
EMPLOYEE 000141 TOTALS:	\$45,357.32
EMPLOYEE: 000007 MICHAEL D'ALESSANDRO	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$961.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$352.00
DEPARTMENT 211210 CHIEF OF POLICE	\$53,789.40
EMPLOYEE 000007 TOTALS:	\$55,102.40
EMPLOYEE: 000214 RANDOLPH T DIFRUSCIO	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$3,394.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$176.00
DEPARTMENT 211213 POLICE P/T	\$3,888.61
DEPARTMENT 211282 PD TRAINING	\$1,504.14
EMPLOYEE 000214 TOTALS:	\$8,962.75
EMPLOYEE: 000233 JANET M DIPAULO	
DEPARTMENT 140320 CLERK & COUNTERS	\$37.34
EMPLOYEE 000233 TOTALS:	\$37.34
EMPLOYEE: 000204 GLENDON L DROLET	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$6,788.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$355.04
DEPARTMENT 211211 POLICE F/T	\$30,329.58
DEPARTMENT 211214 POLICE OT	\$3,405.28
DEPARTMENT 211282 PD TRAINING	\$93.02
EMPLOYEE 000204 TOTALS:	\$40,970.92
EMPLOYEE: 000169 RICHARD E DROWN	
DEPARTMENT 221191 PT FIRE STIPENDS	\$383.32
EMPLOYEE 000169 TOTALS:	\$383.32
EMPLOYEE: 000079 DONALD EVANS	
DEPARTMENT 414111 ANIMAL CONTROL OFFIC	\$12,145.02
EMPLOYEE 000079 TOTALS:	\$12,145.02

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000165 LISA J FELLOWS-WEAVER	
DEPARTMENT 130210 ADMINISTRATIVE ASST.	\$543.80
DEPARTMENT 150911 BUDGET ADMIN	\$788.62
DEPARTMENT 150912 BUDGET SECRETARY	\$669.66
DEPARTMENT 191111 PLANNING ADMIN	\$598.35
DEPARTMENT 191112 PLBD SECRETARY	\$3,449.40
DEPARTMENT 191311 ZONING ADMIN	\$50.45
DEPARTMENT 191312 ZBA SECRETARY	\$1,109.73
DEPARTMENT 611111 CONSERVATION ADMIN	\$339.29
DEPARTMENT 611112 CONSERVATION SEC	\$1,510.52
EMPLOYEE 000165 TOTALS:	\$9,059.82
EMPLOYEE: 000009 DANIELLE E FORTIN	
DEPARTMENT 550111 LIBRARY AIDE	\$3,179.67
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$142.02
EMPLOYEE 000009 TOTALS:	\$3,321.69
EMPLOYEE: 000215 STEPHEN R FOURNIER	
DEPARTMENT 130210 ADMINISTRATIVE ASST.	\$30,817.08
EMPLOYEE 000215 TOTALS:	\$30,817.08
EMPLOYEE: 000130 ROBERT C FOWLER	
DEPARTMENT 221191 PT FIRE STIPENDS	\$155.40
EMPLOYEE 000130 TOTALS:	\$155.40
EMPLOYEE: 000010 EUNICE A FRASER	
DEPARTMENT 550111 LIBRARY AIDE	\$6,820.11
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$219.12
EMPLOYEE 000010 TOTALS:	\$7,039.23
EMPLOYEE: 000188 RONALD L FREEMAN	
DEPARTMENT 321110 SANITATION P/T	\$765.37
EMPLOYEE 000188 TOTALS:	\$765.37
EMPLOYEE: 000150 JOEL S FRENCH	
DEPARTMENT 221112 FIRE/EMT	\$22,270.80
DEPARTMENT 221114 FIRE DEPT OT	\$402.09
EMPLOYEE 000150 TOTALS:	\$22,672.89
EMPLOYEE: 000155 ELLEN M GIBSON	
DEPARTMENT 550111 LIBRARY AIDE	\$7,758.80
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$112.68
EMPLOYEE 000155 TOTALS:	\$7,871.48

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000224 JEFF W GIBSON	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$414.40
EMPLOYEE 000224 TOTALS:	\$468.46
EMPLOYEE: 000197 JAMES A HADLEY	
DEPARTMENT 130130 SELECTMEN	\$2,500.00
EMPLOYEE 000197 TOTALS:	\$2,500.00
EMPLOYEE: 000232 KATHERINE E HARDY	
DEPARTMENT 520122 RECREATION COUNSELOR	\$366.00
EMPLOYEE 000232 TOTALS:	\$366.00
EMPLOYEE: 000227 BONITA D HIBBARD	
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$495.25
EMPLOYEE 000227 TOTALS:	\$495.25
EMPLOYEE: 000013 DAVID HICKEY	
DEPARTMENT 240112 CEO/BI	\$29,039.75
EMPLOYEE 000013 TOTALS:	\$29,039.75
EMPLOYEE: 000014 CHARLES HILLNER	
DEPARTMENT 115012 SPECIAL DUTY CONST	\$2,518.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$528.00
DEPARTMENT 211211 POLICE F/T	\$43,824.82
DEPARTMENT 211214 POLICE OT	\$351.75
DEPARTMENT 211282 PD TRAINING	\$289.08
EMPLOYEE 000014 TOTALS:	\$47,511.65
EMPLOYEE: 000221 DONALD L HODGDON	
DEPARTMENT 321110 SANITATION P/T	\$2,957.88
EMPLOYEE 000221 TOTALS:	\$2,957.88
EMPLOYEE: 000236 NONA C HOLMES	
DEPARTMENT 140320 CLERK & COUNTERS	\$33.48
EMPLOYEE 000236 TOTALS:	\$33.48
EMPLOYEE: 000123 MATTHEW A HOTCHKISS	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$1,025.64
EMPLOYEE 000123 TOTALS:	\$1,079.70

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000018 ARLENE W JOHNSON DEPARTMENT 140320 CLERK & COUNTERS	\$176.41
EMPLOYEE 000018 TOTALS:	\$176.41
EMPLOYEE: 000182 ADAM M KING DEPARTMENT 520120 REC BEACH ATTENDANTS	\$2,325.13
EMPLOYEE 000182 TOTALS:	\$2,325.13
EMPLOYEE: 000226 ANDREW J KING DEPARTMENT 520120 REC BEACH ATTENDANTS	\$1,584.00
EMPLOYEE 000226 TOTALS:	\$1,584.00
EMPLOYEE: 000095 PRISCILLA A KING DEPARTMENT 140230 SUPERVISORS	\$350.00
EMPLOYEE 000095 TOTALS:	\$350.00
EMPLOYEE: 000019 JOSEPH A KNOX DEPARTMENT 140320 CLERK & COUNTERS DEPARTMENT 150530 TREASURER	\$262.66 \$4,110.60
EMPLOYEE 000019 TOTALS:	\$4,373.26
EMPLOYEE: 000020 MARION J KNOX DEPARTMENT 130130 SELECTMEN DEPARTMENT 130210 ADMINISTRATIVE ASST.	\$3,327.31 \$6,364.60
EMPLOYEE 000020 TOTALS:	\$9,691.91
EMPLOYEE: 000212 GERALD A LAFRENIERE DEPARTMENT 311113 HIGHWAY LABOR	\$664.38
EMPLOYEE 000212 TOTALS:	\$664.38
EMPLOYEE: 000207 AARON W LAMBERT DEPARTMENT 221112 FIRE/EMT	\$2,699.91
EMPLOYEE 000207 TOTALS:	\$2,699.91
EMPLOYEE: 000050 JEAN LANE DEPARTMENT 140320 CLERK & COUNTERS	\$146.78
EMPLOYEE 000050 TOTALS:	\$146.78
EMPLOYEE: 000136 GREGORY S LEBLANC DEPARTMENT 221113 P/T FIRE FIGHTER DEPARTMENT 221119 SPECIAL DUTY FIRE DEPARTMENT 221191 PT FIRE STIPENDS	\$1,682.91 \$54.06 \$1,367.52
EMPLOYEE 000136 TOTALS:	\$3,104.49

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000151 JAMES R LINDQUIST DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
EMPLOYEE: 000151 JAMES R LINDQUIST DEPARTMENT 221191 PT FIRE STIPENDS	\$1,844.08
EMPLOYEE 000151 TOTALS:	\$1,898.14
EMPLOYEE: 000191 ROBERT V LINDQUIST DEPARTMENT 221119 SPECIAL DUTY FIRE	\$27.03
DEPARTMENT 221191 PT FIRE STIPENDS	\$455.84
EMPLOYEE 000191 TOTALS:	\$482.87
EMPLOYEE: 000195 CONSTANCE M MADISON DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$258.65
EMPLOYEE 000195 TOTALS:	\$258.65
EMPLOYEE: 000025 KEVIN D MADISON DEPARTMENT 211214 POLICE OT	\$28.23
DEPARTMENT 221112 FIRE/EMT	\$40,320.09
DEPARTMENT 221114 FIRE DEPT OT	\$811.05
EMPLOYEE 000025 TOTALS:	\$41,159.37
EMPLOYEE: 000213 NICHOLAS MORALES DEPARTMENT 221191 PT FIRE STIPENDS	\$103.60
EMPLOYEE 000213 TOTALS:	\$103.60
EMPLOYEE: 000223 KEVIN R MURPHY DEPARTMENT 520120 REC BEACH ATTENDANTS	\$1,356.00
EMPLOYEE 000223 TOTALS:	\$1,356.00
EMPLOYEE: 000180 MEGAN J MURPHY DEPARTMENT 520122 RECREATION COUNSELOR	\$415.13
EMPLOYEE 000180 TOTALS:	\$415.13
EMPLOYEE: 000028 ROSS C OBERLIN DEPARTMENT 115013 SPECIAL DUTY OTHER	\$440.00
DEPARTMENT 211211 POLICE F/T	\$18,424.25
DEPARTMENT 211214 POLICE OT	\$970.13
EMPLOYEE 000028 TOTALS:	\$19,834.38
EMPLOYEE: 000112 SAMUEL A PANTO DEPARTMENT 321110 SANITATION P/T	\$8,487.72
EMPLOYEE 000112 TOTALS:	\$8,487.72

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000218 CHARLES H PEASE	
DEPARTMENT 311112 ROAD LABORER II	\$16,011.61
DEPARTMENT 311113 HIGHWAY LABOR	\$54.59
EMPLOYEE 000218 TOTALS:	\$16,066.20
EMPLOYEE: 000030 JUDY C PEASE	
DEPARTMENT 140231 SUPERVISOR CLERK	\$180.00
DEPARTMENT 140320 CLERK & COUNTERS	\$13.50
DEPARTMENT 150430 TAX COL/TOWN CLERK	\$41,580.19
EMPLOYEE 000030 TOTALS:	\$41,773.69
EMPLOYEE: 000173 JAIME J PETERMAN	
DEPARTMENT 520120 REC BEACH	
ATTENDANTS	\$2,739.25
EMPLOYEE 000173 TOTALS:	\$2,739.25
EMPLOYEE: 000200 JACQUELINE G PETERS	
DEPARTMENT 520120 REC BEACH	
ATTENDANTS	\$1,479.50
EMPLOYEE 000200 TOTALS:	\$1,479.50
EMPLOYEE: 000193 STEPHEN R PRESTON	
DEPARTMENT 321110 SANITATION P/T	\$7,405.63
EMPLOYEE 000193 TOTALS:	\$7,405.63
EMPLOYEE: 000127 SANDRA E PRIOLO	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$50.82
DEPARTMENT 221191 PT FIRE STIPENDS	\$559.44
EMPLOYEE 000127 TOTALS:	\$610.26
EMPLOYEE: 000234 MARJORIE S PYLE	
DEPARTMENT 140320 CLERK & COUNTERS	\$97.86
EMPLOYEE 000234 TOTALS:	\$97.86
EMPLOYEE: 000045 PHYLLIS L REESE	
DEPARTMENT 140230 SUPERVISORS	\$511.00
EMPLOYEE 000045 TOTALS:	\$511.00
EMPLOYEE: 000100 ROBERT B ROBERTSON	
DEPARTMENT 130330 MODERATOR	\$560.00
EMPLOYEE 000100 TOTALS:	\$560.00
EMPLOYEE: 000058 SUSAN ROBERTSON	
DEPARTMENT 140230 SUPERVISORS	\$497.00
EMPLOYEE 000058 TOTALS:	\$497.00

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000216 GENEVIEVE K ROGERS DEPARTMENT 140320 CLERK & COUNTERS	\$68.24
EMPLOYEE 000216 TOTALS:	\$68.24
EMPLOYEE: 000230 MICHAEL J ROUX DEPARTMENT 520122 RECREATION COUNSELOR	\$198.00
EMPLOYEE 000230 TOTALS:	\$198.00
EMPLOYEE: 000231 SHERI M ROUX DEPARTMENT 520122 RECREATION COUNSELOR	\$297.00
EMPLOYEE 000231 TOTALS:	\$297.00
EMPLOYEE: 000157 STEPHEN J ROWE DEPARTMENT 025327 COE BROWN OFFICER	\$28,700.03
DEPARTMENT 115012 SPECIAL DUTY CONST	\$1,614.00
DEPARTMENT 115013 SPECIAL DUTY OTHER	\$88.00
DEPARTMENT 211213 POLICE P/T	\$8,180.05
DEPARTMENT 211282 PD TRAINING	\$27.60
EMPLOYEE 000157 TOTALS:	\$38,609.68
EMPLOYEE: 000202 CHRISTOPHER G RUEL DEPARTMENT 520120 REC BEACH ATTENDANTS	\$633.50
EMPLOYEE 000202 TOTALS:	\$633.50
EMPLOYEE: 000052 HAZEL W SAUNDERS DEPARTMENT 150410 DEPUTY TX/TC	\$742.50
EMPLOYEE 000052 TOTALS:	\$742.50
EMPLOYEE: 000206 SUSAN J SERINO DEPARTMENT 150311 ASSESSING SECRETARY	\$16,737.57
DEPARTMENT 520120 REC BEACH ATTENDANTS	\$378.32
DEPARTMENT 520121 RECREATION DIRECTOR	\$5,150.61
EMPLOYEE 000206 TOTALS:	\$22,266.50
EMPLOYEE: 000034 MARCIA J SEVERANCE DEPARTMENT 130913 MUNICIPAL RECEPTIONI	\$17,391.80
EMPLOYEE 000034 TOTALS:	\$17,391.80

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000107 SCOTT R SEVERANCE	
DEPARTMENT 221113 P/T FIRE FIGHTER	\$4,807.52
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$72.08
DEPARTMENT 221191 PT FIRE STIPENDS	\$1,885.52
DEPARTMENT 520120 REC BEACH ATTENDANTS	\$270.94
EMPLOYEE 000107 TOTALS:	\$7,036.06
EMPLOYEE: 000035 LINDA L SMITH	
DEPARTMENT 150911 BUDGET ADMIN	\$978.71
DEPARTMENT 191111 PLANNING ADMIN	\$7,635.87
DEPARTMENT 191311 ZONING ADMIN	\$510.63
DEPARTMENT 211111 POLICE COMM SEC	\$586.26
DEPARTMENT 611111 CONSERVATION ADMIN	\$380.49
DEPARTMENT 611112 CONSERVATION SEC	\$105.62
EMPLOYEE 000035 TOTALS:	\$10,197.58
EMPLOYEE: 000092 STEWART SMITH	
DEPARTMENT 311113 HIGHWAY LABOR	\$3,686.28
EMPLOYEE 000092 TOTALS:	\$3,686.28
EMPLOYEE: 000036 MARY CAROLYN SORENSEN	
DEPARTMENT 550111 LIBRARY AIDE	\$276.50
DEPARTMENT 550113 LIBRARY SUBSTITUTE	\$136.50
EMPLOYEE 000036 TOTALS:	\$413.00
EMPLOYEE: 000199 KAYLA R TASKER	
DEPARTMENT 520120 REC BEACH ATTENDANTS	\$2,039.00
EMPLOYEE 000199 TOTALS:	\$2,039.00
EMPLOYEE: 000219 RALPH E TOBIAS	
DEPARTMENT 321110 SANITATION P/T	\$1,055.04
EMPLOYEE 000219 TOTALS:	\$1,055.04
EMPLOYEE: 000154 CHRISTOPHER R TUTTLE	
DEPARTMENT 221113 P/T FIRE FIGHTER	\$2,974.90
DEPARTMENT 221191 PT FIRE STIPENDS	\$424.76
EMPLOYEE 000154 TOTALS:	\$3,399.66
EMPLOYEE: 000039 MARYLOU BELLE TUTTLE	
DEPARTMENT 211212 POLICE SEC	\$28,957.84
EMPLOYEE 000039 TOTALS:	\$28,957.84

<u>EMPLOYEE/DEPARTMENT</u>	<u>YEAR TO DATE WAGES</u>
EMPLOYEE: 000171 DAVID M WAKEMAN	
DEPARTMENT 221113 P/T FIRE FIGHTER	\$1,774.40
DEPARTMENT 221191 PT FIRE STIPENDS	\$2,372.44
EMPLOYEE 000171 TOTALS:	\$4,146.84
EMPLOYEE: 000002 JAMES D WILSON	
DEPARTMENT 311110 ROAD AGENT	\$6,125.14
DEPARTMENT 311111 RD AGENT LABORER	\$34,497.95
EMPLOYEE 000002 TOTALS:	\$40,623.09
EMPLOYEE: 000042 JAMES A WILSON	
DEPARTMENT 311113 HIGHWAY LABOR	\$8,454.29
EMPLOYEE 000042 TOTALS:	\$8,454.29
EMPLOYEE: 000129 RONALD S WILSON	
DEPARTMENT 221119 SPECIAL DUTY FIRE	\$54.06
DEPARTMENT 221191 PT FIRE STIPENDS	\$1,191.40
EMPLOYEE 000129 TOTALS:	\$1,245.46
EMPLOYEE: 000162 IRENE A WRIGHT	
DEPARTMENT 150110 FINANCE ADMIN	\$1,872.03
EMPLOYEE 000162 TOTALS:	\$1,872.03
GRAND TOTALS:	\$821,802.09

Schedule of Town Property

Property	Location/Map and Lot	Valuation
Town Hall	First NH Turnpike 222/0001	190,300
Furniture/Equipment (estimated)		200,000
Community Hall	Main Street 212/0001	85,900
Libraries:		
Bryant	School Street 216/0039	50,200
Furniture/Equipment (estimated)		40,000
Chesley	Mountain Avenue 234/0071	165,600
Furniture/Equipment (estimated)		100,000
Fire/Rescue Department		
East End Station	First NH Turnpike 234/0082	9,600
Ridge Station	First NH Turnpike 221/0044	113,300
Narrows Station	Main Street 216/0048	127,000
Furniture/Equipment (estimated)		839,090
Police Department		
Furniture/Equipment (estimated)	First NH Turnpike 217/0047	93,600
		168,529
Northwood Community Youth Services		
Building	Town Works Way 222/0039	73,600
Transfer/Recycling		
Buildings	Town Works Way 222/0039	63,300
Equipment (estimated)		67,900
Highway Department		
Buildings	Town Works Way 222/0039	10,200
Equipment/Materials		50,000
Land		76,400
Northwood School District:		
Elementary School	First NH Turnpike 221/0045	3,113,800
Equipment (estimated)		2,175,950
Land (Gardner)	First NH Turnpike 221/0042	18,700
Land (Huckins)	Bow Street 221/0048	18,200
Town Beaches:		
Mary Waldron	Bow Lake Road 105/0043	50,400
Bennett Bridge	Bennett Bridge Road 210/0028	20,800
Northwood Lake	Lake Shore Drive 109/0028&0032	74,100
Lucas Pond	Lucas Pond Road 244/0057	10,800
Town Forests:		
Giles Lot	Upper Deerfield Road 235/0040	97,800
Deslauriers Lot	Mountain Avenue 242/0020	26,200
Parsonage Lot	Old Mountain Road 236/0009	50,300
Town-owned Land:		
East End Fire Hole	First NH Turnpike 234/0036	11,400
Fire Pond	Bow Lake Road 222/0060	10,100
Gravel Bank	Bow Lake Road 218/0050	7,900
A. Giles Land	First NH Turnpike 217/0046	27,200

Brower Rec. Land	Winding Hill Road 238/0016	17,400
Manganero Rec. Land	Winding Hill Road 240/0002	16,500
Harvey Lake Estates	Shore Drive 12310029	11,500
Triangle at Lake Shore Drive	First NH Turnpike 109/0098	5,300
Land	Main & School Sts. 216/056	11,100
Conservation Land:		
Land	First NH Turnpike 109/0021	4,500
Johnson Land	First NH Turnpike 109/0022	34,400
Meadow Brook	First NH Turnpike 109/0023	1,300
Land	First NH Turnpike 109/0024	1,900
Lalish Land	Old Mountain Road 242/0021	46,600
Lucas Pond School Lots:		
	Lower Camp Road 124/0004	8,800
	Lower Camp Road 124/0010	8,700
	Lower Camp Road 124/0020 (roadway)	100
	Lower Camp Road 125/0041	23,300
	Lower Camp Road 125/0049	26,700
	Lower Camp Road 125/0062	4,300
	Lower Camp Road 125/0069	400
	Lower Camp Road 125/0070	400
	Lower Camp Road 125/0071	300
	Lower Camp Road 125/0072	300
	Lower Camp Road 125/0073	400
	Lower Camp Road 244/0002	12,500
	Upper Camp Road 244/0043	13,000
	Upper Camp Road 244/0044	13,300
	Upper Camp Road 244/0045	7,700
	Upper Camp Road 244/0050	500
	Upper Camp Road 244/0051	10,800
	Upper Camp Road 244/0052	11,500
	Lucas Pond Road 244/0003	12,300
	Lucas Pond Road 244/0004	12,400
	Lucas Pond Road 244/0005	12,500
	Lucas Pond Road 244/0006	12,700
	Lucas Pond Road 244/0007	12,600
	Lucas Pond Road 244/0008	12,700
	Lucas Pond Road 244/0009	12,800
	Lucas Pond Road 244/0010	13,100
	Lucas Pond Road 244/0011	37,600
	Lucas Pond Road 244/0042	700
	Lucas Pond Road 244/0057	10,800
Cemeteries:		
Jeness Pond Road	101/0002	4,700
Gray Cemetery	101/0019	1,500
Fairview Cemetery	215/0023	9,100
Main Street Cemetery	216/0020	500
Old Canterbury Cemetery	216/0041	5,300
Northwood Ridge Cemetery	221/0043	22,700
Harvey Lake Cemetery	223/0011	39,400
Pine Grove Cemetery	231/0041	12,400
East Cemetery	234/0070	9,500

Tax Deeded Properties:		
Land & Building (Robb)	Elm Street 123/0051	24,100
Land	Long Pond Road 207/0019	10,500
Land	Long Pond Road 207/0024	10,500
Land	Long Pond Road 207/0025	10,500
Land	Olde Canterbury Road 21610043	8,700
Land	Tasker Shore Drive 110/0020	15,600
Land	Tasker Shore Drive 110/0021	21,400
Land	Tasker Shore Drive 111/0012	10,300
Land	Tasker Shore Drive 111/0042	3,600
Land & Building (Champagne)	Lynn Grove Road 113/0006	54,500
Land	Rita Circle 117/0008	16,000
Land	Rita Circle 117/0010	14,800
Land HLE	Shore Drive 122/0030	17,400
Land HLE	Shore Drive 122/0040	10,100
Land HLE	Pine Street 122/0052	2,500
Land HLE	Pine Street 122/0053	1,700
Land HLE	Ash Street 122/0104	2,300
Land (Berritt Heirs)	Strafford Line 202/0001	26,800
Land & Building (Murphy)	First NH Turnpike 222/0027	51,900
Building (Graves/Pierson)	Mountainview T.P. 230/82-21	38,800
Land & Building (Ouellette)	Cheryl Lane 116/0017	51,700
Land (Sahlin)	Winding Hill Road 240/0030	26,200
Land (Grzesik)	Elm Street HLE 123/0018	4,100
Building (Moscatel/Sullivan)	Lower Camp Road 124/0011	51,700
TOTAL VALUATION:		9,013,569

January 22, 2003

Selectmen
Town of Northwood
Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Town of Northwood, New Hampshire for the year ended December 31, 2002 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during the course of our audit, we did become aware of several matters that were opportunities for strengthening internal controls and operating efficiencies. The material that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated January 22, 2003, on the financial statements of the Town of Northwood, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional studies of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

TOWN OFFICE

GASB #34 and General

Finding - GASB's (Governmental Accounting Standard Board) Statement #34 requires municipalities to implement a wide range and dramatic change in their accounting and reporting. In particular, the Statement requires that municipal entities adopt the full accrual basis of accounting - this means that all assets owned by the Town, including land, land improvements, buildings, vehicles, etc., must be capitalized and depreciation expense taken on the assets over their estimated useful lives. In addition, the Statement requires a dramatic change in the financial statement formats that are to be presented. Consequently, the cost to local communities to implement GASB #34 is very steep. For example, we are anticipating that just the cost of the audit alone could at least double under GASB #34. This does not include the cost to the Town of obtaining the required information to be GASB #34 compliant.

The Town, for financial reporting purposes, will need to become compliant with GASB #34 by 2004. The Town has begun the initial process of implementing GASB #34, but it is crucial that the Town works on this diligently throughout 2003 to be compliant by year end.

Recommendation - The Town should approve a time frame for the various items required for GASB #34 to be completed timely.

Benefit - The Town would be in compliance timely with GASB #34 and would not face the possibility of an adverse opinion for its audits beginning in 2004.

Management's Comments - The Town is working with its auditors and also a company that will value the Town's assets to address these issues timely.

Modified Accrual Basis of Accounting Versus Cash Basis

Finding - The Town currently runs mostly on the cash basis during the year, with adjustments done at year end either by the auditors or the Town Office to adjust the books to the modified accrual basis of accounting.

Recommendation - With the changes as detailed above with the implementation of GASB #34, the Town MUST upgrade its accounting methods during the year so that at year end the Town's books have already been adjusted to the modified accrual basis of accounting. This would include adjusting liabilities to the School to the amounts due at year end, recording payables through the payables module on the software, recording accrued payroll liabilities and vested employee benefits (sick and vacation) at year end and adjusting tax receivables and revenue accounts monthly during the year.

Benefit - During the year, the Town's books would at any time reflect the proper reporting of the modified accrual basis of accounting which is the basis that DRA is currently intending on using when setting the tax rate, even after the implementation of GASB #34.

Management's Comments - We believed we were working under a modified accrual basis due to past audits not specifying anything to the contrary. These comments were based on the few year end entries that the auditing firm directs finance to complete as auditing adjustment entries for year end. It was explained that the invoices received in the mail up to a set time after the audit year should be invoiced to show an accounts payable figure on the trial balance. We will set an agreeable date that will also allow time for processing. This is a very small window of time due to our audit annually scheduled the second or third week of January and not all 2002 outstanding invoices will be received in the finance office. Invoices continue to be received up to the middle of February for 2002 purchases. It may be in the Town's best interest to schedule future audits later in the year and place prior year's audits in the Town Report. This will allow for future requirements set by GASB #34 that some data be recorded as full accrual while others recorded as modified accrual to have sufficient time for applicable entries to the accounting software.

TAX COLLECTOR/TOWN CLERK

Reconcile Tax Collector and Town Clerk Revenues (Gross)

Finding - We noted during our audit that the Tax Collector's and Town Clerk's monthly revenues were not being reconciled every month to the total amounts as reported on the accounting software.

Recommendation - As part of a good system of internal controls, it is crucial that the Tax Collector's reports are reconciled timely each month to amounts reported on the accounting software. The same also applies to the Town Clerk's receipts. This is not an item that can be postponed until year end, especially as the Town begins to implement GASB #34.

Management's Comments - The Tax Collector turns in to Finance the month-end reports of Town Clerk as well as a "Collections Year to Date" and overpayment reports for the Tax Collector as soon after the first of each month as possible. Generally, the Finance Administrator notifies the Tax Collector if they do not balance so we can try to discover where the problem is.

Unknown Property Owners

Finding - We noted during our review of the tax receivable listings that each year, including liens, included a number of properties listed as unknown owners.

Recommendation - We would recommend that the Board of Selectmen abate these taxes. In addition, the Town should check with the Town attorney as to the requirement to include these properties on the tax warrant annually.

Motor Vehicle Registrations

Finding - During our testing of Motor Vehicle permits, we found that the Town Clerk does not report to the State Department of Motor Vehicles individuals who pay for their registrations with non-sufficient funds checks. Rather the individuals are reported to the Police Department to follow up for payment. Under RSA 261:156, the Town Clerk may report these individuals to the Department of Motor Vehicles which has the right to suspend the registration and plates of the individual until the Town Clerk has been paid.

Recommendation - We would recommend that the Town Clerk report the individuals to the Department of Motor Vehicles when all other collection means have been exhausted.

Management's Comments - It has been my experience that as I receive word of non-sufficient checks, so does the Department of Motor Vehicles. In the past, once I have not been able to collect on bad checks, I notify the Police Department for collection. The one instance this past year I was advised by the Police when I turned it over to them for collection that the plates for this individual had already been pulled. Therefore, I did not contact DMV. Otherwise, I would advise them if the Police or I was not able to collect a non-sufficient check so the appropriate plates could be pulled.

LIBRARY TRUSTEES

Monthly Reconciliations and Ledgers

Finding - We noted during our audit of the Library Trustees records that monthly bank reconciliations had not been done for the entire year. In addition we found that the ledgers had not been added down and across for the year.

Recommendation - It is extremely important for internal control purposes that the bank account be reconciled timely each month to the check book and also to the ledgers. In addition, all activity needs to be posted on the manual ledgers under the proper categories with each page added down and across. The resulting month end balance on the ledger also needs to be reconciled to the bank reconciliation.

Canceled Checks

Finding - During our audit of the Library Trustees' records, we noted that two canceled checks were missing.

Recommendation - We recommend that Trustee's of the Library Trust Funds keep canceled checks returned with the monthly bank statements.

Annual Report

Finding - During our testing of the Library, we found that the Trustee's did not have a report of receipts, expenses and property in the trustees' care as required by RSA 202-A:212 "shall make a written report to the town or city at the conclusion of each fiscal year of (a) all receipts from whatever sources, (b) all expenditures."

Recommendation - We recommend that the Library Trustees' create an annual report with the required information to be in compliance with the RSA's.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
GENERAL PURPOSE FINANCIAL STATEMENTS
AND SUPPORTING SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2002

INDEPENDENT AUDITOR'S REPORT

January 22, 2003

Board of Selectmen
Town of Northwood
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Northwood, New Hampshire, as of December 31, 2002 and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

The general purpose financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Northwood, New Hampshire, as of December 31, 2002 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules 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 Northwood, New Hampshire. 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.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT

MASON+RICH

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

January 22, 2003

Board of Selectmen
Town of Northwood
Northwood, New Hampshire

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Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2002

	Governmental Fund Types		Fiduciary Fund Types		Account Group		Totals (Memorandum Only)
	General	Special Revenue	Trust and Agency	Long-Term Debt	General		
<u>ASSETS</u>							
Cash	\$2,689,366	\$119,458	\$94,082	\$ -	\$ -	\$2,902,906	
Temporary Investments	-	-	451,926	-	-	451,926	
Investments	-	-	257,152	-	-	257,152	
Taxes Receivable:							
Property	594,718	-	-	-	-	594,718	
Liens	206,302	-	-	-	-	206,302	
Current Use	13,489	-	-	-	-	13,489	
Accounts Receivable	17,386	14,500	-	-	-	31,886	
Due From Other Governments	-	2,114	-	-	-	2,114	
Due From Other Funds	7,981	6,263	-	-	-	14,244	
Property by Tax Lien and Title	59,645	-	-	-	-	59,645	
Amount to be Provided for Compensated Absences	-	-	-	17,724	-	17,724	
Amount to be Provided for Retirement of Capital Lease	-	-	-	45,773	-	45,773	
TOTAL ASSETS	\$3,588,887	\$142,335	\$803,160	\$63,497	\$ -	\$4,597,879	

	Governmental Fund Types		Fiduciary Fund Types		Account Group		Totals (Memorandum Only)
	General	Special Revenue	Trust and Agency	Long-Term Debt	General		
<u>LIABILITIES AND FUND EQUITY</u>							
<u>Liabilities</u>							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrued Liabilities	25,088	-	-	-	-	25,088	
Due to Other Governments	2,882,388	-	-	-	-	2,882,388	
Due to Other Funds	6,263	2,114	5,867	-	-	14,244	
Deferred Revenue	15,671	-	-	-	-	15,671	
Due to Specific Individuals	-	-	123,947	-	-	123,947	
Compensated Absences Payable	44,875	-	-	17,724	-	62,599	
Capital Leases Payable	-	-	-	45,773	-	45,773	
Total Liabilities	2,974,285	2,114	129,814	63,497	-	3,169,710	
<u>Fund Equity</u>							
Reserved for Encumbrances	113,720	-	-	-	-	113,720	
Reserved by Trust Instrument	-	-	209,158	-	-	209,158	
Unreserved:							
Designated for Capital Acquisition	-	-	308,416	-	-	308,416	
Designated by Trust Instrument	-	-	155,772	-	-	155,772	
Designated for Specific Projects/Purposes	-	140,221	-	-	-	140,221	
Undesignated	500,882	-	-	-	-	500,882	
Total Fund Equity	614,602	140,221	673,346	-	-	1,428,169	
TOTAL LIABILITIES AND FUND EQUITY	\$3,588,887	\$142,335	\$803,160	\$63,497	\$ -	\$4,597,879	

The Accompanying Notes are an Integral Part of this Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types		Fiduciary	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	
<u>Revenues</u>				
Taxes	\$6,286,238	\$6,263	-	\$6,292,501
Licenses and Permits	630,990	-	-	630,990
Intergovernmental	213,315	95,936	-	309,251
Charges for Services	70,784	58,248	-	129,032
Interest and Dividends	24,424	1,803	3,492	29,719
Miscellaneous	160,346	-	3,803	164,149
Total Revenues	7,386,097	162,250	7,295	7,555,642
<u>Expenditures</u>				
Town:				
General Government	469,186	91,946	-	561,132
Public Safety	625,106	1,028	-	626,134
Highways, Streets, Bridges	312,784	-	-	312,784
Sanitation	110,911	-	-	110,911
Health	38,275	-	-	38,275
Welfare	19,288	-	-	19,288
Culture and Recreation	115,009	-	11,136	126,145
Conservation	3,139	-	-	3,139
Economic Development	126	-	-	126
Debt Service	-	-	-	-
Capital Outlay	135,632	-	-	135,632
Total Town Expenditures	\$1,829,456	\$92,974	\$11,136	\$1,933,566

The Accompanying Notes are an Integral Part of This Financial Statement

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust		
<u>Other Governmental Units:</u>					
School District Assessment	\$ 5,274,530	\$ -	\$ -	\$ -	\$ 5,274,530
County Taxes	335,250	-	-	-	335,250
Total Other Governmental Units	5,609,780	-	-	-	5,609,780
Total Expenditures	7,439,236	92,974	11,136	11,136	7,543,346
Excess (Deficiency) of Revenues Over Expenditures	(53,139)	69,276	(3,841)	(3,841)	12,296
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	95,936	3,000	122,510	122,510	221,446
Operating Transfers (Out)	(124,965)	(77,067)	(18,577)	(18,577)	(220,609)
Total Other Financing Sources (Uses)	(29,029)	(74,067)	103,933	103,933	837
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(82,168)	(4,791)	100,092	100,092	13,133
Fund Balances, Beginning of Year	696,770	145,012	218,636	218,636	1,060,418
Fund Balances, End of Year	\$614,602	\$140,221	\$318,728	\$318,728	\$1,073,551

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit C

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2002

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$6,336,875	\$6,286,238	(\$50,637)
Licenses and Permits	585,300	630,990	45,690
Intergovernmental	211,313	213,315	2,002
Charges for Services	90,000	70,784	(19,216)
Interest and Dividends	42,000	24,424	(17,576)
Miscellaneous	103,250	160,346	57,096
Total Revenues	7,368,738	7,386,097	17,359
<u>Expenditures</u>			
<u>Town:</u>			
General Government	488,614	469,186	19,428
Public Safety	646,570	625,106	21,464
Highways, Streets, Bridges	412,830	312,784	100,046
Sanitation	134,056	110,911	23,145
Health	37,786	38,275	(489)
Welfare	17,902	19,288	(1,386)
Culture and Recreation	137,559	115,009	22,550
Conservation	4,062	3,139	923
Economic Development	500	126	374
Debt Service - Interest	15,000	-	15,000
Capital Outlay	195,564	135,632	59,932
Total Town Expenditures	2,090,443	1,829,456	260,987
<u>Other Governmental Units:</u>			
School District Assessment	5,274,530	5,274,530	-
County Taxes	335,250	335,250	-
Total Other Governmental Units	5,609,780	5,609,780	-
Total Expenditures	\$7,700,223	\$7,439,236	\$260,987

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2002

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over Expenditures	(\$331,485)	(\$53,139)	\$278,346
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	94,836	95,936	1,100
Operating Transfers (Out)	(121,965)	(124,965)	(3,000)
Total Other Financing Sources (Uses)	(27,129)	(29,029)	(1,900)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 6)	(358,614)	(82,168)	276,446
Fund Balances, Beginning of Year	696,770	696,770	-
Fund Balances, End of Year	\$338,156	\$614,602	\$276,446

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Fiduciary Fund Types <u>Non- expendable Trust</u>
<u>Operating Revenues</u>	
Investment Revenue	\$46,422
New Funds	2,511
Total Operating Revenues	<u>48,933</u>
 <u>Operating Expenses</u>	
General Government	35,577
Total Operating Expenses	<u>35,577</u>
 Excess (Deficiency) of Revenues Over Expenses	 13,356
 <u>Other Financing Sources (Uses):</u>	
Operating Transfers (Out):	
To Library Trust	<u>(546)</u>
 Excess (Deficiency) of Revenues Over Expenses and Other Financing Sources (Uses)	 12,810
 Retained Earnings/Fund Balances, Beginning of Year	 <u>341,808</u>
 Retained Earnings/Fund Balances, End of Year	 <u><u>\$354,618</u></u>

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 COMBINED STATEMENT OF CASH FLOWS
 ALL NONEXPENDABLE TRUST FUNDS
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Fiduciary Fund Types Non- expendable Trusts</u>
<u>Cash Flows from Operating Activities</u>	
Excess (Deficiency) of Revenues Over Expenses - Exhibit D	<u>\$13,356</u>
Adjustments to Reconcile Excess (Deficiency) of Revenues Over Expenses to Net Cash Provided by Operating Activities:	
Investment Revenue	(46,422)
Changes in Operating Assets and Liabilities:	
Increase (Decrease) in:	
Due to General Fund	<u>-</u>
Total Adjustments	<u>(46,422)</u>
Net Cash Provided (Used) by Operating Activities	<u>(33,066)</u>
<u>Cash Flows From Noncapital Financing Activities</u>	
Operating Transfers In (Out)	<u>(546)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(546)</u>
<u>Cash Flows from Investing Activities</u>	
Sale of Investments	-
Purchase of Investments	(11,361)
Interest and Dividends on Investments	<u>37,772</u>
Net Cash Provided (Used) by Operating Activities	<u>37,772</u>
Increase (Decrease) in Cash and Cash Equivalents	(7,747)
Cash and Cash Equivalents at Beginning of Year	<u>111,975</u>
Cash and Cash Equivalents at End of Year	<u>\$104,228</u>

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Northwood, New Hampshire (the Town) conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the Town of Northwood and other governmental organizations included in the Town's reporting entity because of the significance of their operations or financial relationships with the Town in accordance with the criteria set forth by the Governmental Accounting Standards Board. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

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, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements as follows:

GOVERNMENTAL FUNDS

- 1) 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.
- 2) Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue resources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- 3) Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise operations and trust funds.

FIDUCIARY FUNDS

- 4) Trusts and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds.

Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds and Expendable Trust 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 financing 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 Account Group

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by many 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.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of the long-term receivables due to Governmental Funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of Governmental Fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The Nonexpendable Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

C. Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for using the **modified accrual basis** of accounting. Their revenues are recognized when they become measurable and available as net current assets.

The National Council on Governmental Accounting in its Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end the revenue is not considered an "available spendable resource" and should be deferred, i.e., not recognized as revenue until collected. This interpretation has not been followed in the accompanying financial statements because: (a) the amount due the School District at December 31, is not due within the 60 day criteria established, but rather over a 6 month period, (b) the property tax levy in New Hampshire does not occur until late in the budget year and (c) the subsequent pattern of collection of taxes is a result of the timing of the issue of the tax levy.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project, before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the **modified accrual basis** of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due and (2) accumulated sick pay which does not vest.

All nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

D. Budgetary Accounting

Expenditures in budgetary funds are limited to the Town's budget adopted at the annual or special Town meeting, subject to RSA Chapter 32. The Selectmen are required by statute to properly enter and record expenditures. They may transfer budget amounts between appropriations, but no new purpose may be introduced that was not contained in the adopted budget. No amounts may be transferred from special warrant articles. Total expenditures may not exceed the total amount approved at the annual or special Town meeting, with certain statutory exceptions.

All appropriations lapse at year end unless, (1) the expenditure has been legally committed by an outstanding contract or purchase order, (2) the amount is in a special non-lapsing fund such as a Capital Reserve, Special Revenue or Trust Fund, (3) the amount has been raised by a bond issue or is to be received as part of a grant or (4) is a special warrant article. A special warrant article may be encumbered by the Selectmen for one additional year or for up to five years if the original adopted article so states.

Under rules adopted by the Department of Revenue Administration, beginning General Fund fund balance may be used at the discretion of the Selectmen as a revenue source in establishing the tax rate. The General Fund and Special Revenue Funds are budgeted.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the Town's deposits (cash and temporary investments) was \$2,892,770 and the bank balance was \$2,889,755. Of the bank balance, \$207,318 was covered by federal depository insurance, \$2,100,000 was covered by a deposit surety bond (Travelers Surety), and \$582,438 was uninsured and uncollateralized. The uninsured and uncollateralized amounts were held by the General Fund, Special Revenue and Trust Funds.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost which approximates market value.

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in the Public Deposit Investment Pool established in accordance with RSA 383:22-24, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State of Massachusetts".

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

New Hampshire Public Deposit Investment Pool

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Total Town funds on deposit with the Pool at year end were \$462,062 and are reported as temporary investments on the Fiduciary Funds. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

The Pool is operated under contract with a private investment advisor, approved by the State Bank Commissioner and the advisory committee created under RSA 383:24. The Pool is a 2a7-like pool which means that it is not registered with the Securities Exchange Commission ("SEC") as an investment company, but nonetheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Cost and market value of the Pool's investments are the same and are the same as the value of the Pool's shares.

Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

F. Investments

Under New Hampshire law, the trustees of trust funds may invest:

"Only by deposit in savings bank or in the savings department of a national bank or trust company in this State or in shares of any building and loan association or co-operative bank, incorporated and doing business under the laws of this State or in the shares of any federal savings and loan association, located and doing business in this State or in bonds, notes or other obligations of the United States government or in State, County, Town, City, School District, water and sewer district bonds as are legal for investment by New Hampshire savings banks and when so invested, the trustees shall not be liable for the loss thereof, and in any common trust fund established by the New Hampshire Charitable Fund in accordance with RSA 292.23".

The Trustees are required to report annually to the State's Attorney General.

Investments are carried at fair value. The fair value of investments is determined annually and is based on current market prices.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Fair value fluctuates with interest rates, and increasing rates could cause fair value to decline below original cost. Town management believes that liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the Town from having to sell investments below original cost for that purpose.

Trust fund investment revenue is comprised of the following for the fiscal year:

Interest and Dividends	\$ 42,151
Net Increase (Decrease) in the Fair Value of Investments	7,763
Gain (Loss) on Sale	<u>-</u>
Total Investment Revenue	<u>\$ 49,914</u>

The net decrease in the fair value of investments during the fiscal year was \$7,763. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized loss on investments held at year-end was \$28,785.

G. Property by Tax Liens and Tax Deeded Properties

Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the Town may request that the Town file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate. Under New Hampshire RSA, if property taxes have not been paid within two years of tax lien date, the property may be conveyed to the Town by deed. The Town then offers the property for public sale annually in accordance with RSA 80:80 with all proceeds remitted to the General Fund. Tax deeded properties represents the cost of property in the process of being sold at year end.

H. Accumulated Unpaid Vacation and Sick Pay

Employees may accumulate an unlimited amount of earned but unused vacation and personal time, which will be paid to employees upon separation from the Town's service. Sick time will only be paid up to eighty hours, any additional accumulated time will be forfeited at the time of separation. In Governmental Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group.

I. 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.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

NOTE 2 - PROPERTY TAXES

The Town semi-annually in June and November, bills and collects its own property taxes and taxes for the School District and County. (In accordance with an opinion from the NCGA Technical Guidance Committee, the School and County taxes are not reported as Agency Funds). Property tax revenues are recognized in the fiscal year for which taxes have been levied.

Taxes receivable are reported net of an allowance for doubtful accounts of \$33,150.

Property taxes billed or collected in advance of the year for which they are levied are recorded as deferred revenue.

Property taxes are due by December 1. At the time of tax lien, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the property taxes (redemptions) are not paid within two years of the tax lien date, then the property may be conveyed to the Town by deed and subsequently sold in accordance with RSA 80:80.

The Town annually budgets, following New Hampshire budget procedures, an amount (\$24,254 in the current year) for property tax abatements and refunds. All abatements and refunds are charged to overlay and are reported net of property tax revenues on the General Fund. The actual amounts charged to the account for the year totaled \$64,491.

The tax rate for the year was \$33.67, \$3.25 Town, \$1.78 County, \$21.17 School District and \$7.47 State Education Taxes.

NOTE 3 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due at year end include:

<u>Due to Other Governments</u>	
<u>General Fund:</u>	
State of New Hampshire	\$ 681
School District	<u>2,881,707</u>
Total	<u>\$2,882,388</u>

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES

The balances at year end were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>General Fund</u>	\$ 7,981	\$ 6,263
<u>Special Revenue:</u>		
Conservation Commission	6,263	-
CDBG Grant	-	2,114
Total Special Revenue	<u>6,263</u>	<u>2,114</u>
<u>Trust and Agency:</u>		
Other Town Trusts	-	5,867
Total Trust and Agency	<u>-</u>	<u>5,867</u>
Total	<u>\$ 14,244</u>	<u>\$ 14,244</u>

NOTE 5 - GENERAL LONG-TERM DEBT

The following is a summary of the Town's general long-term debt transactions for the year:

<u>General Long-Term Debt Account Group</u>	
Balance, Beginning of Year	\$ 46,161
Additions to Capital Lease	34,444
Capital Lease Retired	(20,977)
Net Increase (Decrease) in Compensated Absences	<u>3,869</u>
Balance, End of Year	<u>\$ 63,497</u>

Long-term debt payable at year end, is comprised of the following issues:

	<u>Outstanding at Year End</u>
<u>Capital Lease Payable</u>	
Computer Lease, \$5,630, 2001, Interest at 15.8%, Due in Monthly Payments of \$188, Final Payment Due 2004	\$ 2,995
Backhoe Loader - \$46,475, 2000, Interest at 7%, Due in Annual Payments of \$10,595, Final Payment Due 2004	19,153
Cruiser Lease - \$26,671, 2002, Interest at 5.9%, Due in Annual Payments of \$9,405, Final Payment Due June 7, 2004	17,266

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Phone Lease - \$7,773, 2002, Interest at 10.16 %, Due in Monthly Payments of \$198, Final Payment Due February 15,2006	<u>6,359</u>
Total Capital Leases Payable	<u>\$ 45,773</u>

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

Year Ending December 31,	Capital Leases		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 21,338	\$ 3,295	\$ 24,633
2004	21,841	1,662	23,503
2005	2,204	171	2,375
2006	<u>390</u>	<u>-</u>	<u>390</u>
Totals	<u>\$ 45,773</u>	<u>\$ 5,128</u>	<u>\$ 50,901</u>

NOTE 6 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The Town has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

The Town's reserves and designations were as follows:

Reserved for Encumbrances - Encumbrances of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

<u>General Fund</u>	
Open Purchase Orders	\$ 76,445
Nonlapsing Warrant Article #11 - Assessing	<u>37,275</u>
Total	<u>\$ 113,720</u>

Reserved by Trust Instruments - The fund balance reserved by trust instruments represents the principal portion of the Town Nonexpendable Trust Fund fund balance.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Designated for Capital Acquisition - The fund balance designated for capital acquisitions represents fund balances designated as follows:

Capital Reserves:	
Highway Equipment	\$ 53,041
Town Hall Addition	1,488
Highway Safety	19,140
Fire Truck	218
Recreation Facility	37,893
Transfer Station	1,085
Police Department Equipment	3,055
Ambulance and Ambulance Equipment	<u>118,182</u>
Total Capital Reserves	234,102
Other Town Trusts	<u>74,314</u>
Total	<u><u>\$308,416</u></u>

Designated by Trust Instruments - The fund balance designated by trust instruments for future expenditures represents the following Expendable Trust Fund fund balances:

Town Trust Funds	\$145,460
Library Trust Funds	10,312
Other Town Trusts	<u>-</u>
Total	<u><u>\$155,772</u></u>

Designated for Specific Purposes - Designated for future expenditures of the fund as follows:

Special Revenue:	
Ambulance Replacement	\$ 80,459
Lagoon Fees Fund	9,197
Conservation Commission	<u>50,565</u>
Total	<u><u>\$140,221</u></u>

NOTE 7 - BUDGETED DECREASE IN FUND BALANCE

The \$358,614 decrease in General Fund fund balance shown on Exhibit C represents \$188,000 budgeted by the Town to reduce the tax rate, \$59,388 of appropriations budgeted from fund balance and \$111,226 of prior year's encumbrances.

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

NOTE 8 - PENSION PLAN

Plan Description - Substantially all Town employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0 percent of their gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 4.14% (5.33% for police officers and 6.61% for firefighters) of covered payroll. The contribution requirement for the year was \$63,745, which consisted of \$25,171 from the Town, and \$38,574 from the employees. The Town's contributions to the System for the years ended December 31, 2001 and 2000 were \$21,466 and \$16,574, respectively, which were equal to the amount required under State statute to be contributed for each year.

NOTE 9 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are able to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The Town pays an annual premium to the pools for its various insurance coverage.

NOTE 10 - CONTINGENCY - LITIGATION

There are no lawsuits pending in which the Town is involved. The Town generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount.

SUPPORTING SCHEDULES

GENERAL FUND

The General Fund is used to account for the resources traditionally associated with government operations which are not required legally or by sound financial management to be accounted for in another fund. It is the overall operating entity of the Town. Most of the essential governmental services and functions are provided by the General Fund, including police and fire protection; street maintenance, plowing and lighting; welfare; parks and playground maintenance; planning and zoning; and general administration.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
<u>Taxes</u>			
Property, Net of Overlay	\$6,152,926	\$6,115,718	(\$37,208)
Land Use Change	72,658	71,678	(980)
Timber	13,000	11,104	(1,896)
Payments in Lieu of Taxes	8,176	5,736	(2,440)
Excavation Activity	115	114	(1)
Interest and Penalties	90,000	81,888	(8,112)
Total Taxes	<u>6,336,875</u>	<u>6,286,238</u>	<u>(50,637)</u>
<u>Licenses and Permits</u>			
Business Licenses and Permits	300	329	29
Motor Vehicle Permit Fees	485,000	510,575	25,575
Other Licenses and Permits	32,000	41,787	9,787
Building Permits	68,000	78,299	10,299
Total Licenses and Permits	<u>585,300</u>	<u>630,990</u>	<u>45,690</u>
<u>Intergovernmental</u>			
Shared Revenues	139,229	139,047	-
Highway Block Grant	71,170	71,170	-
Federal Forest Lands	914	914	-
Federal Government - FEMA	-	2,184	2,184
Other State Revenue	-	-	-
Total Intergovernmental	<u>211,313</u>	<u>213,315</u>	<u>2,002</u>
<u>Charges for Services</u>			
Income From Departments	90,000	70,784	(19,216)
Total Charges for Services	<u>90,000</u>	<u>70,784</u>	<u>(19,216)</u>
<u>Interest and Dividends</u>			
Interest on Deposits	42,000	24,424	(17,576)
<u>Miscellaneous</u>			
Insurance Dividends/Refunds	-	4,800	4,800
Fines	-	3,896	3,896
Sale of Town Property	90,000	149,801	59,801
Other	13,250	1,849	(11,401)
Total Miscellaneous	<u>103,250</u>	<u>160,346</u>	<u>57,096</u>
Total Revenues	<u>7,368,738</u>	<u>7,386,097</u>	<u>17,359</u>
<u>Other Financing Sources</u>			
Operating Transfers In:			
From Ambulance Replacement Fund	58,011	58,011	-
From Lagoon Fund	15,066	15,066	-
From CDBG Grant Fund	-	3,992	3,992
From Town Nonexpendable Trust Funds	-	290	290
From Capital Reserves	21,759	18,577	(3,182)
Total Other Financing Sources	<u>94,836</u>	<u>95,936</u>	<u>1,100</u>
Total Revenues and Other Financing Sources	<u>\$7,463,574</u>	<u>\$7,482,033</u>	<u>\$18,459</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>EXPENDITURES</u>			
<u>Town:</u>			
<u>General Government</u>			
Executive	\$113,058	\$106,852	\$6,206
Prior Year's Encumbrances	2,291	1,421	870
Elections and Registrations	6,509	5,800	709
Prior Year's Encumbrances	74	14	60
Financial Administration	195,394	186,642	8,752
Prior Year's Encumbrances	2,525	1,947	578
Legal	20,906	17,684	3,222
Personnel Administration	15,148	15,400	(252)
Planning and Zoning	31,318	22,276	9,042
Prior Year's Encumbrances	1,990	382	1,608
General Government Buildings	39,047	37,655	1,392
Prior Year's Encumbrances	25,754	25,636	118
Cemeteries	3,600	1,806	1,794
Insurance	31,000	30,529	471
Other General Government	-	15,142	(15,142)
Total General Government	<u>488,614</u>	<u>469,186</u>	<u>19,428</u>
<u>Public Safety</u>			
Police Department	378,915	360,815	18,100
Prior Year's Encumbrances	624	504	120
Fire Department	228,129	222,712	5,417
Prior Year's Encumbrances	7,619	5,644	1,975
Building Inspection	27,524	34,252	(6,728)
Emergency Management	3,704	1,179	2,525
Prior Year's Encumbrances	55	-	55
Total Public Safety	<u>646,570</u>	<u>625,106</u>	<u>21,464</u>
<u>Highways, Streets, Bridges</u>			
Administration	128,862	104,734	24,128
Prior Year's Encumbrances	1,469	517	952
Highways and Streets	279,027	205,114	73,913
Prior Year's Encumbrances	-	-	-
Street Lights	3,000	2,177	823
Prior Year's Encumbrances	472	242	230
Total Highways, Streets, Bridges	<u>412,830</u>	<u>312,784</u>	<u>100,046</u>
<u>Sanitation</u>			
Administration	61,554	52,942	8,612
Prior Year's Encumbrances	3,752	3,367	385
Solid Waste Disposal	62,900	50,152	12,748
Prior Year's Encumbrances	5,850	4,450	1,400
Total Sanitation	<u>134,056</u>	<u>110,911</u>	<u>23,145</u>
<u>Health</u>			
Administration	6,781	3,854	2,927
Prior Year's Encumbrances	29	-	29
Animal Control	11,206	14,652	(3,446)
Health Agencies and Hospitals	19,770	19,769	1
Total Health	<u>\$37,786</u>	<u>\$38,275</u>	<u>(\$489)</u>

(Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Welfare</u>			
Administration	\$8,624	\$8,401	\$223
Prior Year's Encumbrances	58	-	58
Direct Assistance	9,220	10,887	(1,667)
Total Welfare	17,902	19,288	(1,386)
<u>Culture and Recreation</u>			
Parks and Recreation	40,665	26,160	14,505
Library	93,820	86,771	7,049
Prior Year's Encumbrances	1,824	828	996
Patriotic Purposes	750	750	-
Other	500	500	-
Total Culture and Recreation	137,559	115,009	22,550
<u>Conservation</u>			
Conservation	4,062	3,139	923
	4,062	3,139	923
<u>Economic Development</u>			
Economic Development	500	126	374
	500	126	374
<u>Debt Service</u>			
Interest - Tax Anticipation Note	15,000	-	15,000
Total Interest	15,000	-	15,000
<u>Capital Outlay</u>			
Land and Land Improvements	-	-	-
Prior Year's Encumbrances	375	350	25
Vehicles and Equipment	32,354	29,172	3,182
Prior Year's Encumbrances	1,148	-	1,148
Buildings and Improvements	31,000	25,000	6,000
Prior Year's Encumbrances	37,462	35,462	2,000
Other Capital Outlay	76,275	29,753	46,522
Prior Year's Encumbrances	16,950	15,895	1,055
Total Capital Outlay	195,564	135,632	59,932
Total Town Expenditures	2,090,443	1,829,456	260,987
<u>Other Governmental Units:</u>			
School District Assessment	5,274,530	5,274,530	-
County Taxes	335,250	335,250	-
Total Other Governmental Units	5,609,780	5,609,780	-
Total Expenditures	7,700,223	7,439,236	260,987
<u>Other Financing Uses</u>			
Operating Transfers Out:			
To Conservation Commission	-	3,000	(3,000)
To Other Town Expendable Trusts	40,954	40,954	-
To Capital Reserves	81,011	81,011	-
Total Other Financing Uses	121,965	124,965	(3,000)
Total Expenditures and Other Financing Uses	\$7,822,188	\$7,564,201	\$257,987

SUPPORTING SCHEDULES

SPECIAL REVENUES FUNDS

These funds account for certain revenue sources which are restricted by law or other formal action to expenditures for specific purposes.

Ambulance Replacement - To account for fees for use of the ambulance that are designated for ambulance replacement.

Lagoon Fees - To account for fees received for lagoon charges.

CDBG Grant - To account for a Community Development Block Grant from the New Hampshire Office of State Planning for \$150,000 (subsequently amended to \$210,000) for construction of a new sewer in a mobile home park.

Conservation Commission - To account for funds designated for the protection of natural resources and watershed resources of the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 ALL SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2002

	Ambulance Replacement	Lagoon Fees	CDBG Grant	Conservation Commission	Totals
Cash	\$65,959	\$9,197	-	\$44,302	\$119,458
Accounts Receivable	14,500	-	-	-	14,500
Due From Other Governments - State	-	-	2,114	-	2,114
Due from Other Funds:					
Due from General Fund	-	-	-	6,263	6,263
TOTAL ASSETS	\$80,459	\$9,197	\$2,114	\$50,565	\$142,335

LIABILITIES

Due To Other Funds:					
Due to General Fund	-	-	\$2,114	-	\$2,114
Total Liabilities	-	-	2,114	-	2,114

FUND BALANCES

Designated for Specific Purposes	80,459	9,197	-	50,565	140,221
Total Fund Balance	80,459	9,197	-	50,565	140,221
TOTAL LIABILITIES AND FUND BALANCES	\$80,459	\$9,197	\$2,114	\$50,565	\$142,335

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 ALL SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2002

<u>Revenues</u>	Ambulance Replacement	Lagoon Fee	CDBG Grant	Conservation Commission	Totals
Taxes - Land Use Change	\$ -	\$ -	-	\$6,263	\$6,263
Intergovernmental - State of New Hampshire	-	-	95,936	-	95,936
Charges for Services	49,248	9,000	-	-	58,248
Interest and Dividends	941	197	-	665	1,803
Miscellaneous	-	-	-	-	-
Total Revenues	50,189	9,197	95,936	6,928	162,250
<u>Expenditures</u>					
General Government	-	-	91,946	-	91,946
Public Safety:					
Ambulance	1,028	-	-	-	1,028
Sanitation	-	-	-	-	-
Culture and Recreation:					
Conservation	-	-	-	-	-
Total Expenditures	1,028	-	91,946	-	92,974
Excess (Deficiency) of Revenues Over Expenditures	49,161	9,197	3,990	6,928	69,276
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In:					
From General Fund	-	-	-	3,000	3,000
Operating Transfers (Out):					
To General Fund	(58,011)	(15,066)	(3,990)	-	(77,067)
Total Other Financing Sources (Uses)	(58,011)	(15,066)	(3,990)	3,000	(74,067)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(8,850)	(5,869)	-	9,928	(4,791)
Fund Balances, Beginning of Year	89,309	15,066	-	40,637	145,012
Fund Balances, End of Year	\$80,459	\$9,197	-	\$50,565	\$140,221

SUPPORTING SCHEDULES

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include Expendable Trust, Nonexpendable Trust, and Agency Funds. Nonexpendable Trust Funds are accounted for and reported as proprietary funds, since capital maintenance is required. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature and do not measure the results of operations.

Individual Funds:

Nonexpendable Trust Funds:

Nonexpendable Trust - To account for nonexpendable gifts to the Town. Income is available for maintenance of various cemeteries.

Expendable Trust Funds:

Library Trust - To account for gifts received by the library to purchase library books.

Other Town Trust - To account for funds designated for the cemetery improvement.

Capital Reserves - To account for funds designated at Town Meeting for future capital expenditures.

Agency Funds:

Water District Capital Reserves - To account for funds held by the Trustees for the Water District.

Performance Bonds - To account for funds held by the Town for various developers, pending satisfactory completion of projects.

School Capital Reserves - To account for funds held by the Trustees of Trust Funds for the Northwood School District.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2002

Nonexpendable Trust Funds	Expendable Trust Funds					Agency Funds			Totals
	Library Trust	Other Town	Capital Reserves	Water District Maintenance	Performance Bonds	School Capital Reserves			
Town									
Cash	\$66,378	\$7,318	\$ -	\$ -	\$10,074			\$94,082	
Temporary Investments	37,850	66,101	234,102	1,550	-	112,323		451,926	
Investments	250,390	6,762	-	-	-	-		257,152	
Due From Other Funds:									
From General Fund	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$354,618	\$80,181	\$234,102	\$1,550	\$10,074	\$112,323		\$803,160	
<u>LIABILITIES AND FUND BALANCE</u>									
<u>Liabilities</u>									
Due to Other Funds:									
To General Fund	\$ -	\$5,867	\$ -	\$ -	\$ -	\$ -		\$5,867	
Due to Specific Individuals/Governments	-	-	-	1,550	10,074	112,323		123,947	
TOTAL LIABILITIES	-	5,867	-	1,550	10,074	112,323		129,814	
<u>Fund Balance</u>									
Reserved by Trust Instrument	209,158	-	-	-	-	-		209,158	
Designated for Capital Acquisition	-	74,314	234,102	-	-	-		308,416	
Designated by Trust Instrument	145,460	-	-	-	-	-		155,772	
Total Fund Balance	354,618	74,314	234,102	-	-	-		673,346	
TOTAL LIABILITIES AND FUND BALANCE	\$354,618	\$80,181	\$234,102	\$1,550	\$10,074	\$112,323		\$803,160	

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 ALL EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Library	Other Town	Capital Reserves	Totals
<u>Revenues</u>				
Investment Revenue	\$ -	\$ 403	\$ 3,089	\$ 3,492
Miscellaneous:				
Other	3,803	-	-	3,803
Total Revenues	3,803	403	3,089	7,295
<u>Expenditures</u>				
General Government	-	7,705	-	7,705
Culture and Recreation	3,431	-	-	3,431
Total Expenditures	3,431	7,705	-	11,136
Excess (Deficiency) of Revenues Over Expenditures	372	(7,302)	3,089	(3,841)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In:				
From General Fund	-	40,954	81,010	121,964
From Nonexpendable Trust Funds	546	-	-	546
Operating Transfers (Out):				
To General Fund	-	-	(18,577)	(18,577)
Total Other Financing Sources (Uses)	546	40,954	62,433	103,933
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	918	33,652	65,522	100,092
Fund Balances, Beginning of Year	9,394	40,662	168,580	218,636
Fund Balances, End of Year	\$10,312	\$74,314	\$234,102	\$318,728

TOWN OF NORTHWOOD, NEW HAMPSHIRE
ALL AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance January 1	Additions	Deductions	Balance December 31
<u>Water District Capital Reserves</u>				
<u>ASSETS</u>				
Temporary Investments	\$7,098	\$1,078	\$6,626	\$1,550
Total Assets	\$7,098	\$1,078	\$6,626	\$1,550
<u>LIABILITIES</u>				
Due to Specific Governments	\$7,098	\$1,078	\$6,626	\$1,550
 <u>School Capital Reserves</u>				
<u>ASSETS</u>				
Temporary Investments	\$128,594	\$21,729	\$38,000	\$112,323
Total Assets	\$128,594	\$21,729	\$38,000	\$112,323
<u>LIABILITIES</u>				
Due to Specific Governments	\$128,594	\$21,729	\$38,000	\$112,323
 <u>Performance Bonds</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$3,484	\$7,351	\$761	\$10,074
Total Assets	\$3,484	\$7,351	\$761	\$10,074
<u>LIABILITIES</u>				
Due to Specific Governments	\$3,484	\$7,351	\$761	\$10,074
 <u>TOTALS</u>				
<u>ASSETS</u>				
Temporary Investments	\$139,176	\$30,158	\$45,387	\$123,947
TOTAL ASSETS	\$139,176	\$30,158	\$45,387	\$123,947
 <u>LIABILITIES</u>				
Due to Specific Individuals and or Governments	\$139,176	\$30,158	\$45,387	\$123,947

**The Annual Report
of the
School District
Northwood, NH**

For the Year Ending June 30th, 2002

Northwood School - Mission Statement

“The mission statement of the Northwood School is to provide opportunities for all students to acquire knowledge and develop the skills and work habits enabling them to be contributing members of the community and to function successfully in society. This mission is best accomplished when students, school personnel, parents, and community members maintain high expectations, create a positive school climate, foster respect and responsibility, provide a safe environment, and promote effective collaboration among school, home, and community.”

Minutes of the Northwood School District Meeting

March 9, 2002

Moderator Robert Robertson called the meeting to order at 9:00 a.m. Approximately 325 people were present, including: Superintendent of Schools for the SAU #44 District, Harry Fensom, Special Education Director Judith McGann, Executive Secretary of the SAU # 44 Robyn Jenisch, Northwood Budget Chairman Daniel McNally, School Principal Jill Cane, Assistant Principal Barbara Gendron, School Board Members: Chairwoman Catherine McNally, David Bujno, Richard Levergood, Ellen Gibson, and Lisa Winterton, School Attorney Barbara Loughman.

Moderator Robertson introduced four members of the Northwood Girl Scouts, Troop No. 160. They were: Caitlin Philbrick, Megan Hoover, Ashley Kizirian, and Sara Hanrahan. They opened the Meeting with the Pledge of Allegiance to the Flag of the United States of America. The fifth Girl Scout, Cristy Jones was selling Girl Scout Cookies at their table. Their Scout Leaders are Beth Philbrick and Diane Kizirian.

Moderator Robertson made an announcement that the meeting will be fair and orderly, and he would try to recognize everyone wishing to speak. The meeting will be completely under his control. He, then, proceeded to read The Election Warrant for Tuesday's Election, March 12, 2002. Then read the Warrant Articles for today's School District Meeting.

The Moderator introduced Andy Turner who explained the reason for the insert to our Town Report. School Board Chairwoman Catherine McNally recognized Richard Levergood, as the outgoing School Board Member, and presented him with a gift from the School Board and thanked him for his contribution and support.

ARTICLE 1. To see if the Northwood School District will vote to raise and appropriate the sum of \$20,350. For the purchase of a tractor. This appropriation was recommended by the School Board, but was not recommended by the Budget Committee. This Article was moved, as read, by Kate McNally and Seconded by Daniel McNally. The need for the tractor was explained by Richard Levergood. After much discussion, Douglas Sargent moved to amend this Article to read: "To enter into a 5 year lease/purchase agreement with an escape clause for a tractor, and to limit the annual amount to be raised and appropriated \$4,200.00 per year." Seconded by James Hadley. Moderator Robertson called for a vote by show of cards. YES - 68 NO 76. The amendment was defeated. Back to the main Article, after much discussion, the Moderator called for a vote to stop the discussion by a band vote. PASSED to end the discussion. James Hadley made a motion to amend Doug Sargent's amendment to insert the words after appropriate, "From Surplus." Seconded by James Ryan. After a discussion, Moderator Robertson called for a vote to end the discussion. PASSED unanimously. A hand vote by show of cards on J. Hadley's amendment. This, also, was Defeated. Moderator Robertson called for a vote on the main motion by a show of cards. This, too, was Defeated. YES-73 NO 115.

ARTICLE 2. To see if the Northwood School District will vote to raise and appropriate up to ten thousand dollars (\$10,000.) to be placed in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35, with such amount to be funded from the year end undesignated fund balance (surplus) available on July 1. This Article was recommended by the School Board and The Budget Committee. David Bujno moved this Article as read. Seconded by Ken Robbins-Monteith. A vote was taken by show of cards and PASSED unanimously.

ARTICLE 3. To see if the Northwood School District will vote to raise and appropriate up to ten thousand dollars (\$10,000.) to be placed in the School District Capital Reserve Fund for the purpose of meeting the expenses of educating educationally handicapped children for the School District in accord with the provisions of RSA Ch. 35, with such amount to be funded from the year

end undesignated fund balance (surplus) available on July 1. This appropriation is recommended by the School Board and the Budget Committee. David Bujno moved the Article as read and Seconded by James Ryan. Attorney Barbara Loughman read the Law regarding the Article. This Article was PASSED with very little discussion.

ARTICLE 4. To see what sum of money the School District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials, and agents, and for the payment of statutory obligations of the School District. Budget Chairman Daniel McNally moved to amend the School Board recommendations to read, "To raise, and appropriate the sum of \$7,010,170.32, as was recommended by the Budget Committee. Seconded by Ginger Dole. However, the School Board never inserted the proposed amount they recommended to fund this Article to the Budget Committee. School Board Member Richard Levergood recommended the amount of \$7,556,525. To be raised and appropriated to support this Article. He explained this purposed figure, which was accepted by the School Board, and was \$546,354 more than what was proposed and voted by the Budget Committee to fund this Article for the year 2002-2003. Mr. Levergood stated that the School Board figure includes funding of Teachers Contracts and the Debt Service, which was voted on, last year. This amounts to an increase of 1.1% over last year's budget, or an increase of \$71,284 To be raised by Taxes. After many questions and answers, Moderator called for a vote to end the debate, by show of cards. YES PASSED to end Debate. Moderator called for a vote on the amendment, made by the Budget Chairman McNally for the amount of \$7,010,170.32, as was recommended by the Budget Committee. Seconded by Ginger Dole, who also, called for a Secret Ballot vote. Seconded by Mike Faiella. YES - 70 NO - 132. Motion was Defeated. Tom Chase moved to reconsider the vote. Seconded by Lawrence (Bill) Tasker. Tom Chase amended this Article to read: \$7,574,326.33 for the funding of this Article -4. Seconded by Bill Tasker. After many questions and answers, the Moderator called for a vote to end the debate by show of cards. YES- 202 NO- 8 PASSED to end debate. Attorney Barbara Loughman explained the rules of voting by secret ballot. She read the RSA Moderator called for a vote on the main motion. A Ballot vote will be taken (YES/NO Ballots Numbers 2 or 8 to be used). Results YES - 146 NO - 94 Article was PASSED. Richard Levergood moved to restrict a reconsideration of this vote. Seconded by Tom Chase. Moderator Robertson explained that this motion, if it passes, will not be reconsidered, at this meeting, but can be reconsidered, if requested, 7 days later. This motion did not pass. Doug Sargent moved "to not consider Articles 1, 2, and 3 at this time". Seconded Passed by show of cards.

ARTICLE 5. (Petition) To see if the Northwood School District will vote to create a planning committee pursuant to RSA 194-C:2 for the purpose of determining whether it would be in the best interest to withdraw from SAU #44. If approved, the planning committee shall perform their duties and responsibilities in accordance with RSA 194-C:2. NAMES: Doreen Allen, Paul Belliveau, Doug Peterson, Ed Hanrahan, Diane Haroutunian, Barbara Hoover, Melinda Tasker, Ken Wilkins, Michelle Stevens, Jeffrey Stevens, Teresea McCarville, Liz Pontacoloni, James Hadley, Steven Preston, Linda Conley, MaryAnn Hanrahan, Nathalie Wall, Alvah Hubner, Mozelle Cuningham, John Allen, Fred Kunz, James Boyd, Earl Strout, Reggie Sweet, Lucy Silva,, Cheryl McDonald, Tammie Beaulieu, Joseph Knox, Eileen Hadley, Catherine Hillner, Betsy Ann Colburn. This Petition was moved by James Hadley, Seconded by James Ryan. This Article (Petition) was PASSED by a show of cards. The Moderator is to appoint four members from the community, the School Board is to appoint two members from the community, Budget is to appoint one member, and The Superintendent would have a non-voting membership on the committee. This would be a study committee. The Moderator mentioned that any interested person should send him a letter of intent to be on the committee and he will then present his recommendations at the next School Board meeting on March 18, 2002.

ARTICLE 6. To hear reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. Althea (Bunny) Behm moved not to accept reports. Seconded by Catherine Hillner. This was defeated by a card vote.

ARTICLE 7. To choose agents and committees in relation to any subject embraced in this Warrant. This Article Passed as committees will be chosen for Petition (Article 5)

ARTICLE 8. To transact any other business, which may legally come before this meeting, Richard Levergood thanked Tasker's Well Co. **and others for their** part in preparing for the **construction** of the new addition. Doug Sargent moved: "To require the School Board and Budget Committees to publish their votes, as part of the recommendation for each Warrant and to make this resolution binding." Seconded by Diane Kizirian the Moderator called for a vote by show of cards. Motion DID NOT pass. The School Clerk thanked Moderator Robert Robertson for conducting a fair and impartial meeting. The meeting was adjourned at 1:05 p.m.

Jean W. Lane,
School District Clerk.

School District Warrant

THE STATE OF NEW HAMPSHIRE

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

You are hereby notified to meet at Northwood School in said district on the 8th day of March 2003, at 9:00 o'clock in the forenoon, to act upon the following subjects:

1. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Northwood School Board and the Northwood Teachers' Association NEA-NH which calls for the following increases in salaries and benefits:

<u>Year</u>	<u>Estimated Increases</u>
2003-2004	\$79,093.67
2004-2005	\$50,144.11

and to raise and appropriate the sum of **Seventy-nine Thousand ninety-three dollars and sixty-seven cents, (\$79,093.67)** for the 2003-2004 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staff levels paid in the prior fiscal year.

This appropriation is recommended by the School Board (Approved 4 - 0)

This appropriation is recommended by the Budget Committee (Approved 13 - 0)

2. Shall the Northwood School District, if Article #1 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #1 cost items only?

This article is recommended by the School Board

3. To see if the Northwood School District will vote to raise and appropriate up to **twenty thousand dollars (\$20,000)** to be placed in the School District Capital Reserve Fund for the purpose of meeting the expenses of educating educationally handicapped children for the School District in accord with the provisions of RSA Ch. 35, with such amount to be funded from the year end undesignated fund balance (surplus) available on July 1, 2003.

This appropriation is recommended by the School Board (Approved 4 - 0)

This appropriation is recommended by the Budget Committee (Approved 11 - 1)

4. To see if the Northwood School District will vote to raise and appropriate up to **ten thousand dollars (\$10,000)** to be placed in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35, with such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2003.

This appropriation is recommended by the School Board (Approved 4 - 0)

This appropriation is recommended by the Budget Committee (Approved 12 - 0)

5. To see what sum of money the School District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for

the payment of statutory obligations of the School District.

6. To see if the Northwood School District will vote to withdraw **eighty thousand dollars (\$80,000)** from the School District Special Education Capital Reserve Fund as a supplemental appropriation for the 2002-2003 school year, for the purpose of meeting the deficit expenses associated with the special education program in the 2002-2003 school budget for the Northwood School District.

This appropriation is recommended by the School Board (Approved 4 - 0)

This appropriation is recommended by the Budget Committee (Approved 12 - 0)

7. Whereas NH School Districts face ever tightening budgets; and Whereas NH School Districts are finding it increasingly difficult to raise and appropriate sufficient dollars on the local level to provide their students a quality education; and Whereas newly enacted and existing federal mandates have placed an undue and heavy financial burden on local school district budgets:

Be It Therefore Resolved: That the voters of the Northwood School District vigorously oppose any and all un-funded and under-funded federal educational mandates, including but not limited to, those contained in the recently enacted No Child Left Behind Law as well as those mandates historically un-funded within the IDEA/Special Education Laws.

This article is recommended by the School Board

8. To see if the Northwood School District will vote to accept the recommendation of the SAU Reorganization Committee not to withdraw from SAU #44.

9. To hear the reports of agents, auditors, committees, or officer's chosen and pass any vote relating thereto.

10. To choose agents and committees in relation to any subject embraced in this warrant.

11. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 17th day of February 2003.

David Bujno

James Ryan

Kate McNally

School Board

John Tower

Steve Foley

A true copy of Warrant--Attest:

David Bujno

James Ryan

Kate McNally

School Board

John Tower

Steve Foley

SCHOOL ADMINISTRATIVE UNIT #44

Northwood School District

Proposed School District Budget FY 2003-2004

		REGULAR EDUCATIONAL PROGRAMS:				
1100	100	2001-2002	2001-2002	2002-2003		
		Approved	Expended	Approved		
COMPENSATION:						
1100	110	20	Teacher Salaries:	\$1,167,704.28	\$1,150,855.79	\$1,248,073.50
1100	110	40.1	Teacher Aide Compensation:	\$39,029.90	\$38,609.44	\$40,704.30
1100	120	20.1	Substitute Teacher Salaries:	\$18,150.00	\$28,818.76	\$19,057.00
1100	120	20.2	Tutor Salaries:	\$1,200.00	\$0.00	\$1,200.00
1100	120	40	Substitute Aide Compensation:	\$900.00	\$4,330.00	\$900.00
BENEFITS:						
1100	200	20	Health Insurance (Certified Staff):	\$171,525.65	\$162,089.66	\$201,020.70
1100	211	40	Health Insurance (Non-Certified Staff):	\$20,278.14	\$9,933.68	\$18,031.16
1100	212	20	Dental Insurance (Certified Staff):	\$19,749.68	\$20,317.47	\$23,352.00
1100	212	40	Dental Insurance (Non-Certified Staff):	\$1,400.67	\$1,890.81	\$2,844.00
1100	213	20	Life Insurance (Certified Staff):	\$4,406.40	\$5,418.94	\$7,590.54
1100	213	40	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00	\$0.00
1100	219	20	Buy out Option (Certified Staff)	\$4,500.00	\$8,700.00	\$9,900.00
1100	219	40	Buy out Option (Non Certified Staff)	\$1,000.00	\$3,000.00	\$2,000.00
1100	220	20	F.I.C.A. (Certified Staff):	\$90,809.65	\$88,430.09	\$96,234.97
1100	220	40	F.I.C.A. (Non-Certified Staff):	\$3,054.64	\$3,454.92	\$4,885.39
1100	231	40	Retirement (Non-Certified Staff):	\$0.00	\$0.00	\$0.00
1100	232	20	Retirement (Certified Staff):	\$34,545.45	\$30,331.93	\$32,455.72

1100	430	1	Repairs and Maintenance:	\$2,000.00	\$437.31	\$2,000.00
1100	442	1	Contracted Services: Copiers Teachers Room	\$15,504.00	\$14,983.59	\$17,551.00
1100	500		TUITION:			
1100	561		Tuition-Other Public Schools:	\$31,421.66	\$34,835.58	\$15,026.00
1100	563		Tuition-Coe Brown:	\$2,048,466.00	\$1,877,628.23	\$2,235,540.00
1100	580		Travel Expenses		\$84.50	\$0.00
1100	610		SCHOOL SUPPLIES:			
1100	610	2	Art Supplies:	\$4,150.00	\$3,646.40	\$4,600.00
1100	610	5	Lang Arts-Reading Supplies:	\$3,890.00	\$3,524.56	\$2,500.00
1100	610	8	Health-P.E. Supplies:	\$2,715.00	\$2,586.42	\$1,800.00
1100	610	11	Math Supplies:	\$3,396.00	\$2,712.69	\$11,149.00
1100	610	12	Music Supplies:	\$3,050.00	\$2,160.75	\$2,900.00
1100	610	13	Science Supplies:	\$2,565.00	\$2,152.13	\$2,565.00
1100	610	15	Social Studies Supplies:	\$6,000.00	\$5,751.35	\$2,100.00
1100	610	18	General Supplies:	\$31,719.92	\$30,848.19	\$33,285.00
1100	610	20	Enrichment Supplies:	\$2,000.00	\$638.37	\$1,200.00
1100	610	23	Remedial Reading Supplies:	\$400.00	\$438.36	\$600.00
1100	610	24	Testing Supplies:	\$3,100.00	\$2,715.04	\$3,100.00
1100	640		CLASSROOM TEXTS:			
1100	640	1	Classroom Textbooks:	\$16,730.25	\$14,839.08	\$7,720.00
1100	640	2	Classroom Workbooks:	\$11,050.00	\$10,325.99	\$9,975.00
1100	640	3	Classroom Supplemental Textbooks:	\$7,598.00	\$7,142.67	\$7,000.00
1100	640	4	Classroom Reference Books:	\$2,025.00	\$1,782.58	\$4,500.00
1100	640	5	Classroom Periodicals	\$3,000.00	\$2,926.69	\$3,500.00
1100	700		Equipment and Furniture:			
1100	733	1	New Equipment:	\$1,750.00	\$2,665.93	\$600.00
1100	733	2	New Furniture:	\$3,475.00	\$4,573.72	\$1,000.00

1100	737	1	Replacement of Equipment:	\$2,000.00	\$2,000.00	\$1.00
1100	737	2	Replacement of Furniture:	\$9,100.00	\$9,100.00	\$7,175.00
1100	810		Dues and Fees:	\$450.00	\$456.00	\$650.00
1100			TOTAL REGULAR EDUCATION PROGRAMS:	\$3,795,810.29	\$3,597,137.62	\$4,086,286.28

1200 SPECIAL INSTRUCTIONAL PROGRAMS:

1200	100			2001-2002 Approved	2001-2002 Expended	2002-2003 Approved
			COMPENSATION:			
1200	110	20.1	Special Education Teacher Salaries:	\$164,130.53	\$163,149.83	\$183,536.00
1200	110	40.1	Spe Ed Resource Rm Aide Compensation:	\$56,192.50	\$41,675.82	\$54,713.75
1200	110	40.2	Spe Ed Child Specific Aide Compensation:	\$86,535.15	\$92,796.09	\$79,675.05
1200	110	40.3	Spe Ed Child Specific Aide Compensation: **	\$1.00	\$0.00	\$0.00
			** (Paid For By Other School Districts)			
1200	110	50	Special Education Secretary	\$18,348.75	\$18,481.88	\$18,978.75
1200	120	20.1	Substitute Spe Ed Teacher Salaries:	\$4,000.00	\$4,462.54	\$4,000.00
1200	120	20.2	Special Education Tutor Salaries:	\$4,000.00	\$0.00	\$4,000.00
1200	120	40	Substitute Spe Ed Teacher Aide Compensation:	\$5,000.00	\$13,632.52	\$5,000.00

1200 200 BENEFITS:

1200	211	20	Health Insurance (Certified Staff):	\$24,088.64	\$22,775.52	\$29,201.00
1200	211	40	Health Insurance (Non-Certified Staff):	\$21,637.86	\$16,870.68	\$27,675.00
1200	212	20	Dental Insurance (Certified Staff):	\$2,380.94	\$2,862.82	\$2,890.00
1200	212	40	Dental Insurance (Non-Certified Staff):	\$5,826.48	\$4,912.93	\$7,110.00
1200	213	20	Life Insurance (Certified Staff):	\$652.80	\$792.24	\$1,101.22
1200	213	40	Life Insurance (Non-Certified Staff):	\$72.00	\$87.96	\$113.87
1200	219	20	Buyout (Certified)	\$750.00	\$1,500.00	\$1,500.00

1200	219	40	Buyout(Non-Certified)	\$6,000.00	\$7,500.00	\$8,000.00
1200	220	20	F.I.C.A. (Certified Staff):	\$13,166.76	\$12,617.68	\$14,155.25
1200	220	40	F.I.C.A. (Non-Certified Staff):	\$13,163.92	\$12,347.83	\$13,339.12
1200	231	40	Retirement (Non-Certified Staff):	\$1,108.90	\$765.41	\$785.72
1200	232	20	Retirement (Certified Staff):	\$4,767.99	\$4,269.91	\$4,773.93
1200	300		Contracted Services:	\$0.00	\$0.00	\$0.00
1200	430		Repairs and Maintenance:	\$125.00	\$93.75	\$125.00
1200	500		SPECIAL EDUCATION TUITION:			
1200	561		Spe Ed Tuition-Other Public Schools:	\$48,246.75	\$48,467.57	\$47,075.00
1200	563		Spe Ed Tuition-Coe Brown:	\$279,742.00	\$231,783.47	\$307,182.00
1200	569		Spe Ed Tuition-Non-Public Schools:	\$370,692.75	\$353,126.66	\$382,821.00
1200	580		Travel Expenses:	\$0.00	\$0.00	\$0.00
1200	610		SPE ED SCHOOL SUPPLIES:			
1200	610	2	Art Supplies:	\$1.00	\$0.00	\$1.00
1200	610	5	Lang Arts-Reading Supplies:	\$2,160.00	\$2,138.40	\$2,000.00
1200	610	8	Health-P.E. Supplies:	\$1.00	\$0.00	\$1.00
1200	610		SPE ED SCHOOL SUPPLIES Cont:			
1200	610	11	Math Supplies:	\$500.00	\$431.31	\$700.00
1200	610	12	Music Supplies:	\$1.00	\$0.00	\$1.00
1200	610	13	Science Supplies:	\$300.00	\$160.40	\$1.00
1200	610	15	Social Studies Supplies:	\$300.00	\$130.28	\$1.00
1200	610	18	General Supplies & Forms:	\$1,000.00	\$1,606.89	\$1,500.00
1200	610	19	Counseling Supplies:	\$0.00	\$0.00	\$0.00
1200	610	20	Enrichment Supplies:	\$1.00	\$0.00	\$1.00
1200	610	23	Remedial Reading Supplies:	\$1.00	\$0.00	\$1.00
1200	610	24	Testing Supplies:	\$1,500.00	\$1,229.04	\$1,800.00

1200	640	SPE ED CLASSROOM TEXTS:						
1200	640	1	Spe Ed Classroom Textbooks:	\$7,500.00	\$7,475.17	\$3,500.00		
1200	640	2	Spe Ed Classroom Workbooks:	\$2,500.00	\$2,562.84	\$2,500.00		
1200	640	3	Spe Ed Classroom Supplemental Textbooks:	\$360.00	\$543.92	\$1,350.00		
1200	640	4	Spe Ed Classroom Reference Books:	\$1.00	\$0.00	\$366.00		
1200	640	5	Classroom Periodicals:	\$200.00	\$170.13	\$250.00		
1200	700		Equipment and Furniture:					
1200	733	1	New Equipment:	\$2,500.00	\$4,533.95	\$295.00		
1200	733	2	New Furniture:	\$0.00	\$313.89	\$1,265.00		
1200	737	1	Replacement of Equipment:	\$250.00	\$250.00	\$1.00		
1200	733	2	Replacement of Furniture:	\$625.00	\$625.00	\$500.00		
1200	810		Dues and Fees:	\$100.00	\$0.00	\$185.00		
1200			TOTAL SPECIAL EDUCATION PROGRAMS:	\$1,150,431.72	\$1,077,144.33	\$1,213,970.66		
1300			VOCATIONAL PROGRAMS:	2001-2002	2001-2002	2002-2003		
				Approved	Expended	Approved		
1300	561		Vocational Tuition-Other Public Schools:	\$1.00	\$0.00	\$1.00		
1300	610		Vocational Assessment:	\$500.00	\$0.00	\$500.00		
1300	810		Dues and Fees:	\$1.00	\$0.00	\$1.00		
			TOTAL VOCATIONAL PROGRAMS:	\$502.00	\$0.00	\$502.00		

1400 CO-CURRICULAR ACTIVITIES:

1400	200	BENEFITS:			
1400	220	F.I.C.A.:		\$1,119.96	\$1,509.65
1400	232	Retirement (Certified)	1	\$0.00	\$509.14
1400	580	Travel Expenses:		\$50.00	\$50.00
1400	733	New Equipment:	1	\$1.00	\$2,300.00
1400	737	Replacement of Equipment:	1	\$1.00	\$500.00
1400	810	Dues and Fees:		\$350.00	\$350.00
1410		School Sponsored Co Curricular			
1410	110	Extra Curricular-Salaries:	1	\$3,328.00	\$4,992.00
1410	500	Special Events Science Camp: Grade 6	1	\$12,000.00	\$12,255.00
1410	500	Artist In Residence:	2	\$3,500.00	\$3,500.00
1410	500	Assemblies	3	\$1,600.00	\$1,600.00
1410	500	Extra Curricular Club Supplies	4	\$0.00	\$750.00
1420		School Sponsored Athletics			
1420	110	Athletic Stipends-Salaries:	20.1	\$10,112.00	\$11,122.00
1420	110	Athletic Director:	20.2	\$1,200.00	\$1,200.00
1420	500	Officials-Umpires-Referees:	4	\$2,420.00	\$2,420.00
1420	610	Athletic Supplies:	8	\$1,807.50	\$1,515.00
1420	737	Replacement Equipment	1		\$0.00

TOTAL CO-CURRICULAR ACCOUNT:

\$37,590.09	\$36,667.84	\$44,572.79
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1430 SUMMER SCHOOL

1430	110	Summer Salaries:	\$3,200.00	\$2,587.50	\$3,200.00
1430	220	F.I.C.A.:	\$244.80	\$100.11	\$244.80
1430	232	Retirement:	\$92.96	\$160.52	\$82.56
1430	610	Supplies:	\$1,000.00	\$957.91	\$400.00
TOTAL SUMMER			\$4,537.76	\$3,806.04	\$3,927.36

2110 ATTENDANCE:

2110	500	1	Contracted Service-Census:	\$1.00	\$0.00	\$1.00
2110	500	2	Contracted Service-Truant Officer:	\$1.00	\$0.00	\$1.00
TOTAL ATTENDANCE:				\$2.00	\$0.00	\$2.00

2120 GUIDANCE SERVICES:

2120	110	20	Guidance Salaries:	\$29,244.74	\$29,244.74	\$31,252.00
2120	211	20	Health Insurance:	\$4,071.05	\$6,161.78	\$8,752.21
2120	212	20	Dental Insurance:	\$466.89	\$429.46	\$474.00
2120	213	20	Life Insurance:	\$115.20	\$131.98	\$187.51
2120	219	20	Buy out Option:			
2120	220	20	F.I.C.A.:	\$2,237.22	\$2,185.76	\$2,390.78
2120	232	20	Retirement:	\$849.56	\$773.87	\$806.30
2120	330		Contracted Services-Standardized Testing:	\$3,385.19	\$2,466.57	\$2,900.00
2120	550		Printing:	\$1.00	\$0.00	\$1.00
2120	580		Travel Expenses:	\$200.00	\$0.00	\$50.00

2120	610	Guidance Supplies:	\$600.00	\$572.31	\$300.00
2120	640	Guidance Books:	\$300.00	\$295.58	\$300.00
2120	640	Guidance Periodicals:	\$150.00	\$75.00	\$150.00
2120	733	New Equipment	\$1.00	\$0.00	\$380.00
2120	733	New Furniture	\$0.00	\$0.00	\$0.00
2120	737	Replace Equipment	\$1.00	\$0.00	\$1.00
2120	737	Replacement of Furniture:	\$0.00	\$0.00	\$300.00
2120	810	Guidance Dues and Fees:	\$150.00	\$120.00	\$150.00
TOTAL GUIDANCE SERVICES:			\$41,772.85	\$42,457.05	\$48,394.80

2130 HEALTH SERVICES:

2130	100	COMPENSATION:			
2130	110	Nurse's Salary:	\$36,024.40	\$36,025.00	\$40,136.00
2130	110	Certified Nurses Assistant Salary:	\$14,964.95	\$14,712.05	\$15,438.15
2130	120	Substitute Nurse's Compensation:	\$600.00	\$690.00	\$600.00
2130	200	BENEFITS:			
2130	211	Health Insurance Certified:	\$0.00	\$0.00	\$0.00
2130	211	Health Insurance Non Certified:	\$0.00	\$0.00	\$0.00
2130	212	Dental Insurance Certified:	\$466.89	\$1,060.55	\$474.00
2130	212	Dental Insurance Non-Certified:	\$466.89	\$322.83	\$474.00
2130	213	Life Insurance:	\$129.60	\$171.42	\$240.82
2130	219	Buyout Certified:	\$750.00	\$1,500.00	\$1,500.00
2130	219	Buyout Non Certified:	\$1,000.00	\$1,000.00	\$1,000.00
2130	220	F.I.C.A. Certified:	\$2,859.14	\$2,912.42	\$3,185.15
2130	220	F.I.C.A. Non Certified:	\$1,221.32	\$1,201.97	\$1,303.42
2130	231	Retirement Non Certified:	\$647.06	\$0.00	\$0.00

			2001-2002	2001-2002	2002-2003
			Approved	Expended	Approved
2130		HEALTH SERVICES-continued:			
2130	232 20	Retirement Certified:	\$1,068.30	\$968.19	\$1,074.21
2130		OTHER EXPENSES:			
2130	300 1	Contracted Services-Student Physicals:	\$1.00	\$0.00	\$1.00
2130	300 2	Contracted Services-Staff Physicals:	\$150.00	\$60.00	\$150.00
2130	300 3	Contracted Services-Reconditioning:	\$200.00	\$0.00	\$200.00
2130	240	Professional Development	\$200.00		\$200.00
2130	580	Travel Expenses-Nurse:	\$100.00		\$50.00
2130	600 1	Health Supplies-Nurse:	\$1,500.00	\$1,496.46	\$1,500.00
2130	600 2	Health Education Supplies:	\$500.00	\$503.13	\$500.00
2130	640 1	Health Textbooks-Nurse:	\$200.00	\$98.95	\$200.00
2130	640 2	Health Periodicals-Nurse:	\$100.00	\$77.00	\$100.00
2130	700	Equipment and Furniture:			
2130	733 1	New Equipment:	\$0.00	\$0.00	\$1.00
2130	733 2	New Furniture:	\$0.00	\$0.00	\$400.00
2130	737 1	Replacement of Equipment:	\$300.00	\$300.00	\$300.00
2130	737 2	Replacement of Furniture:	\$300.00	\$300.00	\$200.00
2130	810	Dues and Fees:	\$100.00	\$0.00	\$100.00
		TOTAL HEALTH SERVICES:	\$63,849.55	\$63,399.97	\$69,327.75
2140		SPECIAL CONTRACTED SERVICES:			
2140	310 1	Cost Of Medicaid Program:	\$5,133.00	\$4,745.99	\$5,133.00
2140	310 5	Contracted Service: ESL	\$13,320.00	\$17,453.40	\$20,000.00

2140	323	1	Stafford Learning Center Membership:	\$4,361.50	\$4,180.00	\$4,119.50
2140	323	2	Contracted Occupational Therapy:	\$37,097.50	\$37,197.50	\$45,060.08
2140	323	3	Contracted Physical Therapy:	\$17,820.00	\$13,932.00	\$13,884.20
2140	330	4	Pre-School Diagnostic Unit:	\$1.00	\$0.00	\$1,128.13
TOTAL SPECIAL CONTRACTED SERVICES:				\$77,733.00	\$77,508.89	\$89,324.91
2150			SPEECH CONTRACTED SERVICES:	2001-2002	2001-2002	2002-2003
				Approved	Expended	Approved
2150	110	20	Speech Salary:	\$42,769.00	\$42,769.00	\$44,480.00
2150	110	40	Speech-Language Assistant:	\$19,306.56	\$19,330.22	\$19,779.76
			BENEFITS:			
2150	211	40	Health Insurance Non-Certified Staff:	\$9,834.94	\$8,143.21	\$12,323.33
2150	212	20	Dental Insurance Certified Staff:	\$209.76	\$328.30	\$474.00
2150	212	40	Dental Insurance Non-Certified Staff:	\$466.89	\$429.46	\$474.00
2150	213	20	Life Insurance Certified Staff:	\$0.00	\$0.00	\$0.00
2150	213	40	Life Insurance Non-Certified Staff:	\$0.00	\$0.00	\$0.00
2150	219	20	Health Insurance Certified Staff (buyout):	\$1,000.00	\$3,216.30	\$1,000.00
2150	220	20	F.I.C.A. (Certified Staff):	\$3,348.33	\$3,272.00	\$4,345.45
2150	220	40	F.I.C.A. (Non-Certified Staff):	\$1,476.95	\$1,365.03	\$2,455.89
2150	231	40	Retirement Non-Certified Staff:	\$0.00	\$0.00	\$0.00
2150	232	20	Retirement Certified Staff:	\$1,271.49	\$1,103.40	\$1,465.53
2150	610		Speech Supplies:	\$1,200.00	\$1,178.23	\$900.00
TOTAL SPEECH PROGRAM:				\$80,883.92	\$81,135.15	\$87,697.96

2210		IMPROVEMENT OF INSTRUCTION:			
2210	110	1	Curriculum Development-Staff Salaries:	\$2,000.00	\$0.00
2210	110	2	Staff Development Coordinator:	\$750.00	\$750.00
2210	110	3	Grade Level Team Leaders	\$1,500.00	\$1,500.00
2210	110	4	Teacher Evaluation Committee	\$0.00	\$0.00
2210	110	5	Student Placement	\$0.00	\$0.00
2210	220		F.I.C.A.:	\$210.38	\$57.37
2210	232	20	Retirement Certified Staff:	\$0.00	\$0.00
2210	240		Course Tuition Reimbursement:	\$15,000.00	\$17,574.00
2210	322	1	Staff Development Regional Workshop:	\$1,000.00	\$888.50
2210	322	2	Staff Development	\$5,000.00	\$5,395.00
2210	322	3	In-Service Training:	\$2,700.00	\$1,948.10
2213	322	4	Staff Development Plan Revision	\$0.00	\$0.00
2210	550		Printing Service:	\$3,000.00	\$2,965.33
2210	580		Travel Expenses:	\$200.00	\$97.00
2210	610		Supplies:	\$0.00	\$0.00
2210	649		Other Information Resources:	\$1,981.08	\$2,024.20
			TOTAL IMPROVEMENT OF INSTRUCTION:	\$33,341.46	\$33,199.50
					\$1,500.00
					\$800.00
					\$2,060.00
					\$1,000.00
					\$375.00
					\$438.73
					\$147.96
					\$15,000.00
					\$1,100.00
					\$7,560.00
					\$2,700.00
					\$1.00
					\$2,000.00
					\$200.00
					\$0.00
					\$1,500.00

		2001-2002 Approved	2001-2002 Expended	2002-2003 Approved
2220	LIBRARY AND EDUCATIONAL MEDIA:			
2220 100	COMPENSATION:			
2220 110 20	Media Generalist:	\$29,524.88	\$29,670.00	\$31,546.00
2220 120	Media Generalist Substitute-Compensation:	\$600.00	\$120.00	\$600.00
2220 200	BENEFITS:			
2220 211	Health Insurance:	\$9,358.50	\$8,737.63	\$11,438.28
2220 212	Dental Insurance:	\$657.80	\$1,015.64	\$474.00
2220 213	Life Insurance:	\$110.40	\$147.90	\$189.28
2220 220	F.I.C.A.:	\$2,258.65	\$2,078.44	\$2,485.94
2220 232	Retirement:	\$857.70	\$761.56	\$813.89
2220 300	OTHER EXPENSES:			
2220 610 2	Library General Supplies:	\$750.00	\$421.04	\$750.00
2220 610 3	Library A.V. Supplies:	\$650.00	\$0.00	\$1.00
2220 640 1	Library Books:	\$5,600.00	\$3,810.69	\$7,500.00
2220 640 2	Library Periodicals:	\$560.00	\$393.32	\$650.00
2220 700	Equipment and Furniture:			
2220 733 1	New Equipment:	\$250.00	\$250.00	\$1.00
2220 733 2	New Furniture:	\$830.00	\$837.18	\$1.00
2220 737 1	Replacement of Equipment:	\$1,800.00	\$1,800.00	\$1,450.00
2220 737 2	Replacement of Furniture:	\$500.00	\$500.00	\$250.00

2225 LIBRARY AND EDUCATIONAL MEDIA-cont:

Computer Assisted Instruction Services:

2225 110 1 Summer Salaries \$0.00 \$0.00 \$350.00

2225 220 1 F.I.C.A.:

2225 232 1 Retirement Certified Staff:

2225 300 Computer Support Technician - Cont Service:

2225 310 1 Contracted Services Internet Services: \$1,800.00 \$3,600.00 \$3,600.00

2225 440 1 Computer Maintenance \$4,000.00 \$3,520.67 \$4,000.00

2225 610 1 Computer Software: \$2,500.00 \$1,437.85 \$2,500.00

2225 610 2 Computer Software Supplies: \$3,000.00 \$3,908.26 \$3,500.00

2225 733 1 New Equipment-Technology: \$1,000.00 \$913.40 \$12,000.00

2225 737 1 Replacement of Equipment Technology: \$15,000.00 \$14,821.36 \$12,000.00

2225 810 Dues and Fees: \$200.00 \$0.00 \$200.00

2225 TOTAL LIBRARY AND EDU MEDIA: \$81,807.93 \$78,805.54 \$96,300.39

2310	SCHOOL BOARD SERVICES:		2001-2002	2001-2002	2002-2003
			Approved	Expended	Approved
2310 119 10.1	School Board-Salaries:		\$4,000.00	\$3,595.00	\$4,000.00
2310 119 10.3	School District Treasurer-Salary:		\$1,500.00	\$1,500.00	\$1,500.00
2310 119 50.2	School District Secretary-Salary:		\$1,200.00	\$1,200.00	\$1,200.00
2310 220	F.I.C.A.:		\$520.20	\$481.58	\$520.20
2310 319 10.2	School District Moderator:		\$50.00	\$50.00	\$50.00
2310 319 50.1	School District Clerk:		\$50.00	\$50.00	\$50.00
2310 330 30.1	Contracted Service-School District Audit:		\$3,130.00	\$2,966.00	\$3,065.00
2310 330 30.2	Contracted Services-Attorney and Negotiator:		\$5,000.00	\$11,813.73	\$5,000.00
2310 500 1	Police		\$400.00	\$268.00	\$400.00
2310 500 2	Criminal Record Check - State Fee & Volunteer Print. Fee				
2310 534	Postage for surveys:		\$500.00	\$0.00	\$500.00
2310 540	Advertising-Legal Notices:		\$4,000.00	\$10,491.32	\$4,000.00
2310 550	Printing:		\$500.00	\$0.00	\$500.00
2310 733 1	New Equipment		\$0.00	\$0.00	\$0.00
2310 800 1	Expenses For School District Officers:		\$2,700.00	\$3,363.36	\$2,200.00
2310 800 2	Election Day Expenses:		\$500.00	\$570.50	\$500.00
2310 810	Dues and Fees-School Board Association:		\$2,781.93	\$2,723.58	\$3,197.97
	TOTAL SCHOOL BOARD SERVICES:		\$26,832.13	\$39,073.07	\$26,683.17
2321	EXPENSES-S.A.U. # 44:		\$193,382.85	\$193,382.91	\$215,352.48

			2001-2002 Approved	2001-2002 Expended	2002-2003 Approved
2410		OFFICE OF THE PRINCIPAL:			
2410	110	1		\$63,960.00	\$66,456.00
		Principal's Salary:			
2410	110	2	\$48,774.60	\$47,159.84	\$53,717.23
		Assistant Principal's Salary:			
2410	110	2.1	\$5,170.00	\$1,125.00	\$0.00
		Assistant Principal (Extra Days on per diem)			
2410	110	50.1	\$21,436.00	\$16,977.50	\$23,497.50
		Secretary Compensation:			
2410	110	50.2	\$12,460.00	\$15,220.79	\$16,520.00
		Assistant Secretary:			
2410	120	50	\$1,000.00	\$3,323.16	\$1,000.00
		Substitute Secretaries' Compensation:			
2410	200				
		BENEFITS:			
2410	211	20	\$14,920.75	\$14,255.59	\$16,685.46
		Health Insurance (Certified Staff):			
2410	211	40	\$9,358.50	\$12,709.24	\$22,876.56
		Health Insurance (Non-Certified Staff):			
2410	212	20	\$1,124.69	\$1,009.90	\$1,197.59
		Dental Insurance (Certified Staff):			
2410	212	40	\$1,624.47	\$679.57	\$948.00
		Dental Insurance (Non-Certified Staff):			
2410	213	20	\$504.00	\$548.58	\$721.04
		Life Insurance (Certified Staff):			
2410	213	40	\$76.80	\$55.18	\$240.11
		Life Insurance (Non-Certified Staff):			
2410	219	40	\$1,000.00	\$0.00	\$0.00
		Buy Out Option (Certified Staff):			
2410	220	20	\$8,791.73	\$8,452.43	\$9,193.25
		F.I.C.A. (Certified Staff):			
2410	220	40	\$2,669.54	\$2,458.28	\$3,137.84
		F.I.C.A. (Non-Certified Staff):			
2410	231	40	\$1,401.42	\$1,343.36	\$1,656.72
		Retirement (Non-Certified Staff):			
2410	232	20	\$3,338.56	\$3,227.04	\$3,100.47
		Retirement (Certified Staff):			
		OTHER EXPENSES:			
2410	322		\$2,000.00	\$1,540.00	\$3,500.00
		Staff Development-Principal's Office:			
2410	430		\$2,500.00	\$2,202.80	\$2,000.00
		Repairs and Maintenance:			
2410	442	1	\$3,000.00	\$3,363.88	\$4,102.00
		Contracted Services-Copier Lease: Principal			
2410	442	2	\$1,800.00	\$1,708.75	\$1,485.00
		Contracted Services-Computer Support:			

2410	531	Telephone:	\$10,402.04	\$9,184.85	\$10,000.00
2410	534	Postage:	\$3,000.00	\$3,170.53	\$3,000.00
2410	550	Printing Services:	\$3,000.00	\$2,935.51	\$3,000.00
2410	580	Travel Expenses:	\$550.00	\$20.00	\$550.00
2410	610	Supplies and Forms:	\$3,000.00	\$2,770.68	\$3,000.00
2410	650	Computer Software System Supplies:	\$600.00	\$0.00	\$6,500.00
2410	700	Equipment and Furniture:			
2410	733	1 New Equipment:	\$1.00	\$179.98	\$1.00
2410	733	2 New Furniture:	\$500.00	\$436.35	\$1.00
2410	737	1 Replacement of Equipment:	\$500.00	\$500.00	\$3,200.00
2410	737	2 Replacement of Furniture:	\$0.00	\$0.00	\$600.00
2410	810	Dues and Fees:	\$1,500.00	\$1,503.95	\$1,500.00
2410	890	Graduation-Class Day Expenses:	\$1,600.00	\$1,313.96	\$1,600.00
TOTAL OFFICE OF THE PRINCIPAL:			\$233,754.10	\$223,336.70	\$264,986.77

		OFFICE OF SCHOOL DIST BOOKKEEPER:		
2520		2001-2002 Approved	2001-2002 Expended	2002-2003 Approved
2520	110 40			
	School District Bookkeeper-Salary:	\$28,392.00	\$30,005.08	\$28,828.00
2520	211	\$3,373.94	\$3,315.95	\$4,123.84
2520	212	\$466.89	\$429.46	\$474.00
2520	213	\$134.40	\$140.46	\$172.97
2520	220	\$2,171.99	\$2,297.76	\$2,205.34
2520	231	\$1,267.70	\$1,244.34	\$1,193.48
	OTHER EXPENSES:			
2520	430	\$400.00	\$311.99	\$600.00
2520	442	\$2,000.00	\$2,864.22	\$2,000.00
2520	531	\$650.00	\$563.31	\$700.00
2520	580	\$200.00	\$211.78	\$200.00
2520	610 1	\$1,500.00	\$1,053.63	\$2,500.00
2520	610 2	\$400.00	\$349.97	\$1,000.00
2520	700			
	Equipment and Furniture:			
2520	733 1	\$300.00	\$248.77	\$100.00
2520	733 2	\$1.00	\$0.00	\$300.00
2520	737 1	\$1.00	\$0.00	\$1.00
2520	737 2	\$1.00	\$0.00	\$1.00
2520	810	\$1.00	\$0.00	\$1.00
	TOTAL OFFICE OF BOOKKEEPER:	\$41,260.92	\$43,036.72	\$44,400.63

Operating Building Services:					
2620	520	Insurance Premium On Bldg & Contents:	\$11,270.00	\$15,970.00	\$16,024.00
2620	580	Travel Expenses:	\$300.00	\$220.03	\$350.00
2620	610	1 Supplies-General Custodial:	\$22,500.00	\$19,608.47	\$25,000.00
2620	610	2 Supplies-Glass:	\$500.00	\$0.00	\$500.00
2620	610	3 Workshops and Safety Equipment:	\$500.00	\$0.00	\$500.00
UTILITIES:					
2620	411	Water:	\$6,000.00	\$4,100.00	\$6,000.00
2620	419	Water Testing	\$200.00	\$242.12	\$200.00
2620	622	Electricity:	\$34,993.64	\$35,062.09	\$40,400.00
2620	624	Fuel Oil:	\$22,000.00	\$26,505.91	\$39,685.00
Equipment and Furniture:					
2620	700				
2620	733	1 New Equipment:	\$0.00	\$0.00	\$4,300.00
2620	733	2 New Furniture:	\$0.00	\$0.00	\$1.00
2620	737	1 Replacement of Equipment:	\$0.00	\$0.00	\$4,200.00
2620	733	2 Replacement of Furniture:	\$0.00	\$0.00	\$1.00
CONTRACTED SERVICES:					
2620	300				
2620	330	Contracted Service-Asbestos Inspection:	\$15,500.00	\$14,795.98	\$500.00
2620	411	Contracted Service-Septic Tank Service:	\$1,200.00	\$970.00	\$1,200.00
2620	429	Custodial Uniforms:	\$600.00	\$599.48	\$600.00
2620	430	Contracted Service-Terminex:	\$350.00	\$80.00	\$350.00

2600		OPERATION AND MAINT OF PLANT:					
		CONTRACTED SERVICES-continued					
2630	421	Contracted Service-Rubbish Removal:	\$7,000.00	\$7,920.00	\$7,000.00		\$7,000.00
2630	422	Contracted Service-Snow Plowing:	\$0.00	\$60.00	\$0.00		\$0.00
2630	424	Contracted Service-Care of Grounds:	\$3,140.00	\$1,540.00	\$3,140.00		\$3,000.00
2630	430	Repairs and Maint-Paving and Grounds:	\$3,000.00	\$1,402.36	\$3,000.00		\$3,000.00
2630	430	Contracted Service-Sand For Playground:	\$1,300.00	\$1,055.00	\$1,300.00		\$1,300.00
			2001-2002	2001-2002	2001-2002		2002-2003
			Approved	Expended	Approved		Approved
2640	430	Contracted Service-Elevator Maintenance:	\$1,200.00	\$6,498.90	\$1,200.00		\$1,200.00
2640	430	Contracted Service-Playground Upgrade:	\$1.00	\$0.00	\$1.00		\$0.00
2640	733	New Equipment	\$1,500.00	\$1,500.00	\$1,500.00		\$0.00
2640	733	New Furniture	\$1.00	\$0.00	\$1.00		\$0.00
2640	737	Replacement Furniture	\$1.00	\$0.00	\$1.00		\$0.00
2640	737	Replacement Equipment	\$1,000.00	\$1,000.00	\$1,000.00		\$0.00
2660	430	Contracted Service-Fire Alarm Service:	\$2,000.00	\$1,628.50	\$2,000.00		\$2,000.00
2660	430	Contracted Service-Security Alarm:	\$300.00	\$480.00	\$300.00		\$480.00
2660	430	Contracted Service-Intecom:	\$0.00	\$0.00	\$0.00		\$500.00
		TOTAL OPERATION AND MAINT OF PLT:	\$312,465.95	\$408,135.68	\$312,465.95		\$346,881.04

2700 PUPIL TRANSPORTATION SERVICES:

2721	519	1	Elementary School Transportation:	\$144,862.00	\$144,862.80	\$149,207.86
2721	519	2	High School Transportation:	\$33,796.32	\$33,796.32	\$34,810.00
2721	519	3	High School Late Bus (Second Bus)	\$0.00	\$0.00	\$0.00
2721	519	4	Second Kindergarten Bus	\$0.00	\$0.00	\$14,500.00
2722	519	1	Special Education Transportation:	\$75,000.00	\$83,397.52	\$75,000.00
2724	519	1	Athletic Transportation:	\$3,830.00	\$2,931.25	\$3,830.00
2725	519	1	Class-Field Trip Transportation:	\$11,628.95	\$9,425.95	\$12,354.00
2725	519	2	Science Camp Transportation:	\$1,262.00	\$531.60	\$662.50
2725	519	3	AMC Trip	\$1,702.00	\$940.80	\$1,775.00
			TOTAL PUPIL TRANSPORTATION:	\$272,081.27	\$275,886.24	\$292,139.36

2800 Planning & Research

2810			Building Committee	\$0.00	\$0.00	\$0.00
2810			Cooperative Committee	\$0.00	\$0.00	\$0.00
			TOTAL Planning & Research	\$0.00	\$0.00	\$0.00

2900 WORKERS' COMP.; UNEMPLOYMENT COMP.:

2900	219		Section 125 Plan	\$0.00	\$1,000.00	\$500.00
2900	260		Worker's Compensation:	\$8,000.00	\$5,528.70	\$8,000.00
2900	250		Unemployment Compensation:	\$1,000.00	\$357.00	\$1,000.00
			TOTAL Insurance, Compensation, Retire.	\$9,000.00	\$6,885.70	\$9,500.00

4000 Building Improvement Services:

				2001-2002	2001-2002	2002-2003
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				Approved	Expended	Approved
4600	330	3	Archit/Engin. Study of Existing Bldg.	\$11,500.00	\$11,500.00	\$0.00
4600	450	1	Kindergarten Addition	\$0.00	\$0.00	\$0.00
4600	450	2	ADA Renovations	\$0.00	\$0.00	\$0.00
4600	738		New Phone System	\$0.00	\$0.00	\$0.00
4600	739		Security System	\$0.00	\$0.00	\$0.00
4600	738		Intercom System	\$0.00	\$0.00	\$0.00
4600	738		Swipe Button	\$0.00	\$0.00	\$0.00
4600	738		Gym Lights	\$0.00	\$0.00	\$0.00
4900	450		Addition to School	\$0.00	\$0.00	\$0.00
4000			Total Building Improvement Services	\$11,500.00	\$11,500.00	\$0.00

5100			DEBT SERVICE:			
5100	830		Payment of Interest:	\$0.00	\$0.00	\$185,270.63
5100	910		Payment of Principal:	\$0.00	\$0.00	\$295,000.00
			TOTAL DEBT SERVICE:	\$0.00	\$0.00	\$480,270.63

5200						
5251	930		Capital Reserve-Special Education	\$10,000.00	\$10,000.00	\$0.00
5251	930		Capital Reserve-Projects Fund	\$10,000.00	\$10,000.00	\$0.00
5200				\$20,000.00	\$20,000.00	\$0.00

			TOTAL GENERAL FUND OPERATING BUDGET	\$6,488,539.79	\$6,312,498.95	\$7,456,903.67
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3100	FOOD SERVICES:		2001-2002	2001-2002	2002-2003
3110			Approved	Expended	Approved
3120	COMPENSATION:				
3120	110	1	School Lunch Director:	\$23,941.61	\$25,829.16
3120	110	2	Lunch Worker's Compensation:	\$22,629.80	\$23,664.55
3120	120		Lunch Worker's Substitutes' Compensation:	\$0.00	\$0.00
3120	200		BENEFITS:		
3120	211		Health Insurance:	\$21,173.91	\$19,989.74
3120	212		Dental Insurance:	\$1,288.38	\$2,145.59
3120	213		Life Insurance:	\$172.98	\$231.63
3120	219		Buy Out Option (Director - health insurance):		
3120	231		Retirement:	\$991.13	\$1,069.33
3120	220		F.I.C.A.:	\$3,188.55	\$3,786.27
3120			OTHER EXPENSES:		
3120	344		Physicals-Lunch Workers:	\$0.00	\$0.00
3120	430		Repairs To Equipment:	\$1,531.77	\$1,000.00
3120	430		Fire Safety Inspection:	\$0.00	\$130.00
3120	531		Telephone:	\$0.00	\$0.00
3120	580		Travel:	\$0.00	\$50.00
3120	610		Supplies:	\$2,000.00	\$2,000.00
3120	630		Food/Milk:	\$37,000.00	\$37,000.00
3120	623		Utility Gas:	\$1,300.00	\$1,300.00
3120	700		Equipment and Furniture:		
3120	733	1	New Equipment:	\$0.00	\$100.00
3120	737	1	Replacement of Equipment:	\$0.00	\$800.00
3120	733	2	New Furniture:	\$809.10	\$1.00
3120	737	2	Replacement of Furniture:	\$0.00	\$100.00

3120	810	Dues and Fees:	\$50.00	\$47.50	\$50.00
3120	890	Petty Cash:	\$200.00	\$36.96	\$200.00
3120		TOTAL FOOD SERVICE:	\$112,398.48	\$111,206.77	\$119,447.27

		2001-2002	2001-2002	2002-2003
	Budget Summary	Approved	Expended	Approved
1100	Regular Education Programs:	\$3,795,810.29	\$3,597,137.62	\$4,086,286.28
1200	Special Instructional Programs:	\$1,150,431.72	\$1,077,144.33	\$1,213,970.66
1300	Vocational Programs:	\$502.00	\$0.00	\$502.00
1400	Co-Curricular Activities:	\$37,590.09	\$36,667.84	\$44,572.79
1420	Summer School	\$4,537.76	\$3,806.04	\$3,927.36
2110	Attendance:	\$2.00	\$0.00	\$2.00
2120	Guidance:	\$41,772.85	\$42,457.05	\$48,394.80
2130	Health:	\$63,849.55	\$63,399.97	\$69,327.75
2140	Special Contracted Services:	\$77,733.00	\$77,508.89	\$89,324.91
2150	Speech Services:	\$80,883.92	\$81,135.15	\$87,697.96
2210	Improvement of Instruction:	\$33,341.46	\$33,199.50	\$36,382.69
2220	Library and Educational Media:	\$81,807.93	\$78,805.54	\$96,300.39
2310	School Board Services:	\$26,832.13	\$39,073.07	\$26,683.17
2320	Expenses - S.A.U. # 44:	\$193,382.85	\$193,382.91	\$215,352.48
2410	Office of The Principal:	\$233,754.10	\$223,336.70	\$264,986.77
2520	Office of The Bookkeeper:	\$41,260.92	\$43,036.72	\$44,400.63
2600	Operation and Maintenance of Plant:	\$312,465.95	\$408,135.68	\$346,881.04
2700	Pupil Transportation Services:	\$272,081.27	\$275,886.24	\$292,139.36
2800	Planning & Research	\$0.00	\$0.00	\$0.00
2900	Insurances, Compensation, Retirement:	\$9,000.00	\$6,885.70	\$9,500.00
4600	Building Improvement Services:	\$11,500.00	\$11,500.00	\$0.00
5100	Debt Service:	\$0.00	\$0.00	\$480,270.63
5200	Capital Reserve Deposits	\$20,000.00	\$20,000.00	\$0.00
	Totals General Fund	\$6,488,539.79	\$6,312,498.95	\$7,456,903.67

General Fund Total	\$6,488,539.79	\$6,312,498.95	\$7,456,903.67
Food Service Total	\$112,398.48	\$111,206.77	\$119,447.27
Total Operating Budget	\$6,600,938.27	\$6,423,705.72	\$7,576,350.94

NORTHWOOD SCHOOL DISTRICT - 2001-2002 BALANCE SHEET

	<u>GENERAL</u>	<u>FOOD SERVICE</u>	<u>ALL OTHER</u>	<u>CAPITAL PROJECTS</u>	<u>TRUST/ AGENCY</u>
ASSETS					
CURRENT ASSETS					
Cash	\$216,400.12	\$50.00		\$930,878.70	\$91,602.93
Investments					
Assessments Recievable					
Interfund Receivable	\$7,360.35				
Intergovernment Receivable	\$35,925.83	\$6,209.00			
Other Receivables					
Bond Proceeds Receivable					
Inventories		\$4,194.67			
Prepaid Expenses	\$9,804.51				
Other Current Assets					
Total Current Assets	\$269,490.81	\$10,453.67	\$0.00	\$930,878.70	\$91,602.93
LIABILITY & FUND EQUITY					
Current Liabilities					
Interfund Payables		\$7,360.35			
Intergovernment Payables					
Other Payables				\$111,759.23	
Contracts Payable				\$173,065.00	
Bond and Interest Payable					
Loans and Interest Payable					
Accrued Expenses	\$700.00				
Payroll Deductions					
Deferred Revenues		\$3,093.32			
Other Current Liabilities					
Total Current Liabilities	\$700.00	\$10,453.67	\$0.00	\$284,824.23	\$0.00
FUND EQUITY					
Reserved for Inventories					
Reserved for Prepaid Expenses					
Reserved for Encumbrances	\$16,335.98				
Reserved for Continuing Approp.					
Reserved for Amts. Voted	\$20,000.00				
Reserved for Endowments					
Reserved for Spec. Purposes				\$646,054.47	\$91,602.93
Unreserved Fund Balance	\$232,454.83				
Total Fund Equity	\$268,790.81	\$0.00	\$0.00	\$646,054.47	\$91,602.93
Total Liabilities & Fund Equity	\$269,490.81	\$10,453.67	\$0.00	\$930,878.70	\$91,602.93

REPORT OF THE SCHOOL DISTRICT TREASURER

Northwood School District
July 1, 2001 - June 30, 2002

Source of Revenue:

Town of Northwood:

District Appropriation	\$3,106,309.00	
District Appropriation - State	<u>1,298,589.00</u>	\$4,404,898.00

State of New Hampshire:

Adequacy Grant	\$1,743,261.00	
Building Aid - Kindergarten	254,168.50	
Catastrophic Aid	30,216.20	
Child Nutrition	37,495.74	
Medicaid Reimbursement	<u>33,572.75</u>	\$2,098,714.19

Other Sources:

Food Service Sales	\$ 60,705.63	
Earnings on Investments	2,267.66	
Rental of Facilities	900.00	
School District Filing Fee's	5.00	
Special Education Tuition-Other LEA's	14,626.00	
Unanticipated	<u>1,232.96</u>	\$ 79,737.25

Total General Fund & Lunch Fund Receipts **\$6,583,349.44**

Construction Fund Revenue:

Sale of Bonds & Notes	\$4,370,000.00	
Capital Reserve Transfer	38,000.00	
Earnings on Investments	<u>59,446.54</u>	\$4,467,446.54

Total Receipts All Funds **\$11,050,795.98**

Respectfully Submitted,

Shirley J. Allen
School District Treasurer

2001 – 2002 District Share of the SAU 44 Budget

DISTRICT	2001-2002		2003-2004		02-03			
	2001EQUALIZED VALUATION	VALUATION PERCENT	ADM IN ATTENDANCE	PUPILS PERCENT	COMBINED PERCENT	DISTRICT SHARE	% OF CHANGE	\$ CHANGE
Northwood	276,094,283	31%	488.5	32%	64%	\$215,349.63	\$215,352.48	0% (\$2.85)
Nottingham	324,194,073	37%	471.4	31%	68%	\$230,012.83	\$221,579.35	4% \$8,433.48
Strafford	279,447,405	32%	552.2	37%	68%	\$230,882.42	\$222,421.85	4% \$8,460.57
TOTAL	879,735,761	100%	1512.1	100%	200%	\$676,244.88	\$659,353.68	3% \$16,891.20

NORTHWOOD ITEMIZED SPECIAL EDUCATION EXPENDITURES

	2000-2001	2001-2002
Instruction	\$ 978,936.16	\$1,072,961.83
Related Services	\$ 110,933.44	\$ -
Transportation	\$ 63,586.98	\$ 83,397.52
Tuition	\$ 595,330.50	\$ 693,695.65
Total Expenditures	\$1,748,787.08	\$1,850,055.00
Itemized Revenue Sources		
Catastrophic Aid	\$ 55,400.69	\$ 30,216.20
Tuition Received	\$ 50,335.85	\$ 16,723.71
Adequacy	\$ 374,341.00	\$ 405,266.00
IDEA Entitlement		
Part B (3-21)	\$ 62,215.00	\$ 77,554.35
Preschool	\$ 5,059.16	\$ 5,059.16
Medicaid	\$ 27,589.94	\$ 33,572.75
Total Revenues	\$ 574,941.64	\$ 568,392.17
Actual District Cost	\$1,173,845.44	\$2,418,447.17

2002-2003 PRINCIPAL AND TEACHER SALARIES

Employee	Position	Salary
Bechtold, Fran	6--8	\$28,187.00
Bird, Marnie	Elementary	\$30,195.00
Bostrom, Kathryn	Elementary	\$43,735.00
Carroll, Nancy	Elementary	\$44,657.00
Chamberlin, Susan	Math/Technology	\$44,231.00
Cooper, Jennifer	Science	\$33,478.00
Cronin, Leigh	Grade 3	\$32,346.00
Cunningham, Vonda	Elementary	\$37,467.00
Desmarais, Suzan	Elementary	\$44,907.00
Dyer, Louise	6--8	\$33,548.00
Folan, Joanne	6--8	\$50,870.00
Fillipon, John	6--8	\$26,369.00
Fletcher, Melanie	1/2 Time Kindergarten	\$13,646.00
Fredette, Margaret	Grade 5	\$32,346.00
Gasowski, Annie	Phys. Ed/Health	\$46,575.00
Goodman, Lou	Elementary	\$50,620.00
Groskopf, Tracey	6--8	\$41,790.00
Horne, Kate	Elementary	\$37,967.00
Knupp, Anne	6--8	\$28,247.00
Konrad, Dorothy	Elementary	\$46,575.00
Kramas, Linda	Elementary	\$46,575.00
Larsen, Kathy	Teacher	\$33,590.00
Lucey, Gale	Elementary	\$47,075.00
Magnusson, Lisa	Elementary	\$44,407.00
Oliver, Brenda	1/2 Music	\$15,626.00
Penney, Richard	Phys. Ed/Health	\$48,244.00
Pitman, Carla	Reading	\$45,550.00
Rainie, Jennifer	Music	\$35,862.00
Raymond, Elizabeth	Elementary	\$25,477.00
Reeves, Nancy	Technology	\$30,479.00
Robertson, Allan	6--8	\$47,075.00
Sarno, Elizabeth	6--8	\$37,241.00
Gayer, Linda	Special Education	\$46,075.00
Geoffrey, Dan	Special Education	\$30,479.00
Marini, Mary	Special Education	\$46,075.00
Mentel, Virginia	Special Education	\$31,252.00
Paine, Robert	Special Education	\$28,453.00
Nason, Elizabeth	Guidance	\$31,252.00
Heavey, Thomas	Long-Term Sub - Guidance	\$46,075.00
Bird, Kathleen	Nurse	\$38,497.00
Moore, Melissa	Media Generalist	\$31,546.00
Crist, John	Principal	\$64,000.00
Gendron, Barbara	Ass't Principal	\$53,717.23
Superintendent		\$82,216.78
Special Ed. Director		\$59,949.74
Asst. Special Ed. Director		\$50,050.28
Business Administrator		\$56,000.00
Grant Writer (Part Time)		\$24,000.00

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the School Board
Northwood, New Hampshire School District

We have audited the accompanying general purpose financial statements of the Northwood, New Hampshire School District as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Northwood, New Hampshire School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

In our opinion, except for the effect on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Northwood, New Hampshire School District as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Vachon, Clukay & Co., PC

August 22, 2002

EXHIBIT A
 NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 2002

	Governmental Fund Types			Fiduciary	Account	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust and Agency	Group General Long- Term Debt	(Memorandum Only)	
						2002	2001
ASSETS							
Cash and equivalents	\$ 216,400	\$ 50	\$ 930,879	\$ 14,687		\$ 1,162,016	\$ 420,082
Accounts receivable						-	3,977
Due from other governments		6,209		91,603		97,812	129,358
Due from other funds	7,360					7,360	72,729
Deferred charges	9,805					9,805	
Inventories		4,195				4,195	4,075
Amount to be provided for retirement of general long-term obligations					\$4,370,000	4,370,000	
Total Assets	<u>\$ 233,565</u>	<u>\$ 10,454</u>	<u>\$ 930,879</u>	<u>\$ 106,290</u>	<u>\$4,370,000</u>	<u>\$ 5,651,188</u>	<u>\$ 630,221</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 700		\$ 111,759			\$ 112,459	\$ 87,338
Accrued liabilities			173,066			173,066	40,236
Due to other funds		\$ 7,360				7,360	72,729
Deferred revenues		3,094				3,094	2,981
Due to student groups				\$ 14,687		14,687	14,389
General long-term debt payable					\$4,370,000	4,370,000	
	<u>700</u>	<u>10,454</u>	<u>284,825</u>	<u>14,687</u>	<u>4,370,000</u>	<u>4,680,666</u>	<u>217,673</u>
Fund Balances:							
Reserved for encumbrances	16,336					16,336	46,375
Unreserved:							
Designated	20,000			91,603		111,603	126,950
Undesignated	196,529		646,054			842,583	239,223
Total Fund Balances	<u>232,865</u>		<u>646,054</u>	<u>91,603</u>		<u>970,522</u>	<u>412,548</u>
Total Liabilities and Fund Balances	<u>\$ 233,565</u>	<u>\$ 10,454</u>	<u>\$ 930,879</u>	<u>\$ 106,290</u>	<u>\$4,370,000</u>	<u>\$ 5,651,188</u>	<u>\$ 630,221</u>

See notes to financial statements

EXHIBIT B
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental and Similar Trust Fund Types
 For the Year Ended June 30, 2002

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Types Expendable Trust	(Memorandum Only) 2002	2001
Revenues:						
Taxes	\$ 4,404,898				\$ 4,404,898	\$ 3,818,433
Intergovernmental revenues	1,807,050	\$ 31,221	\$ 254,169		2,092,440	1,920,131
Charges for services	14,626	60,706			75,332	67,783
Miscellaneous	13,160	7,156	59,806	\$ 2,653	82,775	28,255
Total Revenues	<u>6,239,734</u>	<u>99,083</u>	<u>313,975</u>	<u>2,653</u>	<u>6,655,445</u>	<u>5,834,602</u>
Expenditures:						
Current:						
Instruction	4,721,642				4,721,642	4,418,550
Supporting services	264,535				264,535	235,164
Instructional staff services	112,005				112,005	78,756
General administration	498,829				498,829	450,288
Operation and maintenance of plant	298,318				298,318	255,671
Pupil transportation	275,886				275,886	249,591
Community service	-				-	5,000
Food service	-	110,702			110,702	105,073
Capital outlay	11,500		4,046,019		4,057,519	151,699
Debt service	109,498		18,537		128,035	
Total Expenditures	<u>6,292,213</u>	<u>110,702</u>	<u>4,064,556</u>	<u>-</u>	<u>10,467,471</u>	<u>5,949,792</u>
Excess of Revenues Over (Under) Expenditures	<u>(52,479)</u>	<u>(11,619)</u>	<u>(3,750,581)</u>	<u>2,653</u>	<u>(3,812,026)</u>	<u>(115,190)</u>
Other Financing Sources (Uses):						
Proceeds of long-term debt			4,370,000		4,370,000	
Operating transfer in		11,619	38,000	20,000	69,619	167,886
Operating transfer out	(31,619)			(38,000)	(69,619)	(167,886)
Total Other Financing Sources (Uses)	<u>(31,619)</u>	<u>11,619</u>	<u>4,408,000</u>	<u>(18,000)</u>	<u>4,370,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(84,098)</u>	<u>-</u>	<u>657,419</u>	<u>(15,347)</u>	<u>557,974</u>	<u>(115,190)</u>
Fund Balances (Deficit) - July 1	316,963	-	(11,365)	106,950	412,548	527,738
Fund Balances - June 30	<u>\$ 232,865</u>	<u>\$ -</u>	<u>\$ 646,054</u>	<u>\$ 91,603</u>	<u>\$ 970,522</u>	<u>\$ 412,548</u>

See notes to financial statements

EXHIBIT C
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Budgetary Basis) - General and Special Revenue Funds
 For the Year Ended June 30, 2002

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 4,404,898	\$ 4,404,898	\$ -				\$ 4,404,898	\$ 4,404,898	\$ -
Intergovernmental revenues	1,765,617	1,807,050	41,433	\$ 30,577	\$ 31,221	\$ 644	1,796,194	1,838,271	42,077
Charges for services	10,000	14,626	4,626	57,340	60,706	3,366	67,340	75,332	7,992
Miscellaneous	7,800	13,160	5,360		7,156	7,156	7,800	20,316	12,516
Total Revenues	6,188,315	6,239,734	51,419	87,917	99,083	11,166	6,276,232	6,338,817	62,585
Expenditures:									
Current:									
Instruction	4,976,128	4,702,713	273,415				4,976,128	4,702,713	273,415
Supporting services	263,507	263,235	272				263,507	263,235	272
Instructional staff services	114,668	111,271	3,397				114,668	111,271	3,397
General administration	494,828	498,130	(3,302)				494,828	498,130	(3,302)
Operation and maintenance of plant	296,291	289,941	6,350				296,291	289,941	6,350
Pupil transportation	272,081	275,886	(3,805)				272,081	275,886	(3,805)
Food service	-	-	-	112,398	110,702	1,696	112,398	110,702	1,696
Capital outlay	11,500	11,500	-				11,500	11,500	-
Debt service	-	109,498	(109,498)				-	109,498	(109,498)
Total Expenditures	6,429,003	6,262,174	166,829	112,398	110,702	1,696	6,541,401	6,372,876	168,525
Excess of Revenues Over (Under) Expenditures	(240,688)	(22,440)	218,248	(24,481)	(11,619)	12,862	(265,169)	(34,059)	231,110
Other Financing Sources (Uses):									
Operating transfers in	14,581	-	(14,581)	24,481	11,619	(12,862)	39,062	11,619	(27,443)
Operating transfers out	(44,481)	(31,619)	12,862				(44,481)	(31,619)	12,862
Total Other Financing Sources (Uses)	(29,900)	(31,619)	(1,719)	24,481	11,619	(12,862)	(5,419)	(20,000)	(14,581)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(270,588)	(54,059)	216,529	-	-	-	(270,588)	(54,059)	216,529
Fund Balances - Budgetary Basis - July 1	270,588	270,588	-	-	-	-	270,588	270,588	-
Fund Balances - Budgetary Basis - June 30	-	216,529	\$ 216,529	\$ -	-	\$ -	\$ -	216,529	\$ 216,529
Reconciliation to GAAP basis of accounting									
Elimination of encumbrances outstanding	16,336	16,336	-						16,336
Fund Balances - GAAP Basis - June 30	\$ 232,865	\$ 232,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,865	\$ 232,865

See notes to financial statements

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

June 30, 2002

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Northwood, New Hampshire School District conform to accounting principles generally accepted in the United States of America for local educational units of government, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Northwood, New Hampshire School District (the District) is an independent governmental entity organized under the laws of the State of New Hampshire to provide public education within the borders of the Town of Northwood, New Hampshire. The District's legislative body is the annual meeting of registered voters within the District and is governed by an elected School Board.

The accompanying financial statements of the District present the financial position and results of operations of the various fund types and account groups. Included in the financial statements are those of the School Board, the District Treasurer, the Food Service Program, and the Student Activity Agency Funds. The District has no separate organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the 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 balance, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the District.

Governmental Fund Types

Governmental Funds are those through which most functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon the determination of changes in financial position, rather than upon net income determination. The following are the District's governmental fund types.

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for specific restricted revenues and expenditures. The Food Service Fund is accounted for as Special Revenue Funds.

Capital Projects Funds - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District accounts for the construction of its kindergarten and school additions in the Capital Projects Funds.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

Fiduciary Fund Types

Expendable Trust Funds - Expendable Trust Funds are accounted for in the same manner as governmental funds. They are held by the Northwood Town Trustees as required by State law. The School Building and Special Education Capital Reserve Funds are accounted for as Expendable Trust Funds.

Agency Funds - Agency Funds are used to account for assets held by the District in a fiduciary capacity for various student groups.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations. The following is a description of the account groups of the District.

General Fixed Asset Account Group - The District does not record the acquisition of fixed assets in the General Fixed Asset Account Group as required by accounting principles generally accepted in the United States of America. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - The District accounts for its general obligation debt in the General Long-Term Debt Account Group.

Basis of Accounting

The modified accrual basis of accounting is followed by governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. Disbursements for inventory items (food service inventories, textbooks, and paper supplies) are considered expenditures at the time of purchase.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amount will be paid to the District; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for services and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Comparative Total Data

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 or results of operations in conformity with accounting principles generally accepted in the United States of America, as no consolidation or interfund eliminations have been made in arriving at the totals.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance Related Legal Provisions – The District expended \$109,498 for interest on its August 15, 2001 debt issue without an appropriation.

NOTE 3--PROPERTY TAXES

Under State statutes, the Town of Northwood, New Hampshire (an independent governmental unit) collects School District taxes and State of New Hampshire Education taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State law. For the year ended June 30, 2002, School District taxes were \$3,106,309 and State of New Hampshire Education taxes were \$1,298,589.

NOTE 4--BUDGET

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories as it deems necessary. The District adopts its budget under State regulations which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. Budgets for capital projects funds are adopted in the year the project is authorized and may extend over multiple accounting periods. Budgetary information in these financial statements has been presented only for the general and special revenue funds as is required under accounting principles generally accepted in the United States of America. Following is a reconciliation between the budget as presented for financial reporting purposes and the adopted budget.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2002

Approved Budget - March 24, 2001		\$ 11,096,393
Special Revenue Fund Transfer - In		24,481
Perspective differences - Capital Projects Funds		(4,534,992)
General Fund	\$ 6,473,484	
Special Revenue Funds:		
Food Service Fund	112,398	
Total Budget - per Exhibit C		<u>\$ 6,585,882</u>

State law requires balanced budgets but permits the use of the beginning fund balance to reduce the property tax rate. For the year ended June 30, 2002, the District applied \$270,587 of its fund balance to reduce taxes.

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances outstanding at year end in the general fund are reported as a component of fund balance since they do not constitute expenditures or liabilities and are detailed by function as follows:

Instruction	\$ 1,500
Supporting services	200
General administration	160
Operation and maintenance of plant	14,476
	<u>\$ 16,336</u>

NOTE 5--RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District currently reports all of its risk management activities in its General Fund. During fiscal year 2001-2002, the District was a member of the New Hampshire Public Risk Management Exchange (PRIMEX) in which all political subdivisions in the State of New Hampshire are eligible to participate. PRIMEX is considered a public entity risk pool in accordance with accounting principles generally accepted in the United States of America.

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2002.

NOTE 6--CASH AND INVESTMENTS

The District has combined the cash resources of its governmental fund types. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund and may temporarily result in negative cash balances that are reclassified as interfund balances for reporting purposes.

The District's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to money market accounts, certificates of deposit and repurchase agreements in accordance with New Hampshire State law (RSA 41:29).

At year end, the carrying amount of the District's deposits was \$1,162,016 and the bank balance was \$1,382,005. Of the bank balance, \$116,653 was covered by federal depository insurance and \$1,265,352 was covered by private insurance.

NOTE 7--RETIREMENT PLAN

Plan Description

The District contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered teachers and general employees are required to contribute 5.0% of their covered salary, and the District is required to contribute at an actuarially determined rate. The District's contribution rates for the covered payroll of teachers and general employees were 2.58% and 4.14%, respectively. The District contributes 65% of the employer cost for teachers and the State of New Hampshire contributes the remaining 35% of the employer cost. The District contributes 100% of the employer cost for general employees. On-behalf fringe benefits contributed by the State of New Hampshire have not been recognized as a revenue and expenditure as amounts are not material to the financial statements.

Under RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. District contributions to the NHRS for the years ending June 30, 2002, 2001, and 2000 were \$48,319, \$49,400, and \$42,740, respectively, equal to the required contributions for each year.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2002

NOTE 8--CHANGES IN LONG-TERM DEBT

The changes in long-term debt for the year ended June 30, 2002 were as follows:

Debt Payable - July 1, 2001	\$ -
Debt issued	<u>4,370,000</u>
Debt Payable - June 30, 2002	<u>\$ 4,370,000</u>

General Obligation Debt payable at June 30, 2002 is comprised of the following individual issue:

\$4,370,000 2001 School Addition Bonds due in annual installments of \$295,000 to \$290,000 through 2016; interest at 4.125% to 4.8%	<u>\$ 4,370,000</u>
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General obligation debt is a direct obligation of the District, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding including interest of \$1,473,980, as of June 30, 2002 are as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
2003	\$ 480,271
2004	468,102
2005	455,933
2006	443,764
2007	426,699
2008-2012	1,948,293
2013-2017	<u>1,620,918</u>
	<u>\$ 5,843,980</u>

NOTE 9--INTERFUND BALANCES

At June 30, 2002, \$7,360 was due to the General Fund from the Special Revenue Fund.

NOTE 10--UNRESERVED – DESIGNATED FUND BALANCE

General Fund – Articles 2 and 3 of the March 9, 2002 District meeting appropriated \$20,000 of the June 30, 2002 fund balance to the District's Capital Reserve Funds.

Expendable Trust Funds – The following balances are designated for subsequent years' expenditure at June 30, 2002:

School Building Capital Reserve Fund	\$ 14,131
School Special Education Capital Reserve Fund	<u>77,472</u>
	<u>\$ 91,603</u>

SCHEDULE 1

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended June 30, 2002

	Kindergarten <u>Addition</u>	School <u>Addition</u>	<u>Total</u>
Revenues:			
Intergovernmental revenues	\$ 254,169		\$ 254,169
Miscellaneous		\$ 59,806	59,806
Total Revenues	<u>254,169</u>	<u>59,806</u>	<u>313,975</u>
Expenditures:			
Capital outlay	242,804	3,803,215	4,046,019
Debt service		18,537	18,537
Total Expenditures	<u>242,804</u>	<u>3,821,752</u>	<u>4,064,556</u>
Excess of Revenues Over (Under) Expenditures	<u>11,365</u>	<u>(3,761,946)</u>	<u>(3,750,581)</u>
Other Financing Sources (Uses):			
Proceeds of long-term debt		4,370,000	4,370,000
Operating transfer in		38,000	38,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>4,408,000</u>	<u>4,408,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,365	646,054	657,419
Fund Balances (Deficit) - July 1	<u>(11,365)</u>	-	<u>(11,365)</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ 646,054</u>	<u>\$ 646,054</u>

See notes to financial statements

Superintendent's Report

Last year I used this report as an opportunity to outline the role and functions of the SAU. I also indicated that I would continue this general theme in subsequent years elaborating more on specific areas, perhaps as they relate to current issues. One such area is to keep the board and community informed of all pertinent matters and particularly those which may have broad-based and unanticipated effects on our districts fiscally and/or in the way we educate our children.

There is no doubt that the most current, and arguably the most critical issue, is the federal No Child Left Behind Act signed by President Bush in January 2002, and which is an unprecedented federal involvement in local education.

In brief, the substance of the act calls for increasing the achievement of all students through a comprehensive assessment system in English language arts, math and science, monitoring student achievement to determine if Adequate Yearly Progress (AYP) is being made, being accountable for student achievement and progress, and assuring that all students are taught by highly qualified teachers.

While these are noble and commendable goals with which few, if any, would argue, the details may well require a significant departure from the direction New Hampshire has taken with regard to assessment, certification and accountability and will almost certainly require a significantly increased per pupil expenditure of approximately \$500 per pupil based on initial estimates of the NH School Administrators Association.

To date, there are far more questions than answers. We are closely and continuously monitoring the implementation of this act in New Hampshire with the purpose of maintaining compliance without premature and possibly unwise changes, of anticipating undesirable effects on the education of our children, and of avoiding unanticipated expenses.

If anyone is interested in more information, please call the SAU office.

Respectfully Submitted,

Harry C. Fensom, Jr., Ed.D.
Superintendent of Schools

2002 Northwood School Principal's Report

The school opened this year to a beautifully renovated facility. The classroom wing of the new addition opened in January 2002. The renovated and expanded library is located in this wing. The remainder of the renovated areas became operational in the summer and the fall. This includes the new office area as well as the new gym. All of the new space is providing a wonderful setting for teaching and learning and significantly enhances the quality of our educational programs. Our students and staff very much appreciate what the community has given us. The entire school community deserves much credit for their patience and flexibility during the construction period.

We continue to examine and renew the school curricula. The New Hampshire Curriculum Framework Standards continue to serve as our "north star" in revising all curricula. The Mathematics curriculum was finished in May 2002 and is being implemented. New math materials and programs are being implemented as well. To compliment our own work the school is also receiving professional development help from the Impact Center at the University of New Hampshire. This is grant funded. Math consultants are working with our teachers by sharing ideas and the latest in mathematics research and techniques. This year, the major focus of curriculum renewal is Language Arts. A team is reviewing our current document and aligning it with the State Frameworks. The new courtyard entrance to the main office is beautifully decorated by ceramic tiles created by the seventh grade class through the Artist In Residence Program with artist Robert Rossel. The arts continue to play a major role in the lives of our students.

The Northwood PTA continues to support and serve the school in many ways. This year the PTA completed the addition of a new swing set and double slide to the primary age playground. The equipment was installed through the efforts of many volunteers and the generous support of several local businesses. Once again, our school has been selected to receive the New Hampshire Partners in Education Blue Ribbon Award because of the tremendous support that our community gives us through volunteerism.

On a personal note, I want to express my appreciation to the Northwood community for your tremendous support during my first year as Northwood School Principal. This year our theme is "Northwood Cares." I have sincerely felt that this year.

Respectfully submitted,

John P. Crist, PH.D.
Principal

NORTHWOOD SCHOOL NURSE'S ANNUAL REPORT

The 2001-2002 school year was a transitional year due to the changes in location during construction. Despite the disruption, the office ran smoothly with all services continued. Head lice checks revealed students in need of treatment early in the year. Increased family education by the school nurse became part of the plan to help some students eradicate lice and nits sooner for a faster return to school. With the help of volunteer parents Ms. Small ran the fall vision and hearing screening on schedule with referrals as needed for services. The health office also worked on streamlining the supplies and paperwork of the office so that, during the move, the capabilities of the office remained the same. Ms. Nason and Ms. Bird worked on Red Ribbon activities during October to highlight drug resistance through appreciation of the fun, healthy activities that students enjoy. The nurse did periodic CO2 assessments to evaluate air turnover in the classrooms and submitted them to the school board.

Once in our new winter/spring location in Rm. 134, we continued business as usual. Dental education with free toothbrushes handed out to grades K-4 was a fun health unit that "Nurse Bird" taught. With Mr. Penney's help Nurse Bird did scoliosis screening, which found a handful of individuals needing medical supervision. The spring helmet order, sponsored by N. H. Safe Kids, once again had a large number of helmets ordered at a great price! Nurse Bird also had ten school employees taking the Red Cross CPR and First Aid class. Nurse Bird upgraded her instructor's certification to include the AED (defibrillator) training if/when one might be placed in the school. Thanks to parent assistance Nurse Bird also completed a MSDS manual (a poison management manual) to be used by the school and the fire department.

Heartfelt thanks to the teachers, administration, community, parents and family support to the health office. Thank you to Ms. Beryl Small, LNA, whose support to the nurse not only makes the office flow well but also helps make these extra assessment clinics and health projects possible.

Sincerely,

Kathy Bird, R. N.
School Nurse

2002 Graduates

Nicholas R. Bailey	Jessica L. Goralski
Nathan J. Bassett	David A. Graves
Samantha M. Brown	Travis V. Hardwick
Daniel J. Bunker	Johnathan Hoogeveen
Lauren B. Carling	Ryan P. Jean
Heidi A. Caron	Michael A. Jones
Jillian M. Cavanaugh	Amanda M. Kane
Kenneth Chase	Molly E. Kaufhold
Jocelyn N. Chickering	Michael Leoncyk
Krista Cobaugh	Kaitlyne Lord
Brian J. Collins	Kelley L. Madison
Michelle D. Conley	Kimberly M. Mason
Jameson J. Connor	Nicole A. Mann
Caitlin L. Davidson	Vanessa J. May
Darel Dean	Milo M. Mayberry
Bethany DeBenedictis	M. Constance McNally
Peter E. Delisle	Adam J. Phaneuf
Timothy J. Dodge	Deanna M. Potvin
Sara A. Eaton	Jesse M. Reed
Christine C. Emery	Kevin A. Rich
Thomas W. Fletcher	Kendra Robbins-Monteith
Branden T. Forbes	Nicole Rockwell
Jaylene M. Frazier	Jillian M. Ruth
Sean Gelinas	Schuyler Savage
Ryan A. Godfrey	Joseph M. Schmook
Bruce Goode	Sabrina L. Silva

Jesse Snow

Anne E. Staples

Emily J. Thorne

Laura J. Tierney

Kayleigh Vanpelt

Jillian L. Weeks

Brandon J. Whitnell

Ashley M. Witham

Amy Worsham

2002 Births

DATE	NAME	FATHER'S NAME	MOTHER'S NAME	PLACE OF BIRTH
1/9/02	Withers, Joshua David	Charles Withers	Melissa Withers	Dover
1/16/02	Kozinski, Victoria Joan	Matthew Kozinski	Chong Kozinski	Portsmouth
1/29/02	Murray, Patrick James	Shawn Murray	Angela Murray	Exeter
2/6/02	Leclere, Malachy Barry	Michael Barry	Sarah Leclere	Dover
2/12/02	Jackson, Brianna Marie	John Jackson	Cheryl Jackson	Concord
2/14/02	Blake, Katherine Rose	Terrance Blake	Annette Blake	Concord
2/18/02	Sabina, Sophia Elizabeth	Carlos Sabina	Melissa Sabina	Dover
4/27/02	Boulanger, Jaden Elizabeth	Jeffrey Boulanger	Jennifer Boulanger	Northwood
4/27/02	Thomas, Jaden Mitchell	Michael Thomas	Christina Thomas	Portsmouth
4/29/02	Anderson, Austin James	Brian Anderson	Suzanne Anderson	Exeter
5/2/02	Ranfos, Kiersten Leigh	Troy Ranfos	Leigh Ranfos	Exeter
5/21/02	DeButts, Makayla Nicole	Richard DeButts	Sheri DeButts	Rochester
5/22/02	Reeves, Ryan Marcel	Robert Reeves	Nancy Reeves	Concord
5/22/02	Reeves, Elizabeth Audrey	Robert Reeves	Nancy Reeves	Concord
6/6/02	Desbiens, Alexis Sky	Kevin Desbiens	Tamah Desbiens	Concord
6/21/02	Johnston, Victoria May	Paul Johnston	Son Johnston	Manchester
7/6/02	Holland, Hailie Elizebeth	Matthew Holland	Teresa Holland	Portsmouth
7/9/02	Ward, Skylar Brooke	Donald Ward	Kelly Ward	Portsmouth
7/22/02	Clark, Bailey Jon	Clinton Clark	Tara Clark	Concord
8/9/02	Roberge, Anna Stacey	Benjamin Roberge	Jennie Roberge	Exeter
8/17/02	Burgess, Peter James	Paul Burgess	Stacey Burgess	Portsmouth
9/25/02	Foley, Rachel Marie	Keith Foley	Lisa Foley	Portsmouth
10/2/02	Heigis, Porter Bennett	Peter Heigis	Heather Heigis	Exeter
10/15/02	Manchester, Madeline Faye	Daniel Manchester	Allyson Manchester	Derry
10/15/02	Jozokos, Liam Michael	Robert Jozokos	Tracey Jozokos	Lebanon
10/20/02	Estes, Sopia Ann	David Estes	Carol Estes	Dover
10/30/02	Naves, Emma Rebecca	Bret Naves	Jennifer Naves	Concord
11/12/02	Adcock, Charlie Clifford	Charlie Adcock	Angela Adcock	Concord
11/26/02	Gadwah, Michael Kevin	Kevin Gadwah	Sarah Macgown	Lebanon

2002 Marriages

DATE	GROOM	BRIDE	LOCATION
12/31/01	Conley, Lon Michael	Conley, Linda A	Manchester
1/5/02	Henry, John P.	Roberts, Deann	Northwood
2/2/02	Marsters, Alexander Richard	Campbell, Kimberly Mae	Manchester
2/14/02	Dudo, Jr., Robert John	Leveille, Dawn Alice	Northwood
2/16/02	Koprowski, Keith David	Nancarrow, Cara Marcia	New Castle
2/23/02	Phillips, Richard S.	Heinz, Rose Marie	Northwood
3/17/02	Welch, Evan B.	Wiley, Louise M.	Dixville Notch
3/24/02	Upham, John F.	Svidranova, Zuzana	Concord
4/20/02	Waniski, Dave B.	Ahearn, Tammy I.	Pembroke
4/27/02	Richartz, Wayne Shannon	Carr, Stephanie Rose	Northwood
5/9/02	Potvin, Sr., Laurence Richard	Ampore, Nina Grace	Northwood
7/21/02	Gadwah, Kevin Durwood	MacGown, Sarah Jayne	Barnstead
7/27/02	Lawrence, Craig M.	Perry, Amy M	Barrington
8/1/02	Kerr, Esau Wellesley	Gunst, Mary Alice	Northwood
8/3/02	Ames, Harold M.	Bunker, Mabelynn	Northwood
8/10/02	Reed, Shaun Russell	Christman, Donna Ann	Manchester
8/10/02	White, Jonathan C.	Stimmell, Carie L	Northwood
8/16/02	Breault, Sylvain Donald	Foss, Deborah Jean	Manchester
8/17/02	Arnold, John Edwin	Mancini, Julie Elizabeth	Rye
8/18/02	Schaaff, Timothy J	Olofson, Wendy S	Portsmouth
8/24/02	Valley, David H.	Gates, Gladys L.	Nottingham
8/24/02	Gates, Ronald	Wilkins, Patricia Louise	Nottingham
8/24/02	Smith III, Chester E.	Fitts, Linda D.	Dunbarton
8/31/02	Leclair, Timothy J	Comolli, Erica L.	Laconia
9/7/02	Forcier, Brian Joseph	Roy, Malynda Marie	Moultonborough
9/12/02	Vail, Mark P.	Record, Lisa M.	Bow
9/29/02	White, David L.	Taylor, Gina M.	Newport
10/26/02	Riley, Jr., Kenneth William	Wilson, Elaine Marie	Deerfield
11/9/02	Tuttle, Richard J.	McGillicuddy, Kristine L.	Manchester
12/6/02	Thomas, Jr., Robert James.	Shurtleff, Carol Jean	Concord
12/8/02	Robbins, Raymond F.	Taylor, Marsha R.	Rochester
12/17/02	Morrill, Earl Barrott	Ferrelli, Micki-Jo	Dover
12/26/02	Miller, David John	Hambleton, Karen Lynn	Dover

2002 Deaths

DATE	DECEASED	FATHER	MOTHER	PLACE OF DEATH
1/5/02	Houlihan, Bernard A.	John Houlihan	Alice McGeary	Concord
1/6/02	Clements, Maude C.	Willie Witham	Amy Bryant	Brentwood
1/15/02	Sullivan, George P.	John Sullivan	Agnes Blanchard	Concord
2/10/02	Leavitt, Frank H.	Reuben T. Leavitt	Helen M. Osgood	Northwood
2/28/02	Carr, Thomas	Roy Carr	Ruby John	Concord
3/9/02	Furry, Dennis R.	Robert Furry	Frieda Heidrich	Northwood
5/5/02	Gonthier, Lucy B.	Michael Camden	Celina Caoleete	Concord
6/4/02	Twombly, Merton E.	Edgar Twombly	Ida Deslauriers	Northwood
6/17/02	Owens, Arthur L	Christian Schleagenhauf	Anna Dohring	Concord
6/28/02	Gagnon, L. D.	Lester Gagnon	Irene Langley	Northwood
7/9/02	Bencal, Benjamin	John Bencal	Eva Kucharski	Concord
9/9/02	Johnston, Phyllis M.	Oscar Scott	Hazel Frazier	Northwood
10/1/02	Jordan, Patricia A	John Jordan	Agnes Gardner	Concord
10/2/02	Carr, Barbara O.	Ronald Olmstead	Beatrice Wood	Concord
10/27/02	Crawshaw, Sophie	Nicholas Corologos	Pauline Merkekas	Epsom
11/23/02	Maeder, Peg	Cornelius McLaughlin	Louise Gerry	Northwood
12/25/02	Chadbourn, Robert L.	Aaron Chadbourn	Miriam Libby	Concord
12/31/02	Degnan, James L	Jams Degnan	Margaret Miller	Concord
10/31/02	Mclsaac, Richard Neal	Mark Mclsaac	Laurie Jones	Northwood

NAMES & TELEPHONE NUMBERS OF REPRESENTATIVES & SENATORS

U.S. Senators

Honorable Judd Gregg
U.S. Senate Building
Washington, DC 20510

125 North Main Street
Concord, NH 03301
225-7115

Honorable John E. Sununu
Senate Russell Courtyard 4
Washington DC 20510

1 New Hampshire Ave
Portsmouth, NH 03801
430-9560

U.S. Congressmen

Honorable Charlie Bass (Second District)
1728 Longworth House Office Bldg.
Washington, DC 20515

142 North Main Street
Concord, NH 03301
226-0249

Honorable Jeb Bradley (First District)
1218 Longworth House Office Building
Washington, DC 20515

104 Washington Street
Dover, NH 03820
743-4813

State Senator

John S. Barnes
PO Box 362
Raymond, NH 03077

895-9352 Home Phone
895-9396 Business Phone

Representatives

Robert A. Johnson
Ye Old Canterbury Road
Northwood, NH 03261

942-8666 Home Phone

Joseph Stone
12 Nottingham Rd.
Deerfield, NH 03037

463-8309 Home Phone

Rudolph J. Kobel
73 Old Candia Rd
Candia, NH 03034-2414

483-8653 Home Phone

Harriet E. Cady
PO Box 149
Deerfield, NH 03037

463-9727 Home Phone

Elbert I. Bicknell
99 Mountain View Rd
Deerfield, NH 03037-1210

463-9783 Home Phone

State Offices of Interest

Attorney General, Consumer Protection Bureau
Office of the Governor
Fish & Game Department
Secretary of State

271-3641
271-2121
271-3421
271-3242

TOWN OF NORTHWOOD SCHEDULE OF MEETINGS

Board of Selectmen: Every other Tuesday - 6:00 p.m.

Call to be placed on the agenda - Agenda deadline Thursday 12 noon prior to Tuesday evening meeting

Board of Adjustment: Fourth Monday of each month - 7:00 p.m.

Deadline for applications is the first of each month

Planning Board: Fourth Thursday of each month - 7:00 p.m.

Call to be placed on the agenda - for consultations

Deadline for applications is the first of each month

2003 TOWN HOLIDAYS

New Year's Day	January 1, 2003	Wednesday
Martin Luther King Day	January 19, 2003	Monday
Presidents Day	February 17, 2003	Monday
Memorial Day	May 26, 2003	Monday
Independence Day	July 4, 2003	Friday
Labor Day	September 1, 2003	Monday
Columbus Day	October 13, 2003	Monday
Veterans Day	November 11, 2002	Monday
Thanksgiving Day	November 27, 2003	Thursday
Day after Thanksgiving	November 28, 2003	Friday
Christmas Day	December 25, 2003	Thursday

Holiday Policy for Town of Northwood Employees:

If the holiday falls on Saturday, the Town of Northwood will observe the holiday the Friday before. If the holiday falls on a Sunday, the Town of Northwood will observe on the Monday following the holiday.

The Board of Selectmen has approved the closing of offices for Saturday hours due to the following holidays falling on either Friday or Monday for the year 2002:

- **Labor Day, Thanksgiving Day, Day After Thanksgiving, and Christmas.**
- **Closed on Saturday for Town Meeting and School Meeting.**

Approved by the Northwood Board of Selectmen:

Marion J. Knox, Chairman
James A. Hadley
Scott R. Bryer

Northwood Town Department - Email Addresses

Administrative Assistant	administrator@town.northwood.nh.us
Finance Administrator	finance@town.northwood.nh.us
Tax Collector/Town Clerk	townclerk-taxcollector@town.northwood.nh.us
Code Enforcement Officer	buildinginspector@town.northwood.nh.us
Municipal Receptionist	reception@town.northwood.nh.us
Assessing Office	assessing@town.northwood.nh.us
Board Administrator	boardadministrator@town.northwood.nh.us
Recreation	recreation@town.northwood.nh.us
Animal Control Officer	animalcontrol@town.northwood.nh.us
Human Services	humanservices@town.northwood.nh.us
Police	police@town.northwood.nh.us
Fire	fire@town.northwood.nh.us

TOWN WEBSITE:

www.town.northwood.nh.us

NORTHWOOD TOWN DEPARTMENTS TELEPHONE / BUSINESS HOURS

Building Inspector / Code Enforcement - 942-5586 ext. 203

Monday	8:00 a.m. to 11:00 a.m.
Thursday	1:00 p.m. to 4:00 p.m.
Saturday	8:00 a.m. to 11:00 a.m.

Chesley Memorial Library - 942-5472

Monday	9:00 am. to 4:00 p.m. 6:00 p.m. to 8:00 p.m.
Tuesday	9:00 a.m. to 1:00 p.m.
Wednesday	9:00 am. to 4:00 p.m. 6:00 p.m. to 8:00 p.m.
Thursday	9:00 am. to 4:00 p.m. 6:00 p.m. to 8:00 p.m.
Friday	CLOSED
Saturday	9:00 a.m. to 1:00 p.m.

Planning Board / Board of Adjustment Administrator - 942-5586 ext. 205

Monday	9:00 a.m. to 2:00 p.m.
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Selectmen's Business Office - 942-5586 ext. 202

Monday, Tuesday, Friday	9:00 a.m. to 2:00 p.m.
Wednesday	CLOSED
Thursday	9:00 a.m. to 4:30 p.m.
Second and Last Saturday	9:00 a.m. to noon

Town Clerk Office - 942-5586 / Tax Collector Office - 942-5586 ext. 201

Monday	8:00 a.m. to 10:00 a.m.
	4:00 p.m. to 7:00 p.m.
Tuesday	9:00 a.m. to 2:00 p.m.
Wednesday	CLOSED
Thursday	9:00 a.m. to 4:30 p.m.
Friday	9:00 a.m. to 2:00 p.m.
Second and Last Saturday	9:00 a.m. to noon

Transfer Station / Recycling Facility - 942-5586 Summer Hours

Saturday	8:00 a.m. to 2:00 p.m.
Sunday	12:00 p.m. to 4:00 p.m.
Wednesday September 1 - March 31	8:00 a.m. to noon
Wednesday April 1 - August 31	4:00 p.m. to 8:00 p.m.

DEPARTMENT	TELEPHONE #
Fire / Rescue / Emergency Management	911
Fire Station Office	942-9103 / 9104
Health Officer	942-9100
Highway Department	942-9108
Police Department (Business)	942-9101
Police Department (Dispatch)	942-8284

