

44  
.E7  
2002

# **Annual Report Errol, New Hampshire**

*Year Ending December 31, 2002*



**Errol Public Library**

*Errol School District Report  
Fiscal Year Ending June 30, 2002*

***In Memory of Eunice Thurston***



**Errol Tax Collector  
1956-1984**

74  
E7  
2002

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**Annual Errol School District Report-Fiscal Year Ending June 30, 2002**

## Town Officers

Office	Name	Term Expires
Selectmen	Francis A. Coffin	2003
	Larry S. Enman	2004
	Cheryl L. Lord	2005
Financial Administrator	Cheryl L. Lord	Hired
Assistant Administrator	Dottie Kurtz	Hired
Town Clerk	Yvette Bilodeau	2003
Deputy Town Clerk	Patricia C. Calder	Appointed
Tax Collector	Terri Ruel	2004
Deputy Tax Collector	Vacant	Appointed
Treasurer	Carolyn Labrecque	2004
Deputy Treasurer	Liliane Beaulieu	Appointed
Trustees of the Trust Funds	Clara Grover	2003
	Elaine S. Laflamme	2005
	Vacant	
Health Officer	Larry S. Enman	Appointed
Cemetery Commissioners	Robert E. Lord	2003
	Gladys McEwan	2003
	Paula Gagnon	2005

## Town Officers

Office	Name	Term Expires
Emergency Management	Selectmen	Appointed
Police Officer	Vacant	Appointed
Fire Chief	Norman "Pete" Eames	Appointed
Moderator	Denis Dupuis	2004
Supervisor of the Checklist	Nancy Bourassa (Appointed)	2003
	Carol Norman	2006
	Clara Grover	2008
Librarian	Ann Bragg	Hired
Library Trustees	Diane Linkenbach	2003
	Faye Hall	2004
	David Heasley	2005
Planning Board	Warren Robichaud	2003
	Gladys McEwan	2003
	Clara Grover	2004
	Wayne Garrow	2005
	Richard Nadig "Chairman"	2005
	Larry S. Enman	Selectmen Appointee
	Cheryl L. Lord (alternate)	Selectmen Appointee
Zoning Board of Adjustment	Gladys McEwan	2003
	Thomas Bembridge	2004
	Norman Eames	2005

# Warrant

## State of New Hampshire

The Election Poll hours will be from 3:00 p.m. to 7:00 p.m. on Tuesday, March 11, 2003 at the Errol Town Hall.

To the inhabitants of the Town of Errol in the county of Coos, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Errol Town Hall in said Errol on Saturday, the fifteenth day of March, next at 10:00 a.m. of the clock in the morning to act upon the following subjects.

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the Town will vote to raise and appropriate \$ 146,869.00 for General Government.

Executive	\$ 43,763.00
Election & Registration	8,125.00
Financial Administration	27,375.00
Revaluation	30,000.00
Legal Expense	1,000.00
Planning & Zoning	1,000.00
Town Hall	27,120.00
Cemetery	1,486.00
Insurance	<u>7,000.00</u>
	\$ 146,869.00

3. To see if the Town will vote to raise and appropriate \$ 14,718.00 for Public Safety.

Police Department	\$ 4,150.00
Fire Department	10,368.00
Emergency Management	<u>200.00</u>
	\$ 14,718.00

4. To see if the Town will vote to raise and appropriate \$ 11,400.00 for Highways, Streets and Bridges.

Akers Pond Association	\$ 4,700.00
Street Lighting Electricity	2,500.00
Enhanced 911	3,500.00
Sidewalk Maintenance	<u>700.00</u>
	\$ 11,400.00

5. To see if the Town will vote to raise and appropriate \$ 94,900.00 for the balance of the budget in Miscellaneous Departments.

Transfer Station	\$ 52,540.00
Welfare	3,000.00
4th of July Celebration	1,200.00
Parks & Recreation	1,000.00
Debt/Service/Town Hall	32,000.00
Overpayments / Abatements	-0-
Radio Communications	1,000.00
Vitals	400.00
Town Boundaries	<u>3,760.00</u>
	\$ 94,900.00

6. To see if the Town will vote to raise and appropriate \$ 19,780.00 for the Water and Sewer Departments.

Water Department	\$ 10,130.00
Sewer Department	<u>9,650.00</u>
	\$ 19,780.00

7. To see if the Town will vote to raise and appropriate \$ 3,870.00 for the support of the following outside services. (Recommended by the Board of Selectmen)

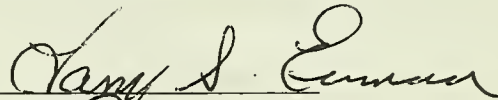
Upper Connecticut Valley Hospital	\$ 800.00
U.C.V. & A.V. Mental Health	350.00
U.C.V. Home Health	2,000.00
Tri-County Cap	600.00
American Red Cross	<u>120.00</u>
	\$ 3,870.00

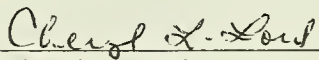
8. To see if the Town will raise and appropriate \$ 14,486.00 for the Library Trustees.
9. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the support of the Errol Rescue Squad, Inc. (Recommended by the Board of Selectmen)
10. To see if the Town will adopt the appropriate floodplain management measures put forth by the Federal Emergency Management Agency. A Flood Insurance Study and Flood Insurance Rate Map to become effective on April, 16, 2003 with the Regional Office approving what our community adopts in accordance with Section 44 CFR60.3(c)
11. To see if the Town will call on our elected officials from all levels of government to ensure that everyone, including the self-employed, unemployed, un-and underinsured, and small business owners, has access to 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.

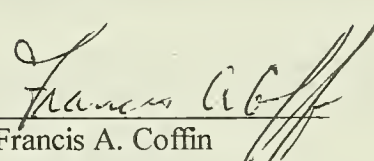
12. To see if the town will vote to send the following resolution to the New Hampshire General Court: Resolved, in its first two years of operation, the Land and Community Heritage Investment Program (LCHIP) has helped communities through New Hampshire preserve their natural, cultural and historic resources and, therefore, the State of New Hampshire should maintain funding for LCHIP in its next biennial budget
13. To see if the Town will vote to appropriate \$ 9,948.00 to install a boat ramp, dock and parking area on town land at Akers Pond. Said funds to come from surplus representing boat registration fees from 1998 through 2002. (Submitted by the Recreation Committee)
14. To vote to allow the Umbagog Area Heritage Committee a year-to-year lease to use Town property at no cost, between the Errol Town Hall and Eames Garage to place a restored Town Jail upon. This lease would renew automatically unless the Town requested the Chamber to move the building to another location. (By Petition)
15. To bring any other business before this meeting.

Given under our hands and seal the fifteenth day of March, in the year of our Lord, two thousand three (2003).

Town of Errol - Selectmen

  
Larry S. Enman

  
Cheryl L. Lord

  
Francis A. Coffin

A True Copy of Warrant - Attest  
Larry S. Enman  
Cheryl L. Lord  
Francis A. Coffin



## B U D G E T   W O R K S H E E T   -   R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
<b>TAXES - ALL TYPES</b>				
01-3110.01	Current Yr Property Taxes	0.00	495738.79	0.00
01-3110.02	Current Yr. Overpayments	0.00	0.00	0.00
01-3110.03	CREDIT MEMO 2001	0.00	0.00	0.00
01-3110.04	2000 PROPERTY TAXES	0.00	0.00	0.00
01-3110.05	CREDIT MEMO 2002	0.00	3667.47	0.00
01-3110.06	2001 PROPERTY TAX	0.00	83653.63	0.00
01-3110.07	CREDIT MEMO 2003	0.00	6.75	0.00
01-3120.01	Current Use Change Penalty	0.00	9990.00	0.00
01-3120.02	CURRENT USE INTEREST	0.00	0.00	0.00
01-3185.01	Timber Yield Tax	7500.00	49099.14	7500.00
01-3186.01	Payment in Lieu of Taxes	8500.00	11755.00	8500.00
	<b>**TOTAL** TAXES - ALL TYPES</b>	<b>16000.00</b>	<b>653910.78</b>	<b>16000.00</b>
<b>INTEREST ON TAXES</b>				
01-3190.01	Interest on Property Tax	1000.00	1810.30	1000.00
01-3190.02	Tax Sale Cost	0.00	110.19	0.00
01-3190.03	Yield Tax Interest	0.00	49.11	0.00
01-3190.04	Inventory Penalties	100.00	0.00	100.00
01-3190.05	EXCAVATION TAX	0.00	354.22	0.00
01-3190.06	EXCAVATION TAX INT	0.00	0.00	0.00
01-3190.07	EXCAVATION ACT TAX	0.00	0.00	0.00
01-3190.08	EXCAVATION TAX INT	0.00	0.00	0.00
01-3190.90	98 Tax Lien Interest	0.00	0.00	0.00
01-3190.91	99 Tax Lien Interest	0.00	0.00	0.00
01-3190.92	Redemption Charges	0.00	16626.39	0.00
01-3190.93	Redemption Interest	1000.00	2358.10	1000.00
	<b>**TOTAL** INTEREST ON TAXES</b>	<b>2100.00</b>	<b>21308.31</b>	<b>2100.00</b>
<b>BUSINESS LICENSES</b>				
01-3210.10	Business License & Permits	0.00	0.00	0.00
01-3210.40	UCC Filings & Certificates	500.00	585.00	500.00
01-3210.50	Federal/State Tax Liens	0.00	0.00	0.00
	<b>**TOTAL** BUSINESS LICENSES</b>	<b>500.00</b>	<b>585.00</b>	<b>500.00</b>

## B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
<b>MOTOR VEHICLE TAX</b>				
01-3220.10	Motor Vehicle Tax	50000.00	75894.00	50000.00
01-3220.11	Motor Vehicle Titles	100.00	168.00	100.00
01-3220.12	Motor Vehicle Agent Fees	200.00	0.00	200.00
	<b>**TOTAL** MOTOR VEHICLE TAX</b>	<b>50300.00</b>	<b>76062.00</b>	<b>50300.00</b>
<b>BUILDING CODE PERMITS</b>				
01-3230.10	Building Permits	0.00	0.00	0.00
01-3230.20	Electrical Permits	0.00	0.00	0.00
01-3230.40	Plumbing Permits	0.00	0.00	0.00
01-3230.50	Septic System Permits	0.00	0.00	0.00
	<b>**TOTAL** BUILDING CODE PERMITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER LICENSES</b>				
01-3290.10	Dog Licenses	250.00	516.50	250.00
01-3290.30	Marraige Licenses	100.00	90.00	100.00
01-3290.50	Birth & Death Certificates	100.00	32.00	100.00
01-3290.90	Other Licenses & Permits	0.00	34.17	0.00
01-3290.91	Boat Registrations	2083.00	2910.80	2083.00
	<b>**TOTAL** OTHER LICENSES</b>	<b>2533.00</b>	<b>3583.47</b>	<b>2533.00</b>
<b>REVENUE FROM OTHER GOVERNMENTS</b>				
01-3311.10	FED-HUD(FLOOD) REV SHARE	0.00	40000.00	0.00
01-3311.11	FED-WATER	0.00	0.00	0.00
01-3351.10	NH - Shared Rev. Block Grant	0.00	4396.00	0.00
01-3353.10	Highway Block Grant	4503.95	4503.95	4700.33
01-3356.10	State/Federal Forest Reimburse	0.00	1892.89	0.00
01-3359.11	Rooms and Meals Tax	0.00	8608.16	0.00
	<b>**TOTAL** REVENUE FROM OTHER GOVERNMENTS</b>	<b>4503.95</b>	<b>59401.00</b>	<b>4700.33</b>
<b>PLANNING BOARD</b>				
01-3401.20	Planning Board Application Fee	0.00	306.13	0.00

BUDGET WORKSHEET - REVENUES  
 Report Sequence = Fund or Acct Group  
 Account = First thru Last; Mask = ##-####.##-###  
 Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
01-3401.22	Planning Board Miscellaneous	0.00	0.00	0.00
01-3401.26	Planning Board Recording Fees	0.00	0.00	0.00
01-3401.28	Planning Board Advertising	0.00	0.00	0.00
01-3401.29	Planning Board Postage	0.00	0.00	0.00
**TOTAL** PLANNING BOARD		0.00	306.13	0.00
ZBA REVENUES				
01-3401.30	ZBA Application Fees	0.00	0.00	0.00
01-3401.31	ZBA Advertising	0.00	0.00	0.00
01-3401.32	ZBA Postage	0.00	0.00	0.00
**TOTAL** ZBA REVENUES		0.00	0.00	0.00
POLICE DEPARTMENT				
01-3401.40	Police Report Copies	0.00	0.00	0.00
01-3401.41	Police Miscellaneous	0.00	0.00	0.00
01-3401.42	Police Special Details - Other	0.00	0.00	0.00
01-3401.43	Police Pistol Permits	0.00	120.00	0.00
**TOTAL** POLICE DEPARTMENT		0.00	120.00	0.00
FIRE/RESCUE REVENUES				
01-3401.50	Fire Report Copies	0.00	0.00	0.00
01-3401.51	Fire Miscellaneous	0.00	2977.86	0.00
01-3401.52	AM Ambulance Charges	0.00	0.00	0.00
**TOTAL** FIRE/RESCUE REVENUES		0.00	2977.86	0.00
TRANSFER STATION REVENUES				
01-3404.10	Dump Permits/Stickers	0.00	584.00	0.00
01-3404.20	Transfer Station Miscellaneous	0.00	0.00	0.00
**TOTAL** TRANSFER STATION REVENUES		0.00	584.00	0.00
TOWN PROPERTY/FINES				
01-3501.10	Sale of Property	0.00	0.00	0.00

BUDGET WORKSHEET - REVENUES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
01-3502.10	Interest on Investments	0.00	0.00	0.00
01-3503.10	Rent of Property	0.00	350.00	0.00
01-3504.10	Police Parking Fines	0.00	0.00	0.00
01-3504.11	Police Ordinance Fines	0.00	0.00	0.00
**TOTAL** TOWN PROPERTY/FINES		0.00	350.00	0.00
INSURANCE REVENUES				
01-3506.10	Worker's Compensation	0.00	763.98	0.00
01-3506.20	Property & Liability	0.00	0.00	0.00
01-3506.30	Other Insurance Refunds	0.00	0.00	0.00
**TOTAL** INSURANCE REVENUES		0.00	763.98	0.00
OTHER MISC REVENUES				
01-3509.09	REGISTRY FEES	0.00	0.00	0.00
01-3509.10	Other Misc Revenue	0.00	1826.64	0.00
01-3509.11	Lien Sale Premium	0.00	0.00	0.00
01-3509.12	School Lot Timber Harvest	0.00	0.00	0.00
01-3509.13	TOWN LOT TIMBER HARVEST	0.00	0.00	0.00
01-3509.15	Candidate Filings	0.00	8.00	0.00
01-3509.20	Coos County Reimbursements	5500.00	16116.55	5500.00
01-3914.10	Transfers from Other Accts	0.00	0.00	0.00
**TOTAL** OTHER MISC REVENUES		5500.00	17951.19	5500.00
**TOTAL** BUDGET TOTAL		81436.95	837903.72	81633.33

B U D G E T   W O R K S H E E T   -   R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: WATER FUND - 02-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
02-3402.05	WATER FEASIBILITY GRANT	0.00	0.00	0.00
02-3402.10	Water Supply System Charges	9000.00	11390.29	9000.00
02-3402.20	WATER DEPT INTEREST	0.00	0.00	0.00
	<b>**TOTAL** BUDGET TOTAL</b>	<b>9000.00</b>	<b>11390.29</b>	<b>9000.00</b>

Fund: SEWER FUND - 03-2003R

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
03-3403.10	Sewer User Charges	8800.00	11706.20	8800.00
03-3403.20	SEWER DEPT INTEREST	0.00	142.60	0.00
<b>OTHER MISC REVENUES</b>				
03-3509.10	OTHER MISCELLANEOUS REVENUE	0.00	0.00	0.00
	<b>**TOTAL** OTHER MISC REVENUES</b>	<b>8800.00</b>	<b>11848.80</b>	<b>8800.00</b>
	<b>**TOTAL** BUDGET TOTAL</b>	<b>8800.00</b>	<b>11848.80</b>	<b>8800.00</b>

## B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
01-2026.01-000	AFLAC HEALTH INS.	0.00	19.86	0.00
GENERAL GOVERNMENT				
-----				
EXECUTIVE				
-----				
BOARD OF SELECTMEN				
-----				
01-4130.10-130	Selectmen Salaries	6500.00	6500.00	6500.00
01-4130.10-225	EX FICA/Medicare	400.00	497.24	550.00
01-4130.10-250	EX Unemployment Tax	28.00	0.00	0.00
01-4130.10-260	EX Worker's Compensation	60.00	0.00	0.00
01-4130.10-341	Selectmen Telephone	2000.00	1923.09	2200.00
01-4130.10-390	Selectmen Professional Service	2500.00	1204.13	2500.00
01-4130.10-530	Selectmen Advertising	500.00	43.99	500.00
01-4130.10-560	Selectmen Dues & Subscriptions	1000.00	1990.86	1500.00
01-4130.10-620	Selectmen Office Supplies	500.00	1127.60	1500.00
01-4130.10-625	Selectmen Postage	600.00	1933.35	2000.00
01-4130.10-670	Selectmen Reference Material	500.00	0.00	500.00
01-4130.10-690	Trustees Expense	75.00	142.18	75.00
01-4130.10-691	Misc Penalty & Int.	0.00	0.00	0.00
01-4130.10-740	Selectmen Equip.& Maintenance	1000.00	1174.00	1000.00
01-4130.10-810	Selectmen Conventions	100.00	0.00	100.00
01-4130.10-830	Selectmen Office Expense	3000.00	39.10	3000.00
	**TOTAL** BOARD OF SELECTMEN	18763.00	16575.54	21925.00
TOWN ADMINISTRATION				
-----				
01-4130.20-110	Administrative Asst. Salary	9300.00	3942.76	9300.00
01-4130.20-111	Administrative Asst.Dep.Salary	9300.00	8905.53	9300.00
01-4130.20-220	Administrative Social Security	100.00	0.00	100.00
01-4130.20-225	Administrative Medicare	1300.00	982.78	1300.00
01-4130.20-240	Admin. Training and Seminars	100.00	120.00	100.00
01-4130.20-250	Admin. Unemployment Tax	28.00	0.00	28.00
01-4130.20-260	Admin. Worker's Compensation	100.00	0.00	100.00
01-4130.20-820	Administrative Mileage	100.00	110.96	100.00
	**TOTAL** TOWN ADMINISTRATION	20328.00	14062.03	20328.00

## B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group  
 Account = First thru Last; Mask = ##-####.##-###  
 Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
<b>TOWN MEETING</b>				
01-4130.30-130	MTG - Moderators Salary	75.00	75.00	100.00
01-4130.30-225	MTG - FICA/Medicare	5.00	5.74	5.00
01-4130.30-260	MTG - Worker's Compensation	5.00	0.00	5.00
01-4130.30-550	MTG Town Report Printing	1300.00	849.20	1300.00
01-4130.30-690	MTG Miscellaneous	100.00	0.00	100.00
	<b>**TOTAL** TOWN MEETING</b>	<b>1485.00</b>	<b>929.94</b>	<b>1510.00</b>
	<b>**TOTAL** EXECUTIVE</b>	<b>40576.00</b>	<b>31587.37</b>	<b>43763.00</b>
<b>ELECTION &amp; REGISTRATION</b>				
<b>TOWN CLERK</b>				
01-4140.10-130	Town Clerk Salary	5000.00	5020.00	5000.00
01-4140.10-131	Town Clerk Dep. Salary	500.00	561.61	500.00
01-4140.10-225	Town Clerk FICA/Medicare	375.00	426.96	375.00
01-4140.10-250	TC Unemployment Compensation	0.00	0.00	0.00
01-4140.10-260	TC Worker's Compensation	0.00	0.00	0.00
01-4140.10-560	Town Clerk Dues & Subscription	150.00	20.00	150.00
01-4140.10-620	Town Clerk Office Supplis	200.00	55.78	0.00
01-4140.10-625	Town Clerk Postage	250.00	4.17	0.00
01-4140.10-670	Town Clerk Reference Materials	500.00	167.00	500.00
01-4140.10-740	Town Clerk Equipment	200.00	0.00	200.00
01-4140.10-810	Town Clerk Conventions	400.00	186.00	400.00
01-4140.10-811	TC Refunds	0.00	20.00	0.00
01-4140.10-820	Town Clerk Mileage	200.00	100.01	200.00
	<b>**TOTAL** TOWN CLERK</b>	<b>7775.00</b>	<b>6561.53</b>	<b>7325.00</b>
<b>VOTER REGISTRATION</b>				
01-4140.20-130	Election - Supervisors Salary	500.00	1328.76	500.00
01-4140.20-225	Election FICA/Medicare	100.00	0.00	100.00
01-4140.20-250	EL Unemployment Compensation	0.00	0.00	0.00
01-4140.20-260	EL Worker's Compensation	0.00	0.00	0.00
01-4140.20-530	Election Advertising	100.00	96.39	100.00
01-4140.20-690	Election Meals & Services	100.00	273.50	100.00

B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

=====

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
	<b>**TOTAL**</b> VOTER REGISTRATION	800.00	1698.65	800.00
	<b>**TOTAL**</b> ELECTION & REGISTRATION	8575.00	8260.18	8125.00

FINANCIAL ADMINISTRATION

-----

ACCOUNTING & AUDITING

-----

01-4150.20-301	Auditors	5000.00	5000.00	6000.00
01-4150.30-312	Assessing Services	10000.00	1989.50	3000.00
	<b>**TOTAL**</b> ACCOUNTING & AUDITING	15000.00	6989.50	9000.00

TAX COLLECTION

-----

01-4150.40-130	Tax Collector Salary	5000.00	5000.00	5000.00
01-4150.40-131	Tax Collector Deputy Salary	200.00	0.00	200.00
01-4150.40-190	Tax Collector's Filing Fees	100.00	40.37	100.00
01-4150.40-191	Registry Fees	0.00	82.16	0.00
01-4150.40-225	Tax Collector FICA/Medicare	350.00	382.52	350.00
01-4150.40-250	Tax Unemployment Tax	0.00	0.00	0.00
01-4150.40-251	Tax Overpayments	0.00	196.31	0.00
01-4150.40-260	Tax Worker's Compensation	0.00	0.00	0.00
01-4150.40-560	Tax Dues & Subscriptions	25.00	20.00	25.00
01-4150.40-620	Tax Collector Office Supplies	500.00	211.68	0.00
01-4150.40-625	Tax Collector Postage	1000.00	0.00	0.00
01-4150.40-670	Tax Collector Reference Materi	275.00	0.00	275.00
01-4150.40-810	Tax Collector Conventions	200.00	0.00	200.00
	<b>**TOTAL**</b> TAX COLLECTION	7650.00	5933.04	6150.00

TREASURY

-----

01-4150.50-130	Treasurer Salary	1250.00	1250.00	1250.00
01-4150.50-131	Treasurer Deputy Salary	50.00	54.08	50.00
01-4150.50-225	Treasurer FICA/Medicare	100.00	99.78	100.00
01-4150.50-250	Treasurer Unemployment Compesa	25.00	0.00	25.00
01-4150.50-260	Treasurer Worker's Compensatio	0.00	0.00	0.00
01-4150.50-620	Treasurer Office Supplies	50.00	0.00	0.00
01-4150.50-820	Treasurer Mileage	650.00	1458.49	800.00





## B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
<b>ZONING BOARD</b>				
01-4191.30-610	ZBA General Supplies	0.00	0.00	0.00
01-4191.30-625	ZBA Postage	0.00	0.00	0.00
	<b>**TOTAL** ZONING BOARD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>**TOTAL** PLANNING &amp; ZONING</b>	<b>1000.00</b>	<b>225.98</b>	<b>1000.00</b>
<b>GENERAL GOVERNMENT BUILDINGS</b>				
01-4194.10-110	Town Hall Janitor Salary	5460.00	5102.55	5460.00
01-4194.10-225	Town Hall FICA/Medicare	350.00	390.15	400.00
01-4194.10-250	Town Hall Unemployment Tax	60.00	0.00	60.00
01-4194.10-260	Town Hall Worker's Compensation	200.00	0.00	0.00
01-4194.10-409	Town Hall School Electricity	350.00	192.51	350.00
01-4194.10-410	Town Hall Electricity	1500.00	1367.99	1500.00
01-4194.10-411	Town Hall Heating Oil	2500.00	2843.81	3000.00
01-4194.10-413	Town Hall Sewerage Fees	850.00	408.00	850.00
01-4194.10-430	Town Hall Repairs&Maintenance	5500.00	2600.74	4500.00
01-4194.10-610	Town Hall Supplies	1000.00	582.64	1000.00
01-4194.10-710	TownHall Improvement to Ground	1350.00	252.08	1000.00
01-4194.10-715	Generator Install/Maint.	4000.00	1639.35	4000.00
01-4194.10-720	TownHall Improvement to Bldgs.	2500.00	0.00	5000.00
01-4194.10-740	Town Hall Plumbing Equipment	0.00	0.00	0.00
	<b>**TOTAL** GENERAL GOVERNMENT BUILDINGS</b>	<b>25620.00</b>	<b>15379.82</b>	<b>27120.00</b>
<b>CEMETERIES</b>				
01-4195.10-120	Cemetery Labor	700.00	347.75	700.00
01-4195.10-225	Cemetery FICA/Medicare	30.00	26.60	30.00
01-4195.10-250	Cemetery Unemployment Tax	26.00	0.00	26.00
01-4195.10-260	Cemetery Worker's Compensation	30.00	0.00	30.00
01-4195.10-411	Cemetery Gas & Oil	0.00	0.00	0.00
01-4195.10-430	Cemetery Maintenance Grounds	100.00	0.00	100.00
01-4195.10-610	Cemetery Supplies	100.00	0.00	100.00
01-4195.10-740	Cemetery Equipment	500.00	321.00	500.00
	<b>**TOTAL** CEMETERIES</b>	<b>1486.00</b>	<b>695.35</b>	<b>1486.00</b>

B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
<b>INSURANCE NOT OTHERWISE ALLOCATED</b>				
01-4196.10-520	IN Property & Liability	7000.00	4317.27	7000.00
<b>**TOTAL**</b>	<b>INSURANCE NOT OTHERWISE ALLOCATED</b>	<b>7000.00</b>	<b>4317.27</b>	<b>7000.00</b>
<b>**TOTAL**</b>	<b>GENERAL GOVERNMENT</b>	<b>116032.00</b>	<b>79754.86</b>	<b>146869.00</b>

**PUBLIC SAFTEY**

**POLICE DEPARTMENT**

01-4210.10-110	Police Special Officers	1000.00	0.00	1000.00
01-4210.10-130	Police Chief's Salary	0.00	6827.59	0.00
01-4210.10-190	Police Court Pay	0.00	0.00	0.00
01-4210.10-225	Police FICA/Medicare	100.00	0.00	100.00
01-4210.10-240	Police Training	100.00	0.00	100.00
01-4210.10-250	Police Unemployment Insurance	50.00	0.00	50.00
01-4210.10-260	Police Worker's Compensation	500.00	0.00	500.00
01-4210.10-341	Police Telephone	350.00	404.11	350.00
01-4210.10-410	Police Electricity	0.00	0.00	0.00
01-4210.10-430	Police Equipment Repairs	500.00	0.00	500.00
01-4210.10-440	Police Outside Service	0.00	0.00	0.00
01-4210.10-560	Police Dues	0.00	0.00	0.00
01-4210.10-620	Police Office Supplies	0.00	0.00	0.00
01-4210.10-625	Police Postage	0.00	0.00	0.00
01-4210.10-630	Police Clothing	0.00	0.00	0.00
01-4210.10-635	Police Gasoline & car repairs	1200.00	26.00	1200.00
01-4210.10-670	Police Books & Periodicals	150.00	48.50	150.00
01-4210.10-740	Police Equipment	0.00	0.00	0.00
01-4210.10-820	Police Mileage	0.00	0.00	0.00
01-4210.10-900	Police Cruiser Purchase	0.00	0.00	0.00
01-4210.10-901	Police Cruiser Equipment	200.00	127.00	200.00
<b>**TOTAL**</b>	<b>POLICE DEPARTMENT</b>	<b>4150.00</b>	<b>7433.20</b>	<b>4150.00</b>

**FIRE DEPARTMENT**

01-4220.10-111	Fire Warden	550.00	3094.31	550.00
01-4220.10-120	Fire Salaries - P/T	0.00	0.00	0.00

## B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
01-4220.10-225	Fire FICA/Medicare	0.00	0.00	0.00
01-4220.10-250	Fire Unemployment Compensation	0.00	0.00	0.00
01-4220.10-260	Fire Worker's Compensation	788.00	0.00	788.00
01-4220.10-341	Fire Telephone	1000.00	957.83	1000.00
01-4220.10-343	Fire AT & T Rental	330.00	769.05	330.00
01-4220.10-410	Fire Electricity	400.00	551.64	400.00
01-4220.10-411	Fire Heating Fuel - LP Gas	900.00	800.05	900.00
01-4220.10-430	Fire Equipment Maintenance	2500.00	736.44	2500.00
01-4220.10-610	Fire Supplies	250.00	1347.31	250.00
01-4220.10-635	Fire Vehicle Fuel	150.00	85.20	150.00
01-4220.10-740	Fire Equipment	2500.00	0.00	2500.00
01-4220.10-741	Fire Furnace	0.00	0.00	0.00
01-4220.10-830	Fire Expense	0.00	0.00	0.00
01-4220.10-840	Fire Dept.Build.Maint.&Repair	1000.00	160.00	1000.00
	<b>**TOTAL** FIRE DEPARTMENT</b>	<b>10368.00</b>	<b>8501.83</b>	<b>10368.00</b>
<b>CODE ENFORCEMENT</b>				
01-4240.10-110	Code Enforcement Salarie P/T	0.00	0.00	0.00
01-4240.10-225	Code Enforcement FICA/Medicare	0.00	0.00	0.00
01-4240.10-250	Code Enforcement Unemployment	0.00	0.00	0.00
01-4240.10-260	Code Enforcement Worker's Comp	0.00	0.00	0.00
01-4240.10-620	Code Enforcement Office Suppli	0.00	0.00	0.00
01-4240.10-635	Code Enforcement Vehicle Fuel	0.00	0.00	0.00
	<b>**TOTAL** CODE ENFORCEMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CIVIL DEFENSE</b>				
01-4299.10-810	Civil Defense Training & Exp.	200.00	0.00	200.00
	<b>**TOTAL** CIVIL DEFENSE</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>
	<b>**TOTAL** PUBLIC SAFTEY</b>	<b>14718.00</b>	<b>15935.03</b>	<b>14718.00</b>
<b>HIGHWAYS &amp; STREETS</b>				
<b>AKERS POND ASSOCIATION</b>				
01-4312.10-390	Akers Pond Road Association	4503.95	4591.45	4700.00

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

nd: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

=====		2002	2002	2003
Account Number	Account Name	Budget	Actual	Requested
-----		(3)	(4)	(5)
-4312.10-900	Akers Pond Boat Ramp	7137.06	0.00	0.00
-4312.10-901	Boat Ramp Completion	1500.00	0.00	0.00
-----		-----		-----
**TOTAL**	AKERS POND ASSOCIATION	13141.01	4591.45	4700.00
STREET LIGHTING				
-----				
-4316.10-410	Street Lighting Electricity	2500.00	2167.28	2500.00
-----		-----		-----
**TOTAL**	STREET LIGHTING	2500.00	2167.28	2500.00
ENHANCED 911				
-----				
-4318.10-860	Enhanced 911 - Map Booklet	3500.00	0.00	3500.00
-----		-----		-----
**TOTAL**	ENHANCED 911	3500.00	0.00	3500.00
SIDEWALK				
-----				
-4319.10-430	Sidewalk Maintenance	500.00	202.50	700.00
-----		-----		-----
**TOTAL**	SIDEWALK	500.00	202.50	700.00
-----		-----		-----
**TOTAL**	HIGHWAYS & STREETS	19641.01	6961.23	11400.00
SANITATION				
-----				
LID WASTE COLLECTION				
-----				
-4323.10-110	TS Salaries P/T	4700.00	4306.50	5290.00
-4323.10-111	TS Asst Salary	2500.00	1270.51	2500.00
-4323.10-225	TS FICA/Medicare	400.00	426.74	500.00
-4323.10-250	TS Unemployment Tax	300.00	0.00	300.00
-4323.10-260	TS Worker's Compensation	500.00	0.00	500.00
-4323.10-341	TS Telephone	450.00	438.10	450.00
-4323.10-410	TS Electricity	1000.00	782.19	1000.00
-4323.10-490	TS Maintenance & Repairs	2500.00	4854.04	2500.00
-4323.10-560	TS Waste District Dues	7796.00	4493.63	8660.00
-4323.10-610	TS Supplies	400.00	48.60	400.00
-4323.10-820	TS Mileage & Meetings	400.00	595.69	400.00
-4323.10-870	TS Solid Waste Disposal	6604.00	14808.37	15000.00

B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group  
Account = First thru Last; Mask = ##-####.##-###  
Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

=====

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
01-4323.10-871	TS Solid Waste Tipping Fees	6321.00	10726.51	9950.00
01-4323.10-872	TS Bulky Waste Const. Assess	0.00	0.00	0.00
01-4323.10-873	C&D Bulky Waste Fees	2590.00	0.00	2590.00
01-4323.10-874	Post Closure Fees	2500.00	0.00	2500.00
<b>**TOTAL**</b>	<b>SOLID WASTE COLLECTION</b>	<b>38961.00</b>	<b>42750.88</b>	<b>52540.00</b>
	<b>**TOTAL** SANITATION</b>	<b>38961.00</b>	<b>42750.88</b>	<b>52540.00</b>

HEALTH

01-4411.50-840	Health - UCV Hospital	800.00	800.00	800.00
01-4411.50-841	Health - UCV/AV Mental Health	350.00	350.00	350.00
01-4411.50-842	UCVH - Home Health	2000.00	2000.00	2000.00
01-4411.50-843	Tri-County Cap, Inc.	600.00	600.00	600.00
01-4411.50-845	Red Cross	120.00	120.00	120.00
01-4411.50-846	ERROL RESCUE SQUAD INC	6000.00	6000.00	6000.00
	<b>**TOTAL** HEALTH</b>	<b>9870.00</b>	<b>9870.00</b>	<b>9870.00</b>

WELFARE

01-4442.10-390	Welfare	3000.00	445.89	3000.00
	<b>**TOTAL** WELFARE</b>	<b>3000.00</b>	<b>445.89</b>	<b>3000.00</b>
	<b>**TOTAL** WELFARE</b>	<b>3000.00</b>	<b>445.89</b>	<b>3000.00</b>

CULTURE AND RECREATION

01-4520.10-900	Recreational Maintenance	100.00	0.00	1000.00
01-4520.10-901	Chamber July 4th	1200.00	1200.00	1200.00
01-4520.10-902	Tennis/Basket Completion	3000.00	2549.59	0.00
	<b>**TOTAL** PARKS AND RECREATION</b>	<b>4300.00</b>	<b>3749.59</b>	<b>2200.00</b>

## B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2003E

Budget Year: January 2003 thru December 2003

=====		2002	2002	2003
Account Number	Account Name	Budget	Actual	Requested
-----		(3)	(4)	(5)
LIBRARY				
01-4550.10-110	Librarian Salary	7020.00	6417.00	7020.00
01-4550.10-225	Librarian FICA/Medicare	537.03	490.96	537.00
01-4550.10-250	Librarian Unemployment Tax	40.00	0.00	40.00
01-4550.10-260	Librarian Worker's Comp	40.00	0.00	40.00
01-4550.10-960	Library Trustees	6747.72	6747.72	6849.00
-----		-----	-----	-----
	**TOTAL** LIBRARY	14384.75	13655.68	14486.00
-----		-----	-----	-----
	**TOTAL** CULTURE AND RECREATION	18684.75	17405.27	16686.00
DEBT SERVICE				
-----				
OTHER FINANCIAL USES				
-----				
01-4711.20-980	DS Debt Service - Principal	22000.00	21183.24	22000.00
01-4711.20-981	DS Debt Service - Interest	10000.00	8029.68	10000.00
-----		-----	-----	-----
	**TOTAL** OTHER FINANCIAL USES	32000.00	29212.92	32000.00
-----		-----	-----	-----
	**TOTAL** DEBT SERVICE	32000.00	29212.92	32000.00
MISCELLANEOUS USES				
-----				
01-4911.10-001	Overpayments	4000.00	0.00	0.00
01-4911.10-002	Taxes Bought By Town	0.00	0.00	0.00
01-4914.10-950	Transfers from General Fund	0.00	0.00	0.00
01-4915.10-930	Solid Waste Capital Reserve	0.00	0.00	0.00
01-4931.10-850	Coos County Tax	0.00	219649.00	0.00
01-4933.10-860	Town School Expense	0.00	413286.41	0.00
01-4933.10-861	State School Expense	0.00	81853.00	0.00
01-4939.10-851	State of NH - Dog Licenses	100.00	245.50	100.00
01-4939.10-852	State of NH - Marriage License	100.00	76.00	100.00
01-4939.10-853	State of NH - Estate Changes	100.00	0.00	100.00
01-4939.10-854	State of NH - Vital Records	100.00	29.00	100.00
01-4939.10-856	Radio Communication	1000.00	0.00	1000.00
01-4939.10-857	Paint Town Boundaries	3760.00	0.00	3760.00

B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL.FUND - 01-2003E

Budget Year: January 2003 thru December 2003

Account Number	Account Name	2002 Budget (3)	2002 Actual (4)	2003 Requested (5)
	**TOTAL** MISCELLANEOUS USES	9160.00	715138.91	5160.00
	**TOTAL** BUDGET TOTAL	262066.76	917474.99	292243.00



## B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: WATER FUND - 02-2003E

Budget Year: January 2003 thru December 2003

=====		2002	2002	2003
		Budget	Actual	Requested
Account Number	Account Name	(3)	(4)	(5)
-----				
WATER DISTRIBUTION AND TREATMENT				
-----				
WATER OPERATIONS				
-----				
WATER WELL III				
-----				
02-4332.10-410	Water Well III Electricity	400.00	669.62	600.00
	**TOTAL** WATER WELL III	400.00	669.62	600.00
-----				
WATER WELL II				
-----				
02-4332.20-410	Water Well II Electricity	1100.00	1121.34	1100.00
02-4332.20-430	Water Well II Maintenance	1000.00	11338.19	1000.00
02-4332.20-440	Water Well II Lease	120.00	150.00	150.00
	**TOTAL** WATER WELL II	2220.00	12609.53	2250.00
-----				
WATER WELL I				
-----				
02-4332.30-111	WATER PAYROLL	400.00	440.00	400.00
02-4332.30-225	Water Well I FICA/Medicare	20.00	33.66	20.00
02-4332.30-250	Unemployment	0.00	0.00	0.00
02-4332.30-260	Water Well I Workers Compensat	10.00	0.00	10.00
02-4332.30-390	Health - State, Lab, Water Tes	1200.00	2028.00	1200.00
02-4332.30-410	Water Well I Electricity	1400.00	890.17	1400.00
02-4332.30-430	Water Well I Labor	500.00	0.00	500.00
02-4332.30-610	Water Well I Supplies	500.00	358.45	500.00
02-4332.30-740	Water Well I Equipment	2500.00	1831.25	2500.00
02-4332.30-820	Water Well I Mileage & Expense	750.00	1128.58	750.00
02-4332.30-890	Water Well I Recertification	0.00	0.00	0.00
	**TOTAL** WATER WELL I	7280.00	6710.11	7280.00
-----				
	**TOTAL** WATER OPERATIONS	9900.00	19989.26	10130.00
-----				
**TOTAL**	WATER DISTRIBUTION AND TREATMENT	9900.00	19989.26	10130.00

B U D G E T   W O R K S H E E T   -   E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail - Account Number; Level = 9

Fund: SEWER FUND - 03-2003E

Budget Year: January 2003 thru December 2003

=====		2002	2002	2003
-----		Budget	Actual	Requested
Account Number	Account Name	(3)	(4)	(5)
-----		-----	-----	-----
SEWAGE COLLECTION AND DISPOSAL				
03-4326.14-391	Sewer Dept. Leachfield	0.00	0.00	0.00
03-4326.14-392	Sewer Dept. Feasibility Grant	0.00	0.00	0.00
03-4326.14-410	Sewer Dept. Electricity	850.00	553.80	850.00
03-4326.14-430	Sewer Dept. Maintenance	8800.00	1505.00	8800.00
		-----	-----	-----
**TOTAL**	SEWAGE COLLECTION AND DISPOSAL	9650.00	2058.80	9650.00
MISCELLANEOUS USES				
03-4911.14-901	Transfer to Other Funds	0.00	0.00	0.00
		-----	-----	-----
**TOTAL**	MISCELLANEOUS USES	0.00	0.00	0.00
		-----	-----	-----
**TOTAL**	BUDGET TOTAL	9650.00	2058.80	9650.00

## Summary Inventory of Valuation

Current Use Land	\$ 1,093,357.00
Residential Land	10,687,500.00
Commercial Land	283,700.00
Residential Buildings	17,457,500.00
Manufactured Housing	819,200.00
Commercial Buildings	3,457,900.00
Electric Company	750,327.00
Errol Hydro	9,000,000.00
Non-Taxable Land	5,482,845.00
Non- Taxable Buildings	<u>1,252,100.00</u>
<b>Total Before Exemptions</b>	<b>\$ 50,284,429.00</b>
Non-Taxable Exemptions	\$ 6,734,945.00
Elderly Exemptions	<u>10,000.00</u>
<b>Total Exemptions</b>	<b>\$ 6,744,945.00</b>
<b>Total Net Valuation after Exemption</b>	<b>\$ 43,539,484.00</b>

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### Tax Rate

Municipal (Town)	- 1.47
School (Local)	5.42
School (State)	5.24
County	<u>5.01</u>
<b>Total</b>	<b>\$14.20</b>

2002 Equalization Factor 100%

**SUMMARY OF PAYMENTS**  
**Actual Payments**

AFLAC	\$ 19.86
Selectmen, Salaries and Expenses	16,575.54
Administrative Financial & Secretary Salaries & Expenses	14,062.03
Town Meeting Salaries and Expenses	929.94
Town Clerk Salaries and Expenses	6,561.53
Voter Registration	1,698.65
Accounting and Auditing	6,989.50
Tax Collectors Salaries and expenses	5,933.04
Treasurer Salaries and Expenses	2,862.35
Data Processing	3,444.00
Legal Expenses	60.00
Planning & Zoning Boards	225.98
Government Buildings	15,379.82
Cemeteries	695.35
Insurance	4,317.27
Police Department	7,433.20
Fire Department	8,501.83
Akers Pond Association	4,591.45
Street Lighting	2,167.28
Enhanced 911	-0-
Sidewalk Maintenance	202.50
Transfer Station	42,750.88
Health	9,870.00
Welfare	445.89
Parks & Recreation	3,749.59
Library	13,655.68
Debt Service	29,212.92
Coos County Tax	219,649.00
School Expense (Town)	413,286.41
School Expense (State)	81,853.00
State of New Hampshire (Vitals)	350.50
Radio Communications	0-
Water Department	19,989.26
Sewer Department	<u>2,058.80</u>
TOTAL EXPENDITURES	\$ 939,523.05

## Report of the Water Department

Water Rents Uncollected as of January 1, 2002.....	\$ 739.30
Interest Billed in 2002.....	75.56
Water Rents Billed 2002.....	<u>11,127.74</u>
Total Billed	\$ 11,942.60

Water Rents Collected through December 31, 2002.....	\$ - 11,427.75
Abatement of Water Rent 2002.....	<u>- 34.57</u>
Total Owed as of December 31, 2002	\$ 480.28

## Financial Report

Cash in hand of Treasurer as of January 1, 2002.....	\$- 30,297.43
Rents Collected in 2002.....	\$ +11,427.75
Expenses in 2002.....	<u>\$- 19,989.26</u>
Total	\$- 38,858.94

## Report of the Sewer Department

Sewer Fees Uncollected as of January 1, 2002.....	\$ 1,618.40
Billed in 2002.....	<u>10,240.80</u>
<b>Total Billed</b>	<b>\$ 11,859.20</b>

Sewerage Fees Collected through December 31, 2002.....	\$ <u>11,706.20</u>
<b>Total Fees Due</b>	<b>\$ 153.00</b>

## Financial Report

Cash in hand of Treasurer, January 1, 2002.....	\$ 21,022.85
Fees Collected in 2002.....	\$ 11,706.20
Expenses in 2002.....	\$ <u>( 2,058.80)</u>
<b>Total Assets</b>	<b>\$ 30,670.25</b>

**Schedule of Town Property**

**DECEMBER 2002**

<b>DESCRIPTION</b>	<b>VALUE</b>
Town Hall, Land & Building	\$ 240,300.00
Furniture & Equipment	16,500.00
Library, Land & Building	53,300.00
Furniture & Equipment	5,000.00
Value of Books in Library	96,830.00
<b>Police Department</b>	
Cruiser	24,000.00
Equipment	5,000.00
Fire Department, Land & Building	72,700.00
Equipment	10,000.00
Water Supply Facilities	9,000.00
Sewer Plant	180,000.00
School, Land & Building	359,200.00
Equipment	68,000.00
Transfer Station, Land & Building	32,000.00
Equipment	20,000.00
Scott Grover Estate (Akers Pond)	128,600.00
George Lizotte Lot	10,000.00
Leeman Lot	30,000.00
Brooks Lot	5,200.00
Hurlburt Ave (U002-0020)	30,400.00
Hurlburt Ave (U002-0027)	11,900.00
Hurlburt (U002-0023)	7,800.00
Hurlburt (U002-0003 & 4)	15,700.00
Hurlburt (U002-0002)	42,200.00
Hurlburt (U002-0005)	9,600.00
28 Hurlburt Ave (U002-0022)	39,900.00
<b>TOTAL TOWN PROPERTY</b>	<b>\$1,523,130.00</b>

**Schedule of Long-Term Indebtedness  
December 31, 2002**

Town Hall Long-Term Note Outstanding	\$ 127,099.43
Total Long-Term Note Outstanding	<u>\$ 127,099.43</u>

**Reconciliation of Outstanding Long-Term Indebtedness**

Debt Retirement During Fiscal Year - Town Hall	\$ 21,183.24
Total Debt Retirement During Year	<u>\$ 21,183.24</u>
<b>Outstanding Long Term Debt 2002</b>	<b>\$ 105,916.19</b>

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**Akers Pond Road Association  
December 31, 2002**

**Receipts - 2002**

Highway Block Grant - For the Roadwork	\$ 4,503.95
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**Expenses - 2002**

Road Maintenance - Summer, Winter & Paving	\$ 4,591.45
--	-------------

**Budget - 2003**

Highway Block Grant	\$ 4,700.33
---------------------	-------------

Akers Pond Road Association



## Treasurer's Report - 2002

### General Fund

Balance January 1, 2002	\$	247,613.41
Income:		859,412.62
Expenditures:		<u>(939,822.34)</u>
Balance December 31, 2002	\$	167,203.69

### General Fund

Created: October 27, 1994		
Purpose: Acquire Interest		
How Invested: MBIA Savings		
Balance January 1, 2002	\$	126,173.74
Interest Earned:		1,889.67
Income:		
Expenditures:		
Balance December 31, 2002	\$	<u>128,063.41</u>

### Radio Communications

Created: January 27 1997		
Purpose: Radio Systems		
How Invested: MBIA Savings		
Balance January 1, 2002	\$	6,367.05
Interest Earned:		95.37
Income:		
Expenditures:		
Balance December 31, 2002	\$	<u>6,462.42</u>

### Landfill Closure

Created: July 18, 1997		
Purpose: Landfill Closure		
How Invested: Checking Account		
Balance January 1, 2002	\$	44.39
Income:		
Expenditures:		
Balance December 31, 2002	\$	<u>44.39</u>

## Treasurer's Report - 2002

### Errol Disaster Recover Project

Created: November 15, 2001

Purpose:

How Invested: Checking Account

Balance January 1, 2002	\$	4,100.00
Income:		289,050.00
Expenditures:		<u>(290,282.19)</u>
Balance December 31, 2002	\$	2,867.81

### Errol Emergency Water Project

Created: November 1, 2002

Purpose:

How Invested: Checking Account

Balance January 1, 2002	\$	100.00
Income:		197,328.00
Expenditures:		<u>(197,428.00)</u>
Balance December 31, 2002	\$	0

### Combined Accounts

Balance January 1, 2002	\$	384,398.59
Income:		1,345,790.62
Interest:		1,985.04
Expenditures:		<u>(1,427,532.53)</u>
Balance December 31, 2002	\$	304,641.72

# TOWN CLERK'S ANNUAL REPORT

JANUARY 1, 2002 - DECEMBER 31, 2002

MOTOR VEHICLE REGISTRATIONS	651	\$74,975.00
TITLES	86	\$ 172.00
DECALS	464	<u>\$ 928.00</u>
TOTAL		\$76,075.00
UCC'S	12	\$ 585.00
DOG LICENSES		
NEUTERED	61	\$ 357.50
NOT NEUTERED	17	<u>\$ 159.00</u>
TOTAL	78	\$ 516.50
VITAL RECORDS		
MARRIAGE LICENSES	2	\$ 90.00
DEATH CERTIFIED COPY	1	\$ 20.00
MARRIAGE CERTIFIED COPY	1	<u>\$ 12.00</u>
TOTAL		\$ 122.00
FILINGS	7	\$ 8.00
CHECKLIST REQUEST	1	\$ 20.00
WETLAND FILING	1	\$ 14.17
TOTAL:		\$77,340.67

## Tax Collector's Report 2002

<u>Uncollected Taxes</u> <u>Beginning of Year</u>	<u>Levy for Year</u> <u>of the Report 2002</u>	<u>Prior Year</u> <u>2001</u>
Property Taxes		\$ 47,754.13
Land Use Change		-0-
Utilities - Sewer		1,618.40
Excavation Tax		284.15
Yield Tax		532.60
<b><u>Taxes Committed</u></b>		
<b><u>This Year</u></b>		
Property Taxes	\$ 612,988.00	580.59
Land Use Change	11,640.00	
Yield Taxes	51,946.17	
Utilities - Sewer	10,240.80	
Gravel Tax	354.22	
Excavation Tax		
Other Charges (bad check)	16.00	
<b><u>Overpayment</u></b>		
Property Taxes	219.22	
Collected Interest Late Taxes	465.61	2,575.94
Costs before Lien		651.75
<b>Total Debits</b>	<b>\$ 687,870.02</b>	<b>\$ 53,997.56</b>

## Tax Collectors Report 2002

<u>Remitted To Treasurer</u>	<u>Levy for Year of the Report 2002</u>	<u>Prior Year 2001</u>
Property Taxes	\$ 548,662.65	\$ 34,355.20
Land Use Change	9,990.00	-0-
Yield Taxes	48,566.54	532.60
Utilities - Sewer	10,087.80	1,618.40
Gravel Tax	354.22	-0-
Excavation Tax	-0-	(296.44)
Interest	465.61	1,536.40
Conversion To Lien		14,237.44
Costs Not Liened		130.00
 <b><u>Abatements Made</u></b>		
Property Taxes	1,195.83	88.14
Interest	1.78	
Yield Tax	3,379.63	
Excavation Tax		580.59
 <b><u>Uncollected Taxes</u></b>		
Property Taxes	66,405.06	
Yield Taxes	-0-	
Utilities - Sewer	153.00	
Excavation Tax		
Land Use Charge	1,650.00	
Interest	390.67	
Other Charges (bad check)	16.00	
N.H. Elderly Deferral	(3,626.69)	1,213.45
<b>Total Credits</b>	<b>\$ 687,690.32 *</b>	<b>\$ 53,997.56</b>

\* \$ 179.70 in 2002 credit memos for property taxes collected in December 2001 are not included in this total.

**Tax Collector's Report 2002**  
**Tax Liens**

<u>Debits</u>	<u>Last Year's Levy</u> 2001	<u>Prior Year</u> 2000	<u>Prior Year</u> 1999
Unredeemed Liens Beginning of Year	-0-	\$ 11,610.52	\$ 1,687.34
Liens Executed	\$ 14,237.44	-0-	-0-
Interest and Cost	314.57	1,820.66	600.68
<b>Total Debits</b>	<u>\$ 14,552.01</u>	<u>\$ 13,431.18</u>	<u>\$ 2,288.02</u>
<b>Remitted to Treasurer</b>			
Redemptions	\$ 6,336.88	\$ 8,081.38	\$ 900.47
Interest and Cost	314.57	1,709.68	349.58
Unredeemed Lien Balance	7,900.56	2,264.85	-0-
N.H. Elderly Deferral		<u>1,375.27</u>	<u>1,037.97</u>
<b>Total Credits</b>	<u>\$ 14,552.01</u>	<u>\$ 13,431.18</u>	<u>\$ 2,288.02</u>

CEMETERY and TOWN TRUST FUNDS  
for the Town of ERROL  
for 2002

**LAWRENCE ZWICKER**

Created: March 12, 1958	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$1,225.67	
Income during year:	\$12.80	
Balance end of year:	\$1,238.47	

**ALICE HAWKINS**

Created: December 12, 1965	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$833.26	
Income during year:	\$8.70	
Balance end of year:	\$841.96	

**MADELINE M. HART**

Created: November 23, 1984	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$981.27	
Income during year:	\$10.24	
Balance end of year:	\$991.51	

**MERIT W. BEAN**

Created: June 29, 1987	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$983.20	
Income during year:	\$10.26	
Balance end of year:	\$993.46	

**ROBERT BEAN**

Created: December 22, 1988	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$394.96	
Income during year:	\$4.11	
Balance end of year:	\$399.07	

**WALTER & LENA READIO**

Created: April 8, 1993	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$330.08	
Income during year:	\$3.43	
Balance end of year:	\$333.51	

**LEONARD JORDAN**

Created: June 9, 1995	For Cemetery	Invested Savings Bank
Balance beginning of year:	\$360.32	
Income during year:	\$3.76	
Balance end of year:	\$364.08	

**LINWOOD JORDAN**

Created: June 9, 1995	For Cemetery	Invested Savings Bank
Balance beginning of year:		\$360.32
Income during year:		\$3.76
Balance end of year:		\$364.08

**FIRE TRUCK FUND**

Created: February 12, 1964	For Fire Truck	Invested Savings Bank
Balance beginning of year:		\$551.36
Income during year:		\$5.75
Balance end of year:		\$557.11

**SCHOOL BUILDING FUND**

Created: January 12, 1988	For School Building	Invested Savings Bank
Balance beginning of year:		\$44,056.72
Income during year:		\$4,773.11
Withdrawal:		\$8,851.95
Balance end of year:		\$39,977.88

**SOLID WASTE FUND**

Created: March 10, 1991	For Solid Waste	Invested Savings Bank
Balance beginning of year:		\$44,775.76
Income during year:		\$467.77
Balance end of year:		\$45,243.53

**SPECIAL EDUCATION FUND**

Created: December 23, 1996	For Special Education	Invested Savings Bank
Balance beginning of year:		\$11,628.49
Income during year:		\$145.84
Balance end of year:		\$11,774.33

**AMBULANCE FUND**

Created: December 31, 1997	For Ambulance	Invested Savings Bank
Balance beginning of year:		\$670.44
Income during year:		\$6.99
Balance end of year:		\$677.43

**POLICE CRUISER FUND**

Created: September 28, 1998	For Police Cruiser	Invested Savings Bank
Balance beginning of year:		\$543.28
Income during year:		\$5.67
Balance end of year:		\$548.95





TOTALS for CEMETERY and TOWN TRUST FUNDS  
December 31, 2002

BALANCE BEGINNING of YEAR	\$134,271.18
NEW FUNDS CREATED	\$10,000.00
INCOME DURING YEAR	\$10,771.04
EXPENDITURES	\$30,652.36
BALANCE END of YEAR	\$124,389.86

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Clara Grover  
Elaine Laflamme

## Errol Public Library - Report 2002

<u>Account</u>	<u>2002 Budget</u>	<u>2002 Spent</u>	<u>2003 Budget</u>
Salary Librarian	\$ 7,020.00	\$ 6,417.00	\$ 7,020.00
FWT/FICA/Medi	537.03	490.96	537.03
Unemployment	40.00	-0-	40.00
Workers Compensation	40.00	-0-	40.00
Books	1,700.00	1,159.17	1,500.00
Video / Audio	600.00	119.02	600.00
Fuel	700.00	504.66	700.00
Periodicals	350.00	564.83	500.00
Telephone / Internet	1,200.00	1,277.36	1,400.00
Plowing	120.00	160.00	200.00
Postage	50.00	39.11	50.00
Supplies	880.00	365.69	880.00
Travel	100.00	47.65	100.00
Program	-0-	-0-	-0-
Education	250.00	176.97	250.00
Fixtures / Furniture	550.00	1,221.41	650.00
Maintenance	1,250.00	1,286.57	1,000.00
Miscellaneous	74.00	87.98	74.00
<b>Total</b>	<b>\$ 15,461.03</b>	<b>\$ 13,918.38</b>	<b>\$ 15,541.03</b>

### Income

2001 Surplus	\$ 1,076.28
2002 Appropriations	15,461.03
Fines & Donations	58.00
Book Replacements & Sales	41.96
Copier	65.10
Refund	56.77
Re-deposited Check	20.00
<b>Total</b>	<b>\$ 16,779.14</b>
2003 Budget	\$ 15,541.03
2002 Surplus	( 1,055.41)
<b>Total</b>	<b>\$ 14,485.62</b>

## 2002 LIBRARIAN'S REPORT

The Trustee's and I want to thank everyone for their contributions to the library this past year whether in donated time, books or video's.

Another exciting year, our summer reading program was very successful, Brenda Dyer did good job. The children that participated enjoyed it very much.

This spring and summer, Carol Hall did a very good job with the children's story hour that was held every Thursday. Carol read a story and had crafts suited to the children's age. The little ones enjoyed it.

This fall, Paula Sweatt took over the story hour with stories and crafts. The children enjoyed it and had fun.

The Friends of the Library got Author David Martin to have a story hour at the school. The children enjoyed it, had fun and asked lots of intelligent questions. He had a great interaction with the children.

In November, Susan Dupuis and I went to the Hanover Library for a day workshop. This workshop was to get the passwords for the new NHU-PAC, so we could still get books through an Interlibrary loan. I am still trying to learn the new system.

On January 24, 2003, Librarian Anne Bragg, Helen Donato, Chairwoman of the Friends of the Library and Susan Dupuis, Friends of the Library Treasurer went to a workshop scheduled by the Bill and Melinda Gates Foundation. Our library was awarded a new computer from the Gates Foundation.

The clock is still running thanks to John McEwan, he keeps it wound about every three weeks. Many thanks to John for fixing the clock.

Respectively submitted,

Anne Bragg, Librarian

## 2002 Librarians Report

### CIRCULATION:

Adult Fiction	1395
Adult Non-Fiction	1204
Adult Periodicals	1985
Adult Recordings, Videos & Tapes	1030
Juvenile Fiction	1621
Juvenile Non-Fiction	1102
Juvenile Periodicals	398
Juvenile Recordings	275
Juvenile Video's	1320
Juvenile Miscellaneous Toys & Puzzles	209

### REGISTERED BORROWERS:

Adult	210
Junior	102

### INTERLIBRARY LOAN:

Borrowed	402
Lent	312

### COLLECTION:

Donated Books	540
Purchased	125
Video's Purchased	60

## ERROL RECREATION COMMITTEE REPORT

This past year the tennis/basketball court was finally constructed. We have Wanda Garrow to thank as she oversaw the contracting and construction. There are some final touches to be put in place in the spring. Thanks to a donation of \$1,000 from Swift River-Hasflund (Errol Hydro) we will be able to complete the perimeter drainage, spread loam on the sides and plant grass. We also thank Bob and Carol Fournier for the donation of a bench and the tennis pro from the Balsams, Bob Green of Rangely, for donating tennis lessons.

We hope everyone in town will use the court for both tennis and basketball. Please wear sneakers and knock the dirt off the soles before entering the court to help the longevity of the court surface. Also, please take home any refuse you may bring or find in the court area.

We were successful in securing a federal grant of \$9,656 to improve the boat ramp on the town property at Akers Pond. This will also include a handicap accessible dock, improved parking area, picnic tables and/or benches. We are hoping to complete this project this summer depending on the federal and state hoopla we have to go through for the necessary permits and matching grant dollars.

The other project the recreation committee has been working on is to improve the playing field at the school and upgrade the playground. Unfortunately we have been unsuccessful with the two grants that were written for that purpose in 2002. At this juncture we will need community input for both ideas and a feasible plan to further these projects. If anyone has any ideas or suggestions for the recreation committee for future projects or the playground please leave your name and contact information at the town hall or school.

Sincerely,  
Errol Recreation Committee

# FRANCIS J. DINEEN & Co.

CERTIFIED PUBLIC ACCOUNTANTS

5 MIDDLE STREET • LANCASTER, N.H. 03584

## TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen,  
Errol, New Hampshire:

In planning and performing our audit of the financial statements of the Town of Errol, New Hampshire for the year ended December 31, 2001, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated July 17, 2002 on the Town's financial statements. These remarks are being made in the hope that they will improve existing procedures and are not intended to criticize Town personnel.

### 1. *Boat Registration Fees*

The Selectmen wish to dedicate boat registration fees to use for boat access improvements.

#### *Recommendation*

The Town should vote to establish a special revenue fund to which fees will be transferred annually and out of which such improvements can be made, but need not be expended in the year in which the fees are generated.

### 2. *Budgeting of Special Revenue Funds*

In 2001, the Town budgeted \$7,500 of revenues for the Water Department, as compared with \$9,900 of appropriated Water Department expenses. Separately, the Town budgeted \$9,900 of Sewer Department revenues, and \$9,650 of related expenses. The effect of budgeting revenues in amounts different than expenses was to raise property taxes of \$2,150 in excess of what was needed to meet the General Fund budget.

Also, the Town budgeted \$5,665 of expenditures for radio communications equipment in the General Fund, although there is a separate special revenue fund dedicated to this purpose. As a result, the General Fund raised \$5,665 of property taxes beyond what was required.

Board of Selectmen  
Town of Errol

*Recommendation*

Special revenue funds, such as Water, Sewer, and Radio Communications, each has its own revenue source. Unless it is the intention of the Town to augment those funds' budgets with transfers from the General Fund, the Town should prepare balanced budgets for each of those funds to avoid raising taxes unnecessarily. (It should be noted that such excess taxes raised, which went unspent, simply reverted to the General Fund's fund balance and are available to offset future taxes.)

We appreciate the warm welcome and helpfulness extended us by the Town's administrative staff during the audit, and thank the Town for the opportunity to be of service.

Very truly yours,

  
Francis J. Dineen & Co.

July 17, 2002



# VITAL STATISTICS

2002

## BIRTHS

DYLAN RYAN BISSON, BORN TO DANNY & SHEILA BISSON, AUGUST 2, 2002

## MARRIAGES

BRIAN DAVID KNIGHTLY & DEBRA JEAN BEAN, ON FEBRUARY 2, 2002.

RONALD AUREL PELLETIER & BARBARA LYNN HERRON, ON JULY 7, 2002

## DEATHS

STANLEY E. HAMMOND, ON MAY 15, 2002.

RONALD J. LEMIEUX, ON MAY 29, 2002.

EUNICE M. THURSTON, ON SEPTEMBER 27, 2002.

GORDON L. BRAGG, ON OCTOBER 21, 2002.

ERROL RESCUE SQUAD  
127 MAIN STREET  
ERROL, N.H. 03579

The Errol Rescue Squad had another busy year in 2002. All of our volunteers had to complete their bi-annual recertification process which consists of 24 hours of continuing education, 24 hours of recertification training, and a State of New Hampshire testing process. The training and testing are always in another location, and require weekend and evening commitments.

We would like to congratulate ( and thank ) Rebecca Bean on her advancement to the level of EMT-Intermediate. Becky is now able to start intravenous treatment and limited drug treatment as approved by our medical director. She was required to complete 320 hours of training and emergency room time and travel to Concord for a State of New Hampshire testing process to reach this goal.

Although the vast majority of our reponses for aid continue to be for older patients with medical needs, we have had opportunity to use the snowmobile rescue sled which was purchased with assistance from the Umbagog Snowmachine Club last year. It has proven to be a valuable aid in what is always a difficult rescue situation.

As always we face several challenges in our efforts to provide emergency medical care to our area. We have found Medicare and Medicaid regulations to be cumbersome and our billing is still contracted out. We always welcome new volunteers but find that the training requirements continue to be impossible for many people. A new EMT course will be starting in Milan in the spring and we have several younger community members who are interested. If anyone would like to sign up for this, please contact a member of the squad-all are welcome.

Once again, we would like to thank the Selectmen and residents of our area for their continued support. We would also like to thank the Errol Fire Department for continuing to supply our drivers, and everyone else who has supported us in many ways.

Message from the Selectmen

Dear Townspeople of Errol,

2002 was a very busy and productive year for the Selectmen.

2002 saw the town wrap up a grant for the water department - East side. We built a new pump house for that well. No more climbing down 12 feet to check the well. No more shocks from the dampness and electricity.

The selectmen (Cheryl Lord and Larry Enman) would like to thank Fran Coffin for all the time he put into getting funding for the 5000 acres that the town is looking into. The town will have a chance to vote on this at a later date.

The flood mitigation grant that the town received in 2001 is going along smoothly. Seven home owners have taken advantage of this grant and sold their property to the town. The grant runs out on June 30, 2003. Any property owner of property in that area should contact the town office if they want more information on this grant.

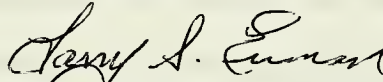
The Selectmen would like to thank all of the town officers and town employees for doing a great job during the year 2002 and helping the Selectmen keeping your taxes down.

The Selectmen would like to recognize the Recreation Committee for getting the tennis court built and getting a grant for the Boat Landing.

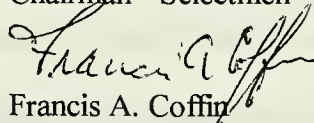
The Selectmen hope that 2003 will be just as productive as 2002. The Selectmen's meetings are the first and third Mondays of each month. We welcome our residents and tax payers to attend our meetings.

Selectmen of  
Errol, NH.


Your Board of Selectmen



Larry S. Enman  
Chairman - Selectmen



Francis A. Coffin  
Selectman



Cheryl L. Lord  
Selectman

**ERROL TOWN MEETING  
MARCH 12, 2002**

Moderator pro tempore, Denis Dupuis, opened the polls at 3:00 p.m. with the reading of Article I. The polls remained opened until the close of the business meeting.

The business meeting opened promptly at 7 p.m. with Moderator pro tem, Denis Dupuis leading the gathering in the Pledge of Allegiance to the flag. He then proceeded with the first reading of the Warrant.

Francis Coffin made a motion to dispense with the first reading of the Warrant. Cheryl Lord seconded motion. A voice vote was held and was in the affirmative. Motion was passed.

**ARTICLE I:** To choose all necessary Town Officers for the year ensuing.

Selectman for three years: Cheryl Lord 61, Herbert Downs Jr. 21, and Ralph Sweatt 1. Cheryl Lord was declared Selectman for three years.

Trustee of the Trust Fund Carl Ruel 21, Clara Grover 4, Susan Dupuis 2, Thomas Bembridge 1, and Nancy Bourassa 1, Elizabeth Cable 1, Gloria Coffin 1, Everett Eames 1, Carolyn Labrecque 1, Robert Lord 1, Sharon Miller 1, Carol Norman 1, Warren Robichaud 1, Ralph Sweatt 1.  
Carl Ruel was declared Trustee of the Trust Fund for three years.

Cemetery Commissioner Paula Gagnon 25, Robert Lord 9, Carlton Eames 2, Paul Anctil 1, Charles Kurtz 1, Clifford Lane 1,  
For three years: Gladys McEwan 1, Carl Ruel 1.  
Paula Gagnon was declared Cemetery Commissioner for three years.

Cemetery Commissioner Paula Gagnon 7, Robert Lord 4, Ronald Bourassa 2, Cheryl Lord 2, Tadd Drumm 1, Carlton Eames 1, Charles Kurtz 1, Elaine Laflamme 1, Diane Linkenbach 1, Gladys McEwan 1, Warren Robichaud 1, Carl Ruel 1, Ralph Sweatt 1.  
For two years: Since Paula Gagnon had been elected as Cemetery Commissioner for three years, the position was declared vacant.

Planning Board Wayne Garrow 21, Richard Nadig 10, Alex Grover 2, Warren Robichaud 2, Herbert Downs 1,  
For three years: Rhonda Edwards 1, Clara Grover 1, Robert Kenney 1, Clifford Lane 1, Gladys McEwan 1, Carl Ruel 1, Robert Verville 1.  
Wayne Garrow was declared Planning Board member for three years.

Planning Board Richard Nadig 14, Wayne Garrow 8, Thomas Bembridge 1, Denis Dupuis 1, Tadd Drumm 1, Larry Enman 1, Clara Grover 1, Cheryl Lord 1.  
For three years: Richard Nadig was declared Planning Board member for three years.

Zoning Board for Norman Eames 19, Thomas Bembridge 4, Denis Dupuis 2, Charles Kurtz 1, Cheryl Lord 1, Gladys McEwan 1, and Richard Nadig 1.  
For three years: Norman Eames was declared Zoning Board member for three years.

Supervisor of the Checklist for Clara Grover 62, Nancy Bourassa 15, Carol Norman 2, and Betty LeDuc 1.  
three years: Clara Grover was declared Supervisor of the checklist for six years.

Library Trustee David C. Heasley 80, Fay Hall 2, and Susan Dupuis 1.  
for three years: David Heasley was declared Library Trustee for three years.

Moderator for two Denis Dupuis 69, Thomas Bembridge 7, and Lawrence Miller 1.  
years: Denis Dupuis was declared Moderator for two years.

**ARTICLE II:** To see if the Town will vote to raise and appropriate \$6,000.00 for the support of the Errol Rescue Squad, Inc.  
(Recommended by the Board of Selectmen)

A motion was made by Dorothy Kurtz and seconded by Norman Eames to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article II was declared passed.

**ARTICLE III:** To see if the Town will vote to raise and appropriate \$116,032.00 for General Government.

Executive	\$ 40,576.00
Election & Registration	8,575.00
Financial Administration	30,775.00
Legal Expense	1,000.00
Planning & Zoning	1,000.00
Town Hall	25,620.00
Cemetery	1,486.00
Insurance	<u>7,000.00</u>
	\$116,032.00

A motion was made by Charles Kurtz and seconded by Wanda Garrow to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article III was declared passed.

**ARTICLE IV:** To see if the Town will vote to raise and appropriate \$14,718.00 for Public Safety.

Police Department	\$ 4,150.00
Fire Department	10,368.00
Emergency Management	<u>200.00</u>
	\$14,718.00

A motion was made by Larry Enman and seconded by Francis Coffin to accept the Article as read. Sharon Miller asked what the expenditures for the Police Department were for since the Town has no Police Officer. Francis Coffin explained that some of the money had to be appropriated just to keep that line item open. He also said that the Selectmen felt that it would not be economical for the Town to have a full time officer. It is hard to get a person to do it on a part time basis. The State Police do patrol the Town once in a while, and are available for emergencies. Sharon Miller then asked if it was felt that \$200.00 was enough for Emergency Management. Selectman Francis Coffin answered in the affirmative. Since there was no further discussion, a voice vote was held and was in the affirmative. Article IV was declared passed.

**ARTICLE V:** To see if the Town will vote to raise and appropriate \$11,103.95 for Highways, Streets and Bridges.

Akers Pond Association	\$ 4,503.95
Akers Pond Ramp	100.00
Street Lighting Electricity	2,500.00
Enhanced 911	3,500.00
Sidewalk Maintenance	<u>500.00</u>
	\$11,103.95

A motion was made by Larry Enman and seconded by Cheryl Lord to accept the Article as read. Since there was no discussion, a voice vote was held and was in the affirmative. Article V was declared passed.

**ARTICLE VI:** To see if the Town will vote to raise and appropriate \$84,421.00 for the balance of the budget in Miscellaneous Departments.

Transfer Station	\$38,961.00
Welfare	3,000.00
4th of July Celebration	1,200.00
Parks & Recreation	100.00
Debt/Service/Town Hall	32,000.00
Overpayments/Abatements	4,000.00
Radio Communications	1,000.00
Vitals	400.00
Town Boundaries	<u>3,760.00</u>
	\$84,421.00

A motion was made by Larry Enman and seconded by Charles Kurtz to accept the Articles as read. Terri Ruel asked if the Parks and Recreation Department had money enough to replace the flag in the memorial park, since the one that was there was getting pretty tattered. Francis Coffin answered that \$100.00 of the appropriated money was for maintenance, and he was sure money could be found to replace the flag. Ralph Sweatt asked about the line item Town Boundaries. He thought that service has already been paid for. Francis Coffin explained that it had to be done this year. Sharon Miller asked about Radio communications. Terri Ruel stated that the "red phone" system currently used in the Town is outdated and will soon have to be replaced with another system that will be mandated by the State. Betty LeDuc asked if a tower could be put up for cell phones. Francis Coffin explained a private company would do that. There being no further discussion, a voice voter was held and was in the affirmative. Article VI was declared passed.

**ARTICLE VII:** To see if the Town will vote to raise and appropriate \$19,550.00 for the Water and Sewer Departments.

Water Department	\$ 9,900.00
Sewer Department	<u>9,650.00</u>
	\$19,550.00

A motion was made by Cheryl Lord and seconded by Francis Coffin to accept the Article as read. Herbert Downs asked what the water and sewer department money was used for. Francis Coffin explained most of it was used for maintenance and power. Pumps for water and leach fields need to be maintained. There being no further discussion, a voice vote was held and was in the affirmative. Article VII was declared passed.

**ARTICLE VIII:** To see if the Town will vote to raise and appropriate \$3,870.00 for the support of the following outside services.

(Recommended by the Board of Selectmen)

Upper Connecticut Valley Hospital	\$ 800.00
U.C.V. & A.V. Mental Health	350.00
U.C.V. Home Health	2,000.00
Tri-County Cap	600.00
American Red Cross	<u>120.00</u>
	\$3,870.00

A motion was made by Charlie Kurtz and seconded by Joe DeRose to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article VIII was declared passed.

**ARTICLE IX:** To see if the Town will raise and appropriate \$14,384.75 for the Library Trustees.

A motion was made by Francis Coffin and seconded by Meri Tivey to accept the Article as read. No discussion was held and a voice vote was held. The vote was in the affirmative and Article IX was declared passed.

**ARTICLE X:** To see if the Town will vote to raise and appropriate \$10,866.88 for the purpose of building a tennis/basketball court. Said funds to come from the Tennis /Basketball Trust Fund (Town funds). (Submitted by the Recreation Committee)

A motion was made by Francis Coffin and seconded by Larry Enman to accept the Article as read. Susan Dupuis volunteered to explain the Article and where the money was coming from. She named the people who were on the committee and what their jobs were. The board picked three projects to work on for the year 2002 by taking the top three interests that people picked on the survey that was sent out to the community last Spring. Wanda Garrow asked how long the Selectmen needed for a check to be written and given to the committee to pay for services. Clara Grover explained the process and said it would take just a few days. No further discussion was held. A voice vote was held and was in the affirmative. Article X was declared passed.

**ARTICLE XI:** To see if the Town will vote to raise and appropriate \$3,000.00 for the completion of the tennis/basketball court.

(Submitted by the Recreation Committee)

A motion was made by Francis Coffin and seconded by Larry Enman to accept the Article as read. Susan Dupuis explained that matching funds were asked for by the committee to complete the project. If the grant does not come through, the committee will need the money from this Article to complete the project. She further stated that the Committee would very much like to see this project completed this year. In the past, it had been started but never came to completion. There being no further discussion, a voice vote was held and was in the affirmative. Article XI was declared passed.

**ARTICLE XII:** To see if the Town will vote to raise and appropriate \$7,037.06 to install a boat ramp dock and parking area on town land at Akers Pond. Said funds to come from surplus representing boat registration fees from 1998 through 2001.

(Submitted by the Recreation Committee)

Paul Anctil asked about the boat ramp. He was concerned that a new boat ramp would have no value for the Town. Francis Coffin explained that the property the ramp would be on is Town property and that a lot of town people would be using that ramp. There are also many people who live on Acres Pond who would benefit from a new boat ramp. Susan Dupuis further commented that Fish and Game had recently implemented a new policy whereby they are now increasing the amount of fish introduced to Acres Pond. The amount of people who are enjoying fishing is increasing. Rhonda Edwards asked if the dock and ramp being there would affect swimming. She and a number of other residents take their children in that area to swim and she was concerned that it might be dangerous for the children. Susan Dupuis explained that the swimming area would not be affected and that the boat ramp would be further down from where the swimming area is. Ralph Sweatt was concerned that by putting in a better boat ramp, it would increase the traffic of boats in the pond. Herbert Downs suggested that maybe buoys could be placed roping off the swimming area thereby making it safer for the children. It was also suggested that other areas on the pond that are owned by the Town might be more suitable for children who want to swim. There being no further discussion, a voice vote was held and was in the affirmative. Article XII was declared passed.

**ARTICLE XIII:** To see if the Town will vote to raise and appropriate \$1,500.00 for completion of a boat ramp at Akers Pond.

(Submitted by the Recreation Committee)

Since there was no discussion, a voice vote was held and was in the affirmative. Article XIII was declared passed.

**ARTICLE XIV:** "Do you approve of having 2 sessions for the annual town meeting, the first session for choice of town officers elected by an official ballot on the second Tuesday in March and the second session on a date set by the Selectmen, for transaction of other business?"

(Official ballot)

A motion was made by Francis Coffin and seconded by Larry Erman to accept the Article as read. Sharon Miller asked why this Article was being put as a vote when it had already been decided on last year. Francis Coffin explained that the process had not been correct last year and that to be legal, it had to be submitted on an official ballot and voted on. He was in hopes that the business portion of the meeting could be on a Sat. in conjunction with the school meeting, if the school board agreed. The ballots were passed out and the vote taken. The count was 31 yes, and 10 no. The Article was declared passed.

**ARTICLE XV:** To see if the Town will vote to give the Selectmen permission to enter into negotiations for the purchase of 5 to 10,000 acres of former Hancock lands in the Town of Errol.

A motion was made by Charles Kurtz and seconded by Roger Villeneuve to accept the Article as read. Francis Coffin showed everyone a map and explained exactly where the land that might be purchased was. He felt that it would be to Errol's advantage to purchase these lands for future use. Grant and foundation money would be sought for the purchase of these lands. He said that the Selectmen felt it was important to take this opportunity now before it was too late. The Trust for Public Lands had agreed to hold the land for a year if the Town was interested. Robert Lord commented that it would be a good idea. That was that land could stay open for hunting and fishing. He felt that Home Rule was the best. Francis Coffin went on to explain that this Article would allow the Selectmen to enter into negotiations with TPL for purchase of these lands.



When arrangements had been made a hearing would probably be held for people to come to and discuss again. Then it would have to be voted on in next year's Town Meeting. Helen Arseneault asked if the purchase of the lands would affect abutters. Francis Coffin didn't feel that that would be a problem. Joe DeRose stated that he couldn't see how the Town could afford not to purchase the lands and that it would be a legacy for future generation. There being no further discussion, a voice vote was held and was in the affirmative. Article XV was declared passed.

**ARTICLE XVI:** To bring any other business before this meeting.

Susan Dupuis spoke and said that volunteers would be sought for working on the school playground projects soon, and anyone interested should let her or another Committee member know.

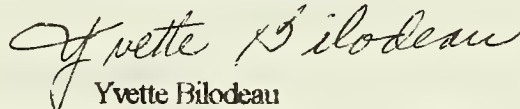
No further discussion was held.

A motion was made by Charles Kurtz and seconded by Joe DeRose to adjourn the meeting. A voice vote was held and was in the affirmative.

Moderator pro tem, Denis Dupuis declared the meeting closed at 8:15p.m.

Counting of the ballots for Town Officers started immediately. Those counting were Moderator, Denis Dupuis, and Ballot Clerks, Clara Grover, Betty LeDuc, and Betty Robichaud.

Respectfully submitted,



Yvette Bilodeau  
Town Clerk





***ANNUAL REPORT***

***OF THE***

***SCHOOL OFFICIALS***

***OF THE SCHOOL DISTRICT OF***

***ERROL, NEW HAMPSHIRE***

***FOR THE***

***FISCAL YEAR ENDING JUNE 30, 2002***

OFFICERS

MODERATOR

Thomas Benbridge

CLERK

TREASURER

Terri Ruel

AUDITORS

The Mercier Group

CENSUS



SCHOOL BOARD

Gloria Coffin	Term Expires 2003
Raymond Pelchat	Term Expires 2004
Norman Eames	Term Expires 2005

DIRECTOR OF SPECIAL SERVICES

Mrs. Rebecca Hebert-Sweeny

BUSINESS ADMINISTRATOR

Mrs. Pauline Plourde

SUPERINTENDENT OF SCHOOLS

Dr. John W. Caldon, Ed.D.

SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Errol, County of Coos, State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Errol Town Hall in said District on Thursday, the 13<sup>th</sup> of March 2003 from 3:00 PM in the afternoon to 8:00 PM in the evening to act, by ballot, upon Article 1 through 4 and at 7:00 PM in the evening to act upon Articles 5 through 15.

Note: The polls are open for the election of officers from 3:00 PM to 8:00 PM on Thursday, March 13, 2003.

ARTICLES 1-4 - By Ballot

ARTICLE 1: To choose a moderator for the ensuing three (3) years.

ARTICLE 2: To choose a clerk the ensuing three (3) years.

ARTICLE 3: To choose a treasurer for the ensuing three (3) years.

ARTICLE 4: To choose a member of the school board for the ensuing three (3) years.

ARTICLES 5-15 -

ARTICLE 5: To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the Annual Report.

ARTICLE 6: To set the salaries of school district officers:

School Board Chair	\$200.00
School Board Members (2)	\$100.00 each
Treasurer	\$450.00
Clerk	\$ 25.00
Moderator	\$ 30.00
Supervisors of Checklist (3)	\$ 15.00 each
Ballot Clerks (3)	\$ 15.00 each
(Recommended by the School Board.)	

ARTICLE 7: To see if the District will vote to raise and appropriate the sum of \$158,538.00 for the payment of high school tuition.  
(Recommended by the School Board.)

ARTICLE 8: To see if the District will vote to raise and appropriate the sum of \$19,000.00 for the operation of the Food Service Program. (Recommended by the School Board.)

ARTICLE 9: To see if the District will vote to raise and appropriate the sum of \$12,000.00 for the operation of the Title I and Title VI federal programs. (Recommended by the School Board.)

ARTICLE 10: To see if the District will vote to raise and appropriate the sum of \$1,000.00 to be added to the Technology Capital Reserve Fund previously established. (Recommended by the School Board.)

ARTICLE 11: To see if the District will vote to raise, appropriate, and expend the sum of \$331,066.00 for the support of the Errol Consolidated School, and for the payment of statutory obligations of the District, said sum to be in addition to the sums raised under other Articles in this warrant as follows:

Regular Education	\$156,365
Special Education	\$ 18,068
Other Instructional Programs	\$ 4,227
Truant Officer	\$ 25
Guidance Services	\$ 14,922
Health Services	\$ 5,178
Library Media Services	\$ 11,283
School Board	\$ 7,104
SAU #20	\$ 42,157
Administrative Support	\$ 20,044
Custodial/Building	\$ 26,763
Student Transportation	\$ 24,930

(Recommended by the School Board.)

ARTICLE 12: To see if the school district will vote to authorize coordination of future town elections with the Town. The joint elections shall be held at a time and place determined by, and shall be supervised by, the election officials of the town, as provided in RSA 671:26. (Majority vote required.)

ARTICLE 13: Shall we change the date for the second session from the second Thursday in March to the second Saturday in March? (Majority vote required.)

ARTICLE 14: 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:

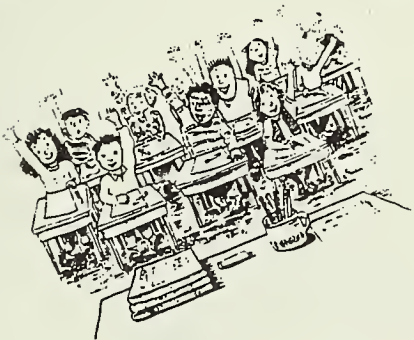
Be It Therefore Resolved: that the voters of the District vigorously oppose any and all unfunded and under-funded federal educational mandates, including but not limited to, those contained in the recently enacted No Child Left Behind Law as well as those mandates historically unfunded within the IDEA/Special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

ARTICLE 15: To transact any other business that may legally come before this meeting.

Given under our hands at said Errol this 13th day of February 2003.

Norman Eames, Chair  
Gloria Coffin  
Raymond Pelchat

SCHOOL BOARD



**ERROL SCHOOL DISTRICT  
TAX IMPACT**

	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>
<b>Total Appropriations:</b>	\$451,353.19	\$ 469,782.41	\$ 510,874.74	\$ 521,604.00
<b>Less: Total Revenues and Credits:</b>	<u>\$62,110.89</u>	\$42,512.00	\$ 46,616.00	\$70,135.00
<b>Fund Balance:</b>		<u>\$38,984.00</u>	<u>\$ 36,195.00</u>	\$ 20,000.00
<b>District Assessment</b>	\$389,242.30	\$ 388,286.41	\$ 428,063.74	\$ 431,469.00
<b>Less: State Education Grant:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Less: State Education Tax:</b>	<u>\$203,264.00</u>	<u>\$195,396.00</u>	<u>\$191,932.00</u>	<u>\$229,189.00</u>
<b>Local School Tax Portion:</b>	<u>\$185,978.30</u>	<u>\$192,890.41</u>	<u>\$236,131.74</u>	<u>\$202,280.00</u>

<b>Local School Tax Rate:</b>	4.27	4.43	5.42	4.65
<b>State School Tax Rate:</b>		6.48	5.24	6.44
<b>Total School Tax:</b>		<u>10.90</u>	<u>10.66</u>	<u>11.09</u>

<b>Total Equalized Evaluation:</b>	\$43,567,920	\$ 43,539,484		
<b>Total Valuation w/o Utilities:</b>	\$ 42,809,138	\$ 42,789,157		
<b>Excess State Education Tax:</b>	\$81,853	\$32,345	\$ 46,358.00	

FOR EVERY BUDGET INCREASE OF: \$43,567.00 \$ 1.00 =TAX RATE INCREASES  
 FOR EVERY BUDGET INCREASE OF: \$10,000.00 \$ 0.229527 =TAX RATE INCREASES





**Errol School District  
2003-2004 Budget Fiscal Year**

**ERROL SCHOOL DISTRICT  
REVENUE SUMMARY**

<u>ITEM</u>	<u>2001-2002 ACTUALS</u>	<u>2002-2003 MS-24</u>	<u>2003-2004 ESTIMATE</u>
Tuition	\$21,975.00	\$30,366.00	\$ 46,935.00
Interest	\$214.00	\$300.00	\$ 200.00
Federal Forest Reserve	\$6,000.00	\$0.00	\$0.00
Medicaid	\$1,494.00	\$950.00	\$0.00
Nutrition - Local	\$8,063.00	\$5,400.00	\$5,850.00
Nutrition - State	\$166.00	\$150.00	\$150.00
Nutrition- Federal	\$5,562.00	\$5,450.00	\$5,000.00
Other - Misc	\$109.00	\$0.00	\$0.00
Revenue on Behalf of LEA	\$502.00	\$0.00	\$0.00
Title I & Title VI	\$12,475.00	\$4,000.00	\$12,000.00
<b>Total Revenues/Credits:</b>	<b>\$56,560.00</b>	<b>\$46,616.00</b>	<b>\$70,135.00</b>

<b>State Education Tax:</b>	\$195,396.00	\$ 191,932.00	\$ 229,189.00
<b>State Excess Tax:</b>	\$81,853.00	\$32,345.00	\$46,358.00
<b>Total</b>	<b>\$277,249.00</b>	<b>\$224,277.00</b>	<b>\$275,547.00</b>



BUDGET WORKSHEET - EXPENDITURES

Summary

Fund: ERROL GENERAL FUND - ESD2004

Budget Year: July 2003 thru June 2004

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
100-1100	REGULAR EDUCATION PROGRAMS (PreK-12)	232725.84	225164.48	307706.17	147930.79	314903.00	7196.83
100-1200	SPECIAL EDUCATION	47336.34	45224.76	31872.00	9640.59	18068.00	(13804.00)
100-1400	OTHER INSTRUCTIONAL PROGRAMS (PreK-12)	5268.00	272.15	2811.63	1502.32	4227.00	1415.37
100-2112	TRUANT OFFICER	25.00	0.00	25.00	0.00	25.00	0.00
100-2120	GUIDANCE SERVICES	12923.70	11991.59	13776.87	8432.79	14922.00	1145.13
100-2130	HEALTH SERVICES	5903.12	3807.29	5149.68	1749.77	5178.00	28.32
100-2220	LIBRARY-EDUCATIONAL MEDIA SERVICES	12523.60	10386.93	11215.23	5590.35	11283.00	67.77
100-2310	SCHOOL BOARD	7025.86	6858.55	7361.54	4895.88	7104.00	(257.54)
100-2321	SAU #20	29830.99	29831.00	34730.72	18944.05	42157.00	7426.28
100-2410	ADMINISTRTION/PRINCIPAL	25335.79	28177.94	19952.96	12106.58	20044.00	91.04
100-2600	BUILDING/CUSTODIAL	30684.17	17440.95	27842.94	12650.44	26763.00	(1079.94)
100-2700	STUDENT TRANSPORTATION	17200.00	17693.50	20430.00	12645.96	24930.00	4500.00
100-4600	BUILDING IMPROVEMENTS/CONSTRUCTION SERV.	0.00	0.00	0.00	0.00	0.00	0.00
100-5200	FUND TRANSFERS	43000.00	24520.87	28000.00	5000.00	32000.00	4000.00
<b>**TOTAL** BUDGET TOTAL</b>		<b>469782.41</b>	<b>421370.01</b>	<b>510874.74</b>	<b>241089.52</b>	<b>521604.00</b>	<b>10729.26</b>



BUDGET WORKSHEET - EXPENDITURES

Fund: ERROL GENERAL FUND - ESD2004

Budget Year: July 2003 thru June 2004

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
<b>REGULAR EDUCATION PROGRAMS(PreK-12)</b>							
00-1100-1	SALARIES	117598.38	92231.89	104938.20	56602.37	107587.00	2648.80
00-1100-2	BENEFITS	26443.46	23395.59	28595.13	15400.07	30061.00	1465.87
00-1100-3	PURCHASED PROFESSIONAL & TECH SERVICES	2500.00	1000.00	2500.00	0.00	2000.00	(500.00)
00-1100-4	PURCHASED PROPERTY SERVICES	2812.00	1681.02	3400.00	960.00	3150.00	(250.00)
00-1100-5	OTHER PURCHASED SERVICES	67722.00	90817.84	153903.00	69367.88	159113.00	5210.00
00-1100-6	SUPPLIES AND MATERIALS	11600.00	11467.04	10800.00	5507.51	10600.00	(200.00)
00-1100-7	PROPERTY	1450.00	3461.04	1500.00	67.96	1500.00	0.00
00-1100-8	OTHER EXPENSES	600.00	350.00	450.00	25.00	450.00	0.00
00-1150-1	SALARIES	0.00	706.01	1400.00	0.00	360.00	(1040.00)
00-1150-2	BENEFITS	0.00	54.05	119.84	0.00	32.00	(87.84)
00-1150-3	PURCHASED PROFESSIONAL & TECH SERVICES	2000.00	0.00	0.00	0.00	0.00	0.00
00-1150-6	SUPPLIES AND MATERIALS	0.00	0.00	100.00	0.00	50.00	(50.00)
<b>**TOTAL**</b>	<b>REGULAR EDUCATION PROGRAMS(PreK-12)</b>	<b>232725.84</b>	<b>225164.48</b>	<b>307706.17</b>	<b>147930.79</b>	<b>314903.00</b>	<b>7196.83</b>
<b>SPECIAL EDUCATION</b>							
00-1200-1	SALARIES	18093.88	25241.03	11849.25	6980.66	6102.00	(5747.25)
00-1200-2	BENEFITS	1487.13	1978.03	1002.75	557.92	529.00	(473.75)
00-1200-3	PURCHASED PROFESSIONAL & TECH SERVICES	25155.33	16112.12	12950.00	1826.75	8360.00	(4590.00)
00-1200-5	OTHER PURCHASED SERVICES	0.00	190.00	250.00	250.00	250.00	0.00
00-1200-6	SUPPLIES AND MATERIALS	2600.00	1598.71	1700.00	0.00	350.00	(1350.00)
00-1200-7	PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
00-1200-8	OTHER EXPENSES	0.00	104.87	200.00	25.26	267.00	67.00
00-1210-1	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
00-1220-3	PURCHASED PROFESSIONAL & TECH SERVICES	0.00	0.00	1760.00	0.00	1130.00	(630.00)
00-1220-5	OTHER PURCHASED SERVICES	0.00	0.00	2160.00	0.00	1080.00	(1080.00)
<b>**TOTAL**</b>	<b>SPECIAL EDUCATION</b>	<b>47336.34</b>	<b>45224.76</b>	<b>31872.00</b>	<b>9640.59</b>	<b>18068.00</b>	<b>(13804.00)</b>
<b>OTHER INSTRUCTIONAL PROGRAMS(PreK-12)</b>							
00-1430-1	SALARIES	2500.00	130.00	720.00	1389.50	2400.00	1680.00
00-1430-2	BENEFITS	268.00	10.15	61.63	112.82	202.00	140.37
00-1430-6	SUPPLIES AND MATERIALS	0.00	0.00	780.00	0.00	375.00	(405.00)
00-1490-5	OTHER PURCHASED SERVICES	500.00	0.00	500.00	0.00	500.00	0.00
00-1490-8	OTHER EXPENSES	2000.00	132.00	750.00	0.00	750.00	0.00

BUDGET WORKSHEET - EXPENDITURES

Fund: ERROL GENERAL FUND - ESD2004

Budget Year: July 2003 thru June 2004

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
**TOTAL**	OTHER INSTRUCTIONAL PROGRAMS (PreK-12)	5268.00	272.15	2811.63	1502.32	4227.00	1415.37
TRUANT OFFICER							
100-2112-1	SALARIES	15.00	0.00	15.00	0.00	15.00	0.00
100-2112-5	OTHER PURCHASED SERVICES	10.00	0.00	10.00	0.00	10.00	0.00
**TOTAL**	TRUANT OFFICER	25.00	0.00	25.00	0.00	25.00	0.00
GUIDANCE SERVICES							
100-2120-1	SALARIES	9402.25	8720.76	9012.50	5892.88	9213.00	200.50
100-2120-2	BENEFITS	2121.45	2675.12	3364.37	2069.62	3924.00	559.63
100-2120-3	PURCHASED PROFESSIONAL & TECH SERVICES	1000.00	353.56	1000.00	0.00	1000.00	0.00
100-2120-5	OTHER PURCHASED SERVICES	100.00	0.00	100.00	350.00	485.00	385.00
100-2120-6	SUPPLIES AND MATERIALS	300.00	242.15	300.00	120.29	300.00	0.00
**TOTAL**	GUIDANCE SERVICES	12923.70	11991.59	13776.87	8432.79	14922.00	1145.13
HEALTH SERVICES							
100-2130-1	SALARIES	4088.00	3202.00	3684.31	1605.66	3795.00	110.69
100-2130-2	BENEFITS	340.12	258.57	315.37	128.24	333.00	17.63
100-2130-5	OTHER PURCHASED SERVICES	600.00	77.51	300.00	15.87	300.00	0.00
100-2130-6	SUPPLIES AND MATERIALS	575.00	269.21	600.00	0.00	500.00	(100.00)
100-2130-7	PROPERTY	250.00	0.00	200.00	0.00	200.00	0.00
100-2130-8	OTHER EXPENSES	50.00	0.00	50.00	0.00	50.00	0.00
**TOTAL**	HEALTH SERVICES	5903.12	3807.29	5149.68	1749.77	5178.00	28.32
LIBRARY-EDUCATIONAL MEDIA SERVICES							
100-2220-1	SALARIES	7397.50	7543.85	7682.60	4390.06	7913.00	230.40
100-2220-2	BENEFITS	606.10	599.30	657.63	345.66	695.00	37.37
100-2220-3	PURCHASED PROFESSIONAL & TECH SERVICES	1500.00	0.00	1500.00	25.53	1000.00	(500.00)
100-2220-4	PURCHASED PROPERTY SERVICES	100.00	0.00	100.00	0.00	100.00	0.00
100-2220-5	OTHER PURCHASED SERVICES	100.00	0.00	0.00	0.00	50.00	50.00
100-2220-6	SUPPLIES AND MATERIALS	2590.00	2106.28	1075.00	691.60	1325.00	250.00
100-2220-7	PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00

## BUDGET WORKSHEET - EXPENDITURES

Fund: ERROL GENERAL FUND - ESD2004

Budget Year: July 2003 thru June 2004

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
00-2220-8	OTHER EXPENSES	230.00	137.50	200.00	137.50	200.00	0.00
**TOTAL**	LIBRARY-EDUCATIONAL MEDIA SERVICES	12523.60	10386.93	11215.23	5590.35	11283.00	67.77
SCHOOL BOARD							
00-2310-1	SALARIES	1220.00	940.00	995.00	425.00	995.00	0.00
00-2310-2	BENEFITS	93.00	71.93	82.19	32.52	84.00	1.81
00-2310-3	PURCHASED PROFESSIONAL & TECH SERVICES	400.00	400.00	600.00	350.00	600.00	0.00
00-2310-4	PURCHASED PROPERTY SERVICES	44.00	0.00	50.00	0.00	0.00	(50.00)
00-2310-5	OTHER PURCHASED SERVICES	900.00	998.25	1250.00	148.50	600.00	(650.00)
00-2310-6	SUPPLIES AND MATERIALS	400.00	574.01	400.00	143.51	700.00	300.00
00-2310-8	OTHER EXPENSES	1293.86	1315.36	1309.35	1309.35	1450.00	140.65
00-2317-3	PURCHASED PROFESSIONAL & TECH SERVICES	2400.00	2484.00	2500.00	2487.00	2500.00	0.00
00-2318-5	OTHER PURCHASED SERVICES	100.00	0.00	100.00	0.00	100.00	0.00
00-2319-5	OTHER PURCHASED SERVICES	175.00	75.00	75.00	0.00	75.00	0.00
**TOTAL**	SCHOOL BOARD	7025.86	6858.55	7361.54	4895.88	7104.00	(257.54)
SAU #20							
00-2321-3	PURCHASED PROFESSIONAL & TECH SERVICES	29830.99	29831.00	34730.72	18944.05	42157.00	7426.28
**TOTAL**	SAU #20	29830.99	29831.00	34730.72	18944.05	42157.00	7426.28
ADMINISTRTION/PRINCIPAL							
00-2410-1	SALARIES	15807.25	16701.17	9012.50	5892.88	9213.00	200.50
00-2410-2	BENEFITS	1878.54	3329.08	1730.46	2078.45	1931.00	200.54
00-2410-4	PURCHASED PROPERTY SERVICES	200.00	0.00	200.00	0.00	200.00	0.00
00-2410-5	OTHER PURCHASED SERVICES	3550.00	5772.14	5510.00	2868.11	6250.00	740.00
00-2410-6	SUPPLIES AND MATERIALS	1000.00	110.06	750.00	244.64	500.00	(250.00)
00-2410-7	PROPERTY	600.00	149.99	450.00	0.00	450.00	0.00
00-2410-8	OTHER EXPENSES	2300.00	2115.50	2300.00	1022.50	1500.00	(800.00)
**TOTAL**	ADMINISTRTION/PRINCIPAL	25335.79	28177.94	19952.96	12106.58	20044.00	91.04
BUILDING/CUSTODIAL							
00-2600-1	SALARIES	9790.00	7446.00	9975.00	4532.66	9420.00	(555.00)

## B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Fund: ERROL GENERAL FUND - ESD2004

Budget Year: July 2003 thru June 2004

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
100-2600-2	BENEFITS	1079.51	689.52	847.94	389.49	823.00	(24.94)
100-2600-4	PURCHASED PROPERTY SERVICES	8763.00	2147.61	7000.00	2944.70	7000.00	0.00
100-2600-5	OTHER PURCHASED SERVICES	2051.66	1058.67	1320.00	1098.24	1320.00	0.00
100-2600-6	SUPPLIES AND MATERIALS	9000.00	5961.64	8700.00	3685.35	8200.00	(500.00)
100-2600-7	PROPERTY	0.00	137.51	0.00	0.00	0.00	0.00
	<b>**TOTAL** BUILDING/CUSTODIAL</b>	30684.17	17440.95	2'842.94	12650.44	26763.00	(1079.94)
STUDENT TRANSPORTATION							
100-2700-2	BENEFITS	0.00	0.00	230.00	0.00	230.00	0.00
100-2700-5	OTHER PURCHASED SERVICES	16000.00	16000.00	16000.00	9600.00	18000.00	2000.00
100-2722-5	OTHER PURCHASED SERVICES	0.00	1108.05	3000.00	2931.04	5500.00	2500.00
100-2725-5	OTHER PURCHASED SERVICES	1200.00	585.45	1200.00	114.92	1200.00	0.00
	<b>**TOTAL** STUDENT TRANSPORTATION</b>	17200.00	17693.50	20430.00	12645.96	24930.00	4500.00
BUILDING IMPROVEMENTS/CONSTRUCTION SERV.							
100-4600-4	PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	<b>**TOTAL** BUILDING IMPROVEMENTS/CONSTRUCTION SERV.</b>	0.00	0.00	0.00	0.00	0.00	0.00
FUND TRANSFERS							
100-5221-9	OTHER USES OF FUNDS	19700.00	5220.87	19000.00	0.00	19000.00	0.00
100-5222-9	OTHER USES OF FUNDS	4000.00	0.00	4000.00	0.00	12000.00	8000.00
100-5251-9	OTHER USES OF FUNDS	19300.00	19300.00	5000.00	5000.00	1000.00	(4000.00)
100-5252-9	OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	<b>**TOTAL** FUND TRANSFERS</b>	43000.00	24520.87	28000.00	5000.00	32000.00	4000.00
	<b>**TOTAL** BUDGET TOTAL</b>	469782.41	421370.01	510874.74	241089.52	521604.00	10729.26

# Classifications

## Function Codes

- 1100 - Regular Education
- 1102 - Art
- 1103 - Business
- 1105 - English
- 1106 - Foreign Language
- 1108 - Physical Education
- 1109 - Consumer Science
- 1110 - Industrial Arts
- 1111 - Math
- 1112 - Music
- 1113 - Science
- 1115 - Social Studies
- 1124 - Scholar Supplies
- 1150 - Section 504 Modification
- 1152 - MASH Program
- 1153 - Peer Tutoring
- 1200 - Special Education
- 1220 - Preschool
- 1260 - English as a Second Language
- 1300 - Vocational
- 1410 - Co-Curricular Students
- 1420 - Athletics
- 1430 - Summer School
- 1490 - Assemblies
- 1890 - Community Services
- 2112 - Truant Officer
- 2113 - Social Worker
- 2120 - Guidance
- 2122 - Drug/Alcohol Resource Counselor
- 2130 - Health
- 2211 - Co-Curricular Staff
- 2220 - Library
- 2225 - Network Manager
- 2310 - School Board
- 2317 - Audit
- 2318 - Legal
- 2319 - Census
- 2321 - SAU Fees
- 2410 - Administration
- 2600 - Custodial
- 2700 - Regular Transportation
- 2722 - SPED Transportation
- 2723 - Vocational Transportation
- 2724 - Athletic Trips Transportation
- 2725 - Field Trips Transportation
- 5221 - Food Service
- 5222 - Federal Programs
- 5251 - Capital Reserve Funds
- 5256 - Expandable Trusts

## Object Codes

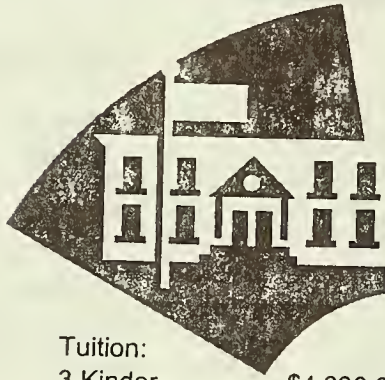
- 1 - Salaries
- 2 - Benefits
- 3 - Contracted Services
- 4 - Repairs
- 5 - Other Services/Tuition
- 6 - Supplies
- 7 - Equipment
- 8 - Dues & Fees

## Levels

- 00 - General
- 05 - Preschool
- 10 - Elementary
- 15 - SPED Elementary
- 20 - Middle School
- 25 - SPED Middle School
- 30 - High School
- 35 - SPED High School



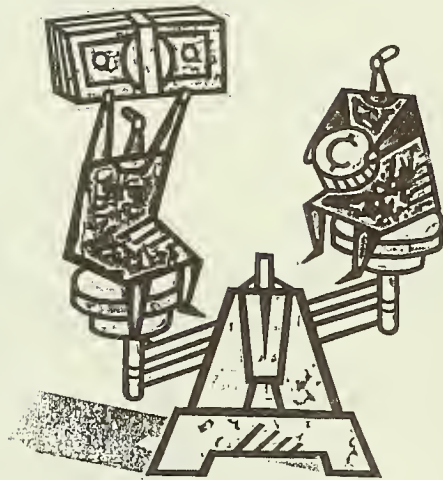
# Errol School District 2003-2004 School Year



Errol School  
2002-2003

Errol School  
(Projected)  
2003-2004

Tuitioning Students  
(Rough Estimate)



Tuition:		
3 Kinder	\$4,800.00	\$14,400.00
13 (1-8)	\$9,600.00	\$124,800.00
High School		\$158,538.00
		<u>\$297,738.00</u>

Special Education		\$18,068.00
Summer School		\$4,227.00
School Board		\$7,129.00
SAU #20		\$42,157.00
Building Maintenance		\$21,637.00
Wages/Benefits	\$5,067.00	
Rep/Site Serv	\$4,000.00	
Insurance	\$1,320.00	
Utilities	\$10,750.00	
Supplies	\$500.00	

(10 Hrs/wk for 52 wks @\$9/Hr)

Transportation:		\$86,350.00
New Bus	\$63,000.00	
Wages/Benefits	\$14,450.00	(180 dys @\$14/hr for 5 hrs)
Bus Insurance	\$400.00	
Maintenance	\$1,000.00	
Fuel	\$7,500.00	

\$510,875.00	\$521,604.00
\$82,811.00	\$90,135.00
<u>\$428,064.00</u>	<u>\$431,469.00</u>

\$236,132.00	\$202,280.00
\$191,932.00	\$229,189.00
\$32,345.00	\$46,358.00

\$5.42	\$4.65
\$5.24	\$6.44
<u>\$10.66</u>	<u>\$11.09</u>

Increase: \$0.43

<b>Total Costs</b>	<b>\$477,306.00</b>
Revenues	\$0.00
Net Costs	<u>\$477,306.00</u>
Local School Tax	\$248,117.00
State Education Tax	\$229,189.00
Excess State Education	\$46,358.00
Tax Rate Local	\$5.69
State Tax Rate	\$6.44
<b>Total Tax Rate</b>	<u><u>\$12.13</u></u>

\$1.48



## ERROL SCHOOL DISTRICT Tuition Students

Grade 9      Eames, Cristina  
                  Eastman, Barry  
                  Ruel, Devon

Grade 10	Bartlett, Jim Bean, Kristie Eastman, Kyle Hall, Benjamin	Kenney, Ashley Largesse, Mark Libby, Keith Freedman, Emily
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Grade 11      Goudreau, Jacob  
                  Jewett, Jacob  
                  McCauley, Lauryn

Grade 12      Bourassa, Aaron  
                  Eames, Sam  
                  Hall, Holly  
                  Ruel, Julie  
                  Wentworth, Maleia



### TUTION RATES

	<u>2003-2004</u>	<u>2002-2003</u>	<u>2001-2002</u>	<u>2000-2001</u>
Berlin High School	\$ 6,558	\$ 6,533	\$ 7,840	\$ 6,064
Colebrook High School	\$ 9,600	\$ 9,698	\$ 8,636	\$ 8,349
Gorham High School	\$ 8,126	\$ 7,224	\$ 6,984	\$ 6,791

## STATE AID ALLOCATION FOR EDUCATION

As you know, the Supreme Court's Claremont II ruling changed the way the State funds education. The new ruling is found in RSA 198:40-46 addressing the adequacy aid formula, which was in effect for the 1999-2000 school year. In 2002, SB 140 amended how the poverty allocation is computed.

The first step is to define the cost for an adequate education. This topic alone continues to be a debated issue! Simply put ... the base cost (\$3556) is computed every other year by analyzing the expenditures of a select pool of school districts based on the NEAP test scores. The amount is then reduced by 9.75% for those districts that go beyond the basics.

### Weighted average daily membership (ADMR)

Average Daily Membership in Residence (ADMR) of 2000-2001 school year

- Note: Kindergarten students are counted at 50%
- High School students are figured at 120%
- Special Education adds an additional ADMR
- Poverty allocation based on 85% of the state average free and reduced meals

The above are all added together to come to a "Weighted ADMR" total

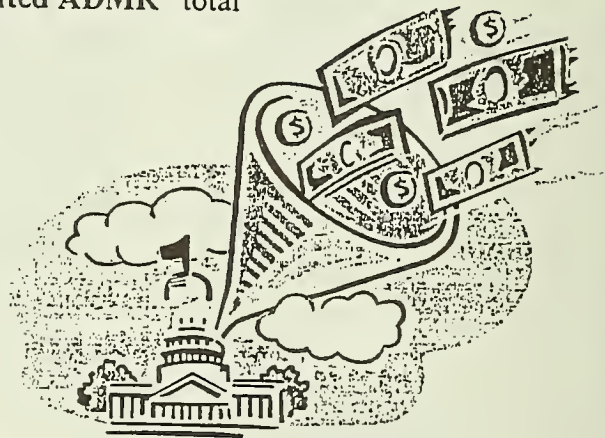
### Cost of an Adequate Education (COAE)

Total Weighted Daily Membership in Residence  
Times the Base Cost of \$3,556  
+ 70% of Transportation Expenditures

### The Final Step!

Take the Town's total Equalized Valuation of 4/1/2001 not including Utilities

- ~ If the COAE is greater than the State Tax, you receive a Grant to make up the difference.
- ~ If the COAE is less than the State Tax, you become a Donor Town and remit the Excess directly to the State.



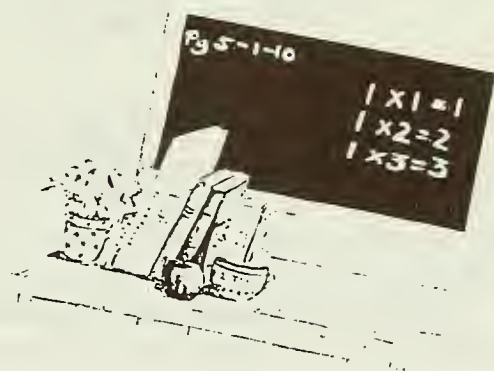
<u>District</u>	<u>Weight'd ADMR</u>	<u>Base Cost</u>	<u>Transportation</u>	<u>Cost AE</u>	<u>State Tax</u>	<u>Grant</u>	<u>Excess</u>
		\$3,556	70% 00-01		\$5.80		
Dummer	72.4	\$257,454	31,739	\$289,193	\$189,771	\$99,422	
Errol	47.9	\$170,332	12,499	\$182,831	\$229,189		(\$46,358)
Gorham	587.6	\$2,089,506	97,232	\$2,186,738	\$800,246	\$1,386,492	
Milan	333.6	\$1,186,282	56,251	\$1,242,533	\$328,403	\$914,130	
Randolph	55.4	\$197,002	9,428	\$206,430	\$215,554		(\$9,124)
Shelburne	74.9	\$266,344	7,740	\$274,084	\$171,685	\$102,399	

Errol Consolidated School

2002 – 2003

Faculty/Staff

<u>Faculty/Staff</u>	<u>Position</u>	<u>Salary</u>
Bean, Rebecca	School Nurse	\$ 3,684.31
Beauchesne, Mary	Grade Teacher	\$22,850.00
Bourassa, Nancy	Lunch Director	\$ 9,900.80
DeRose, Joseph	Music Teacher	\$ 6,695.00
Edwards, Rhonda	Custodian (Resigned)	\$ 9,975.00
Johnsen, Michele	Art Teacher	\$ 4,570.11
Lane, Sharon	Grade Teacher	\$35,364.00
Lemieux, Barbara	Custodian	\$ 3,488.00
Nelson, Susanne	Librarian	\$ 5,222.10
Nelson, Susanne	Library Aide	\$ 2,460.50
Nelson, Susanne	PE Teacher	\$ 6,643.50
Tremblay, Carol	Teacher Aide	\$11,849.25
Urso, Kathleen	Principal/Teacher	\$36,050.00



**SCHOOL ADMINISTRATIVE UNIT #20**  
**2003-2004 Fiscal Year Budget**

	<u>2002-2003 BUDGET</u>	<u>2003-2004 PROPOSED</u>
Instructional SPED Services	\$ 53,831	\$ 57,572
Summer School	\$ 1,126.00	\$ 2,401
Instructional Staff Training Services	\$ 30,590.00	\$ 113,846
School Board	\$ 3,965.00	\$ 3,232
Administrative Services	\$ 43,820.00	\$ 57,210
SAU #20	\$ 110,788.00	\$ 115,165
Special Education Services	\$ 94,234.00	\$ 97,019
Child Find	\$ 500.00	\$ 500
Support Services-Business	\$ 145,770.00	\$ 150,308
Building/Custodial	\$ 4,500	\$ 6,600
<b>TOTAL:</b>	<b>\$ 489,124</b>	<b>\$ 603,853</b>

SCHOOL DISTRICT DISTRIBUTION

<u>DISTRICT</u>	<u>2001 EQUALIZED VALUATION</u>	<u>VAUATION PERCENT</u>	<u>1/2 ASSESSMENT TOTAL DISTRICT SHARE</u>	<u>ADM 2001-2002 PUPILS</u>	<u>PUPIL PERCENT</u>	<u>1/2 ASSESSMENT TOTAL DISTRICT SHARE</u>
Dummer	\$22,809,795	5.8%	\$15,567.00	0.0	0.0%	\$0.00
Errol	\$43,162,410	10.9%	\$29,457.00	36.2	4.7%	\$12,700.00
Gorham	\$ 173,348,850	43.9%	\$118,306.00	564.1	73.5%	\$197,895.00
Milan	\$66,677,934	16.9%	\$45,506.00	167.7	21.8%	\$58,832.00
Randolph	\$34,550,853	8.8%	\$23,580.00	0.0	0.0%	\$0.00
Shelburne	\$ 54,231,111	13.7%	\$37,011.00	<u>0.0</u>	<u>0.0%</u>	<u>\$0.00</u>
<b>Total:</b>	<b>\$394,780,953</b>	<b>100.0%</b>	<b>\$269,427.00</b>	<b>768</b>	<b>100.0%</b>	<b>\$269,427.00</b>

	<u>2003-2004</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>SHARE</u>
SAU Budget:	\$ 603,853	Dummer \$ 13,199.77	\$15,567.00	2.89%
Less Revenue:	\$ 10,000	Errol \$ 34,730.72	\$42,157.00	7.82%
Less fund balance:	\$ 55,000	Gorham \$ 265,300.14	\$316,201.00	58.68%
<b>TOTAL:</b>	<b>\$ 538,853</b>	Milan \$ 85,948.45	\$104,338.00	19.36%
		Randolph \$ 19,994.19	\$23,580.00	4.38%
		Shelburne \$ 29,750.70	<u>\$37,011.00</u>	6.87%
		<b>\$ 448,923.97</b>	<b>\$538,854.00</b>	

Unreserved Fund Balance	\$ 104,350
Applied 2002-2003	\$ 30,000
Balance Remaining	\$ 74,350

## A Message from the Superintendent's Offices:

The School Administrative Unit #20 administration and staff have once again experienced another very busy and challenging year. In serving the six school districts of Errol, Dummer, Milan, Gorham, Randolph and Shelburne, we have tried to reach out to everyone concerned to determine the best direction for education and the children. We have continued to learn about those whom we serve. Despite the challenging economic conditions, the citizenry does work very hard to support their schools. This spirit of commitment to education was clearly shown last year during the closing of the paper mills. We have seen a renewed commitment to improving the school facilities in Milan, Errol and Gorham through new construction, building maintenance, and project proposals. We truly believe that the communities we serve understand the educational needs and are making progress as we move into the future.

Another big step toward the future for the school districts of SAU #20 has been the inclusion of the curriculum coordinator position into the 2003-2004 operating budget. This position will be extremely important as we deal with the implications of "No Child Left Behind." Not that the school districts could not have made use of a curriculum coordinator previously, but some of the burden of curriculum and staff development, testing, reporting, and grant writing, needs to be taken off the building and central office administrators at this time. The overall impact of this new position should be to continue the improvement of curriculum and instruction, as well as to provide further opportunity for community involvement in the education of the children.

Meeting the needs of all types of learners challenges each and every one of us, as the student population in our school continues to grow and diversify. IDEA, ADA, Section 504 and, most recently, "No Child Left Behind" legislation provide a framework for the development of sound educational programs, preparing students to become productive members of our society. IDEA '97 emphasizes the importance of including all students in the general curriculum with same age peers to the greatest extent possible. Toward this end, we are beginning to systematically bring more professional development opportunities into our schools and classrooms, specialized education that is relevant and meaningful, tailored to meet our diverse learners' needs. Using grant resources, we offer staff practical and student-centered training options within the schools. This has been a year of collaboration with numerous agencies, including Northern NH Vocational Rehabilitation, Androscoggin Valley Mental Health & Developmental Services, Family Strength, Care NH, the Division of Children, Youth and Families (DCYF), toward meeting the educational needs of our students. The collaborations with these agencies have positively enhanced outcomes for many of our special needs students. This multi-agency approach has many benefits, strengthening the educational safety-nets for our students, averting a duplication of student of services, and promoting the cost effectiveness in our special education programs.

In terms of the financial outlook for education, how the State plans to fund education still remains to be seen. Governor Benson has stated that his plans are to cap educational funding at the fiscal year 2003 level - \$896,869,535, yet the State has released its figures showing an increase of 6.5 percent for fiscal year 2004 - \$955,532,817. The legislature will certainly have a busy work session before them with 44 education bills alone on its roster. Still there are some questions that remain. How will the figures released in November by the Department of Education hold out? Will there be a change to the projected Adequate Education Grant figures? Will the projected education tax impact change? You would need

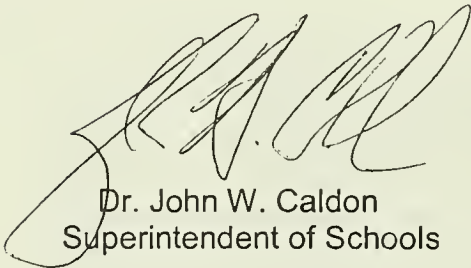
a crystal ball in order to correctly answer these questions. The only thing certain is that our budgets, across the board, were put together to afford your children the best possible education as efficiently and financially feasibly as possible.

Overall the budgets will be seeing relatively small increases from last year, even though costs beyond our control have increased from 28% - 30% in some cases due to the rising costs of benefits and contracts. We are aggressively working on improving our infrastructures that are in serious need of repair and renovation. We are not alone; schools throughout the nation are in need of upgrade. The State of N.H., through U.S. Department of Education, has received nearly \$5.43 million in federal grant funds to support school renovation projects of which the town of Gorham received \$240,000 and the town of Milan \$190,000. The commitment to education is seen nationally, as well as locally, which is a credit to the residents of the communities we serve.

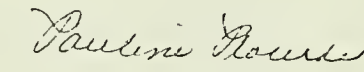
Although much has been accomplished, much still needs to be done. All of us in SAU #20 are committed to making our schools places where **excellence** is the norm. With your support, we can achieve the best.

We anticipate many positive results in the 2003-2004 school year.

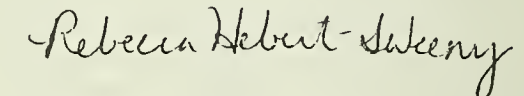
Respectfully submitted,



Dr. John W. Caldon  
Superintendent of Schools



Pauline Plourde  
Business Administrator



Rebecca Hebert-Sweeny  
Director of Special Services

*Errol Consolidated School  
PO Box129  
Errol NH 03579*

To the Citizens of Errol:

I would like to thank both Mrs. Ella Eames and Mrs. Joanne Hammond for their years of dedication and service to the Errol School. Both retired at the end of the 2001/2002 school year and are greatly missed by the students and staff at the school.

Sharon Lane, who had been a teacher in the Colebrook system for many years, is now teaching grades K- 4; Teri Beauchesne, who had been working as an aide in the middle school classroom while working towards her degree and certification in Elementary Education, is now teaching grades 5 - 8. Carol Tremblay continues her work as an aide, working in the K -4 classroom as well as working with special needs students. Sue Nelson teaches physical education and library studies, and Joe Derose teaches music. Becky Bean is our school nurse as well as our health teacher and Michele Johnsen teaches art. Nancy Bourassa is our chef and our new custodian is Barbara Lemieux. Rhonda Edwards, who had been our custodian, resigned in December. We miss her and wish her well! In my position as teaching administrator, I divide my time between teaching social studies to grades 5 – 8 and my duties as principal and guidance counselor.

Our enrollment is currently 22 students. Although three students will be graduating this year, we expect our enrollment to stay at 22 students for next year. We expect to have at least 2 Kindergarten students begin in September and we will have a new student transferring into the school in February. Although our numbers are small, our students are very active in a variety of activities. We have our Student Council, Builders Club (a Kiwanis sponsored service organization) and Trivia Club, which are year long activities. Many of our students have participated in and have won state recognition in a variety of other activities; Devon Ruel for the Union Leader Spelling Bee, Jim Bartlett and Courtney LaVallee for Jump Rope for Heart. Cristina Eames, Rodney Harris and Jessica Bourassa received art awards for their entries into an anti drugs/anti smoking poster contest. Students also participate in the “*Book It*” reading program, science fair, poetry writing and essay contests, and other art programs. In addition, we have after school volleyball and badminton programs, as well as our new cup-stacking challenge.

The students were given tennis instruction during physical education class at our new town tennis court, located behind the school. Students also spent many enjoyable hours after school on the court, playing tennis and basketball. Thank you to the Recreation Commission who worked on the grant for the construction of the court.

Tutoring is offered Monday through Thursday for students who need additional help or simply want to complete their homework at school. We have introduced a “buddy system” where students in the 5 – 8 classroom partner up with a student in the K - 4 for reading and writing projects. Classroom teachers are using a variety of “hands on” materials in addition to textbooks so that we can better meet

the needs of every student. This year, students have had the opportunity to learn to play instruments in music class. We not only have gone on a number of field trips this year, but have brought a number of speakers into the school.

Our students do take a series of standardized test each year. However, because of the small number of students tested at each grade level, it is difficult to get a true picture of the abilities of each student. Our students tend to score in the novice and basic categories. Individual academic student improvement as tracked through report cards and daily classroom activities is a much clearer indication of their success. We have had a number of students on the honor roll this year for the first time!

The staff continues to work to align the curriculum with the New Hampshire State Curriculum Frameworks. In addition to working with the school curriculum, staff members also continue to take classes and workshops to keep their professional skills up to date. We are committed to providing the best possible education we can to our students.

Staff, members of the School Board and many volunteers worked hard during summer vacation on a variety of projects. New carpeting was installed, classrooms were shifted, the attic was cleaned and the outside of the building was painted. After the building was given its "facelift", the new staff spent many enjoyable days setting up and decorating their classrooms to welcome the students back. I would like to thank everyone who helped out during our renovations.

I want to take this opportunity to thank the staff, Errol School Board, the Errol School Association, our many volunteers and each member of the community for their continued support and commitment to the Errol Consolidated School.

Respectfully submitted,



Kathleen A. Urso  
Principal



**SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

The Moderator, Denis Dupuis, opened the polls at 3:00 for voting on Article 1.

A motion was made by Teri Ruel and seconded by Fran Coffin to dispense with the first reading of the Warrant. There being no objections, the Moderator continued to Article 2.

**ARTICLE 1:** To choose a member of the school board for the ensuing three (3) years.

The polls were closed at 8:00 PM. Ballots were counted at the end of the meeting. Those counting were Denis Dupuis, Moderator, Carol Norman, Supervisors of Checklist, and Elizabeth Leduc Leduc, Ballot Clerk, and Meri Tivey, School Clerk.

There were 30 votes cast. Norman Eames received 25, Brent Bouchard received 1, Stanley Gula received 1, Theresa Choquette received 1 and Rebecca Bean received 1. Norman Eames was declared elected for School Board for three years.

**ARTICLE 2:** To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the Annual Report.

A motion was made by Fran Coffin and seconded by Helen Donato that Article 2 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote was in the affirmative and Article 2 was declared passed.

**ARTICLE 3:** To set the salaries of school district officers:

School Board Chair	\$200.00
School Board Members (2)	\$100.00 each
Treasurer	\$450.00
Clerk	\$ 25.00
Moderator	\$ 30.00
Supervisors of Checklist (3)	\$ 15.00 each
Ballot Clerks (3)	\$ 15.00 each

(Recommended by the School Board)

A motion was made by Sharon Miller and seconded by Chip Bean that Article 3 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote in the affirmative and Article 3 was declared passed.

**ARTICLE 4:** To see if the District will vote to raise and appropriate the sum of \$153,303.00 for the payment of high school tuition.  
(Recommended by the School Board)

A Motion was made by Bonnie Derosé and seconded by Teri Ruel that Article 4 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote in the affirmative and Article 4 was declared passed.

**ARTICLE 5:** To see if the District will vote to raise and appropriate the sum of \$19,000.00 for the operation of the Food Service Program.  
(Recommended by the School Board)

A Motion was made by Bonnie Derosé and seconded by Michele Coderre that Article 5 be accepted as read.

The Moderator asked for discussion.

Elizabeth Leduc asked if this was in addition to what is Federally funded.

Pauline Plourde stated to look on page 4, to look at the figures for the Lunch program under appropriations and revenues. Teri Ruel asked if this is for two meals a day. Pauline Plourde that yes it is for two meals.

The Moderator asked for further discussion. There being no further discussion, he asked for a vote. A voice vote was in the affirmative and Article 5 was passed.

**ARTICLE 6:** To see if the District will vote to raise and appropriate the sum of \$4,000.00 for the operation of the Title I and Title VI federal programs. (Recommended by the School Board.)

Fran Coffin made a motion and Sharon Lane seconded that Article 6 be accepted as read.

The Moderator asked for discussion.

Sharon Miller asked that the Board please explain what was doing with Title I and Title VI monies.

Rebecca Hebert-Sweeny responded that these are grants for the reading program and come into the District.

Bonnie Derosé asked where these funds are coming from.

Jack Caldon responded that these monies come from the Federal government. Any money we receive we must account for in the budget before it is spent.

The Moderator asked for further discussion. There being no further discussion, he asked for a vote. A voice vote was in the affirmative and Article 6 was passed.

**ARTICLE 7:** To see if the District will vote to raise and appropriate the sum of \$5000.00 to be added to the Technology Capital Reserve Fund previously established. (Recommended by the School Board)

Fran Coffin made a motion and Teri Ruel seconded that Article 7 be accepted as read.

The Moderator asked for discussion. There being no discussion, the Moderator called for the vote. Voice vote in the affirmative and Article 7 was passed.

**ARTICLE 8:** To see if the District will vote to raise, appropriate, and expend the sum of \$329,571.74 for the support of the Errol Consolidated School, and for the payment of statutory obligations of the District, said sum to be in addition to the sums raised under other Articles in the warrant. (Recommended by the School Board)

Teri Ruel made a motion and Sharon Lane seconded that Article 8 be accepted as read.

Sharon Miller asked for verification of number of students and the number of staff that was either increasing or decreasing.

Principal Kathy Urso responded to say that we currently have 26 students, with the graduating 8th graders and the incoming Kindergarten students. She stated that she thought there would be about 22-23 students next year. Sharon Miller asked about certified staff, and Kathy Urso responded that we have 2 certified teachers and 1 aide and 2 paraprofessionals along with our daily specials. The two paraprofessional positions were cut., next year the staff would consist of two teachers, herself, 1 aide and the daily specials.

Elizabeth Leduc asked why the figures were broken down in a list to show the totals. Pauline Plourde stated to look at page 6 where the expenses are broken down showing the figures in Regular education, Special education and Summer School. Elizabeth Leduc asked why this isn't listed in an easier to read format, as a line item. She went on to say we shouldn't have to look it up. She asked if it could be listed as the town does under their Warrant. Jack Caldon stated that it could be done.

The Moderator asked for further discussion. There being no further discussion, he reread the Article and asked for a vote. A voice vote was in the Affirmative and Article 8 was passed.

**ARTICLE 9:** To see if the school district will vote to designate the school board as agents to expend from the Building Capital Reserve Fund. (Majority vote required)

Fran Coffin made a motion and Sharon Miller seconded that Article 9 be accepted as read.

The Moderator asked for discussion.

Cheryl Lord asked what the purpose was for spending the money. Jack Caldon responded that it would be used for anything that occurs at the Building and need to be spent, by having this as a warrant article, the School Board doesn't have to wait for another District meeting to disperse the funds. Jack Caldon went on to add its a way to be more efficient.

The Moderator asked for further discussion, there being no further discussion he asked for a vote. A voice vote was in the Affirmative and Article 9 was passed.

**ARTICLE 10:** To transact any other business that may legally come before this meeting.

Elizabeth Leduc made a motion and it was seconded by Bonnie Derosé that the article for the support of the Errol Consolidated School obligations be listed as the exact amount of the individual items in the Article. Fran Coffin added that this shouldn't be too much to ask. Jack Caldon stated that it could done.

The Moderator asked for a vote on the motion and a voice vote was in the Affirmative and the motion was passed.

Susan Dupuis addressed the meeting to inform everyone of the Recreation Committee results. The Recreation committee had three projects. The first was the boat ramp at Akers Pond, the second was the tennis court and the third was the playground. The Tennis court will be built whether we get the grant or not. The playground depends on whether we get the grant or not. Susan Dupuis brought picture of the playground chosen and discussed the repairing the field as well. She added that if we get the grant its a community built project and we will need a lot of help to get this completed.

The Moderator asked for any other business.

Sharon Miller wanted to thank the School Board and Mrs. Urso for the continuation of the Builders Club. She went to add the young ladies of the club have been very productive with their community projects and she is glad to see it continuing.

Teri Ruel wanted to let people know that are three Juniors have all been nominated for the National Honor Society. Two of the sophomores are taking early

PSAT test. Teri went on to say that she feels it is very important for people to know that our students are doing well after they leave the Errol School.

There being no further discussion or questions the Moderator asked for a vote to adjourn.

Fran Coffin made a motion and it was seconded by Chip Bean to adjourn the meeting and the meeting was adjourned at 7:27 PM.

The polls remained opened until 8:00 for anyone who wanted to vote.

Respectively submitted,

A handwritten signature in black ink, appearing to read "Meri C. Tivey". The signature is fluid and cursive, with a large initial "M" and a long, sweeping tail.

Meri C. Tivey  
School Clerk

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397



## SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2002

For School District of \_\_\_\_\_ Errol \_\_\_\_\_ NH

SAU # 20

**DUE TO THE NH DEPARTMENT OF REVENUE**

Not Later Than September 1.

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

William Eames

School Board Chairperson

9-10-02

Date

Superintendent of Schools: \_\_\_\_\_

Date: 9-10-02

### SCHOOL BOARD MEMBERS

*Please sign in Ink.*

William Eames

Georgia Coxen

2001-2002 YEAR-END FINANCIAL STATEMENT  
MS-25

NAME: ERROL					
TITLES	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 70
<b>BALANCE SHEET</b>					
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>ALL OTHER</b>	<b>TRUST/AGENCY</b>
<b>ASSETS</b>					
<b>Current Assets</b>					
1. CASH	100	15,483.95	0.00	0.00	82,054.54
2. INVESTMENTS	110	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00			
4. INTERFUND RECEIVABLE	130	3,361.41	0.00	250.00	0.00
5. INTERGOVT REC	140	21,975.29	474.00	1,837.62	0.00
6. OTHER RECEIVABLES	150	1,020.53	0.00	1,623.00	0.00
7. BOND PROCEEDS REC	160				
8. INVENTORIES	170	0.00	0.00	0.00	
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00
<b>11. Total Current Assets lines 1 - 10</b>		<b>41,841.18</b>	<b>474.00</b>	<b>3,710.62</b>	<b>82,054.54</b>
<b>LIAB &amp; FUND EQUITY</b>					
<b>Current Liabilities</b>					
12. INTERFUND PAYABLES	400	0.00	150.79	3,460.62	0.00
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	5,645.75	323.21	0.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	
16. BOND AND INTEREST PAY	440	0.00			
17. LOANS AND INTEREST PAY	450	0.00			
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	0.00	0.00	250.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00
<b>22. Total Current Liabilities lines 12 - 21</b>		<b>5,645.75</b>	<b>474.00</b>	<b>3,710.62</b>	<b>0.00</b>
<b>Fund Equity</b>					
23. RES FOR INVENTORIES	751	0.00	0.00	0.00	
24. RES FOR PREPAID EXPENSES	752	0.00	0.00	0.00	
25. RES FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00
26. RES FOR CONTINUING APPR	754	0.00	0.00	0.00	0.00
27. RES FOR AMTS VOTED	755	0.00	0.00	0.00	
28. RES FOR ENDOWMENTS	756				0.00
29. RES FOR SPEC PURP	760	0.00	0.00	0.00	82,054.54
30. UNRES FUND BALANCE	770	36,195.43			
<b>31. Total Fund Equity lines 23-30</b>		<b>36,195.43</b>	<b>0.00</b>	<b>0.00</b>	<b>82,054.54</b>
<b>32. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 31</b>		<b>41,841.18</b>	<b>474.00</b>	<b>3,710.62</b>	<b>82,054.54</b>
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>ALL OTHER</b>	<b>TRUST</b>
<b>REVENUES</b>					
<b>Revenue From Local Sources</b>					
1. Total Assessments	1100-1119	192,890.41	0.00	0.00	
2. Tuition from All Sources	1300-1399	21,975.29		700.01	
3. Transportation Fees from All Sources	1400-1499	0.00		0.00	
4. Earnings on Investments	1500-1599	214.33	0.00	0.00	1,035.04
5. Food Services Sales	1600-1699		8,063.05		
6. Other Revenue from Local Sources	1700-1999	108.83	0.00	0.00	0.00
<b>7. Total Local Non-Tax Revenue Lines 2-6</b>		<b>22,298.45</b>	<b>8,063.05</b>	<b>700.01</b>	<b>1,035.04</b>
<b>8. Total Local Revenue Lines 1 &amp; 7</b>		<b>215,188.86</b>	<b>8,063.05</b>	<b>700.01</b>	<b>1,035.04</b>
<b>Revenue from State Sources</b>					
<b>UNRESTRICTED GRANTS-IN-AID</b>					
9. Adequacy Aid (Grant)	3111	0.00			
10. Adequacy Aid (State Tax)	3112	195,396.00			
11. Shared Revenue	3120	0.00			
12. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00
<b>13. Total Unrestricted Grants-in-Aid 9-12</b>		<b>195,396.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2001-2002 YEAR-END FINANCIAL STATEMENT  
MS-25

NAME: ERROL		(1)	(2)	(3)	(4)
TITLES	Acct #	Fund 10	Fund 21	Fund 22	Fund 70
<b>RESTRICTED GRANTS-IN-AID</b>					
14. School Building Aid	3210	0.00			
15. Kindergarten Building Aid	3215	0.00			
16. Kindergarten Aid	3220	0.00			
17. Catastrophic Aid	3230	0.00			
18. Vocational Education	3241-3249	0.00		0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	166.00	0.00	0.00
<b>20. Total Restricted Grants-In Aid (Lines 14-19)</b>		<b>0.00</b>	<b>166.00</b>	<b>0.00</b>	<b>0.00</b>
21. Grants-in-Aid Through Other Public Int	3700	0.00	0.00	0.00	
22. Revenue In Lieu of Taxes	3800	0.00		0.00	
23. Revenue For/On Behalf of LEA	3900	0.00		0.00	
<b>24. Total Revenue from State Sources Lines 13, and 20</b>		<b>195,396.00</b>	<b>166.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>ALL OTHER</b>	<b>TRUST</b>
<b>REVENUES</b>					
<b>Revenue From Federal Sources</b>					
25. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	
<b>RESTRICTED GRANTS-IN-AID</b>					
26. Restricted Grants-in-Aid Direct from Fe	4300-4399	0.00		0.00	
27. Restricted Grants-in-Aid from Fed Gov	4500-4599	1,494.38	5,562.42	11,774.81	
28. Other Revenue for /on Behalf of LEA	4700-4999	502.22	0.00	0.00	
29. Federal Forest Land Distribution	4810	6,000.00			
<b>30. Total Revenue from Federal Gov't (Lines 25-29)</b>		<b>7,996.60</b>	<b>5,562.42</b>	<b>11,774.81</b>	
<b>Other Financing Sources</b>					
31. Sale of Bonds and Notes	5100-5139	0.00			
32. Reimbursement Anticipation Notes	5140	0.00			
<b>Interfund Transfers</b>					
33. Transfer from General Fund	5210		5,220.87	0.00	19,300.00
34. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00	0.00
35. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00	0.00
36. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	
37. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00	
38. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	
39. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	
<b>40. Total Other Financing Sources (Lines 31-39)</b>		<b>0.00</b>	<b>5,220.87</b>	<b>0.00</b>	<b>19,300.00</b>
<b>41. Total Revenue &amp; Other Financing Sources (Lines 8, 20, 24, 30, 40, 41)</b>		<b>418,581.46</b>	<b>19,012.34</b>	<b>12,474.82</b>	<b>20,335.04</b>
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>SPECIAL REVENUE</b>	<b>TRUST/AGENCY</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
1. Regular Programs	1100-1199	225,164.48		7,778.70	
2. Special Programs	1200-1299	45,224.76		2,946.00	
3. Vocational Programs	1300-1399	0.00		0.00	
4. Other Instructional Programs	1400-1499	272.15		0.00	
5. Non-Public Programs	1500-1599	0.00		0.00	
6. Adult & Community Programs	1600-1899	0.00		0.00	
<b>7. Total Instructional Expenditures (Lines 1-6)</b>		<b>270,661.39</b>	<b>0.00</b>	<b>10,724.70</b>	<b>0.00</b>
<b>Support Services</b>					
8. Student Services	2100-2199	15,798.88		0.00	
9. Instructional Staff	2200-2299	10,386.93		1,750.12	
10. General Administration - SAU Level	2300-2399	36,689.55		0.00	
11. School Administration	2400-2499	28,177.94		0.00	
12. Business	2500-2599	0.00		0.00	
13. Operation/Maintenance of Plant	2600-2699	17,440.95		0.00	
14. Student Transportation	2700-2799	17,693.50		0.00	
15. Centralized Services	2800-2899	0.00		0.00	
16. Other Support Services	2900-2999	0.00		0.00	
17. Food Service Operation	3100-3199		19,012.34		
<b>18. Total Support Services (Lines 8-17)</b>		<b>126,187.75</b>	<b>19,012.34</b>	<b>1,750.12</b>	<b>0.00</b>



2001-2002 YEAR-END FINANCIAL STATEMENT  
MS-25

NAME: ERROL		(1)	(2)	(3)	(4)
TITLES	Acct #	Fund 10	Fund 21	Fund 22	Fund 70
<b>Other Outlays</b>					
19. Facility Acquisition & Construction	4000-4999	0.00		0.00	
20. Debt Service - Principal	5110	0.00		0.00	
21. Debt Service - Interest	5120	0.00		0.00	
<b>Other Financing Uses</b>					
22. Transfer to General Fund	5210		0.00	0.00	0.00
23. Transfer to Food Service (Special Rev	5220-5221	5,220.87		0.00	
24. Transfers to All Other Special Revenue	5222-5229	0.00			
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00	
26. Transfer to Capital Reserves	5251	4,939.47			
27. Transfer to Expendable Trust Funds	5252	15,395.57			
28. Transfer to Nonexpendable Trust Fun	5253	0.00			
29. Transfer to Agency Fund	5254	(1,035.04)			
30. Allocation to Charter Schools	5310	0.00		0.00	
31. Allocation to Other Agencies	5390	0.00		0.00	
<b>32. Total Other Outlays and Financing Uses (Lines 19-</b>		<b>24,520.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>33. Total Expenditures for All Purposes (Lines, 7,18 &amp;</b>		<b>421,370.01</b>	<b>19,012.34</b>	<b>12,474.82</b>	<b>0.00</b>
<b>GENERAL FUND FIXED ASSET GROUP</b>					
<b>OF ACCOUNTS (FUND80)</b>		<b>BEGINNING OF YEAR</b>		<b>END OF YEAR</b>	
As of June 30, 20__	Acct No.	Debit	Credit	Debit	
1. SITES	210	0.00		0.00	
2. SITE IMPROVEMENTS	220	0.00		0.00	
3. BUILDINGS AND IMPROVEMENTS	230	0.00		0.00	
4. MACHINERY AND EQUIPMENT	240	0.00		0.00	
5. CONSTRUCTION IN PROGRESS	250	0.00		0.00	
6. INVESTMENT IN GENERAL FIXED AS	710		0.00		
<b>7. TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GENERAL FUND LONG TERM DEBT</b>					
<b>GROUP OF ACCOUNTS (Fund 90)</b>		<b>BEGINNING OF YEAR</b>		<b>END OF YEAR</b>	
As of June 30, 20__	Acct No.	Debit	Credit	Debit	
1. BONDS PROCEEDS NOT USED					
2. AMOUNT PROVIDED FOR RETIREME	304				
3. NOTES AND BONDS PAYABLE LONG	511-521				
4. OTHER LONG-TERM LIABILITIES	531-590				
<b>5. TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>AMORTIZATION OF LONG TERM DEBT</b>					
For the Fiscal Year Ending on June 30th	(1)	(2)	(3)	(4)	(6)
<b>REPORT IN WHOLE DOLLARS</b>	<b>DEBT 1</b>	<b>DEBT 2</b>	<b>DEBT 3</b>	<b>DEBT 4</b>	<b>TOTAL</b>
Length of Debt (yrs)	0	0	0	0	
Date of Issue (mm/yy)	0	0	0	0	
Date of Final Payment(mm/yy)	0	0	0	0	
Original Debt Amount	0.00	0.00	0.00	0.00	
Interest Rate	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	0.00	0.00	0.00	0.00	0.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	0.00	0.00	0.00	0.00	0.00
Remaining Principal Bal Due	0.00	0.00	0.00	0.00	0.00
Remaining Interest Bal Due	0.00	0.00	0.00	0.00	0.00
Remaining Debt(P&I) Bal Due	0.00	0.00	0.00	0.00	0.00
Amount of Prin to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00	0.00
Amount of Interest to be Paid Next Fisc Yr.	0.00	0.00	0.00	0.00	0.00
<b>Total Debt (P&amp;I) to be Paid Next Fisc. Yr</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# The Mercier Group

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## INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

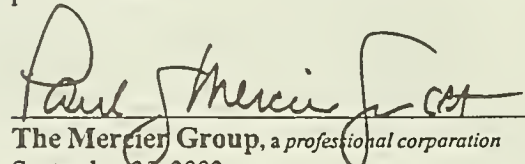
To the Members of the School Board  
And Superintendent of Schools  
Errol School District  
Errol, New Hampshire

In planning and performing our audit of the Errol School District for the years ended June 30, 2002, we considered the District's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

- We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the District's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

  
The Mercier Group, a professional corporation  
September 25, 2002



