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2003

ANNUAL REPORT

Of The Town Officers
Of The Town of

COLUMBIA NEW HAMPSHIRE

For The Year Ending
December 31, 2003



INCLUDING REPORT
OF THE
SCHOOL DIRECTORS



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AUGUST 22, 1938 - JANUARY 11, 2004

BARBARA TAYLOR KILLAM

Barbara Taylor Killam was born on August 22, 1938 in Bloomfield, Vermont the daughter of Leroy and Cora (Smith) Taylor.

Barbara served the citizens of Columbia for twenty-five years holding the offices of Auditor (1979-1983); Supervisor of the Checklist (1986-2004) and Treasurer (1984-2004).

She will best be remembered for her care and concern for others. Barbara's daily walks always seemed to bring her to the door of someone who needed some extra care and attention. This care could be some of Barbara's excellent cooking, running some errands or just some quiet conversation and one of Barbara's special smiles or laughs.

Barbara was a special person and friend. The people she left behind will long remember her caring ways.

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TOWN INFORMATION

PHONE NUMBER: 237-5255

FAX NUMBER: 237-8270

MAILING ADDRESS: P.O. Box 157
Colebrook, NH 03576

PHYSICAL ADDRESS: 1919 US Route 3
Columbia, NH 03576

E-MAIL ADDRESS: Columbia@nica.net

BOARD OF SELECTMEN
MEETINGS: 2nd & 4th Monday of each month
6:00 p.m.

PLANNING BOARD
MEETINGS: 2nd Monday of each month
5:00 p.m.

BOARD OF ADJUSTMENT
MEETINGS: As needed

TOWN CLERK/SECRETARY
HOURS:

Monday	10:00 - 5:00
Tuesday	8:00 - 3:00
Wednesday	10:00 - 5:00
Thursday	Closed
Friday -	8:00 - 3:00

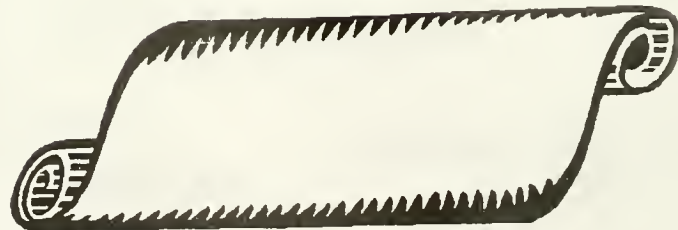
TAX COLLECTOR HOURS:

Months of June & November
Saturday - 9:00 - 12:00

Remainder of year -
2nd & 4th Saturday of each month
10:00 - 12:00

TRANSFER STATION HOURS:

Monday	8:00 - 12:00
Tuesday	Closed
Wednesday	8:00 - 12:00
Thursday	8:00 - 12:00
Friday	12:00 - 4:00
Saturday	8:00 - 4:00
Sunday	Closed



TOWN OFFICERS

OFFICER	POSITION	TERM EXPIRES
Norman Cloutier	Chairman-Board of Selectmen	2004
Eric Stohl	Selectman	2006
Donald Campbell	Selectman	2005
Arthur Dodge, Jr.	Moderator	2004
Marcia Parkhurst	Town Clerk/ Secretary	2005
Isabelle Parkhurst	Deputy Town Clerk	2005
Barbara Killam	Treasurer	2005
Jennifer Wells	Treasurer – Appointed 2/9/2004	
Garry Parkhurst	Tax Collector	2005
Marcia Parkhurst	Deputy Tax Collector	2005
Barbara Killam	Supervisor of Checklist	2004
Carolyn Foss-Monson	Supervisor of Checklist	2008
Virginia Weber	Supervisor of Checklist	2006
Marcia Parkhurst	Trustee of Trust Funds	2004
Peter Dion	Fire Warden	2004
Wallace Adair	Deputy Fire Warden	2004
Jonathan Fogg	Deputy Fire Warden	2004
Brett Brooks	Deputy Fire Warden	2004
Kenneth Parkhurst	Deputy Fire Warden	2004
Robert Soucy, D.O.	Health Officer	2006
Clifton Boudle, Jr.	Road Agent	2004
Richard Johnsen	Civil Defense Director	2005

Poulin, Edward	Planning Board - Chairman	2005
Campbell, Stacey	Planning Board – Secretary	2006
Schomburg, William	Planning Board	2005
Simpson, Dale	Planning Board	2004
Campbell, Donald	Planning Board	2005
Dion, Peter	Board of Adjustment - Chairman	2004
Schomburg, William	Board of Adjustment - Secretary	2005
Monson, John P.	Board of Adjustment	2006
Campbell, Donald	Board of Adjustment	2005
Grimes, Kenneth	Board of Adjustment	2004
Schomburg, William	Conservation Commission	2004
Stohl, Eric	Conservation Commission	2006
Hastings, Kenneth	Conservation Commission	2005



SELECTMEN'S REPORT

In 2002, the federal government enacted legislation titled "HAVA" or "Help America Vote Act." This legislation was passed to ensure that all Americans have access to voting areas. This has forced us to make changes to our quaint, little Town Hall. As a result of these changes, our available meeting space is even smaller.

It is our opinion that our little Town Hall is no longer big enough to accommodate our growing population. Therefore, we have taken steps to obtain first option on purchasing the former Lynn Parkhurst property across the street from the present Town Hall. With minor modifications, this property would be an ideal place for us to re-locate the Town Offices (Town Clerk, Tax Collector, Selectmen and Planning Board). This would allow us to return the Town Hall itself back to its original size and near original condition. We ask for your support of this project.

Our total Town-wide revaluation is proceeding on schedule. New property values will be mailed to all taxpayers in July 2004. At that time, you will have an opportunity to schedule a private appointment with the assessors to discuss any problems or questions you may have. These new values will be used when the State sets our tax rate in the fall of 2004.

With the completion of the Keach Road Cemetery, we have completed our three-year cleaning and repairing project. We are pleased with the condition of our cemeteries and encourage you to stop by any of them and take a look. The last project to be done at the Keach Road Cemetery is the installation of additional fence. This project is planned for the summer of 2004 and is necessary to comply with State law. We have started selling lots in the new section of the Keach Road Cemetery. If you would like more information, you can contact Marcia at the Town Office.

We feel that we speak on behalf of all of the citizens of Columbia in expressing a great sense of loss at the untimely death of Barbara Killam, to whom this book is dedicated. Barbara was much more than just our Treasurer and Chairman of the Supervisors of the Checklist. Barbara was a symbol of everything that allows a small community to be what it is. Her many visits to neighbors in need were done unselfishly. Each and every one of us is proud to say we were her friends as was everyone in Town.

Norman Cloutier
Eric Stohl
Donald Campbell

WARRANT

The Polls will be open from 11:00 a.m. to 6:00 p.m.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 9th day of March, next, at 7:15 o'clock in the evening to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town Officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$80,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$4,147.00 to help support the operation of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$6,750.00 to help support the services of the Upper Connecticut Valley Hospital Ambulance Fund.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$500.00 as a contribution for the support and services of the Upper Connecticut Valley Mental Health Service.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$200.00 as a contribution for the support and services of the Vershire Center.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$7,500.00 to be added to the Town Cemetery Maintenance Expendable Trust Fund previously established. (Board of Selectmen recommend this appropriation.)

Article 12: To see if the Town will vote to raise and appropriate the sum of \$650.00 for support of the Community Outreach Program.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the support of the poor.

Article 14: Whereas the Town of Columbia previously maintained 0.2 miles of C. Stoddard Road located off Marshall Hill as a Class V road until the Goodrum family moved. The road has now been renamed "Oakes Road". The petitioners put forth an Article to see if the Town will vote to reinstated 0.2 miles of Oakes Road as a Class V road. (By petition)

Article 15: To see if the Town will vote to provide winter maintenance for South Jordan Hill Road, a distance of approximately one mile. (By petition)

Article 16: To see if the Town will vote to raise and appropriate the sum of \$70,000.00 for the maintenance of summer roads. Out of this \$70,000.00, \$32,335.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$60,000.00 for the maintenance of winter roads.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$27,000.00 for solid waste disposal and recycling.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for appraisal upkeep.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$296.00 to help support the services of the American Red Cross.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$100,000.00 to purchase the former Lynn Parkhurst residence for the purpose of moving the Town Offices to that location. This sum to come from the 2003 fund balance and not to be raised through taxation.

Article 24: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from the 2003 fund balance and not to be raised through taxation. (Board of Selectmen recommend this appropriation.)

Article 25: To see if the Town will authorize the Selectmen to apply for State and Federal funds and to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans same should the need arise.

Article 26: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 23rd day of February, A.D., 2004.

s/ Norman Cloutier

s/ Eric Stohl

s/ Donald Campbell

A True Copy – Attest:

s/ Norman Cloutier

s/ Eric Stohl

s/ Donald Campbell

**COMPARATIVE STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2003**

	2003 ESTIMATED REVENUE	2003 ACTUAL REVENUE	2004 ESTIMATED REVENUE
LOCAL:			
Yield Taxes	\$15,000.00	\$28,036.00	\$20,000.00
Land Use Change Taxes	\$10,000.00	\$5,700.00	\$10,000.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$1,080.00	\$1,000.00
Interest on Delinquent Taxes	\$8,000.00	\$9,055.00	\$8,000.00
Inventory Penalties	\$500.00	\$540.00	\$500.00
Motor Vehicle Fees	\$95,000.00	\$111,666.00	\$100,000.00
Dog License Fees	\$900.00	\$1,237.00	\$1,000.00
Business Licenses, Permits & Fees	\$500.00	\$1,169.00	\$800.00
Interest Received on Deposits	\$6,000.00	\$3,719.00	\$4,000.00
Interest Received on Trust Funds	\$30.00	\$24.00	\$30.00
Income from Planning Board	\$1,000.00	\$1,691.00	\$1,500.00
STATE OF NEW HAMPSHIRE:			
Revenue Distribution	\$8,000.00	\$8,617.00	\$8,000.00
Block Grant Aid	\$32,357.00	\$32,357.00	\$32,335.00
Forest Fire Reimbursement	\$500.00	\$480.00	\$500.00
Forest Land Reimbursement	\$3,000.00	\$3,680.00	\$3,500.00
Meals & Room Tax	\$18,000.00	\$22,726.00	\$20,000.00
Hazard Mitigation Grant	\$20,440.00	\$20,440.00	\$0.00
MISCELLANEOUS			
Unreserved Fund Balance (Road Improvement Fund)	\$10,000.00	\$10,000.00	\$10,000.00
Revaluation Capital Reserve Fund Withdrawal	\$70,000.00	\$71,737.00	\$0.00
Unreserved Fund Balance (Purchase of property for Town Offices)	\$0.00	\$0.00	\$100,000.00
	\$ 300,227.00	\$ 333,954.00	\$ 321,165.00

**COMPARATIVE STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2003**

	ESTIMATED 2003	SPENT 2003	ESTIMATED 2004
TOWN CHARGES:	\$80,000.00	\$69,315.00	\$80,000.00
PROTECTION OF PERSONS & PROPERTY:			
Colebrook Communications Center	\$6,054.07	\$6,054.00	\$4,147.00
Colebrook Fire Department	\$4,500.00	\$4,620.00	\$4,500.00
Health & Sanitation:			
UCV Mental Health Services	\$500.00	\$500.00	\$500.00
Vershire Center	\$200.00	\$200.00	\$200.00
UCV Home Health	\$3,000.00	\$3,000.00	\$3,000.00
UCV Hospital Association	\$2,200.00	\$2,200.00	\$2,200.00
UCVH Ambulance Fund	\$6,750.00	\$6,750.00	\$6,750.00
Waste Disposal & Recycling	\$25,000.00	\$27,658.00	\$27,000.00
Highways & Bridges:			
Summer Roads/Bridges	\$70,000.00	\$72,349.00	\$70,000.00
Winter Roads	\$55,000.00	\$44,865.00	\$60,000.00
Libraries:			
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00
Public Welfare:			
Town Poor	\$4,000.00	\$827.00	\$4,000.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00
Red Cross	\$296.00	\$296.00	\$296.00

	ESTIMATED 2003	SPENT 2003	ESTIMATED 2004
Cemeteries:			
Town Cemetery Maintenance Fund	\$7,500.00	* \$9,900.00	\$7,500.00
Cemetery Monuments-Cleaning & Repairs	\$12,000.00	\$11,000.00	\$0.00
Miscellaneous:			
Appraisal Upkeep	\$5,000.00	\$6,000.00	\$5,000.00
Tax Map & Upkeep	\$910.00	\$910.00	\$910.00
Town-wide Revaluation	\$75,000.00	\$39,927.00	\$0.00
Painting Town Hall	\$4,000.00	\$3,146.00	\$0.00
Computers/Software	\$3,000.00	\$4,041.00	\$0.00
Road Improvement Fund	\$10,000.00	\$10,000.00	\$10,000.00
Purchase of Property	\$0.00	\$0.00	\$100,000.00
	\$378,535.07	\$327,183.00	\$389,628.00
Less Estimated Revenue:			\$321,165.00
Net Estimated Town Appropriation:			\$68,463.00

*\$2,400.00 to be reimbursed to the Town as a result of damage done to the cemetery fence from a motor vehicle accident.

MINUTES OF COLUMBIA TOWN MEETING
March 11, 2003

The meeting was called to order by Moderator, Arthur Dodge, Jr., at 7:12 p.m. Mr. Dodge reviewed the rules of the meeting. Boy Scouts Jeffrey Parkhurst, Bruce Wells and Jason Atwood presented the colors and led the group in the Pledge of Allegiance. Articles of the warrant were voted on as follows:

ARTICLE 1: The Polls were open from 11:00 a.m. to 6:00 p.m. (A total of 53 votes were cast, which accounts for 18% of the checklist.) Officers elected were announced by the Moderator as follows:

Selectman	Eric Stohl	3-year term
Trustee of		
Trust Funds	Marcia Parkhurst	1-year term

ARTICLE 2: Motion made by Irene Dodge and seconded by Garry Parkhurst to instruct the Selectmen to appoint all other Town Officers as required. Motion carried by voice vote.

ARTICLE 3: Motion made by Dale Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$80,000.00 for Town Charges for the ensuing year.

Charles White asked what the \$80,000.00 would be spent on. Selectman Campbell explained that this was for everything to run the Town that wasn't voted on separately such as salaries, expenses for Town buildings, etc.

Motion carried by voice vote.

ARTICLE 4: Motion made by William Simpson and seconded by Carolyn Foss-Monson to raise and appropriate the sum of \$4,500.00 for extinguishing fires in said Town. Motion carried by voice vote.

ARTICLE 5: Motion made by Phil Monson and seconded by Wayne Volkmann to raise and appropriate the sum of \$6,054.07 to help support the operations of the Colebrook Communications Center. Motion carried by a show of hands.

ARTICLE 6: Motion made by James Tibbetts and seconded by Carolyn Foss-Monson to raise and appropriate the sum of \$6,750.00 to help support the services of the Upper Connecticut Valley Hospital Ambulance Fund.

Charlie Aube asked why this had increased so much. Clement Berry asked to speak to the warrant article. He said that after months of meeting, the Ambulance Association had decided to go with asking for \$9.00 per person for each Town. The additional monies raised would go for capital purchases such as ambulances, equipment, etc.

Motion carried by a voice vote.

ARTICLE 7: Motion made by Phil Monson and seconded by Scott DeBlois to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Motion carried by voice vote.

ARTICLE 8: Motion made by Phil Monson and seconded by Carolyn Foss-Monson to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association.

Motion carried by voice vote.

ARTICLE 9: Motion made by Irene Dodge and seconded by Linda White to raise and appropriate the sum of \$500.00 as a contribution for the support and services of the Upper Connecticut Valley Mental Health Service.

Motion carried by voice vote.

ARTICLE 10: Motion made by Linda White and seconded by Phil Monson to raise and appropriate the sum of \$200.00 as a contribution for the support and services of the Vershire Center.

Motion carried by voice vote.

ARTICLE 11: Motion made by Phil Monson and seconded by Wayne Volkmann to raise and appropriate the sum of \$7,500.00 to be added to the Cemetery Maintenance Fund previously established.

Phil Monson asked how much was currently in this fund. Town Clerk, Marcia Parkhurst, stated that as of December 31, 2002, there was a balance of \$7,956.62 and that people could find that on Page 65 of the Town Report under the Trustee of the Trust Funds' Report.

Motion carried by voice vote.

ARTICLE 12: Motion made by Carolyn Foss-Monson and seconded by Phil Monson to raise and appropriate the sum of \$650.00 for support of the Community Outreach Program.

Motion carried by voice vote.

ARTICLE 13: Motion made by Phil Monson and seconded by Clifton Boudle, Jr. to raise and appropriate the sum of \$4,000.00 for support of the poor.

Motion carried by voice vote.

ARTICLE 14: Motion made by Phil Monson and seconded by Lee Kershaw to raise and appropriate the sum of \$70,000.00 for the maintenance of summer roads. Out of this \$70,000.00, \$32,357.21 to be raised by the State of New Hampshire Highway Block Grant monies.

Charles White asked if the \$32,357.21 was in addition to the \$70,000.00 or was part of the \$70,000.00. Selectman Stohl said that it was part of the \$70,000.00, so in essence what the Town was actually raising was approximately \$38,000.00.

Motion carried by a show of hands.

ARTICLE 15: Motion made by Phil Monson and seconded by Wayne Volkman to see if the Town will vote to reclassify from a Class VI to a Class V highway, pursuant to RSA 231:22-a, that section of Carr Road from Bunnell Road to the property presently owned by Robert & Lucille Dumont, a distance of approximately 1,500 feet.

James Tibbetts asked to speak to the article. He explained to the meeting the number of houses in this development and the amount of tax revenue generated.

William Simpson stated that he felt we should not take on any more roads since we don't take care of the ones we have now.

Various other speakers spoke to each side of the issue.

William Simpson asked if we could have a written vote on this question since he felt that people were more apt to vote the way they really felt.

The Moderator asked for a show of hands as to whether or not the meeting wanted a written ballot. The majority present requested a written ballot.

The results of the written ballot were: 37 yes and 27 no. The article passed.

ARTICLE 16: Motion made by Phil Monson and seconded by Wayne Volkmann to see if the Town will vote to accept, as a Class V highway, that section of Carr Road from Bungy Road to the end of the property presently owned by Robert & Lucille Dumont, a distance of approximately 2,500 feet, as dedicated by Allen Bouthillier on January 22, 2002.

Again, Mr. Tibbetts asked to speak to the article. He explained that this would just finish the “loop” of this road.

Again, Mr. Simpson urged the meeting not to accept this road. He asked the Road Agent, Clifton Boudle, what it will cost to plow this road. Mr. Boudle said he had given the Board of Selectmen a price of \$4,000.00.

Mr. Simpson made a motion to have the owners grade the road before the Town accepts it. There was no second to this motion.

The moderator asked for a show of hands on this motion. The motion passed 33 voting yes and 19 voting no.

ARTICLE 17: Motion made by Phil Monson and seconded by Wayne Volkmann to raise and appropriate the sum of \$55,000.00 for the maintenance of winter roads.

Motion carried by voice vote.

ARTICLE 18: Motion made by Phil Monson and seconded by Carolyn Foss-Monson to see if the Town will vote to raise and appropriate the sum of \$25,000.00 for solid waste disposal and recycling.

Charles Aabee asked why this item increased 20% over last year.

Selectman Campbell explained that there were several reasons. The Town's share of the County Recycling Center Budget has increased. In addition, tipping fees are increasing as well as the total amount of waste being generated by the Town.

Motion carried by voice vote.

ARTICLE 19: Motion made by James Tibbetts and seconded by Phil Monson to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Motion carried by voice vote.

ARTICLE 20: Motion made by Robert Soucy and seconded by James Lawrence to raise and appropriate the sum of \$5,000.00 for appraisal upkeep.

Motion carried by voice vote.

ARTICLE 21: Motion made by Dale Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$910.00 for maintenance of the tax maps.

Motion carried by voice vote.

ARTICLE 22: Motion made by Phil Monson and seconded by Scott DeBlois to raise and appropriate the sum of \$12,000.00 for realignment, cleaning and repairing of cemetery monuments in the Columbia cemeteries.

James Lawrence asked where we stand on this project.

Selectman Stohl explained that this was the last year of a three-year undertaking. We have finished Lyman Cemetery and Columbia Bridge Cemetery. The last cemetery to be done is the Keach Road Cemetery.

Paul Tessier asked what was the difference between this article and Article #11.

Selectman Stohl explained that Article #11 was for maintenance of the cemeteries - building roads, repairing fences, mowing, etc. This article is specifically for repairing monuments.

Motion carried by voice vote.

ARTICLE 23: Motion made by Linda White and seconded by Phil Monson to raise and appropriate the sum of \$296.00 for the American Red Cross.

Motion carried by voice vote.

ARTICLE 24: Motion made by Carolyn Foss-Monson and seconded by William Simpson to raise and appropriate the sum of \$4,000.00 for repainting the Town Hall.

Daniel Wells asked if this will be going out for bid and when it was done last.

Selectman Campbell stated that it would be going out for bid and that the building was last painted in 1997.

Motion carried by voice vote.

ARTICLE 25: Motion made by James Tibbetts and seconded by Phil Monson to raise and appropriate the sum of \$3,000.00 for replacement of a computer and software.

Phil Monson asked how old the computer we were replacing was.

Town Clerk, Marcia Parkhurst, explained that the computer we want to replace was the one used to do Town Clerk work. This computer was purchased in 1995 and the software was purchased in 1996. The software that we are currently using for motor vehicles, etc. is obsolete and the company will not be maintaining it past this year.

Motion carried by voice vote.

ARTICLE 26: Motion made by Dale Simpson and seconded by Francis Gray to see if the Town will vote to create a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Road Improvement Fund and to raise and appropriate the sum of \$10,000.00 to be added to said fund. This sum to come from the 2002 fund balance and not to be raised from taxation. Also, to appoint the Board of Selectmen as agents to expend from said fund.

James Lawrence asked exactly what was this for. Selectman Cloutier explained that almost every year the Town has a surplus which they use to reduce taxes. This year the Board would like to take \$10,000.00 and place it in a reserve fund to have available for road emergencies.

Motion carried by voice vote.

ARTICLE 27: Motion made by William Simpson and seconded by Phil Monson to see if the Town will vote to raise and appropriate the sum of \$75,000.00 for a complete revaluation of the Town, \$5,000.00 of which to be raised by taxation and the remaining \$70,000.00 to be withdrawn from the Capital Reserve Fund created for that purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the revaluation is completed or by December 31, 2004, whichever is sooner.

Diane Little asked when they would be starting the revaluation and when would the new values go into effect.

Selectman Cloutier said they would be starting probably within the next couple of months and that the values wouldn't go into effect until the second tax bill in 2004.

Motion carried by a show of hands.

ARTICLE 28: Motion made by Phil Monson and seconded by Wayne Volkman to see if the Town will authorize the Selectmen to apply for State and Federal funds and to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans for same should the need arise.

Motion carried by voice vote.

ARTICLE 29: Motion made by Robert Soucy and seconded by Virginia Weber to pass the motion as written:

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

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

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

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

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

- Everyone, including the self-employed, un - and underinsured, and small business owners has access to an affordable basic health plan similar to what federal employees receive;
- Everyone, including employers, consumers, and the state, local and federal government, makes a responsible and fair contribution to finance the health care system;
- Everyone receives high quality care that is cost

efficient and medically effective; and
- That these efforts help control the skyrocketing cost of health care.

Dr. Soucy spoke to the article telling the audience that this was basically to send a message to our elected representatives that something needs to be done about health care in New Hampshire.

The motion carried by voice vote.

ARTICLE 30: Motion made by James Lawrence and seconded by Lee Kershaw to pass the motion as written:

Resolved, that the Town of Columbia will work closely through its Board of Selectmen and with other North Country communities to communicate our common interests in actively participating in the revision of the White Mountain National Forest Plan, focusing on continued management for multiple uses of timber, recreation, wilderness and clean water.

Motion carried by voice vote.

ARTICLE 31: Motion made by Phil Monson and seconded by Gerda Melanson to see if the Town will vote to have future Planning Board members elected instead of appointed by the Board of Selectmen.

Selectman Cloutier explained that this article was placed on the warrant at the request of the townspeople at Town Meeting last year.

Motion carried by voice vote.

ARTICLE 32: Motion made by Phil Monson and seconded by Robert Young to see if the Town will vote to voice their support in the Board of Selectmen's attempt to acquire the approximately 9.2 miles of railroad corridor located within the Town's boundaries and presently owned by the State of New Hampshire. Any funds necessary for the acquisition will come from the funds being held by the Columbia Conservation Commission and not to be raised through taxation.

Selectman Stohl and Campbell spoke to the article. They explained that when this article had been placed on the warrant that the current leasee of the railroad corridor had submitted a request to purchase the railroad line. That individual, however, has withdrawn his request. They outlined for the audience what had taken place during the last several months with regards to their attempts to get the railroad cars, which are stored on the line, removed.

James Lawrence said that he felt that the railroad line should be in the hands of a private business and not owned by the Town.

Gene Parker stated that he felt they should be removed and that he was sure there were other people, like him, that have to crawl underneath the cars to go fishing on the river.

The motion carried by voice vote.

ARTICLE 33: To transact any other business which may legally come before this meeting.

Selectman Stohl said that the Board of Selectmen would like to know if there was anyone in the audience who would be interested in assisting Fred Foss on the Town History. Several people in the audience expressed their interest.

Motion made by William Simpson and seconded by Garry Parkhurst to dissolve the meeting.

Moderator, Arthur Dodge, Jr., declared the meeting dissolved at 9:15 p.m.

All elected officers were sworn in by the Town Clerk in accordance with the laws of New Hampshire.

Respectfully submitted,

A handwritten signature in cursive script that reads "Marcia L. Parkhurst".

Marcia L. Parkhurst
Town Clerk

INVOICE OF PROPERTY

LAND:

	Acres	
Residential	3,047.32	\$10,060,285.00
Commercial	66.06	\$ 547,650.00
Current Use	32,961.38	\$ 2,347,065.00
Tax Exempt	2,979.40	\$ 0
Discretionary Preservation Easement	1	\$ 4,550.00

\$12,959,550.00

BUILDINGS:

Residential	\$18,607,650.00
Manufactured Housing	\$ 1,184,100.00
Commercial	\$ 1,643,600.00

\$21,435,350.00

PUBLIC UTILITIES:

\$14,550,212.00

TOTAL VALUATION BEFORE EXEMPTIONS:

\$48,945,112.00

Less Elderly Exemptions	\$300,000.00
Less Solar/Wind Exemptions	\$ 16,500.00

(\$ 316,500.00)

**NET VALUATION USED FOR COUNTY, MUNICIPAL
& LOCAL EDUCATION TAX RATE:**

\$48,628,612.00

LESS UTILITIES:

(\$14,550,212.00)

**NET VALUATION USED FOR STATE EDUCATION
TAX RATE:**

\$34,078,400.00

2002 TAX RATE CALCULATIONS

Town Appropriations:	\$ 378,535.00
Less: Revenues	(\$ 387,593.00)
Less: Shared Revenues	(\$ 3,133.00)
Add: Overlay	\$ 10,202.00
Add: War Service Credits	\$ 9,400.00
NET TOWN APPROPRIATIONS	\$ 7,411.00

School Appropriations:	\$1,090,893.00
Less: Adequate Education Grant	(\$ 386,470.00)
Less: State Education Taxes	(\$ 153,140.00)
NET LOCAL SCHOOL APPROPRIATIONS:	\$551,283.00

State Education Taxes Computation:

$\$4.92 \times \$31,126,111.00$ (equalized valuation - no utilities)
= $\$153,140.00$ divided by $\$34,078,400.00$ (local assessed
valuation - no utilities) = $\$4.49$

County Appropriations:	\$ 226,169.00
Less: Shared Revenues	(\$ 1,099.00)
NET COUNTY APPROPRIATIONS:	\$225,070.00

TOWN RATE:	\$.15
LOCAL SCHOOL RATE:	\$11.34
STATE SCHOOL RATE:	\$ 4.49
COUNTY RATE:	\$ 4.63
TOTAL - 2003 TAX RATE:	\$20.61

FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2004:		\$642,580.73
Unredeemed Taxes:		
<u>Levy of 2002</u>	<u>\$12,841.54</u>	
Levy of 2001	<u>\$ 4,456.62</u>	
		\$ 17,298.16
Uncollected Taxes:		
2003 Land Use	\$ 8,600.00	
2003 Property	<u>\$64,558.87</u>	
		\$ 73,158.87
Trust Funds:		\$156,377.60
 TOTAL ASSETS:		 \$889,415.36
 Due School District:	 \$404,423.00	
 TOTAL LIABILITIES:		 \$404,423.00
 NET ASSETS:		 \$484,992.36

SCHEDULE OF TOWN PROPERTY

Town Hall (Route 3):	\$150,000.00
Furniture & Equipment:	\$ 50,000.00
Columbia Covered Bridge:	\$300,000.00
Town Garage (Keach Road):	\$ 28,000.00

Tax-Deeded Properties:

Map 403, Lot 36 (Route 3)	\$ 19,400.00
Map 403, Lot 64 (Route 3)	\$ 1,850.00



TOWN CLERK'S REPORT

During the year ending December 31, 2003, I received and remitted to the treasurer the following amounts:

Auto Permits	\$111,666.00
Dog Licenses	\$ 1,237.00
Filing Fees	\$ 2.00
Marriage Licenses:	
State Fee	\$ 152.00
Town Fee	\$ 28.00
Vital Statistics:	
State Fee	\$ 125.00
Town Fee	\$ 63.00
UCC Recording Fees (16)	\$ 233.00
Bad Check Penalty Fee (1)	\$ 25.00
Copy of Checklist	\$ 220.00
Civil Forfeiture (Dogs)	\$ 25.00
Recording Fees	\$ 20.00
 Total Collected:	 \$113,796.00

The Town Office is open every day except for Thursday. The Office hours, phone numbers and e-mail address are listed in the front of the book for your convenience.

Marcia L. Parkhurst
Town Clerk

TREASURER'S REPORT

TOWN CHECKING & SAVINGS ACCOUNT

BALANCE ON HAND - JANUARY 1, 2003: \$490,793.65

Received from:

Colebrook Ski Bees, Inc.; Clubhouse Rental	\$26.00
Columbia Residents; Freon removal and welfare reimbursement	\$380.00
First Colebrook Bank; Interest on accounts	\$931.37
LaPerle, Brian; Reimbursement for calcuim chloride	\$164.00
MMG Insurance Company, Reimbursement for Fire Department Call	\$310.55
NHMA Property-Liability Trust, Inc.; Dividends	\$151.01
NHMA Property-Liability Trust, Inc.: Refund on Workmen's Compensation Audit	\$361.05
NH Public Deposit Investment Pool; Interest	\$2,787.75
North Country Dance Academy; Town Hall Rental	\$100.00
Planning Board	\$1,690.86
Rainville, Roberta; Two cemetery lots	\$150.00
Selectmen; Fees, junkyard licenses, reimbursement for booklets, postage, phone calls, copies of tax cards and maps	\$551.32
Shallow River Properties, Inc.; Payment in lieu of 2003 taxes	\$1,500.00
State of New Hampshire; fire permits and mileage for year 2003 - State's share	\$480.21
State of New Hampshire - Forest Land Reimbursement	\$3,679.65
State of New Hampshire - Highway Block Grant	\$32,357.21
State of New Hampshire - Revenue Sharing	\$8,617.00
State of New Hampshire - Rooms/Meals Tax	\$22,726.29
State of New Hampshire - SP Rail Fund	\$111.00

State of New Hampshire - Hazard Mitigation	\$20,440.00	
State of New Hampshire - Reimbursement for complete set of tax maps	\$72.50	
Tax Collector	\$1,020,673.20	
Town Clerk	\$113,796.00	
Town Monies transferred & redeposited	\$460,000.00	
Town of Columbia - appropriation for revaluation	\$5,000.00	
Trustee of Trust Funds - interest on cemetery funds	\$24.26	
Trustee of Trust Funds - Revaluation CD	\$71,737.13	
		<u>\$ 1,768,818.36</u>
Total Balance on Hand 1/1/2003 and monies received:		\$ 2,259,612.01
Less Selectmen's Payments:		<u>(\$1,617,031.28)</u>
		\$ 642,580.73

Balance on Hand, January 1, 2004:

Checking Account	\$339,442.81
Savings Account	\$128,517.19
New Hampshire Public Deposit Investment Pool	\$174,620.73
	\$642,580.73

Barbara Killam
Treasurer



COOS COUNTY TRANSFER STATION REPORT
January 1 - December 31, 2003

Received from:

	Deposits to open account	
Columbia January - December	\$2,000.00	\$16,620.41
Lemington January - December	\$ 400.00	\$ 3,303.78
Stewartstown January - December	\$5,500.00	\$47,315.62
Columbia Residents		\$ 491.50
Lemington Residents		\$ 127.00
Stewartstown Residents		\$ 1,616.00
Northeast Resource Recovery Association		\$ 793.68*
Coos County, NH		\$ 50.00
 Total Deposits to Open Account		 <u>\$ 7,900.00</u>
		\$78,217.99
Less Payments:		\$69,524.31
Less Amount to be credited to Towns in January, 2004*		<u>\$ 793.68</u>
 Checking Account Balance:		 \$ 7,900.00

Barbara Killam
Treasurer

SELECTMEN'S REPORT SUMMARY OF RECEIPTS - 2003

Business Licenses, Permits & Fees	
Junkyard Permits	\$35.00
Pistol Permits	\$170.00
Miscellaneous - postage, copies	\$63.12
Colebrook Ski-Bees; Rental on Clubhouse	\$26.00
Columbia House - UCVMH; Payment in Lieu of Taxes	\$1,500.00
Columbia Residents; Freon removal, Columbia Residents; Reimbursement for Culvert	\$180.00
Columbia Residents; Welfare Reimbursement	\$283.20
Interest on Deposits	\$200.00
Laperle, Brian; Purchase of Calcuim Chloride	\$931.37
Maine Mutual Group Insurance; Reimbursement for fire call	\$164.00
NHMA Property-Liability Trust, Inc.; Dividends	\$310.55
NHMA Property-Liability Trust, Inc.; Refund on Workmen's Compensation Audit	\$151.01
New Hampshire Public Deposit Investment Pool; Interest	\$361.05
North Country Dance Academy; Town Hall Rental	\$2,787.75
Planning Board	\$100.00
Rainville, Roberta; Purchase of Cemetery lots	\$1,690.86
	\$150.00

State of New Hampshire; Fire Permits and mileage - State's share	\$480.21
State of New Hampshire; Forest Land Reimbursement	\$3,679.65
State of New Hampshire; Highway Block Grant	\$32,357.21
State of New Hampshire; Revenue Sharing	\$8,617.00
State of New Hampshire; Rooms & Meals Tax	\$22,726.29
State of New Hampshire; SP Rail Fund	\$111.00
State of New Hampshire; Hazard Mitigation	\$20,440.00
State of New Hampshire; Complete set of Town Tax Maps	\$72.50
Tax Collector	\$1,020,673.20
Town Clerk	
Motor Vehicle Permits	\$111,666.00
Vital Records - State	\$125.00
Vital Records - Town	\$63.00
Marriage Licenses - State	\$152.00
Marriage Licenses - Town	\$28.00
UCC	\$233.00
Filing Fees	\$2.00
Bad Check Penalty	\$25.00
Dog Fees	\$1,237.00
Miscellaneous	\$265.00
Town monies transferred	\$460,000.00
Town monies transferred - Revaluation CD	\$76,737.13
Trustee of Trust Funds; Interest	\$24.26
TOTAL RECEIPTS FOR 2003	\$1,768,818.36

**SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2003**

TOWN CHARGES:

Officers' Salaries	\$30,152.64
Officers' Expenses	\$26,917.96
Election & Registration	\$394.53
Town Buildings & Utilities	\$6,474.88
Insurance	\$4,457.06

PROTECTION OF PERSONS & PROPERTY:

Fire	\$4,620.00
Radio Communications	\$6,054.07
Health	\$13,596.00
Sanitation & Recycling	\$27,658.44

HIGHWAYS & BRIDGES:

Summer Road & Bridges	\$72,349.47
Winter Roads	\$44,865.00

LIBRARY:

Colebrook Public Library	\$2,975.00
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PUBLIC WELFARE:

Town Poor	\$826.66
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CEMETERIES:

Cemeteries	\$20,900.00
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PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

State & County	\$227,061.95
Columbia School District	\$560,000.00

MISCELLANEOUS:

Land & Building Appraisals	\$6,000.00
Monies Transferred & Redeposited	\$460,000.00
Regional Associations	\$568.14
Taxes Bought By Town	\$38,517.63
Transfers to Trust Funds	\$15,150.00
Vital Statistics	\$125.00
Refunds/Reimbursements	\$253.71
Painting Town Hall	\$3,145.75
Revaluation	\$39,926.59
Software/new computer	\$4,040.80

TOTAL PAYMENTS FOR 2003 **\$1,617,031.28**

SELECTMEN'S REPORT DETAILED STATEMENT OF PAYMENTS - 2003

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Campbell, Donald; Selectman Salary	\$1,847.00
& Planning Board Salary	\$369.40
Campbell, Stacey; Planning Board Salary	\$246.24
Cloutier, Norman; Selectman Salary	\$1,847.00
Dodge, Arthur, Jr.; Moderator Salary	\$75.00
Killam, Barbara; Treasurer Salary	\$1,662.30
Parkhurst, Garry; Tax Collector Salary	\$3,694.00
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$16,825.48
Poulin, Edward; Planning Board Salary	\$415.57
Schomburg, William; Planning Board Salary	\$554.05
Simpson, Dale; Planning Board Salary	\$369.40
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Daniel; Planning Board Salary	\$123.15
	-
	\$30,152.64

OFFICERS' EXPENSES:

Blossom Shop, The; Flowers	\$35.00
B.M.S.I.; Software Support & Updates	\$1,048.00
Boudle, Clifton, Jr.; Storage Unit Rental	\$700.00
Campbell, Donald; Mileage Reimbursement	\$194.40
Cartographic Associates, Inc.; Map Updates	\$910.00
Center of New Hampshire; Conference	\$104.60
Colebrook Office Supply; Office Supplies	\$627.50
First Colebrook Bank, The; Payroll Taxes - 4th Quarter & FUTA - 2002	\$3,376.68

Francis J. Dineen & Co.; Auditing Town Books	\$3,400.00
J.P. Cooke, Co.; Dog Tags	\$87.32
Jordan Associates; Newspaper Notices	\$630.38
Liebl Printing; Printing Town Reports	\$1,485.20
MacDurgin Business Machines; Repair to Printer	\$205.00
Matthew Bender Co., Law Book Updates	\$273.00
Mower, Lynda; NHCTCA Workshop	\$30.00
NCIA; Internet Access & Computer repair	\$269.40
NHMA; Conference Registration	\$60.00
New Hampshire, State of; Motor Vehicle Law Book	\$12.00
New Hampshire State Treasurer; Renew Notary Public for Town Clerk	\$50.00
News & Sentinel, The; Notices, Envelopes & Stationery	\$744.80
NHCTCA; Conference Registration	\$68.50
North Country Council; Law Books	\$30.00
No. Country Humane Society; Stray Dogs	\$210.00
Parkhurst, Garry; Fees	\$2,270.00
Parkhurst, Marcia; Mileage Reimbursement	\$62.42
Parkhurst, Marcia; Reimbursement for Purchase of Software	\$239.93
Pitney Bowes Credit Corporation; Postage Machine Rental	\$656.00
Petty Cash; Postage, Supplies, etc.	\$500.00
Porter Office Machines; Part for Photocopier	\$389.00
Postmaster, Colebrook; Box Rental	\$136.00
Primedia Business; Town Clerk Supplies	\$198.00
Purchase Power; Supplies for Postage Meter	\$68.83
Russell & Desjardins; Professional Services	\$644.00
Stohl, Eric; Mileage Reimbursement	\$120.24
U.S. Postal Service; Refill Postage Meter	\$2,400.00
U.S. Treasury; Social Security, Federal & Medicare Taxes - 2003	\$3,610.28
Waystack & King; Professional Services	\$51.54
	\$25,898.02

ELECTION & REGISTRATION:

Dodge, Irene; Ballot Clerk	\$60.00
Foss-Monson, Carolyn; Supervisor of Checklist	\$86.25
Killam, Barbara; Supervisor of Checklist	\$90.03
News & Sentinel, The; Notices	\$12.00
Perry, Theresa; Ballot Clerk	\$60.00
Weber, Virginia; Supervisor of Checklist	\$86.25
	\$394.53

TOWN BUILDINGS:

A T & T; Phone - Town Hall	\$377.25
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$156.00
Gadwah, Herbert; Water Rent	\$200.00
Hicks, PA & Sons, Inc; Supplies	\$16.79
M & F Supply; Cleaning & Repairing Furnace	\$210.75
Nugent Motor Company; Fuel	\$1,797.42
Parkhurst, Kenneth; Repairing locks	\$60.50
Parkhurst, Marcia; Cleaning Carpets	\$150.00
PSNH; Electricity - Town Hall	\$1,096.83
S. Gray Construction; Plowing Town Hall	\$1,165.00
Verizon; Phone - Town Hall	\$1,244.34
	\$6,474.88

INSURANCE:

New Hampshire Municipal Association Property-Liability Trust, Inc. Commercial Property & Liability, Public Officials Bond and Workmen's Compensation Insurance	\$4,457.06
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PROTECTION OF PERSONS & PROPERTY:

FIRE:

Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$182.38
Adair, Wallace, Deputy Forest Fire Warden Reimbursement	\$371.52
Colebrook Fire Department; Fire Protection	\$4,620.00
Dion, Peter; Forest Fire Warden Reimbursement	\$400.00
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$66.04
	\$5,639.94

RADIO COMMUNICATIONS:

Colebrook, Town of; Communications Center	\$6,054.07
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HEALTH:

American Red Cross; 2003 Appropriation	\$296.00
Tri-County Community Action; 2003 Appropriation	\$650.00
U.C.V. H. Ambulance Fund; Appropriation	\$6,750.00
U.C.V.H. Association; Appropriation	\$2,200.00
U.C.V. Home Health; Appropriation	\$3,000.00
U.C.V. Mental Health; Appropriation	\$500.00
Vershire Center; Appropriation	\$200.00
	\$13,596.00

SANITATION:

AVRRD; Tipping Fees	\$8,177.72
Coos County Recycling Center; Trucking Recycling Container	\$27.20
Coos County Recycling Center; Columbia's Share	\$2,883.00
Coos County Transfer Station Account; Solid Waste Disposal	\$16,570.52
	\$27,658.44

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS

Boudle's Construction Co., Inc.;	
Dozer, dumptruck, backhoe & excavator rental, labor, rockraking, moving equipment, etc.	\$26,451.60
Boudle's Construction Co., Inc.;	
Plowing So. Jordan Hill Road until 12/10/03	\$800.00
Brooks Agway; Grass Seed	\$65.00
Central Asphalt Paving; Paving	\$22,340.00
Cloutier Sand & Gravel, Inc.; Grading	\$1,397.50
Columbia Sand & Gravel; Gravel, Culverts, etc.	\$1,911.84
CW Timber; Cutting Trees	\$2,550.00
Hicks, P.A. & Sons; Supplies	\$12.95

Owens Dairy Farm; Dumptruck Rental	\$2,317.50
Pike Industries, Inc.; Hot top	\$8,839.68
S. Gray Construction, Inc; Dumptruck Rental	\$2,020.00
Smith, Michael; Roadside Mowing	\$2,160.00
Tallmage, William; Gravel	\$1,483.40
	\$72,349.47

MAINTENANCE - WINTER ROADS

Boudle's Construction Co., Inc.; Plowing Contract	\$17,752.71
Jeffers, Clark, Jr.; Plowing Contract	\$22,000.00
North American Salt Co.; Road Salt	\$5,112.29
	\$44,865.00

LIBRARY:

Colebrook Public Library; 2003 Appropriation	\$2,975.00
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TOWN POOR:

Lewis Oil; Fuel	\$662.01
PSNH; Electricity	\$164.65
	\$826.66

CEMETERIES:

Boudle; Clifton, Jr.; Loam	\$75.00
Cemetery Maintenance Fund - transfer monies	\$5,736.50
Gooch, Robert, Jr.; Mowing	\$300.00
Jordan Associates; Notices	\$66.50

McCormack/Whitco Memorials; Repairing & Cleaning Monuments	\$11,000.00
News & Sentinel, The; Notices	\$66.00
Northern Property Maintenance; Mowing and brush cutting	\$831.00
Superior Fence Co.; Fence*	\$2,825.00
	\$20,900.00

STATE & COUNTY:

Bisson, Donald M.; County Treasurer, County Taxes	\$226,169.00
Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$348.45
Department of Agriculture; Dog Licenses	\$392.50
Treasurer, State of New Hampshire; Marriage Licenses	\$152.00
	\$227,061.95

SCHOOL DISTRICT:

Columbia School District	\$560,000.00
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MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

Northtown Appraisals, LLC	\$6,000.00
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*\$2,400.00 to be reimbursed.

MONIES TRANSFERRED & REDEPOSITED:

Cemetery Maintenance Fund; Lots Purchased	\$150.00
First Colebrook Bank, The; Statement Savings Account	\$160,000.00
New Hampshire Public Deposit Investment Pool	\$300,000.00
Revaluation Trust Fund	\$5,000.00
Road Improvement Fund	\$10,000.00
	\$475,150.00

REGIONAL ASSOCIATIONS:

NH Association of Assessing Officials; 2003 Dues	\$20.00
NH City & Town Clerks' Association 2003 Dues	\$20.00
NH Municipal Association; 2003 Dues	\$508.14
NH Tax Collectors' Association; 2003 Dues	\$20.00
	\$568.14

TAXES BOUGHT BY TOWN:

Town of Columbia - 2002 Taxes	\$38,517.63
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REFUNDS:

Kuhn Knight, Inc.; Refund of Filing Fee	\$33.00
Noyes, Wilfred; 2002 Property Taxes	\$157.00
Smith, Kenneth G.; Motor Vehicle Fee	\$29.00
Sterrer, Wolfgang; 2002 Property Taxes	\$26.89
Young, Beth; Wallace Trust Fund Interest	\$7.82
	\$253.71

VITAL STATISTICS:

Treasurer, State of New Hampshire;
Vital Statistics **\$125.00**

PAINTING TOWN HALL:

Jordan Associates; Newspaper Ad **\$23.75**
News & Sentinel, The; Newspaper Ad **\$22.00**
Northern Property Maintenance; Painting **\$3,100.00**

\$3,145.75

REVALUATION:

Avitar Associates of New England, Inc.;
Payments on Contract **\$39,280.00**
Cartographic Associates, Inc.;
Maps **\$349.59**
News & Sentinel, The; Newspaper Ads **\$297.00**

\$39,926.59

SOFTWARE/NEW COMPUTER:

BMSI; New software, training & support **\$2,962.80**
Dell Computers; New computer **\$1,078.00**

\$4,040.80

GRAND TOTAL OF PAYMENTS **\$1,617,031.28**

COOS COUNTY TRANSFER STATION ACCOUNT

RECEIPTS:

Town of Stewartstown	\$47,315.62
Town of Columbia	\$16,620.41
Town of Lemington	\$ 3,303.78
Northeast Resources Recovery	\$ 793.68*
Stewartstown Residents	
Building Debris, tires, etc.	\$ 1,616.00
Columbia Residents	
Building Debris, tires, etc.	\$ 491.50
Lemington Residents	
Building Debris, tires, etc.	\$ 127.00
Coos County	\$ 50.00

TOTAL RECEIPTS: \$70,317.99

PAYMENTS:

Adair, William; Repairs	\$ 54.49
Atlantic Leasing; Repairs to	
Compactor, Roll-off container	\$10,450.00
Bolens Septic; Portable Toilet	\$ 900.00
Carney, Jesse; Plowing	\$ 1,190.00
Caron, Philip; Compacting	\$ 850.00
Colebrook Oil, Inc.; Grease	\$ 59.07
Coos County	\$22,500.00
Crawford, Ronald; Freon Removal	\$ 450.00

Ideal Auto Parts; Supplies	\$ 185.50
Killam, Barbara; Treasurer	\$ 150.00
Normandeau Trucking, Inc.; Trucking	\$23,673.55
North Country Environmental Services, Inc.; Tipping Fee	\$ 8,079.25
Parkhurst, Kenneth; Labor & Expenses	\$ 700.00
Tratzinski, Robert; Labor	\$ 30.00
W. Stewartstown Auto Parts; Supplies	\$ 252.45
 TOTAL PAYMENTS:	 \$69,524.31

*Received in 2003, but credited to the Towns in January, 2004.



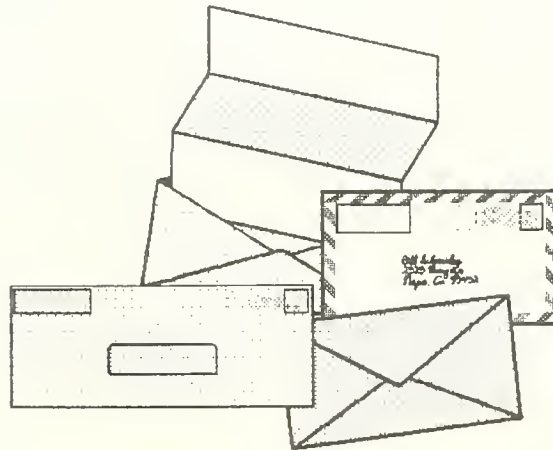
TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2003, along with a list of uncollected taxes as of that date.

My office hours remain the same and are listed in the front of the book for your convenience. You may, however, contact the office during any normal business day to ask any questions you may have.

As always, please feel free to contact me if you have questions regarding your tax bill.

Garry R. Parkhurst
Tax Collector



**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2003 - DECEMBER 31, 2003**

	DEBITS		
	Levy of 2003	Levy of 2002	Levy of 2001
Uncollected Taxes - 1/1/2003:			
Property		\$50,128.71	
Land Use Change		\$1,513.81	\$1,000.00
Yield		\$1,180.63	
Taxes Committed:			
Property	\$929,695.00		
Land Use Change	\$16,390.00		
Yield	\$28,035.97		
Excavation	\$1,080.00		
 Adjustments for lots separated after 1st billing	 \$207.00		
 Costs before lien:		 \$2,069.22	
Interest on late taxes:	\$456.08	\$2,132.10	\$200.22
Inventory Penalties:	\$1,160.00		
	 \$977,024.05	 \$57,024.47	 \$1,200.22

CREDITS

Remitted to Treasurer:			
Property Taxes	\$863,838.86	\$17,969.46	
Land Use Change	\$5,700.00	\$513.81	
Yield Taxes	\$28,035.97		
Interest	\$456.08	\$589.24	
Penalties	\$570.00	\$150.00	
Excavation	\$1,080.00		
Costs - Not Liened		\$375.32	
Conversion to Lien		\$37,317.41	\$1,200.22
Abatements:			
Property Taxes	\$2,094.27		
Land Use Change	\$2,090.00		
Adjustment for lot split		\$23.00	
Overpayment - 2002 taxes		\$86.23	
Uncollected Taxes - 12/31/03			
Property Taxes	\$63,968.87		
Land Use Change	\$8,600.00		
Inventory Penalties	\$590.00		
	\$977,024.05	\$57,024.47	\$1,200.22

*Land Use Change Tax billed in 2001 but wasn't due until 2002. When we ran the liens for 2002, this amount was added to them. This accounts for the difference between the lien amount listed on this page and the lien amount listed on the following page.

**SUMMARY OF TAX LIEN ACCOUNTS
JANUARY 1, 2003 - DECEMBER 31, 2003**

	2002	2001	2000
Unredeemed lien balance - 1/1/2003:		\$24,243.35	\$8,934.41
Liens Executed During Year:	\$38,517.63		
Interest & Costs Collected	\$1,892.21	\$4,069.49	\$2,981.90
	\$40,409.84	\$28,312.85	\$11,916.31
Redemptions	\$25,748.84	\$19,637.17	\$8,837.41
Interest & Costs Collected:	\$1,819.46	\$4,219.06	\$3,078.90
Unredeemed Lien Balances as of 12/31/2003	\$12,841.54	\$4,456.62	\$0.00
	\$40,409.84	\$28,312.85	\$11,916.31

UNPAID TAXES

Uncollected 2003 Property Taxes:

	1st Issue	2nd Issue
Bradley, George & Beverly	\$28.00	\$35.00 *
Brown Investments, Ltd.		\$86.00 *
Brown Investments, Ltd.		\$712.00 *
Brown, Ann B.		\$1,413.00 *
Burnham, Rickey	\$359.00	\$564.00
Cass, Charles, Shawn & Leroy		\$43.00
Cass, Kevin M.	\$96.00	\$128.00
Castmin Realty LLC		\$86.00
Castmin Realty LLC		\$96.00
Castmin Realty LLC		\$214.00
Castmin Realty LLC		\$282.00
Chapple, Francis G. & Patricia		\$121.00 *
Chapple, Nancy A.	\$389.00	\$479.00
Chase, Mark & Theresa A.		\$397.00
Coggin, Diana M. & Mullek, Leis		\$11.00 *
Colburn, Francis & Gettings, Larry	\$474.00	\$583.00
Cole, Gary & Thompson, Kathy A.		\$346.00 *
Collins, Michael D. & Laurie A.		\$2,537.00
Connetti, Wayne P. & Debra P.	\$116.00	\$154.00
Crevier, Linda L. Revoc. Trust		\$483.00
Cullinane, Scott C.		\$297.00
DeBlois, Roger G. & Robin C.		\$903.00
DeBlois, Roger G. & Robin C.	\$987.00	\$1,214.00
Dombrowski, Jeanne M.	\$491.00	\$613.00
Dostie, Donald A.		\$1,495.00
Dupont, Ronald C.		\$1,232.00
Estate of Clayton Flanders		\$433.00
Estate of Gail Goldie Mitchell		\$839.00
Estate of Gail Goldie Mitchell		\$77.00
Fagan, William P. & Sheila J.		\$909.00 *
Falcucci, Angelo & Carmelina	\$116.00	\$153.00
Falcucci, Angelo & Carmelina	\$12.00	\$25.00
Fedrick, Claire - Trustee		\$146.00 *
Feltham, Richard P.		\$36.77 *
Feltham, Richard P.	\$5.51	\$284.00
Feltham, Richard P.		\$13.00

Feltham, Richard P.		\$13.00
Feltham, Richard P.	\$142.00	\$174.00
Fraser, Robert A.	\$706.00	\$879.00
Gadwah, Mary B.	* \$165.00	\$213.00
Gay, Douglas J. & Katherine M.		\$35.00 *
Gay, Douglas J. & Katherine M.		\$819.00 *
Gelinas, Ernest P. & Kathleen		\$512.00
Gervais, Michael & Lamontagne, L.		\$109.00 *
Gosselin, Albe D. & Marie L.		\$279.37
Green, Douglas J.N.		\$641.00
Hall, Diane	\$631.00	\$786.00
Hamel, Raymond P. & Derek R.	\$564.00	\$703.00
Hand, Dean & Rose	\$184.00	\$226.00
Hastings, Kenneth B. & Lori S.		\$617.00
Haynes, Albert & Erica		\$80.00 *
Hebert, Carole A.		\$603.00
Hodgkins, Roger & Meier, Maryse		\$1,600.00 *
Hokanson, Russell C.		\$346.00
Howland, Pamela	\$258.00	\$317.00
Hrycuna-Perron, Anastasia, et als	\$6.96	\$140.00
Johonnett, Frances	\$390.00	\$481.00
Kennett, Angela & Rolfe, Jeremy	\$69.00	\$96.00
Kenney, Evelyn et als.		\$49.32
Lamontagne, Gilles P.	\$410.00	\$503.00
Leavenworth, Michelle & Lesperance, Billy	\$7.00	\$19.00
Leavenworth, Ronald & Michelle	\$95.00	\$127.00
Leavenworth, Ronald & Michelle	\$92.00	\$94.00
LeCheval Logging, Inc.	\$68.00	\$84.00
LeCheval Logging & Chipping	\$260.34	\$301.00
Limoges, Karen A.	\$894.00	\$1,111.00
Locke, Daniel & Jacqueline et als	\$164.00	\$201.00
Locke, Daniel Perry	\$549.00	\$687.00
Long, Martha D.		\$208.00 *
Long, Martha D.		\$589.88 *
Lynch, Dana R.	\$88.00	\$118.00
MacLure, Robert J. & Wendy A.	\$286.00	\$363.00
Marcotte, Russell L.	\$261.00	\$374.00
Marrone, Joseph A.	\$172.00	\$222.00
Maxwell, Tabitha		\$169.00 *
McKnight, John N.		\$251.00

Mills, Arlene M. & Towle, Sydney	\$65.78	\$110.00
Mills, Arlene M. & Towle, Sydney	\$119.00	\$156.00
Mills, Arlene M.	\$1,780.00	\$2,200.00
Mills, Ellen E.	\$229.00	\$292.00
Mills, Ellen E.	\$315.00	\$398.00
Mills, Laura	\$453.00	\$568.00
Naylor, Russell M. & Beatrice		\$311.00 *
Noyes, Deborah J.		\$630.00
O'Hara, Brian J. & Judith L.		\$100.00 *
O'Leary, Michael K.	\$368.00	\$452.00
Oldham, David G. & Carolyn		\$402.00
Pereira, Robert J. & Kathleen		\$881.00 *
Prusik, Brendan C. & Monica A.	\$7.75	\$1,221.00
Puglisi, Gary L. & Joseph		\$6.00 *
Puglisi, Gary L. & Joseph		\$214.00 *
Puglisi, Gary L. & Joseph		\$5.00 *
Reynolds, Daniel J. (1/2 interest)	\$40.00	\$59.00
Richer, Brian & Diane C.		\$213.00
Riley, Francis J. & Carol Noel	\$514.00	\$643.00
Rist, Harold Jr.		\$82.00
Rouleau, Denis G.		\$133.00
Rouleau, Denis G.		\$61.66
Schoenly, Newton C. & Edward E.		\$88.00
Scott, Jon		\$188.00
Secret Order of Water Buffalo	\$366.00	\$461.00
Shute, Henry M. Jr.		\$201.00
Shuten, Ronald		\$338.00 *
Smith, Valerie & Abbott, Steven		\$659.00
Smith, Fred	\$449.00	\$562.00
Smith, Herbert R. & Beverly R.		\$415.00
Smith, Kenneth W.	\$686.00	\$855.00
Stevenson, Michael		\$148.00 *
Sulger, John M.		\$200.00
Sullivan, Robert J. & Davida K.		\$38.00
Sullivan, Robert J. & Davida K.		\$1,051.00
Tallmage, Randy & Patricia		\$597.00 *
Wheeler, Harry		\$583.00
Whitaker, William & Fortier, Robert	\$39.00	\$59.00
White, Renee C.		\$741.00
Whittier, Heather	\$122.00	\$161.00

Wilson, Ralph E. & Linda D. , Trustee		\$59.00 *
York, Robert	\$155.00	\$201.00
2003 TOTALS	\$15,244.34	\$49,323.00

Uncollected 2003 Land Use Change
Taxes:

Collins, Michael D. & Laurie A.		\$1,200.00
Dostie, Donald A.		\$3,000.00
Hodgins, Roger & Meier, Maryse		\$2,200.00
Stepanian, Steven G. & Stephanie		\$2,200.00 *
		\$8,600.00

Uncollected Property Tax Liens:

Levy of 2002

Connetti, Wayne P. & Debra P.		\$289.95
Feltham, Richard P.		\$1,235.64
Feltham, Richard P.		\$1,345.31
Gadwah, Mary B.		\$211.77 *
Hall, Diane		\$1,393.03
Hamel, Raymond P. & Derek R.		\$1,214.39
Johonnett, Frances		\$127.97
Kennett, Angela & Rolfe, Jeremy		\$110.27
Leavenworth, Michelle & Lesperance, Billy		\$61.15
Leavenworth, Ron & Michelle		\$244.81
Leavenworth, Ron & Michelle		\$202.51
LeCheval Logging, inc.		\$209.14
Limoges, Karen A.		\$1,947.12
MacLure, Robert J. & Wendy A.		\$643.43
Mills, Ellen E.		\$516.08
Mills, Ellen E.		\$671.14
O'Leary, Michael K.		\$817.81
Reynolds, Daniel J. (1/2 interest)		\$129.35
Riley, Francis J. & Carol Noel		\$1,148.49

Whitaker, William & Fortier, Robert	\$139.86
Whittier, Heather	\$176.66
York, Robert	\$5.66

\$12,841.54

Levy of 2001

Connetti, Wayne P. & Debra P.	\$183.04
Hamel, Raymond P. & Derek R.	\$1,020.54
Leavenworth, Michelle & Lesperance, Billy	\$74.85 *
Leavenworth, Ron & Michelle	\$249.87 *
Limoges, Karen A.	\$1,899.36 *
MacLure, Robert J. & Wendy A.	\$499.75 *
Reynolds, Daniel J. (1/2 interest)	\$130.03 *
Whitaker, William & Fortier, Robert	\$100.84
Whittier, Heather	\$298.34

\$4,456.62

*Indicates amounts paid after 12/31/2003.

PLANNING BOARD REPORT

RECEIPTS:

Received as Petty Cash from Selectmen:	\$ 200.00
Received from 71 approved applications for building permits:	\$1,355.00
Received from 2 subdivisions:	<u>\$ 213.42</u>
	\$1,768.42

EXPENSES:

The News & Sentinel, Inc.	\$ 20.00
U.S. Postage	<u>\$ 57.56</u>
	\$ 77.56
RETURNED TO TOWN:	\$ 122.44

BUILDING PERMITS REPORT:

Residential Structures:

Permanent Residences:

Frame or Modular Construction	6
Mobile Homes	13
Additions or Alterations	9
Extend Building Permit	1

Seasonal Residences:

Camps 8

Non-residential Structures:

Temporary Location of Camper	2
Sign	5
Addition to Sugar House	1
Deck	2
Goat/Boat Barn	1
Barn	1
Asphalt Plant (yearly permit)	1
Carport	1
Renew Shed permit	1
Equipment Storage	1
Porch	4
Shed	5
Garage	8
Addition to Garage	1

TOTAL APPROVED PERMITS: 71

William Schomburg, Secretary
Columbia Planning Board



FRANCIS J. DINEEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

5 MIDDLE STREET · LANCASTER, N.H. 03584

TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen,
Columbia, New Hampshire:

In planning and performing our audit of the financial statements of the Town of Columbia for the year ended December 31, 2002, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and evaluation disclosed no material weaknesses. It is our opinion that the Board of Selectmen and Town employees are doing an excellent job administering the Town of Columbia.

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

Very truly yours,



Francis J. Dineen & Co.

July 9, 2003

FRANCIS J. DINEEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

5 MIDDLE STREET · LANCASTER, N.H. 03584

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen,
Columbia, New Hampshire:

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

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

As is the practice with many New Hampshire municipalities, the Town of Columbia has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Columbia as of December 31, 2002, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town of Columbia as of December 31, 2002, and the results of operations of such funds and the cash flows of nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States.

Board of Selectmen
Town of Columbia

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

Very truly yours,

Francis J. Dineen & Co.

Francis J. Dineen & Co.

July 9, 2003



ANNUAL REPORT - 2003
Headwaters Subcommittee
Connecticut River Joint Commissions

This year the Headwaters Subcommittee began to update our *Connecticut River Corridor Management Plan* with a close look at water quality and water-related issues in our region, particularly the need for more complete information on the safety of the river for swimming, fishing, and boating. The towns of Canaan and Maidstone have sent new representatives to the Subcommittee, bringing new ideas and interests to ensure that discussions continue to be well-balanced.

The Subcommittee has continued to carry out our legal obligation to provide information and assistance to the states, towns, and local landowners on projects near the river. We have advised the State of New Hampshire on the importance of keeping river flow gages in service to help with river and fisheries management, assisted a Lemington landowner with plans for riverbank restoration, advised Vermont on the long range management plan for Lyman Falls State Park, and worked with both states on the project to restore and reopen the Stratford-Maidstone Bridge.

Columbia members also organized a major river cleanup, removing 79 tires, 1 snow machine, 1 baby carriage, and 2 bicycles, with the help of local scouts and others aged 7 and up.

We have encouraged all towns in our region to review our current *Connecticut River Corridor Management Plan*, and to incorporate its recommendations as they update town plans and revise their zoning ordinances, particularly for shoreland protection. The heavy rains of last summer demonstrated the critical importance of giving rivers and streams enough room. All riverfront landowners should be aware that the NH Shoreland Protection Act now applies to the Connecticut River. Contact the town office for more information.

The Headwaters Subcommittee is advisory and has no regulatory authority. The public is welcome to participate in our meetings, on the second Thursday evening of every other month, at the Columbia Town Hall. Citizens interested in representing the town are invited to contact the selectmen. More information, including a calendar, advice on bank erosion and obtaining permits for work in or near the river, and a summary of the *Connecticut River Corridor Management Plan*, is on the web at www.crjc.org/localaction.htm.

Ken Hastings and William Schomburg, Columbia representatives

**RESIDENT MARRIAGE REPORT
JANUARY 1, 2003 - DECEMBER 31, 2003**

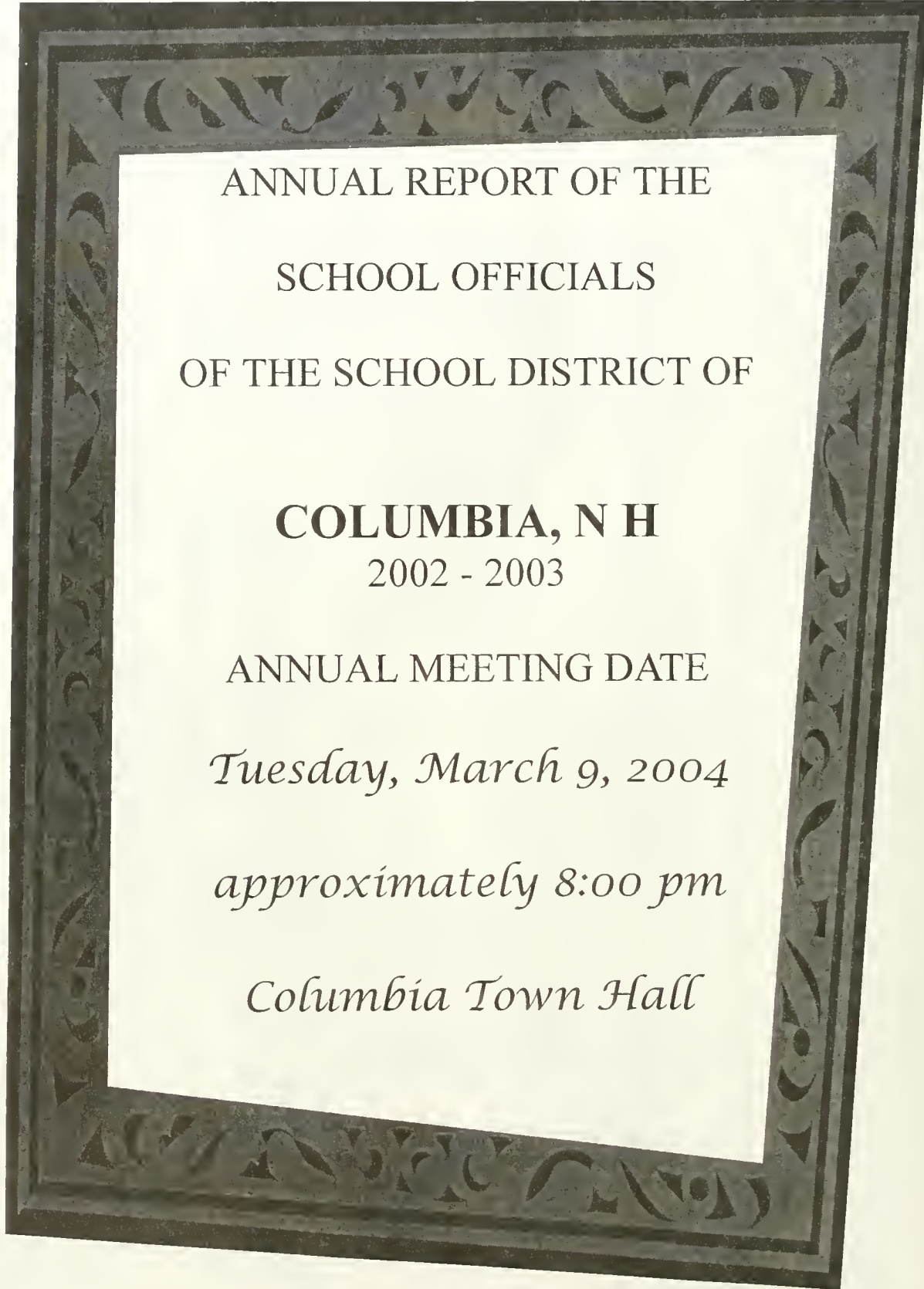
DATE	GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE
3/15/2003	Berry, Clement M.	Columbia, NH	Walsh, Deborah A.	Randolph, NH	Randolph, NH	Randolph, NH
4/23/2003	Keyser, Arthur M.	Columbia, NH	Crawford, Jennifer M.	Columbia, NH	Columbia, NH	Colebrook, NH
6/22/2003	Rainville, Ronny A.	Columbia, NH	Perry, Mindy L.	Columbia, NH	Columbia, NH	Columbia, NH

**RESIDENT DEATH REPORT
JANUARY 1, 2003 - DECEMBER 31, 2003**

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
Davis, Alice M.	3/12/2003	W. Stewartstown, NH	Scadding, Richard	Sargent, Maybelle
Gregg, Robert H.	3/19/2003	Colebrook, NH	Gregg, Will	Leivistadt, Marie

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA
FOR YEAR ENDING DECEMBER 31, 2003**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF FUND	HOW INVESTED	NEW FUNDS CREATED		WITHDRAWALS		ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE	GRAND TOTAL PRINCIPAL AND INCOME
				BEGINNING BALANCE	ENDING BALANCE	BEGINNING BALANCE	ENDING BALANCE					
1/27/33	Ellen Cleveland Cemetery Fund	Cemetery	Savings #3340-618326	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.90	\$0.90	\$0.00	\$100.00
8/29/53	Mrs. Warren Marshall Cemetery Fund	Cemetery	Savings #3340-618326	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.69	\$0.69	\$0.00	\$75.00
3/4/46	Mary Walker Cemetery Fund	Cemetery	Savings #3340-618326	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	\$3.68	\$3.68	\$0.00	\$400.00
1/23/88	Hattie Chamberlain Cemetery Fund	Cemetery	Savings #211-5603	\$228.54	\$0.00	\$0.00	\$0.00	\$228.54	\$1.83	\$1.83	\$0.00	\$228.54
7/8/98	Percy H. Titus Cemetery Fund	Cemetery	Savings #205-0579	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$7.78	\$7.78	\$0.00	\$1,000.00
2/6/38	Thomas Wallace Cemetery Fund	Cemetery	Savings #204-8973	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$1.56	\$1.56	\$0.00	\$200.00
1/18/97	Town History Fund	Cemetery	Savings #216-4493	\$7,956.62	\$6,486.50	\$0.00	\$0.00	\$14,443.12	\$66.21	\$0.00	\$66.21	\$14,509.33
1/18/93	Town of Columbia	Conservation	CD #253485	\$21,956.43	\$0.00	\$21,956.43	\$0.00	\$0.00	\$681.25	\$681.25	\$0.00	\$0.00
4/24/02	Town of Columbia	Conservation	CD #6010844	\$23,275.62	\$0.00	\$23,275.62	\$0.00	\$0.00	\$205.41	\$205.41	\$0.00	\$0.00
7/24/03	Town of Columbia	Conservation	CD #13177	\$0.00	\$46,118.71	\$0.00	\$0.00	\$46,118.71	\$221.92	\$111.55	\$221.92	\$46,340.63
1/17/02	Columbia School District	Tuition	CD #1210665	\$53,089.98	\$0.00	\$53,089.98	\$0.00	\$0.00	\$111.55	\$10.98	\$0.00	\$0.00
10/18/02	Columbia School District	Tuition	Savings #217-1841	\$20,041.46	\$0.00	\$20,041.46	\$0.00	\$0.00	\$10.98	\$10.98	\$0.00	\$0.00
4/15/03	Columbia School District	Tuition	CD #12112	\$0.00	\$73,253.97	\$0.00	\$0.00	\$73,253.97	\$907.49	\$0.00	\$907.49	\$74,161.46
7/1/02	Revaluation Capital Reserve Fund	Revaluation	CD #6010838	\$70,801.45	\$0.00	\$70,801.45	\$0.00	\$0.00	\$935.68	\$935.68	\$0.00	\$0.00
10/16/02	Columbia Covered Bridge Fund	Repairs	CD #1210963	\$5,977.74	\$0.00	\$0.00	\$0.00	\$5,977.74	\$120.53	\$0.00	\$120.53	\$6,098.27
12/10/03	Road Improvement Fund	Repairs	Savings #217-1817	\$1,250.86	\$0.00	\$0.00	\$0.00	\$1,250.86	\$9.78	\$0.00	\$9.78	\$1,260.64
		Roads	CD #18531	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
				\$208,349.64	\$135,859.18	\$189,164.94	\$155,043.88	\$3,302.85	\$1,969.13	\$1,333.72	\$156,377.60	



ANNUAL REPORT OF THE
SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
COLUMBIA, N H
2002 - 2003

ANNUAL MEETING DATE

Tuesday, March 9, 2004

approximately 8:00 pm

Columbia Town Hall

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2002 – 2003

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Arthur G. Dodge, Jr.

CLERK

Jennifer Wells
(appointed)

TREASURER

Jennifer Wells
(appointed)

SCHOOL BOARD

Lisa M. Placy-Brooks, Chairman

Kay Soucy

Linda White

Term Expires 2006

Term Expires 2005

Term Expires 2004

SUPERINTENDENT OF SCHOOLS

Robert C. Mills

BUSINESS MANAGER

Cheryl A. Covill

COORDINATOR OF SPECIAL SERVICES

Kathleen Letts

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Lisa Placy-Brooks, phone #237-4853.

**COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire**

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 9th day of March, 2004 immediately following the Town Meeting, to act upon the following subjects: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).
2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District.
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the School District will vote to continue, its membership in the Colebrook-Columbia Authorized Regional Enrollment Area Agreement and agree to accept the following amendments:

Section A – Add “Kindergarten”

Section B – Remove “estimated.

Add – Kindergarten

Delete/Move “A rental charge of 2% shall be included in the tuition rate in accordance with the provisions of RSA 194:27.

Add - As part of the tuition rate, there shall be a rental charge, capital outlay (appraised value of building, fixed assets, furniture and equipment) x 2%, as provided in RSA 195-A in accordance with the following formula:

A rental charge shall be determined based on square footage for kindergarten and divided by the average daily membership for the preceding school year. The value, as stated above, of the building less the kindergarten square footage shall be the determining value for grades 1 – 8 divided by the average daily membership for the preceding year. The value of Colebrook Academy (grades 9-12), as outlined in the formula above, divided by the average daily membership for the preceding year will be the value used for the 9-12 building rental.

The costs of Special Education or Section 504 support services (aide, speech and occupational therapy) provided by the receiving district for the students of the sending districts shall be charged to the sending district on an individual basis for the actual costs of the services provided (when these services are unique or not included in the comprehensive programs of the school)

**COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire**

Section D – Remove: “bi-annual basis not later than December 15 and June 15 in each year.”

Add: The receiving district shall bill the sending district on the following basis: November 1st, January 1st, April 1st and June 1st.

Section E – delete July 1, 1978.

Add: July 1, 2006

Section F – delete:

with the following exceptions:

1. The sending district may pay tuition to any other district for pupils requiring special education not provided by the receiving district.
2. The sending district, upon notification to the receiving district, may in exceptional cases tuition to a neighboring school district those pupils not living within 1 ½ miles of current established bus routes transporting to the receiving district as determined at the effective date of the contract.

Section G – Add “Kindergarten

The school board recommends this article

5. To see if the district will vote to raise and appropriate the sum One million, two hundred fifty-eight thousand, three hundred ninety-three dollars (\$ 1,258,393.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. The school board recommends this appropriation. (Majority vote required)
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 11th day of February 2004

LISA M. PLACY-BROOKS, Chairman
KAY SOUCY
LINDA WHITE
Columbia School Board

A True Copy of Warrant – Attest:

LISA M. PLACY-BROOKS, Chairman
KAY SOUCY
LINDA WHITE
Columbia School Board

THE COLEBROOK - COLUMBIA
AUTHORIZED REGIONAL ENROLLMENT AREA PLAN
BETWEEN THE SCHOOL DISTRICTS OF COLEBROOK AND COLUMBIA

Pending approval from the N H State Board of Education

NOTE: Strikethroughs indicate items to be deleted
Bold indicates items to be added

This Agreement is continued pursuant to Chapter 195-A of the New Hampshire Revised Statutes Annotated, as amended, between the School Districts of Colebrook and Columbia.

- A. The name of the Authorized Regional Enrollment Area School shall be the Colebrook Elementary School and Colebrook Academy, located in Colebrook. The Colebrook School District shall be the receiving district and the Columbia School District shall be the sending district and together they shall form the region, which will be served by the AREA school. The receiving district shall be responsible for Grades **K 4 – 12**.
- B. The rate of tuition shall be the local cost of current expenses per pupil in Grades **Kindergarten**, 1-8 and 9-12, respectively, for the school year immediately preceding that for which the charge is made. These costs shall be computed by the Superintendent of Schools and approved by the State Department of Education annually prior to December 15. ~~A rental charge of 2% shall be included in the tuition rate in accordance with the provisions of RSA 194:27.~~

The tuition rates shall be made available to the sending district at the time they are published by the State Department of Education.

As part of the tuition rate, there shall be a rental charge, capital outlay(appraised value of building, fixed assets, furniture and equipment) x 2%, as provided in RSA 195-A in accordance with the following formula:

- A rental charge shall be determined based on square footage for kindergarten and divided by the average daily membership for the preceding school year. The value, as stated above, of the building less the kindergarten square footage shall be the determining value for grades 1 – 8 divided by the average daily membership for the preceding year. The value of Colebrook Academy (grades 9-12), as outlined in the formula above, divided by the average daily membership for the preceding year will be the value used for the 9-12 building rental.***

The costs of Special Education or Section 504 support services (aide, speech and occupational therapy) provided by the receiving district for the students of the sending districts shall be charged to the sending district on an individual basis for the actual costs of the services provided (when these services are unique or not included in the comprehensive programs of the school)

THE COLEBROOK - COLUMBIA
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NOTE: ~~Strikethroughs indicate items to be deleted~~
Bold indicates items to be added

- C. State Incentive Aid shall be designated to the sending district.
- D. The receiving district shall bill the sending district on the following basis: November 1st, January 1st, April 1st and June 1st. ~~on bi-annual basis not later than December 15 and June 15 in each year.~~
- E. The date of operating responsibility shall be ~~July 1, 1978~~ **July 1, 2006**. No district comprising the Authorized Regional Enrollment Area may withdraw from the agreement except pursuant to the provisions of Chapter 195-A: 14.
- F. All students living within the sending district shall attend the AREA school if assigned to one of the grades listed in Article A. ~~with the following exceptions:~~
- ~~1. The sending district may pay tuition to any other district for pupils requiring special education not provided by the receiving district.~~
 - ~~2. The sending district, upon notification to the receiving district, may in exceptional cases tuition to a neighboring school district those pupils not living within 1 ½ miles of current established bus routes transporting to the receiving district as determined at the effective date of the contract.~~
- G. The receiving district will provide facilities to accommodate all students in Grades ~~K~~ 4-12 from the sending district.
- H. There will be at least two joint school board meetings of the Colebrook and Columbia School Boards annually for the purpose of consulting and advising about any and all matters of joint interest. The sending district will be advised of any improvements or changes in policies, curriculum, and other school programs and services.
- I. The Colebrook AREA Schools shall give the sending district progress reports and attendance reports for all pupils enrolled under the provisions of the written plan.
- The same pupil regulations will apply to pupils from the sending district as to those of the receiving district.
- J. The written plan may be amended by the two districts comprising the region, consistent with the provisions of RSA 195-A, except that no amendment shall be effective unless the question of adopting such amendment is submitted at an annual or special school district meeting to the voters of the district voting by ballot with the

THE COLEBROOK - COLUMBIA
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Bold indicates items to be added

use of a checklist, if requested, by any registered voter of the district, after reasonable opportunity for debate in open meeting and unless a majority of the voters of each district who are present and voting shall vote in favor of adopting such amendment. Furthermore, no amendment to the written plan shall be considered except at an annual or special school meeting of the two districts and unless the text of such amendment is included in an appropriate article in the warrant of such meeting. It shall be the duty of the school board of each district to hold a public hearing concerning the adoption of any amendment to the written plan at least ten days before such meeting and to cause notice of such hearing and the text of the proposed amendment to be published in a newspaper having a general circulation in the area before such hearing.

COLUMBIA SCHOOL BOARD

Lisa M. Placy-Brooks, Chairman
Kay Soucy
Linda White

DATE February 4, 2004

To be voted on by voters of the Columbia
School District on March 9, 2004

COLEBROOK SCHOOL BOARD

John Falconer, Chairman
Jonathan S. Frizzell
Raymond Gorman
Richard Irwin
Ruth Lewis
Greg Placy
George Tarkleson

DATE February 3, 2004

To be voted on by voters of the Colebrook
School District on March 1, 2004

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		2,547.60	1,200.00	2,000.00
1600-1699	Food Service Sales				
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		1,239.46	0.00	0.00
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid		0.00	42,018.00	43,000.00
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition				
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition				
4570	Disabilities Programs				
4580	Medicaid Distribution		1,974.21	1,000.00	1,500.00
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				
Sub Totals			5,761.27	44,218.00	46,500.00

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
OTHER FINANCING SOURCES cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sub Totals			5761.27	44,218.00	46,500.00
5252	Transfer from Expendable Trust Funds		0.00	0.00	0.00
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		0.00	0.00	0.00
	Fund Balance to Reduce Taxes		173,382.00	103,254.00	80,000.00
	Total Estimated Revenue & Credits		179,143.27	147,472.00	126,500.00

****BUDGET SUMMARY****

	Current Year	Ensuing Year
SUBTOTAL 1 Appropriations Recommended (from page 2)	1,238,365.00	1,258,393.00
SUBTOTAL 2 Special Warrant Articles Recommended (from page 3)	0.00	0.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 3)	0.00	0.00
TOTAL Appropriations Recommended	1,238,365.00	1,258,393.00
Less: Amount of Estimated Revenues & Credits (from above)	147,472.00	126,500.00
Less: Amount of Cost of Adequate Education (State Tax/Grant)*	539,610.00	533,035.00
Estimated Amount of Local Taxes to be Raised For Education	551,283.00	598,858.00

*Note: You will also be required to pay a State Education Tax RSA 76:3 and you may be required to pay an additional excess education tax in the amount of \$_____.

Note: The State Education Grant and State Education Tax revenue has not been determined as yet. The projected revenue is a reference only for FY05 as to the effect on taxes if this estimated amount is received.

**COLUMBIA SCHOOL DISTRICT
PROPOSED 2004 - 2005 BUDGET**

DESCRIPTION	2002 - 2003		2003 - 2004		2004 - 2005	
	BUDGET	EXPENDED	BUDGET	BUDGET	PROPOSED BUDGET	VARIANCE
REGULAR EDUCATION PROGRAMS						
561 TUITION IN STATE	890,224.00	744,572.30	911,822.00	935,717.00	23,895.00	23,895.00
Total REGULAR EDUCATION	890,224.00	744,572.30	911,822.00	935,717.00	23,895.00	23,895.00
SPECIAL EDUCATION SERVICES						
323 INSTRUCTION SERVICES	52,224.00	13,894.42	18,218.00	28,580.00	10,362.00	10,362.00
562 OUT OF STATE TUITION	0.00	0.00	84,300.00	84,000.00	(300.00)	(300.00)
569 TUITION - PRIVATE	26,010.00	118,270.00	62,340.00	44,910.00	(17,430.00)	(17,430.00)
Total SPECIAL EDUCATION PROGRAMS	78,234.00	132,164.42	164,858.00	157,490.00	(7,368.00)	(7,368.00)
VOCATIONAL PROGRAM						
562 OUT OF DISTRICT TUITION	100.00	0.00	100.00	100.00	0.00	0.00
Total VOCATIONAL PROGRAM	100.00	0.00	100.00	100.00	0.00	0.00
PSYCHOLOGICAL SERVICES						
323 PUPIL SERVICES	10,400.00	7,565.00	10,400.00	7,200.00	(3,200.00)	(3,200.00)
Total PSYCHOLOGICAL SERVICES	10,400.00	7,565.00	10,400.00	7,200.00	(3,200.00)	(3,200.00)
SPEECH PATHOLOGY						
260 WORKERS' COMPENSATION	111.00	81.43	107.00	105.00	(2.00)	(2.00)
323 CONTRACTED SERVICES	13,906.00	8,383.62	13,400.00	13,117.00	(283.00)	(283.00)
Total SPEECH PATHOLOGY	14,017.00	8,465.05	13,507.00	13,222.00	(285.00)	(285.00)
PHYSICAL/OCCUPATIONAL THERAPY						
260 WORKERS' COMPENSATION	44.00	32.28	44.00	44.00	0.00	0.00
323 PROFESSIONAL SERVICES	12,464.00	6,783.86	12,464.00	10,569.00	(1,895.00)	(1,895.00)
Total PHYSICAL/OCCUPATIONAL THERAPY	12,508.00	6,816.14	12,508.00	10,613.00	(1,895.00)	(1,895.00)
OTHER SUPPORTING SERVICES						
323 PROFESSIONAL SERVICES	6,160.00	1,872.00	5,533.00	8,133.00	2,600.00	2,600.00
324 STUDENT ASSISTANCE PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
580 TRAVEL	265.00	0.00	265.00	267.00	2.00	2.00
Total OTHER SUPPORTING SERVICES	6,425.00	1,872.00	5,798.00	8,400.00	2,602.00	2,602.00

2002 - 2003 2002 - 2003 2003 - 2004 2004 - 2005

DESCRIPTION	2002 - 2003		2003 - 2004		2004 - 2005		VARIANCE
	BUDGET	EXPENDED	BUDGET	BUDGET	PROPOSED BUDGET	BUDGET	
SCHOOL BOARD SERVICES							
110 SALARIES	1,075.00	1,050.00	1,075.00	1,075.00	1,075.00	1,075.00	0.00
220 FICA TAX	60.00	80.33	84.00	84.00	84.00	84.00	0.00
260 WORKERS' COMPENSATION	196.00	143.78	196.00	196.00	196.00	196.00	0.00
330 OTHER PROFESSIONAL SERVICES	1,675.00	917.00	2,325.00	2,325.00	1,450.00	1,450.00	(875.00)
520 INSURANCE	925.00	729.00	925.00	925.00	925.00	925.00	0.00
540 ADVERTISING	250.00	233.65	250.00	250.00	250.00	250.00	0.00
580 TRAVEL	50.00	0.00	50.00	50.00	50.00	50.00	0.00
610 SUPPLIES	0.00	219.42	0.00	0.00	0.00	0.00	0.00
641 BOOKS	0.00	41.30	0.00	0.00	0.00	0.00	0.00
810 DUES & FEES	1,287.00	1,767.69	1,350.00	1,350.00	1,560.00	1,560.00	210.00
890 OTHER EXPENSES	150.00	0.00	150.00	150.00	150.00	150.00	0.00
Total SCHOOL BOARD SERVICES	5,668.00	5,182.17	6,405.00	6,405.00	5,740.00	5,740.00	(665.00)
OFFICE OF SUPERINTENDENT							
319 APPROPRIATIONS	28,675.00	28,675.00	31,603.00	31,603.00	31,865.00	31,865.00	262.00
Total OFFICE OF SUPERINTENDENT	28,675.00	28,675.00	31,603.00	31,603.00	31,865.00	31,865.00	262.00
ADMINISTRATIVE SERVICES							
580 COORDINATOR'S TRAVEL	100.00	64.24	175.00	175.00	175.00	175.00	0.00
Total ADMINISTRATIVE SERVICES	100.00	64.24	175.00	175.00	175.00	175.00	0.00
TRANSPORTATION - TO/FROM SCHOOL							
260 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	200.00	200.00	200.00
511 OTHER ORGANIZATIONS	100.00	0.00	100.00	100.00	100.00	100.00	0.00
519 OTHER ORGANIZATIONS	53,610.00	53,550.00	58,611.00	58,611.00	67,811.00	67,811.00	9,200.00
Total TRANSPORTATION - TO/FROM SCHOOL	53,710.00	53,550.00	58,711.00	58,711.00	68,111.00	68,111.00	9,400.00
TRANSPORTATION SPECIAL PROGRAM							
511 OTHER ORGANIZATIONS	9,900.00	21,541.09	19,580.00	19,580.00	16,800.00	16,800.00	(2,780.00)
580 TRAVEL	0.00	0.00	2,898.00	2,898.00	2,960.00	2,960.00	62.00
Total TRANSPORTATION SPECIAL PROGRAM	9,900.00	21,541.09	22,478.00	22,478.00	19,760.00	19,760.00	(2,718.00)
TRANSFER OF FUNDS							
880 EXPENDABLE TRUST FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
Total TRANSFER OF FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS	1,129,961.00	1,030,467.41	1,238,365.00	1,238,365.00	1,258,393.00	1,258,393.00	20,028.00

**COLUMBIA SCHOOL DISTRICT
Annual Meeting Minutes
March 11, 2003**

Moderator Arthur "Gibb" Dodge, Jr. opened the meeting at 9:22 pm with approximately 23 voters present.

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

Moderator (write-ins)	Arthur Dodge Jr.	12
Clerk	Barbara Killam	52
Treasurer	Barbara Killam	52
School Board	Lisa M. Placy-Brooks	47

2. I move to accept the salaries of the School Board and the compensation of any other officers or agents of the District.

Motion made by	Lisa M. Placy-Brooks
Seconded by	James Tibbetts

Amendment

I move to amend Article 2 that the salaries of the School Board and the compensation of any other officers or agents of the District be as printed in the school report on Page CU 8 in the amount of \$1,075.00.

Motion made by	Lisa M. Placy-Brooks
Seconded by	Irene Dodge
Vote to amend:	Affirmative
Vote on amended article:	Affirmative

3. I move that the reports of Agents, Auditors, Committees or Officers chosen be accepted as printed in the school report.

Motion made by	Carolyn Foss-Monson
Seconded by	Stacey Campbell
Vote	Affirmative

4. I move to approve the cost items included in the bus contract between the Columbia School District and Nugent Motor Company which calls for the following yearly rates:

Year	Amount
2002 – 2003	55,011.00
2003 – 2004	58,811.00
2004 - 2005	62,339.00

and further to raise and appropriate the sum of Fifty-five thousand, eleven dollars (\$55,011.00) for the 2003 – 2004 fiscal year.

Motion made by	Lisa M. Placy-Brooks
Seconded by	Scott DeBlois
Vote	Affirmative

COLUMBIA SCHOOL DISTRICT
Annual Meeting Minutes
March 11, 2003

Amendment

5. I move to amend Article 5 to change the years of the contract and approve the cost items included in the bus contract between the Columbia School District and Nugent Motor Company which calls for the following yearly rates:

Year	Amount
2003 – 2004	55,011.00
2004 – 2005	58,811.00
2005 - 2006	62,339.00

and further to raise and appropriate the sum of Fifty-five thousand, eleven dollars (\$55,011.00) for the 2003 – 2004 fiscal year.

Motion made by	Lisa M. Placy-Brooks
Seconded by	Irene Dodge
Vote on amendment	Affirmative
Vote on amended article	Affirmative

6. I move to 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.

Motion made by	Carolyn Foss-Monson
Seconded by	Robert Soucy
Vote	Yes: 10 No: 12

ARTICLE DEFEATED

7. To see if the district will vote to raise and appropriate the sum of One million, one hundred eighty-three thousand, three hundred fifty-four dollars (\$1,183,354.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations voted in warrant article #4

Motion made by	Eric Stohl
Seconded by	Mary Lou Placy
Vote	Affirmative

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

Motion by Garry Parkhurst, with second by Robert Soucy to dissolve the meeting at 10:07 pm. Vote: Affirmative.

Respectfully submitted,

Barbara Killam
School District Clerk

SCHOOL ADMINISTRATIVE UNIT #7
2004 - 2005 BUDGET
Adopted December 10, 2003

CATEGORY	TOTAL	COLE	PITTS	STEW	COLU	CLARKS
Special Education Services	33,881.00	47.24%	29.29%	13.38%	6.96%	3.13%
Psychological Services	78,939.00	16,005.38	9,923.74	4,533.28	2,358.12	1,060.48
Other Support Services	55,800.00	37,290.78	23,121.23	10,562.04	5,494.15	2,470.79
Improvement of Instruction	7,000.00	26,359.92	16,343.82	7,466.04	3,883.68	1,746.54
Office of Superintendent	164,504.00	3,306.80	2,050.30	936.60	487.20	219.10
Coordinator of Special Services	123,544.00	77,711.69	48,183.22	22,010.64	11,449.48	5,148.98
Fiscal Services	139,486.00	58,362.19	36,186.04	16,530.19	8,598.66	3,866.93
Plant Services	13,425.00	65,893.19	40,855.45	18,663.23	9,708.23	4,365.91
TOTAL	616,579.00	6,341.97	3,932.18	1,796.27	934.38	420.20
Total Estimated Revenue	158,756.00	291,271.92	180,595.99	82,498.27	42,913.90	19,298.92
TOTAL DISTRICT SHARE	457,823.00	74,996.33	46,499.63	21,241.55	11,049.42	4,969.06
		216,275.59	134,096.35	61,256.72	31,864.48	14,329.86

SCHOOL ADMINISTRATIVE UNIT #7 - 2004-2005 BUDGET ADOPTED DECEMBER 10, 2003

EXPENDITURES	2002 - 2003	2002 - 2003	2003 - 2004	2004 - 2005	VARIANCE
	BUDGET	EXPENDED	BUDGET	BUDGET	
1210 SPECIAL EDUCATION PROGRAMS					
110 SALARIES	-	-	28,000.00	29,400.00	1,400.00
220 SOCIAL SECURITY TAX	-	-	2,184.00	2,293.00	109.00
260 WORKER'S COMPENSATION	-	-	84.00	88.00	4.00
323 CONTRACTED SERVICES	2,100.00	-	2,100.00	2,100.00	-
TOTAL SPECIAL EDUCATION PROGRAMS	2,100.00	-	32,368.00	33,881.00	1,513.00
2140 PSYCHOLOGICAL SERVICES					
110 SALARY	41,600.00	-	41,600.00	46,000.00	4,400.00
211 HEALTH INSURANCE	8,665.00	-	12,039.00	13,799.00	1,760.00
220 SOCIAL SECURITY CONTRIBUTIONS	3,245.00	-	3,245.00	3,588.00	343.00
232 RETIREMENT	1,211.00	-	1,098.00	1,214.00	116.00
260 WORKERS' COMPENSATION	207.00	-	125.00	138.00	13.00
320 CONTRACTED SERVICE (94-142)	7,000.00	-	7,000.00	7,000.00	-
323 CONTRACTED SERVICES	-	36,103.00	-	-	-
580 MILEAGE	1,500.00	-	1,750.00	1,750.00	-
610 SUPPLIES	1,100.00	-	1,100.00	1,100.00	-
641 BOOKS	244.00	-	244.00	250.00	6.00
642 SOFTWARE	221.00	-	221.00	200.00	(21.00)
643 VIDEOS	225.00	-	225.00	-	(225.00)
739 EQUIPMENT	2,485.00	-	-	1,000.00	1,000.00
810 DUES & FEES	900.00	-	2,900.00	2,900.00	-
TOTAL PSYCHOLOGICAL SERVICES	68,603.00	36,103.00	71,547.00	78,939.00	7,392.00
2190 OTHER SUPPORT SERVICES					
890 REFUND (DISTRICT REIMB)	-	7,876.92	-	-	-
TOTAL OTHER SUPPORT SERVICES	-	7,876.92	-	-	-

2002 - 2003 2002 - 2003 2003 - 2004 2004 - 2005
 BUDGET EXPENDED BUDGET PROPOSED

EXPENDITURES	BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE
2191 STUDENT ASSISTANCE PROGRAM					
320 CONTRACTED SERVICES - GRANTS	37,500.00	-	54,500.00	53,500.00	(1,000.00)
519 PUPIL TRANSPORTATION	-	-	-	-	-
580 TRAVEL	1,000.00	-	1,000.00	1,000.00	-
610 SUPPLIES	-	140.00	-	-	-
810 DUES & FEES	1,300.00	-	1,300.00	1,300.00	-
TOTAL STUDENT ASSISTANCE PROGRAM	39,800.00	254.95	56,800.00	55,800.00	(1,000.00)
2213 IMPROVEMENT OF INSTRUCTION					
320 COURSE REIMBURSEMENT	16,000.00	-	7,000.00	7,000.00	-
TOTAL IMPROVEMENT OF INSTRUCTION	16,000.00	-	7,000.00	7,000.00	-
2320 OFFICE OF SUPERINTENDENT					
110 SALARIES	96,864.00	96,767.33	100,638.00	104,020.00	3,382.00
211 HEALTH INSURANCE	15,886.00	15,553.08	16,350.00	18,740.00	2,390.00
220 SOCIAL SECURITY CONTRIBUTIONS	7,555.00	7,437.08	7,850.00	8,114.00	264.00
231 RETIREMENT	4,117.00	3,944.02	5,938.00	6,137.00	199.00
260 WORKERS' COMPENSATION	484.00	329.24	302.00	312.00	10.00
430 REPAIR & MAINTENANCE	3,250.00	2,539.67	3,250.00	3,789.00	539.00
522 LIABILITY INSURANCE	700.00	1,086.96	1,300.00	1,400.00	100.00
531 TELEPHONE	2,400.00	1,875.60	2,760.00	2,100.00	(660.00)
532 POSTAGE	2,200.00	1,723.48	2,200.00	2,100.00	(100.00)
540 ADVERTISING	800.00	950.75	800.00	800.00	-
550 PRINTING	550.00	458.00	650.00	650.00	-
580 TRAVEL	3,110.00	4,104.57	4,010.00	4,010.00	-
610 SUPPLIES	2,800.00	1,832.62	2,800.00	2,000.00	(800.00)
641 BOOKS/PERIODICALS	500.00	353.87	500.00	500.00	-
642 SOFTWARE	-	54.60	50.00	55.00	5.00
733 COMPUTER EQUIPMENT	-	-	-	6,732.00	6,732.00
739 EQUIPMENT	6,555.00	6,534.00	3,000.00	125.00	(2,875.00)
810 DUES & FEES	3,565.00	2,353.17	3,040.00	2,920.00	(120.00)
TOTAL OFFICE OF SUPERINTENDENT	151,336.00	147,898.04	155,438.00	164,504.00	9,066.00

EXPENDITURES		BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE
2332	COORDINATOR OF SPECIAL SERVICES					
110	SALARIES	63,960.00	63,375.56	66,311.00	67,469.00	1,158.00
211	HEALTH INSURANCE	23,396.00	23,667.08	24,077.00	27,598.00	3,521.00
220	SOCIAL SECURITY CONTRIBUTION	4,989.00	4,877.74	5,172.00	5,263.00	91.00
232	RETIREMENT	2,718.00	2,522.09	3,913.00	3,981.00	68.00
260	WORKERS' COMPENSATION	320.00	210.41	199.00	202.00	3.00
430	REPAIR & MAINTENANCE	790.00	977.76	890.00	825.00	(65.00)
520	LIABILITY INSURANCE	700.00	1,086.96	1,300.00	1,400.00	100.00
531	TELEPHONE	1,800.00	1,080.24	1,800.00	1,500.00	(300.00)
534	POSTAGE	600.00	861.44	600.00	850.00	250.00
540	ADVERTISING	250.00	141.00	250.00	250.00	-
550	PRINTING	600.00	-	600.00	800.00	200.00
580	TRAVEL	3,450.00	3,514.78	3,450.00	3,450.00	-
610	SUPPLIES	1,400.00	1,234.55	1,400.00	1,400.00	-
641	BOOKS	500.00	233.29	500.00	500.00	-
642	SOFTWARE	-	54.60	50.00	55.00	5.00
733	COMPUTER EQUIPMENT	-	-	-	6,731.00	6,731.00
734	NEW COMPUTER EQUIPMENT	-	405.95	-	-	-
738	REPLACE COMPUTER EQUIP.	1,200.00	-	-	-	-
739	OTHER EQUIPMENT	1,300.00	139.50	-	-	-
810	DUES & FEES	1,290.00	1,261.46	1,290.00	1,270.00	(20.00)
TOTAL COORDINATOR OF SPECIAL SERVICES		109,263.00	105,644.41	111,802.00	123,544.00	11,742.00
2520	FISCAL SERVICES					
110	SALARIES	72,719.00	72,691.34	76,449.00	79,040.00	2,591.00
120	TREASURER'S SALARY	600.00	600.00	600.00	600.00	-
211	HEALTH INSURANCE	21,807.00	19,757.18	22,443.00	22,147.00	(296.00)
220	SOCIAL SECURITY CONTRIBUTIONS	5,719.00	5,796.90	6,010.00	6,212.00	202.00
231	RETIREMENT	3,091.00	3,172.79	4,510.00	4,663.00	153.00
260	WORKERS' COMPENSATION	366.00	240.66	231.00	239.00	8.00
319	CONTRACTED SERVICES	1,000.00	1,162.00	1,000.00	1,500.00	500.00
430	REPAIR & MAINTENANCE	4,390.00	3,873.60	4,690.00	3,879.00	(811.00)

EXPENDITURES	2002 - 2003	2002 - 2003	2003 - 2004	2004 - 2005	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
2520 FISCAL SERVICES CONT'D					
522 LIABILITY INSURANCE	1,090.00	1,559.88	1,540.00	1,740.00	200.00
531 TELEPHONE	2,000.00	1,364.05	2,000.00	1,500.00	(500.00)
534 POSTAGE	1,800.00	1,453.09	1,800.00	1,700.00	(100.00)
540 ADVERTISING	200.00	174.50	200.00	200.00	-
550 PRINTING	800.00	991.94	800.00	900.00	100.00
580 TRAVEL	3,355.00	1,703.39	3,355.00	3,055.00	(300.00)
610 SUPPLIES	3,000.00	3,082.76	3,000.00	3,000.00	-
641 BOOKS	200.00	369.39	200.00	200.00	-
642 SOFTWARE	-	54.60	50.00	55.00	5.00
733 COMPUTER EQUIPMENT	-	-	-	6,731.00	6,731.00
734 NEW COMPUTER EQUIPMENT	-	1,953.75	-	-	-
737 FURNITURE AND FIXTURES	300.00	99.00	-	-	-
738 REPLACEMENT OF COMPUTERS	2,825.00	2,198.00	2,100.00	-	(2,100.00)
739 NEW EQUIPMENT	150.00	254.45	-	-	-
810 DUES & FEES	1,875.00	1,821.65	2,175.00	2,125.00	(50.00)
TOTAL FISCAL SERVICES	127,287.00	124,374.92	133,153.00	139,486.00	6,333.00
2600 PLANT SERVICES					
421 RUBBISH REMOVAL	600.00	420.00	600.00	500.00	(100.00)
430 REPAIR & MAINTENANCE	-	156.50	-	25.00	25.00
441 RENTAL CHARGE	12,000.00	12,000.00	12,000.00	12,000.00	-
521 PROPERTY INSURANCE	250.00	388.20	400.00	500.00	100.00
610 SUPPLIES	400.00	779.70	400.00	400.00	-
TOTAL PLANT SERVICES	13,250.00	13,744.40	13,400.00	13,425.00	25.00
TOTAL EXPENDITURES	527,639.00	435,896.64	581,508.00	616,579.00	35,071.00

TRANSMITTAL AND COMMENTARY LETTER

To the School Board of
School Administrative Unit #7:

In planning and performing our audit of the financial statements of the School Administrative Unit #7 for the year ended June 30, 2003, we considered the Unit's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Our study and evaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of School Administrative Unit #7 for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Manager and staff are doing an excellent job administering School Administrative Unit #7.

Dineen & Crane, PLLC

September 19, 2003

INDEPENDENT AUDITORS' REPORT

To the Voters of School Administrative Unit #7:

We have audited the accompanying general purpose financial statements of School Administrative Unit #7 as of June 30, 2003, and for the year then ended. These financial statements are the responsibility of the management of the School Administrative Unit #7. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note 1, the financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with accounting principles generally accepted in the United States.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of School Administrative Unit #7 at June 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States.

Dineen & Crane, PLLC

September 19, 2003

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

The Colebrook School System has a new look this year. We now have a new K – 8 elementary school of which the community should be very proud. Many visitors have commented on what an impressive school it is, both in terms of appearance and in the quality of the workmanship. I realize that this project put a heavy burden on the taxpayers, but one that they accepted because they saw that a new facility was needed. I personally feel better about paying my taxes because I know that I am getting real value for my money. I have not heard one person say that the school is not well built. We are getting a good return for our tax dollar.

This is an uncertain time for school budgeting, both at the state and federal level. In New Hampshire, we have a new governor who is advocating freezing the level of spending for education adequacy aid. If this happens, Columbia will receive approximately \$48,331 less than we would have received if the adequacy aid had not been frozen. However, as we go to the Annual School District Meeting we do not know the actual amount we will receive from the state. There has been discussion about targeting aid to the less wealthy districts, or looking at other factors, such as per capita income, to determine a district's ability to support education. These changes could help us, depending upon the total amount of adequacy aid to be distributed. This past year has been a tough time economically in this area, and not a good time for the state to be backing away from an obligation to help fund education.

In January 2001, the No Child Left Behind Act was signed into law by President Bush. This 1200 page law has some noble goals, but there are also some very troubling aspects to this law. Is this law going to be fully funded by the federal government? Federal politicians tell us that it will be; history says otherwise. In 1975 the Individuals with Disabilities Education Act was passed with the assurance that 40% of the cost would be paid by the federal government. They have yet to reach half of that amount. The local taxpayer gets to pay for the unmet part of that promise. They are now making us another promise in the No Child Left Behind Act. Until they fulfill the first promise, I am more than a little skeptical about this new one.

Another issue with the No Child Left Behind Act is how much control of education should the federal government have? Currently, the federal government pays 6% of the cost of education in New Hampshire, yet this act has significant impact on state and local educational policies, further eroding local control of education. The amount of control is very disproportionate with the amount of funding.

The developments of the next two years will be very interesting in terms of who actually controls local education and who actually pays for it.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

Special Education Report School Year Ending June 30, 2003

Special services faculty and staff continue to respond to the challenge of educating students identified as educationally disabled. Changes in federal and state laws and regulations regarding appropriate procedures and practices occur rapidly and school personnel are required to keep current. To facilitate this process and provide documentation of SAU #7's conformance, a Department of Education, Bureau of Special Education Compliance Review was held in December 2002. Team members consisting of special education professionals visited each SAU #7 school for case study reviews and to meet with local teachers, administrators, parents and related services staff. Preliminary findings were quite positive; indicating the course that Special Education is taking at SAU #7 meets with Department of Education approval. The final report was received April 2003 and provided valuable feedback of interest to school personnel.

An integral component of the Compliance Review process was the updating of the Special Education Master Plan. This plan documents procedures followed by Special Education personnel in all areas and is available to the public by contacting building principals, local libraries, the office of the Superintendent of Schools and the office of the Coordinator of Special Services.

Another facet of the Compliance Review was analysis of data from many sources in regard to Special Education. Over the past year, the number of students receiving direct special education services has decreased. While this fluctuation may be, to some extent normal, it may also be directly attributable to the outstanding efforts of school personnel. Students are receiving accommodations in their individual education programs as a result of increased teacher effort and those students are learning.

Respectfully submitted,

Kathleen Letts
Special Services Coordinator

TITLE I REPORT

2002 – 2003

COLEBROOK - COLUMBIA

With the opening of the new school, the Title I program is now able to serve students in grades 1-8. Services are provided in Reading/Language Arts for grades 1-4 and in Math for students in grades 1-8.

During the 2002-2003 school year we added an additional staff member, Ms. Paulette Owen. Ms. Owen joined us in January and allowed us to expand our services to the middle school student population. Previously we had offered services only to the Primary school.

During the 2002-2003 school year we provided services to a total of 72 students. This figure includes students who received both Reading/Language Arts instruction and Math assistance. Much of the service was provided in the classroom with minimal out of classroom time.

Title I also supported and staffed a Summer School for Reading and Math. A total of 31 students in grades 1-7 participated in summer school. Each student attended school for one hour per day, four days per week for five weeks.

I feel like we had a great year. We were in a newer, but smaller classroom, in a brand spanking new building, which required us to use the available space efficiently. It also required us to provide more services in the regular classrooms. The new larger regular classrooms were able to accommodate our services.

I would like to thank the teacher and staff of the Colebrook Elementary School for their assistance and support during the school year. I would also like to thank the parents of the Title I student for supporting their children's educational activities. A big thank you goes to the community for your continued support of the educational programs offered to your children and grandchildren, and for your generous provision of this wonderful new school building.

Respectfully submitted,

Neal Brown
Title I Project Manager/Teacher

**FINANCIAL REPORT
2002 - 2003
BALANCE SHEET
June 30, 2003**

ASSETS:

Current Assets

Cash in Bank	\$ 103,148.46	
Intergovernmental A/R	1,897.71	
		<u>105,046.17</u>

TOTAL ASSETS

\$ 105,046.17

LIABILITIES AND FUND EQUITY

Current Liabilities

Accounts Payable	\$ 1,791.70	
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Total Current Liabilities		\$ 1,791.70
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Fund Equity

Reserve for Amounts Voted		
Unreserved Fund Balance	<u>103,254.47</u>	

Total Fund Equity		<u>\$ 103,254.47</u>
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TOTAL LIABILITIES AND FUND EQUITY

\$ 105,046.17

FINANCIAL REPORT
2002 - 2003
STATEMENT OF REVENUES
June 30, 2003

REVENUE FROM LOCAL SOURCES

Current Appropriations	\$ 406,938.00
Earnings on Investment	2,547.60
Other Local Revenue	<u>1,239.46</u>

TOTAL LOCAL REVENUE \$ 410,725.06

REVENUE FROM STATE SOURCES

State of New Hampshire -Adequacy Aid (Grant)	\$ 379,895.00
State of New Hampshire -Adequacy Aid (State Tax)	<u>167,746.00</u>

TOTAL STATE REVENUE \$ 547,641.00

REVENUE FROM FEDERAL SOURCES

State of New Hampshire - Medicaid	\$ <u>1,974.21</u>
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TOTAL FEDERAL REVENUE \$ 1,974.21

TOTAL REVENUE FROM ALL SOURCES \$ 960,340.27

2002 - 2003 DETAILED STATEMENT OF EXPENDITURES

SALARIES

Killam, Barbara	150.00
Placy-Brooks, Lisa	300.00
Soucy, Kay	300.00
White, Linda	300.00
TOTAL SALARIES	1,050.00

OTHER EXPENSES

Austine School for the Deaf	86,467.00
BC Country Day School, LLC	19,629.42
Colebrook Academy	28.05
Colebrook Chronicle	72.00
Colebrook School District	745,906.92
Collins Insurance Agency	489.00
Coos County Independent	11,401.98
Cote, Christine	6,783.86
Delta Business Systems, Ltd	143.14
Devine, Millimet & Branch	80.00
Eckerd Youth Alternatives, Inc.	11,908.43
First Colebrook Bank	80.33
Fogg, Darlene	3,540.00
Francis J. Dineen & Co.	750.00
George M. Stevens & Son Co.	240.00
Langley, Karen	500.00
Letts, Kathleen	64.24
Lyndonville Office Equipment	17.25
McGraw-Hill Companies	30.98
N H School Boards Association	1,767.69
News & Sentinel	122.75
NFI North, Inc.	21,789.57
North Country Education Foundation	1,372.00
Nugent Motor Company	50,010.00
Primex	257.49
Riendeau, Kerry	2,369.11
Rockhill, Dr. Virginia	1,140.00
School Administrative Unit #7	28,755.20
Soule, Leslie, Kidder, Zelin	87.00
Stepping Out, Inc.	6,035.00
Switser, Jean Maccalous	7,579.00
Trustee of Trust Funds	20,000.00
TOTAL OTHER EXPENSES	1,029,417.41

TOTAL EXPENDITURES	1,030,467.41
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**STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
June 30, 2003**

Fund Equity, July 1, 2002	173,381.61
Plus Total Revenue	960,340.27
Less Total Expenditures	<u>1,030,467.41</u>
Fund Equity, June 30, 2003	103,254.47

TRANSMITTAL AND COMMENTARY LETTER

To the Members of the School Board
of Columbia School District:

In planning and performing our audit of the financial statements of the Columbia School District for the year ended June 30, 2003, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Our study and evaluation disclosed no material weaknesses.

It is our opinion that the Superintendent, Business Manager and staff are doing a fine job administering the Columbia School District.

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

Dineen & Crane, PLLC

September 17, 2003

INDEPENDENT AUDITORS' REPORT

To the Members of the School Board
of Columbia School District:

We have audited the accompanying general purpose financial statements of Columbia School District as of June 30, 2003 and for the year then ended. These general purpose financial statements are the responsibility of the management of Columbia School District. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the paragraph above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Columbia School District at June 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States.

Dineen & Crane, PLLC

September 17, 2003

**ACTUAL EXPENDITURES
FOR
SPECIAL EDUCATION PROGRAMS AND SERVICES**

Description	2001 - 2002	2002 - 2003
Expenses:		
Instructional Programs	66,840.67	132,164.42
Related Services:		
Speech, OT, Psychological & Other	22,156.77	17,705.82
Administration	6,907.27	7,526.90
Transportation	<u>13,527.04</u>	<u>21,541.09</u>
Total Expenses	<u>\$109,431.75</u>	<u>\$178,938.23</u>
Revenue:		
Special Ed. Allocation in		
Adequacy State Grant	28,144.00	27,812.00
Medicaid	616.02	1,974.21
 Sub Total Revenue	 <u>\$28,760.02</u>	 <u>\$29,786.21</u>
 Net Cost for Special Education	 \$80,671.73	 \$149,152.02

**COLUMBIA SCHOOL DISTRICT
TRANSPORTATION 2002 - 2003**

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
Nugent Motor Company	E. Columbia	\$277.83	62	48.0
Nugent Motor Company	S. Columbia		45	50.0

TUITION PUPILS & RATES 2002 - 2003

Grade Levels	Pupils	RATE
Kindergarten	13	\$1,592.00
Elementary	77	\$6,293.00
High School	38	\$9,099.00

S A U # 7 PERSONNEL	POSITION	TOTAL SALARY	COLUMBIA SHARE
2003 - 2004			7.13%
Bissonnette, Beth	Bookkeeper	\$19,000.00	\$1,354.70
Covill, Cheryl	Business Manager	\$43,100.00	\$3,073.03
Gray, Suzanne	Payroll/Personnel Clerk	\$20,160.00	\$1,437.41
Grover, Patricia	Administrative Secretary	\$24,800.00	\$1,768.24
Letts, Kathleen	Coord Of Special Services	\$47,328.00	\$3,374.49
Mills, Robert C.	Superintendent	\$69,000.00	\$4,919.70
Tessier, Anne	Special Services Secretary	\$18,141.00	\$1,293.45

