

F  
44  
C-70  
2004

# ANNUAL REPORT

Of The Town Officers  
Of The Town of

# COLUMBIA NEW HAMPSHIRE

For The Year Ending  
December 31, 2004



INCLUDING REPORT  
OF THE  
SCHOOL DIRECTORS



Digitized by the Internet Archive  
in 2009 with funding from  
Boston Library Consortium Member Libraries

<http://www.archive.org/details/annualreportcolu2004colu>

Comp  
F  
44  
.C70  
2004

# INDEX

Auditor's Transmittal & Commentary Letter	62
Auditor's Report	63
Comparative Statement of Appropriations	15
Comparative Statement of Receipts	12
Connecticut River Joint Commission	
Headwaters Subcommittee Annual Report	65
Coos County Transfer Station Report	50
Detailed Statement of Payments	39
Financial Statement	28
Invoice of Property	26
Minutes of 2004 Town meeting	17
Planning Board Report	60
Resident Birth Report	66
Resident Death Report	67
Resident Marriage Report	66
Schedule of Town Property	29
School District Report	69
Selectmen's Report	6
Summary of Payments - Selectmen's Report	37
Summary of Receipts - Selectmen's Report	34
Tax Collector's Report	52
Tax Collector's Report - MS61	53
Tax Rate Calculation - 2004	27
Town Clerk's Report	30
Town Information	2
Town Officers	4
Treasurer's Report	31
Treasurer's Report - Coos County Transfer Station	33
Trust Fund Report	68
Unpaid Taxes Listing	55
Warrant - 2005 Town Meeting	8

## **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](mailto: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**

<b>OFFICER</b>	<b>POSITION</b>	<b>TERM EXPIRES</b>
Norman Cloutier	Chairman-Board of Selectmen	2007
Eric Stohl	Selectman	2006
Donald Campbell	Selectman	2005
Arthur Dodge, Jr.	Moderator	2006
Marcia Parkhurst	Town Clerk/ Secretary	2005
Isabelle Parkhurst	Deputy Town Clerk	2005
Jennifer Wells	Treasurer	2005
Garry Parkhurst	Tax Collector	2005
Marcia Parkhurst	Deputy Tax Collector	2005
Diane Little	Supervisor of Checklist	2010
Carolyn Foss-Monson	Supervisor of Checklist	2008
Virginia Weber	Supervisor of Checklist	2006
Marcia Parkhurst	Trustee of Trust Funds	2005
Peter Dion	Fire Warden	2005
Wallace Adair	Deputy Fire Warden	2005
Jonathan Fogg	Deputy Fire Warden	2005
Brett Brooks	Deputy Fire Warden	2005
Kenneth Parkhurst	Deputy Fire Warden	2005
Robert Soucy, D.O.	Health Officer	2006
Clifton Boudle, Jr.	Road Agent	2005
Richard Johnsen	Civil Defense Director	2005

Poulin, Edward	Planning Board - Chairman	2005
Campbell, Stacey	Planning Board – Secretary	2006
Schomburg, William	Planning Board	2005
David Reilly	Planning Board	2007
Campbell, Donald	Planning Board	2005
Dion, Peter	Board of Adjustment - Chairman	2007
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	2007
Schomburg, William	Conservation Commission	2007
Stohl, Eric	Conservation Commission	2006
Hastings, Kenneth	Conservation Commission	2005



## SELECTMEN'S REPORT

The past year has been a busy one for Town government. The complexities of running a town, even a small one such as Columbia, are growing each year. No longer does the Selectman's job consist of meeting twice per month to sign checks. Every year the State and Federal governments require more of municipalities. These requirements translate to the Selectmen spending more and more time attending meetings, both locally and at the State level, to remain current on what the Town's responsibilities are in an ever-changing world.

Our total town-wide revaluation was completed this past year on time and within budget. Overall, there were few problems or complaints. In order to avoid the expense of doing another town-wide revaluation, the Board has signed a contract with Avitar Associates to perform these services on an on-going basis. The Town will be divided into four segments. Each year, one segment will be reviewed. On the fifth year, all properties will be brought up to market value based on the most recent sales information.

Again, this year we are faced with the problem of outgrowing our current office space. A Building Committee, which was open to any resident, was formed after Town Meeting last year with seven members volunteering their time. The Committee has spent much time researching different options. We sincerely believe that the time has come for the Town to build a new municipal office building. Not only will this solution give us much needed meeting and storage space but it also allows for future expansion years down the road. With the offices no longer located at the Town Hall, we will be able to convert the Hall itself back to its original size. In doing so, we will comply with federal legislation (Help America Vote Act.) This will also help by giving us additional seating room for Town Meetings. We ask for your support in voting for this much needed office building. The Town continues to grow and we must grow with it.



At this time, we would like to recognize Donald Campbell and Edward Poulin who are not seeking re-election this year. Mr. Poulin has served the Town for the past 30 years on the Planning Board. He has been a wonderful source of knowledge with regards to the Town and its growth. Mr. Campbell has served as a Selectman for the past 4 years. He has been a valuable member of the Board and an asset to the Building Committee. We will miss them both and wish them well in future endeavors.

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 8th 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 \$318,000.00 for the construction of a new Municipal Office Building, and to authorize the issuance of not more than \$318,000.00 in notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue such notes and to determine the rate of interest thereon. Further, to raise and appropriate the sum of \$71,334.00 for the first year's payment. (2/3 ballot vote required) (Board of Selectmen recommends this article.)

Article 4: To see if the Town will vote to raise and appropriate the sum of \$200,000.00 for the purchase of land located at Map 408, Lots 7 and 9. Said amount to be taken from the December 31, 2004 unreserved fund balance and not to be raised through taxation. This is a non-lapsing appropriation and will not lapse until the land is completely paid for or by December 31, 2009, whichever is sooner. (Board of Selectmen recommends this article.)

Article 5: To see if the Town will vote to raise and appropriate the sum of \$87,000.00 for Town Charges for the ensuing year.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for extinguishing fires in said Town.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$4,360.00 to help support the operation of the Colebrook Communications Center.

Article 8: 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 9: 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 10: 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 11: 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 12: 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 13: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Town Cemetery Maintenance Expendable Trust Fund previously established. (Board of Selectmen recommends this appropriation.)

Article 14: To see if the Town will vote to raise and appropriate the sum of \$650.00 for support of the Community Outreach Program.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the support of the poor.

Article 16: To see if the Town will vote to extend Winter Maintenance for the northeast end of Bungy Road by 440 feet past the Fred and Margaret Smith residence. (By Petition)

Article 17: 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, \$37,556.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$74,000.00 for the maintenance of winter roads.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$27,000.00 for solid waste disposal and recycling.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$13,300.00 for appraisal upkeep.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 23: 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 24: 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.

Article 25: To transact any other business which may legally come before this meeting.

Given our hands and seals this 14<sup>th</sup> day of February, A.D., 2005.

s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell  
Board of Selectmen

A True Copy – Attest:

s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell  
Board of Selectmen

**COMPARATIVE STATEMENT - RECEIPTS  
YEAR ENDING DECEMBER 31, 2004**

	2004 ESTIMATED REVENUE	2004 REVISED PRIOR TO SETTING TAX RATE	2004 ACTUAL	2005 ESTIMATED REVENUE
<b>LOCAL:</b>				
Yield Taxes	\$20,000.00	\$50,000.00	\$56,055.00	\$25,000.00
Land Use Change Taxes	\$10,000.00	\$10,000.00	\$11,800.00	\$10,000.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$1,000.00	\$980.00	\$1,000.00
Interest/Penalties on Delinquent Taxes	\$8,000.00	\$8,000.00	\$6,818.00	\$7,000.00
Motor Vehicle Fees	\$100,000.00	\$110,000.00	\$136,105.00	\$120,000.00
Dog License Fees	\$1,000.00	\$1,200.00	\$1,583.00	\$1,350.00
Business Licenses, Permits & Fees	\$800.00	\$800.00	\$1,146.00	\$1,000.00
Interest Received on Deposits	\$4,000.00	\$2,000.00	\$3,142.00	\$3,000.00
Interest Received on Trust Funds	\$30.00	\$30.00	\$13.00	\$15.00
Income from Planning Board	\$1,500.00	\$1,500.00	\$1,538.00	\$1,500.00
Payment in Lieu of Taxes	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00

**STATE OF NEW HAMPSHIRE:**

Revenue Distribution	\$8,000.00	\$4,385.00	\$8,617.00	\$8,000.00
Block Grant Aid	\$32,335.00	\$32,335.00	\$32,335.00	\$37,556.00
Forest Fire Reimbursement	\$500.00	\$500.00	\$510.00	\$500.00
Forest Land Reimbursement	\$3,500.00	\$3,579.00	\$3,579.00	\$3,500.00
Meals & Room Tax	\$20,000.00	\$26,006.00	\$26,006.00	\$24,000.00
SP Railroad Tax	\$0.00	\$1,784.00	\$1,784.00	\$1,500.00

**COMPARATIVE STATEMENT - RECEIPTS  
YEAR ENDING DECEMBER 31, 2004**

	2004 ESTIMATED REVENUE	2004 REVISED PRIOR TO SETTING TAX RATE	2004 ACTUAL	2005 ESTIMATED REVENUE
<b>MISCELLANEOUS</b>				
Unreserved Fund Balance (Road Improvement Fund)	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
Unreserved Fund Balance (Purchase of Banfill property) Town Office Note	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$200,000.00 \$318,000.00
	<b>\$220,665.00</b>	<b>\$264,619.00</b>	<b>\$303,511.00</b>	<b>\$ 764,421.00</b>

**COMPARATIVE STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2004**

	ESTIMATED 2004	SPENT 2004	ESTIMATED 2005
<b>TOWN CHARGES:</b>	\$80,000.00	\$84,825.00	\$87,000.00
<b>PROTECTION OF PERSONS &amp; PROPERTY:</b>			
Colebrook Communications Center	\$4,147.00	\$4,147.00	\$4,360.00
Colebrook Fire Department	\$4,500.00	\$7,847.00 *	\$4,500.00
<b>Health &amp; Sanitation:</b>			
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	\$27,000.00	\$25,648.00	\$27,000.00

\*\$3,918.64 to be reimbursed by a Homeland Security Grant.



**COMPARATIVE STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2004**

	ESTIMATED 2004	SPENT 2004	ESTIMATED 2005
<b>Highways &amp; Bridges:</b>			
Summer Roads/Bridges	\$70,000.00	\$62,304.00	\$70,000.00
Winter Roads	\$74,000.00	\$65,571.00	\$74,000.00
<b>Libraries:</b>			
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00
<b>Public Welfare:</b>			
Town Poor	\$4,000.00	\$4,133.00	\$4,000.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00
Red Cross	\$296.00	\$296.00	\$296.00
<b>Cemeteries:</b>			
Town Cemetery Maintenance Fund	\$7,500.00	\$7,500.00	\$5,000.00

**COMPARATIVE STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2004**

	ESTIMATED 2004	SPENT 2004	ESTIMATED 2005
<b>Miscellaneous:</b>			
Appraisal Upkeep	\$5,000.00	\$5,577.00	\$13,300.00
Tax Map & Upkeep	\$910.00	\$910.00	\$910.00
Road Improvement Fund	\$10,000.00	\$10,000.00	\$0.00
Purchase of Banfill Property	\$0.00	\$0.00	\$200,000.00
1st Payment - Town Office Note	\$0.00	\$0.00	\$71,334.00
Town Office Note	\$0.00	\$0.00	\$318,000.00
	<b>\$303,628.00</b>	<b>\$295,033.00</b>	<b>\$895,975.00</b>
<b>Less Estimated Revenue:</b>			<b>\$764,421.00</b>
<b>Net Estimated Town Appropriation:</b>			<b>\$131,554.00</b>

# MINUTES OF COLUMBIA TOWN MEETING

## MARCH 9, 2004

Moderator, Arthur Dodge, Jr., called the meeting to order at 7:15 p.m. Mr. Dodge reviewed the rules of the meeting. Boy Scouts Brett Pike, Christopher Hastings, Cody Hastings and Jeremy Moren presented the colors and led the group in the Pledge of Allegiance. The Moderator asked for a moment of silence in memory of Town Treasurer Barbara T. Killam. 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 58 votes were cast, which accounts for 18% of the checklist.) Officers elected were announced by the Moderator as follows:

Selectman	Norman Cloutier	3-year term
Moderator	Arthur Dodge, Jr.	2-year term
Treasurer	Jennifer Wells	1-year term
Supervisor of Checklist	Diane Little	6-year term
Trustee of Trust Funds	Marcia Parkhurst	1-year term

ARTICLE 2: Motion made by Irene Dodge and seconded by Carolyn Foss-Monson to instruct the Selectmen to appoint all Other Town Officers as required. Motion carried by voice vote.

ARTICLE 3: Motion made by Carolyn Foss-Monson and seconded by Garry Parkhurst to raise and appropriate the sum of \$80,000.00 for Town Charges for the ensuing year. Motion carried by voice vote.

ARTICLE 4: Motion made by Phil Monson and seconded by Garry Parkhurst 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 Virginia Weber and seconded by Phil Monson to raise and appropriate the sum of \$4,147.00 to help support the operation of the Colebrook Communications Center. Motion carried by voice vote.
- ARTICLE 6: Motion made by Phil Monson and seconded by James Lawrence to raise and appropriate the sum of \$6,750.00 to help support the services of the Upper Connecticut Valley Hospital Ambulance Fund. Motion carried by voice vote.
- ARTICLE 7: Motion made by Robert Soucy and seconded by Ronald Beloin 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 Robert Soucy and seconded by Ronald Beloin 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 Phil Monson and seconded by Clifton Boudle, Jr. 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 Phil Monson and seconded by Dale Simpson 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 Carolyn Monson and seconded by Dale Simpson to raise and appropriate the sum of \$7,500.00 to be added to the Town Cemetery Maintenance Expendable Trust Fund previously established. Motion carried by voice vote.

ARTICLE 12: Motion made by Robert Soucy and seconded by Garry Parkhurst 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 Robert Soucy and seconded by Phil Monson to raise and appropriate the sum of \$4,000.00 for support of the poor.

Phil Monson asked if the Town gets repaid for the money that they pay out in support of the poor. Selectman Campbell explained that in some instances the Town does get repaid. In other situations, the Town can place a lien on the person's property for the amount of the aid. This lien plus interest gets paid off when the property is sold.

Motion carried by voice vote.

ARTICLE 14: Motion made by Robert Soucy and seconded by Phil Monson to pass the article as written. "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 reinstate 0.2 miles of Oakes Road as a Class V road." (By petition)

Dr. Soucy asked to speak to the motion, explaining that it had previously been a Class V road and that basically all they wanted was the road plowed in the winter. Selectman Stohl explained that this road is currently a Class VI road and that once the Town starts putting money into the road it will automatically become a Class V road again which means both summer and winter maintenance. Dr. Soucy stated that the people who live on the road would be willing to cut the brush and make a turn-around for the plow truck driver. Selectman Stohl stated that they would need to bring it

up to Class V state specifications which would include possible ditching, grading, etc. Richard Perkins asked what would happen if someone else were to build a home past the .2 miles on the road. Selectman Stohl stated that if we pass this article, the Town would maintain only .2 miles. This mileage would only be extended if approved by the voters at a subsequent Town Meeting. Dr. Soucy stated that he would like to amend the Article by adding “and the petitioners agree to bring the first .2 miles and the turn-around of said Oakes Road up to Class V state specifications.” Motion was seconded by James Lawrence.

The moderator asked for a voice vote on the amendment. Amendment passed by voice vote.

Moderator Dodge explained that he had received a request for a written ballot on this article. The results of the written ballot were 40 – yes and 33 – no. Motion passed.

ARTICLE 15: Motion made by Francis Gray and seconded by James Lawrence to see if the Town will vote to provide winter maintenance for South Jordan Hill Road, a distance of approximately one mile. (By petition)

James Lawrence asked to speak to this motion. Mr. Lawrence explained that the families living on this road would like it to be plowed in the winter. He stated that currently Clark Jeffers, Jr. is plowing the road at the expense of the residents. He asked Mr. Jeffers what he thought it would cost to plow the road for the winter. Mr. Jeffers stated that he believed it would cost approximately \$5,000.00. Mr. Lawrence asked Mr. Boudle why the Town had put a price of \$10,000.00 on the road. Mr. Boudle explained that he and the Selectmen were looking at the worst-case scenario.

The road is very steep and narrow. If we had a winter with a lot of freezing rain, that road would require a great deal of sand. Mr. Boudle explained that he was not in favor of passing this article.

Scott Stepanian asked to speak. He also stated that he was not in favor of passing this article.

Renee Tessier asked what would need to be done to the road for summer maintenance. Mr. Boudle said that overall the road is in pretty good condition and that it wouldn't take that much money to prepare it for winter plowing. He again stated that it wasn't the condition of the road that made plowing so expensive. It is the fact that the road is very steep and narrow.

The moderator stated that he had received a request for a written ballot on this article. The results of the written ballot were 40 – yes and 34 – no.

ARTICLE 16: Motion made by James Lawrence and seconded by Garry Parkhurst 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.

Garry Parkhurst asked if we needed to amend this article since we just took over two new roads. Selectman Campbell said that we would need to re-allocate the funds we have.

Motion carried by voice vote.

ARTICLE 17: Motion made by Wayne Volkmann and seconded by Carolyn Foss-Monson to raise and appropriate the sum of \$60,000.00 for the maintenance of winter roads.

Motion made by Selectman Cloutier and seconded by Selectman Stohl to amend the dollar figure in the article to read "\$74,000.00". Motion carried by voice vote.

Moderator Dodge asked for a vote on the article as amended. Motion carried by voice vote.

ARTICLE 18: Motion made by Phil Monson and seconded by Ronald Beloin to raise and appropriate the sum of \$27,000.00 for solid waste disposal and recycling. Motion carried by voice vote.

ARTICLE 19: Motion made by Carolyn Foss-Monson and seconded by Ronald Beloin 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 Phil Monson and seconded by Clifton Boudle, Jr. to raise and appropriate the sum of \$5,000.00 for appraisal upkeep. Motion carried by voice vote.

ARTICLE 21: Motion made by James Lawrence and seconded by Phil Monson 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 Robert Soucy to raise and appropriate the sum of \$296.00 to help support the services of the American Red Cross. Motion carried by voice vote.



ARTICLE 23: Motion made by Carolyn Foss-Monson and seconded by Clifton Boudle, Jr. 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.

Selectman Stohl spoke to the article. He stated that the purchase price of the property was \$75,000.00 and that the Board felt an additional \$25,000.00 would be needed for minor renovations such as a handicap ramp, parking lot, etc. He explained to the meeting how a fund balance comes about and that this purchase would not increase the town tax rate. He said that the Board had only learned in January that this property was for sale. After viewing it, the Board members felt that it would be an ideal location for the Town Offices. Selectman Stohl explained that the changes done to the the Hall itself (installation of a handicapped voting booth, larger aisles, etc.) were the result of federal legislation titled "Help America Vote Act." He noted that the 100 + people in attendance could not all be seated. If the offices were removed from this building, it would add another 495 feet of seating space.

Phil Monson stated that he had viewed the house and that the felt it would require \$25,000 to \$30,000 to correct the problems that he had seen. Several people stated that perhaps it was time to buy land and build a building for the Town Offices rather than use another old building. Robert Young stated that "Columbia was an old town and that he thought we should

have an old building for Town Offices rather than a new one.” Kenneth Grimes stated “that we need to look 100 years in the future as to what the Town’s needs would be.” James Lawrence suggested that perhaps the Town should form a Building Committee to look into what the Town should do for new Town offices. After much discussion, again the Moderator stated that he had received a request for a written ballot on this article. Results of the written ballot were 39 – no and 36 – yes.

ARTICLE 24: Motion made by Phil Monson and seconded by Garry Parkhurst 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. Motion passed by voice vote.

ARTICLE 25: Motion made by Phil Monson and seconded by Scott DeBlois to 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 should the need arise. Motion passed by voice vote.

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

Selectman Stohl stated to the meeting that as of June 30, 2004, the Town will no longer be able to purchase water rights from Mr. Gadwah next door. Therefore, the Town needs to look into acquiring water for the Town Hall somewhere else or drill our own well.

Selectman Campbell read a note received from David Killam thanking the Townspeople for their care and concern at the untimely death of Mrs. Killam. Selectman Campbell stated that the Board would like to purchase a “grandmother’s clock” in honor of the many hours Mrs. Killam devoted to the Town. Everyone in attendance felt that would be an excellent idea.

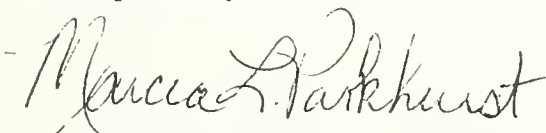
William Schomburg told the meeting that the Conservation Commission was looking into purchasing land from Malcolm Washburn along the river. If purchased, the land would be used for canoeing, picnicking, swimming, etc.

Motion made by Garry Parkhurst and seconded by Dale Simpson to dissolve the meeting. Motion carried by voice vote.

Moderator, Arthur Dodge, Jr., declared the meeting dissolved at 10:25 p.m.

The Town Clerk, in accordance with the laws of New Hampshire, swore in all elected officers.

Respectfully submitted,

A handwritten signature in cursive script that reads "Marcia L. Parkhurst". The signature is written in dark ink and is positioned to the left of the printed name.

Marcia L. Parkhurst  
Town Clerk

# INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2901.332	\$10,270,700.00	
Commercial	138.940	\$553,100.00	
Current Use	32,722.868	\$2,768,991.00	
Conservation Restriction			
Assessment	76.902	\$11,491.00	
Tax Exempt	3,625.390	\$0.00	
<b>TOTAL OF LAND</b>	<b>39,465.430</b>		<b>\$13,604,282.00</b>
<b>BUILDINGS</b>			
Residential		\$27,792,700.00	
Commercial		\$2,308,200.00	
Manufactured Housing		\$1,998,500.00	
Discretionary Preservation Easement		\$8,800.00	
			<b>\$32,108,200.00</b>
<b>PUBLIC UTILITIES</b>			
PSNH		\$1,081,300.00	
NHEC		\$1,062,800.00	
PNGTS		\$14,876,000.00	
			<b>\$17,020,100.00</b>
<b>TOTAL VALUATION BEFORE EXEMPTIONS</b>			<b>\$62,732,582.00</b>
Less Elderly Exemptions		\$305,000.00	
Less Solar/Wind Exemptions		\$16,500.00	
			<b>(\$321,500.00)</b>
<b>NET VALUATION USED FOR COUNTY, MUNICIPAL &amp; LOCAL EDUCATION TAX RATES</b>			<b>\$62,411,082.00</b>
<b>LESS UTILITIES</b>			<b>(\$17,020,100.00)</b>
<b>NET VALUATION USED FOR STATE EDUCATION TAX RATE</b>			<b>\$45,390,982.00</b>

## 2004 TAX RATE CALCULATIONS

Town Appropriations:	\$ 303,628.00	
Less: Revenues	(\$ 319,119.00)	
Less: Shared Revenues	(\$ 3,133.00)	
Add: Overlay	\$ 10,195.00	
Add: War Service Credits	\$ 9,900.00	
NET TOWN APPROPRIATIONS		\$ 1,471.00

School Appropriations:	\$1,028,735.00	
Less: Adequate Education Grant	(\$ 310,883.00)	
Less: State Education Taxes	(\$ 120,664.00)	
NET LOCAL SCHOOL APPROPRIATIONS:		\$597,188.00

### State Education Taxes Computation:

$\$3.33 \times \$36,235,512.00$  (equalized valuation - no utilities)  
=  $\$120,664.00$  divided by  $\$45,390,982.00$  (local assessed valuation - no utilities) =  $\$2.66$

County Appropriations:	\$ 245,569.00	
Less: Shared Revenues	(\$ 1,099.00)	
NET COUNTY APPROPRIATIONS:		\$244,470.00

TOWN RATE:	\$ .02
LOCAL SCHOOL RATE:	\$ 9.57
STATE SCHOOL RATE:	\$ 2.66
COUNTY RATE:	\$ 3.87
TOTAL – 2004 TAX RATE	\$16.12

## **FINANCIAL STATEMENT**

Cash with Treasurer, January 1, 2005: \$692,100.14

Unredeemed Taxes:

Levy of 2001	\$ 580.58
Levy of 2002	\$10,421.32
Levy of 2003	<u>\$15,392.70</u>

\$ 26,394.60

Uncollected Taxes:

2004 Property	<u>\$66,029.95</u>
---------------	--------------------

\$ 66,029.95

Trust Funds:

\$171,539.80

TOTAL ASSETS:

\$956,064.49

Due School District: \$483,852.00

TOTAL LIABILITIES:

\$483,852.00

NET ASSETS:

\$472,212.49

## ***SCHEDULE OF TOWN PROPERTY***

Town Hall (Route 3):	\$108,600.00
Furniture & Equipment:	\$ 50,000.00
Columbia Covered Bridge:	\$300,000.00
Town Garage (Keach Road):	\$ 17,500.00

### **Tax-Deeded Properties:**

Map 403, Lot 36 (Route 3)	\$ 20,600.00
Map 403, Lot 64 (Route 3)	\$ 900.00
Map 420, Lot 6 (Bungy Road)	\$ 41,200.00





## **TOWN CLERK'S REPORT**

During the year ending December 31, 2004, I received and remitted to the treasurer the following amounts:

Auto Permits	\$136,104.50
Dog Licenses	\$ 1,582.50
Filing Fees	\$ 6.00
Marriage Licenses:	
State Fee	\$ 38.00
Town Fee	\$ 7.00
Vital Statistics:	
State Fee	\$ 176.00
Town Fee	\$ 96.00
UCC Recording Fees (8)	\$ 135.00
Bad Check Penalty Fee (4)	\$ 100.00
Copy of Checklist	\$ 100.00
Pole License Recording	\$ 20.00
 Total Collected:	 \$138,365.00

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, 2004: \$642,580.73

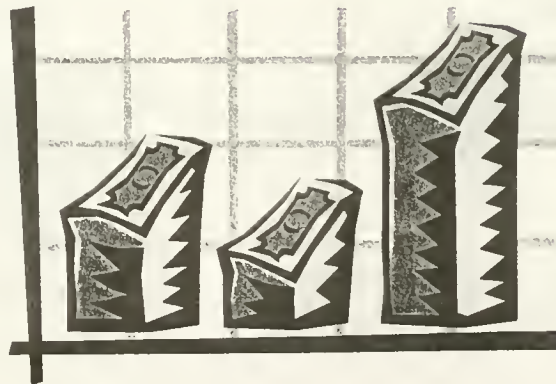
### Received from:

Boudle's Construction Co., Inc.;	
Reimbursement for Salt	\$3,992.10
Caird, George; Motor Vehicle Accident	\$1,922.90
Colebrook District Court; Civil Forfeitures	\$150.00
Colebrook Ski-Bees; Lease on Town Garage	\$26.00
Columbia Residents; Refrigerator Disposal	\$215.00
Columbia Residents; Current Use Release	
Recording Fee	\$17.37
First Colebrook Bank; Interest on Accounts	\$1,548.57
Hanover Insurance Company; Motor Vehicle	
Accident	\$2,400.00
LGC WC Trust, LLC; Insurance Refund	\$428.36
Laperle, Brian; Payment for Calcuim Chloride	\$650.00
NH Public Deposit Investment Pool; Interest	\$1,593.96
North Country Dance Academy, Hall Rental	\$200.00
Planning Board; Fees	\$1,538.42
Ray Davis Realty; Copy of Tax Blotter	\$25.00
Selectmen's Fees; Junkyard License fees,	
pistol permits, copies of tax cards and	
maps, etc.	\$177.78
Shallow River Properties, Inc.; Payment in	
Lieu of Taxes	\$1,500.00
S. Gray Construction Co., Inc.;	
Reimbursement for Salt	\$611.81
State of New Hampshire -	
Forest Fire Reimbursement	\$509.97
Forest Land Reimbursement - Nash Stream	\$3,578.95
Highway Block Grant	\$32,335.09
Revenue Sharing	\$8,617.00
Rooms and Meals Tax	\$26,006.15
SP Rail Fund	\$1,784.00
Town of Colebrook; Reimbursement for	
Calcuim Chloride	\$3,634.20

# TREASURER'S REPORT

Town of Columbia - Tax Collector	\$1,059,331.88	
Town of Columbia - Town Clerk	\$138,365.00	
Town monies transferred and redeposited	\$200,000.00	
Trustee of Trust Funds; Interest on accounts	\$12.81	
Total Monies Received During 2004		\$1,491,172.32
Total Balance on Hand - 1/1/2004 and monies received during year		\$2,133,753.05
Less Selectmen's Payments		(\$1,441,652.91)
Balance on Hand - January 1, 2005		\$692,100.14
Checking Account	\$486,706.08	
Savings Account	\$129,169.09	
NH Public Deposit Investment Pool	\$76,224.97	
	\$692,100.14	

Jennifer L. Wells  
Treasurer



**COOS COUNTY TRANSFER STATION REPORT**  
**January 1 - December 31, 2004**

Received from:

	Deposits to open account	
Columbia January - December	\$2,000.00	\$10,341.47
Lemington January - December	\$ 400.00	\$ 2,603.02
Stewartstown January - December	\$5,500.00	\$37,855.76
Columbia Residents		\$ 1,005.48
Lemington Residents		\$ 115.09
Stewartstown Residents		\$ 2,159.83
Northeast Resource Recovery Association		\$ 1,610.15
Casella Waste Systems, Inc.		\$ 41.11
 Total Deposits to Open Account		 <u>\$ 7,900.00</u> \$63,631.91
 Less Payments:		 \$55,731.91
 Checking Account Balance:		 \$ 7,900.00

Jennifer L. Wells  
Treasurer

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2004**

Boudle's Construction Co., Inc.;	
Reimbursement for Road Salt	\$3,992.10
Business Licenses, Permits & Fees	
Junkyard Permits	\$35.00
Pistol Permits	\$142.78
Caird, George; Reimbursement for	
Motor Vehicle Accident	\$1,922.90
Colebrook District Court,	
Civil Forfeitures - Dogs	\$150.00
Colebrook Ski-Bees; Rental on	
Clubhouse	\$26.00
Colebrook , Town of; Reimbursement	
for Calcuim Chloride	\$3,634.20
Columbia House - UCVMH; Payment	
in Lieu of Taxes	\$1,500.00
Columbia Residents; Freon removal,	\$215.00
Columbia Residents; Current Use	
Recording Fee	\$17.37
First Colebrook Bank; Interest on	
Deposits	\$1,548.57
Hanover Insurance Company;	
Motor Vehicle Accident	\$2,400.00
Laperle, Brian; Purchase of	
Calcuim Chloride	\$650.00
Local Government Center - PLT, Inc.	
Refund on Workmen's	
Compensation Audit	\$428.36
New Hampshire Public Deposit	
Investment Pool; Interest	\$1,593.96

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2004**

North Country Dance Academy;	
Town Hall Rental	\$200.00
Planning Board	\$1,538.42
Ray Davis Realty; Copy of Tax Blotter	\$25.00
S. Gray Construction, Inc.;	
Reimbursement for Road Salt	\$611.81
State of New Hampshire; Fire Permits and mileage - State's share	\$509.97
State of New Hampshire; Forest Land Reimbursement	\$3,578.95
State of New Hampshire; Highway Block Grant	\$32,335.09
State of New Hampshire; Revenue Sharing	\$8,617.00
State of New Hampshire; Rooms & Meals Tax	\$26,006.15
State of New Hampshire; SP Rail Fund	\$1,784.00
Tax Collector	
Bad Check Penalties	\$175.00
Inventory Penalties	\$290.00
Costs & Fees	\$873.09
2004 Current Use Taxes	\$11,800.00
Previous Years Current Use Taxes	\$8,600.00
Interest on Taxes	\$5,655.36
2004 Property Taxes	\$886,955.24
Previous Years Property Taxes	\$67,347.60
Tax Sales Redeemed	\$20,220.25
2004 Yield Taxes	\$56,054.91
Excavation Taxes	\$980.00
Overpayment	\$380.43

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2004**

Town Clerk	
Motor Vehicle Permits	\$136,104.50
Vital Records - State	\$176.00
Vital Records - Town	\$96.00
Marriage Licenses - State	\$38.00
Marriage Licenses - Town	\$7.00
UCC	\$135.00
Filing Fees	\$6.00
Bad Check Penalty	\$100.00
Dog Fees	\$1,582.50
Copies of Checklist	\$100.00
Pole Licenses	\$20.00
Town monies transferred	\$200,000.00
Trustee of Trust Funds; Interest	\$12.81
<b>TOTAL RECEIPTS FOR 2004</b>	<b>\$1,491,172.32</b>

**SELECTMEN'S REPORT**  
**SUMMARY OF PAYMENTS - 2004**

**TOWN CHARGES:**

Officers' Salaries	\$31,427.22
Officers' Expenses	\$32,285.59
Election & Registration	\$1,198.50
Town Buildings & Utilities	\$10,797.80
Insurance	\$4,442.82

**PROTECTION OF PERSONS & PROPERTY:**

Fire	\$9,155.83
Radio Communications	\$4,147.37
Health	\$13,596.00
Sanitation & Recycling	\$25,647.87

**HIGHWAYS & BRIDGES:**

Summer Road & Bridges	\$62,304.26
Winter Roads	\$65,571.41

**LIBRARY:**

Colebrook Public Library	\$2,975.00
--------------------------	------------

**PUBLIC WELFARE:**

Town Poor	\$4,132.86
-----------	------------

**CEMETERIES:**

Cemeteries	\$7,500.00
------------	------------

**SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2004**

**PAYMENTS TO OTHER GOVERNMENT DIVISIONS:**

State & County	\$243,437.39
Columbia School District	\$638,423.00

**MISCELLANEOUS:**

Land & Building Appraisals	\$5,576.50
Monies Transferred & Redeposited	\$200,000.00
Regional Associations	\$579.00
Taxes Bought By Town	\$31,306.54
Transfers to Trust Funds	\$10,000.00
Vital Statistics	\$176.00
Refunds/Reimbursements	\$2,705.94
Revaluation	\$34,266.01

<b>TOTAL PAYMENTS FOR 2004</b>	<b>\$1,441,652.91</b>
--------------------------------	-----------------------





**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2004**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Campbell, Donald; Selectman Salary	\$1,847.00
& Planning Board Salary	\$369.40
Campbell, Stacey; Planning Board Salary	\$554.05
Cloutier, Norman; Selectman Salary	\$1,847.00
Dodge, Arthur, Jr.; Moderator Salary	\$225.00
Parkhurst, Garry; Tax Collector Salary	\$3,694.00
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$17,895.05
Poulin, Edward; Planning Board Salary	\$415.57
Schomburg, William; Planning Board Salary	\$369.40
Simpson, Dale; Planning Board Salary	\$369.40
Stohl, Eric; Selectman Salary	\$1,847.00
Tibbetts, Brenda; Asst. Moderator Salary	\$55.00
Wells, Jennifer; Treasurer Salary	\$1,662.30
	<b>\$31,427.22</b>

OFFICERS' EXPENSES:

Adair, William; Receipt Books for Transfer Station	\$7.69
Avitar Associates of N.E., Inc.; Software Support, Data Entry, Tax Bills, etc.	\$5,562.50
Blossom Shop, The; Flowers	\$70.00
B.M.S.I.; Software Support & Updates	\$1,443.00
Campbell, Donald; Mileage Reimbursement	\$268.70
Campbell, Stacey; Reimbursement for Recording Fee	\$23.00
Cartographic Associates, Inc.; Map Updates	\$910.00
Colebrook Office Supply; Office Supplies	\$1,807.07
CPI Printing; Treasurer Supplies	\$34.61

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2004**

Dell Preferred Account; New Computer for Tax Collector	\$1,146.00
Dineen & Crane; Auditing Town Books	\$3,600.00
First Colebrook Bank, The; Payroll	\$1,146.00
Taxes - 4th Quarter & FUTA - 2003	\$3,174.89
First Colebrook Bank, Bank Fee	\$55.50
J.P. Cooke, Co.; Dog Tags	\$58.30
Jordan Associates; Newspaper Notices	\$380.95
Liebl Printing; Printing Town Reports	\$1,545.00
Local Government Center, Inc.; Law Books, Conference Registration, etc.	\$232.00
Matthew Bender Co., Law Book Updates	\$278.60
NCIA; Internet Access & Computer repair	\$132.40
News & Sentinel, The; Notices, Envelopes & Stationery	\$1,061.00
NHCTCA; Conference Registration	\$72.00
NHOEP; Planning Board Workshop	\$40.00
North Country Council; Law Books	\$40.00
No. Country Humane Society; Stray Dogs	\$70.00
Parkhurst, Garry; Fees	\$1,662.00
Parkhurst, Marcia; Mileage Reimbursement	\$26.75
Pitney Bowes Credit Corporation; Postage Machine Rental and Supplies	\$868.11
Petty Cash; Postage, Supplies, etc.	\$200.00
Postmaster, Colebrook; Box Rental	\$136.00
Primedia Business; Town Clerk Supplies	\$198.00
Reliable Office Supplies; Printer for Town Clerk	\$380.12
Russell & Desjardins; Professional Services	\$23.00
Schomburg, William; Reimbursement for Copies of Deeds	\$10.00
Stohl, Eric; Reimbursement for Mileage and Conference Expenses	\$333.01
U.S. Postal Service; Refill Postage Meter	\$2,300.00
U.S. Treasury; Social Security, Federal & Medicare Taxes - 2004	\$3,772.51

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

Waystack & King; Professional Services	\$332.88
WM Region Spring Workshop; Town Clerk Workshop Registration	\$30.00
	<b>\$33,431.59</b>

**ELECTION & REGISTRATION:**

Dodge, Irene; Ballot Clerk	\$60.00
Foss-Monson, Carolyn; Supervisor of Checklist	\$277.50
Jordan Associates; Notices	\$28.50
Little, Diane; Supervisor of Checklist	\$135.00
Morris, Martha; Ballot Clerk	\$120.00
Parkhurst, Isabelle; Ballot Clerk	\$60.00
Perry, Theresa; Ballot Clerk	\$60.00
Rainville, Roberta; Ballot Clerk	\$180.00
Weber, Virginia; Supervisor of Checklist	\$277.50
	<b>\$1,198.50</b>

**TOWN BUILDINGS:**

A T & T; Phone - Town Hall	429.91
Campbell, Donald; Leveling ledgepack	300
Columbia Home & Building Supply; Supplies	\$113.37
Columbia Sand & Gravel; Ledgepack	\$413.09
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$153.00
Gadwah, Herbert; Water Rent	\$200.00
Gosselin, Albe; Water Rent	\$50.00
Hicks, P.A. & Sons, Inc.; Supplies for Ramp	\$1,389.64
Inland Divers; Fire Extinguishers Checkup	\$14.25
JC Contracting; Building Ramp	\$1,356.00
North Country Plumbing & Heating; Furnace Repairs	\$358.25
Nugent Motor Company; Fuel	\$1,599.62
PSNH; Electricity - Town Hall	\$1,783.21

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

S. Gray Construction; Plowing Town Hall	\$1,347.50
Treasurer, State of New Hampshire; Signs	\$40.04
Verizon; Phone - Town Hall	\$1,249.92
	<b>\$10,797.80</b>

**INSURANCE:**

Local Government Center - WCT, LLC Workmen's Compensation Insurance	\$853.80
Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond	\$3,589.02
	<b>\$4,442.82</b>

**PROTECTION OF PERSONS & PROPERTY:**

**FIRE:**

Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$420.90
Adair, Wallace, Deputy Forest Fire Warden Reimbursement	\$394.84
Colebrook Fire Department; Fire Protection	\$4,648.35
Dion, Peter; Forest Fire Warden Reimbursement	\$416.20
*Fire Tech & Safety of N.E., Inc. Homeland Security Grant	\$2,519.69
*Frontline Fire & Rescue; Homeland Security Grant	\$678.95

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$76.90
	<b>\$9,155.83</b>

\*To be reimbursed by Homeland Security Grant

**RADIO COMMUNICATIONS:**

Colebrook, Town of; Communications Center	<b>\$4,147.37</b>
--	-------------------

**HEALTH:**

American Red Cross; 2004 Appropriation	\$296.00
Tri-County Community Action; 2004 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
	<b>\$13,596.00</b>

**SANITATION:**

AVRRD; Tipping Fees	\$8,703.42
Coos County Recycling Center; Columbia's Share	\$6,603.00
Coos County Transfer Station Account; Solid Waste Disposal	\$10,341.47
	<b>\$25,647.89</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS

B. Graham & Son; Grading	\$810.00
Bacon, Greg; Welding	\$65.00
Boudle's Construction Co., Inc.;	
Dozer, dumptruck, backhoe &	
excavator rental, labor, rockraking,	
moving equipment, etc.	\$30,705.10
Boudle, Clifton, Jr.; Storage Unit Rental	\$600.00
Brooks Agway; Seed, etc.	\$157.90
Cloutier Sand & Gravel; Grading & Gravel	\$12,005.00
Columbia Sand & Gravel; Gravel,	
Culverts, etc.	\$913.00
Greer, Josh; Dumptruck Rental	\$825.00
Ideal Auto Supply; Supplies	\$50.20
Lambert, Kim; Roadside Mowing	\$2,550.00
Pike Industries, Inc.; Hot top	\$208.95
Puglisi, Joseph; Labor	\$54.00
S. Gray Construction, Inc; Dumptruck Rental	\$372.50
S. Owen Trucking; Dumptruck Rental	\$750.00
Schoenberg Salt Co., Inc.; Calcuim Chloride	\$7,268.40
Smith, Michael; Roadside Mowing	\$2,843.50
Tallmage, William; Gravel	\$891.00
Treasurer, State of NH; Street Signs,	
Stop Signs, Poles, etc.	\$1,234.71
	<b>\$62,304.26</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

**MAINTENANCE - WINTER ROADS**

Boudle's Construction Co., Inc.; Plowing Contract	\$60,775.00
Boudle's Construction Co., Inc.; Thawing Culverts Cutting Trees, etc.	\$192.50
*North American Salt; Road Salt	\$3,992.10
**North American Salt; Road Salt	\$611.81
	<b>\$65,571.41</b>

\*Reimbursed by Boudle's Construction Co., Inc.

\*\*Reimbursed by S. Gray Construction Co., Inc.

**LIBRARY:**

Colebrook Public Library; 2004 Appropriation	<b>\$2,975.00</b>
---	-------------------

**TOWN POOR:**

Castmin Realty, LLC; Rent	\$850.00
Lewis Oil; Fuel	\$344.89
NH Electric Cooperative, Inc.	\$207.97
Verizon; Phone	\$2,730.00
	<b>\$4,132.86</b>

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2004**

**CEMETERIES:**

Cemetery Maintenance Fund - transfer monies	\$3,585.00
Earley Rubbish & Rcycling, LLC; Trash Pick-up	\$15.00
Gooch, Robert, Jr.; Mowing	\$300.00
JC Contracting; Mowing and brush cutting	\$2,700.00
Northern Property Maintenance; Mowing and brush cutting	\$900.00
	<b>\$7,500.00</b>

**STATE & COUNTY:**

Bisson, Donald M.; County Treasurer, County Taxes	\$242,569.00
Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$483.89
Department of Agriculture; Dog Licenses	\$346.50
Treasurer, State of New Hampshire; Marriage Licenses	\$38.00
	<b>\$243,437.39</b>

**SCHOOL DISTRICT:**

Columbia School District	<b>\$638,423.00</b>
--------------------------	---------------------



**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2004**

MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

Avitar Associates of N.E., Inc.; General Assessing	\$5,576.50
Avitar Associates of N.E., Inc.; Revaluation	\$34,266.01
	<b>\$39,842.51</b>

REFUNDS/ABATEMENTS:

Archambault, Gregory; 2004 Tax Refund	\$51.00
Chann; Stephen; 2004 Tax Refund	\$185.00
Chiuppi, Lawrence; 2004 Tax Refund	\$9.00
Cloutier, Norman & Albert; 2004 Tax Refund	\$125.00
Colebrook Country Club; 2004 Tax Refund	\$12.00
Crowell, John; 2004 Tax Refund	\$80.00
Dauphinais, Mark; 2004 Tax Refund	\$117.00
Dickson, Donald, et als; 2004 Tax Refund	\$13.00
Dumoine Farms; 2004 Tax Refund	\$38.00
Estate of Clifton Cilley, Sr.; 2004 Tax Refund	\$66.00
Estate of Denis Rouleau; 2004 Tax Refund	\$32.00
Fillion, Donald; 2004 Tax Refund	\$34.00
Frizzell, Ellen; 2004 Tax Refund	\$21.00
Gould, Gregory; 2004 Tax Refund	\$12.00
Haynes, Brandon; 2004 Tax Refund	\$13.85
Hyatt Realty Trust; 2004 Tax Refund	\$228.00
Lavigne, Rose; 2004 Tax Refund	\$51.00
Lewis, Palmer; 2004 Tax Refund	\$39.00
MacDonald; Finley; 2004 Tax Refund	\$66.00
Martin, Frederick; 2004 Tax Refund	\$9.00
McKnight, John; 2004 Tax Refund	\$1,032.00
NYNEX; 2004 Tax Refund	\$21.00

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2004**

Shallow, Wesley; 2004 Tax Refund	\$98.00
Simpson, William; 2004 Tax Refund	\$218.00
Sweatt, Frederick; 2004 Tax Refund	\$51.00
Wiljanen, Walter; 2004 Tax Refund	\$79.00
Young, Beth; Wallace Trust Fund Interest	\$5.09
	<b>\$2,705.94</b>

**MONIES TRANSFERRED & REDEPOSITED**

New Hampshire Public Deposit Investment Pool	\$200,000.00
Road Improvement Fund	\$10,000.00
	<b>\$210,000.00</b>

**REGIONAL ASSOCIATIONS:**

NH Association of Assessing Officials; 2004 Dues	\$20.00
NH City & Town Clerks' Association 2004 Dues	\$20.00
NH Municipal Association; 2004 Dues	\$519.00
NH Tax Collectors' Association; 2004 Dues	\$20.00
	<b>\$579.00</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2004**

**TAXES BOUGHT BY TOWN:**

Town of Columbia - 2003 Taxes **\$31,306.54**

**VITAL STATISTICS:**

Treasurer, State of New Hampshire;  
Vital Statistics **\$176.00**

**GRAND TOTAL OF PAYMENTS \$1,441,652.91**



## COOS COUNTY TRANSFER STATION ACCOUNT

### RECEIPTS:

Town of Stewartstown	\$37,855.76
Town of Columbia	\$10,341.47
Town of Lemington	\$ 2,603.02
Northeast Resource Recovery	\$ 1,610.15
Stewartstown Residents	
Building Debris, tires, etc.	\$ 2,159.83
Columbia Residents	
Building Debris, tires, etc.	\$ 1,005.48
Lemington Residents	
Building Debris, tires, etc.	\$ 115.09
Casella Waste Systems, Inc.	\$ 41.11

TOTAL RECEIPTS: \$55,731.91

### PAYMENTS:

Bolens Septic; Portable Toilet	\$ 900.00
Carney, Jesse; Plowing	\$ 1,385.00
Caron, Philip; Compacting	\$ 600.00
Colebrook Office Supply; Supplies	\$ 92.49
Coos County	\$22,500.00
Crawford, Ronald; Freon Removal	\$ 51.00
Grondin, Alan; Welding	\$ 80.00

Normandeau; Trucking	\$27,104.35
Northeast Resource Recovery; Tanks	\$ 405.00
Northeast Resource Recovery; Tires	\$ 684.60
North Country Environmental Services, Inc.; Tipping Fee	\$ 595.48
P.A. Hicks & Sons, Inc.; Supplies	\$ 153.07
Parkhurst, Kenneth; Labor & Expenses	\$ 873.22
Parkhurst, Garry; Labor	\$ 80.00
Treasurer, State of NH; Signs	\$ 47.20
W. Stewartstown Auto Parts; Supplies	\$ 30.50
Wells, Jennifer; Treasurer Salary	\$ 150.00
 TOTAL PAYMENTS:	 \$55,731.91



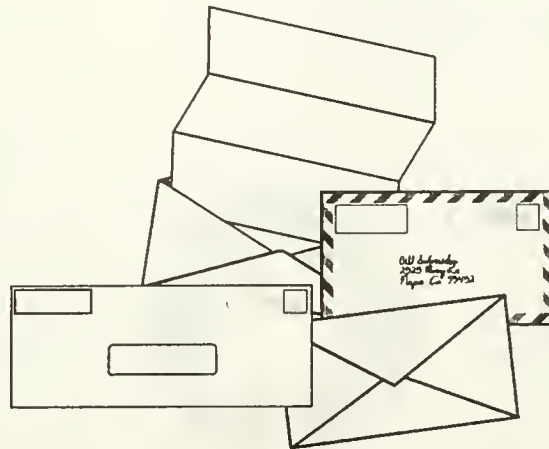
## **TAX COLLECTOR'S REPORT**

On the following pages, is my report for the year ending December 31, 2004, 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, 2004 - DECEMBER 31, 2004**

**DEBITS**

	Levy of 2004	Levy of 2003	Levy of 2002
Uncollected Taxes - 1/1/2004:			
Property		\$31,067.94	
Land Use Change		\$3,000.00	
Yield		\$0.00	
Taxes Committed:			
Property	\$968,807.82		
Land Use Change	\$11,800.00		
Yield	\$56,054.91		
Excavation	\$980.00		
Overpayments	\$2,499.28		
Interest on late taxes:	\$832.54	\$3,817.91	
	\$1,040,974.55	\$37,885.85	\$0.00

**CREDITS**

Remitted to Treasurer:			
Property Taxes	\$881,733.14	\$3,049.67	
Land Use Change	\$11,800.00	\$3,000.00	
Yield Taxes	\$56,054.91		
Interest & Penalties	\$832.54	\$3,817.91	
Excavation	\$980.00		
Conversion to Lien	\$0.00	\$28,018.27	\$0.00
Abatements:			
Property Taxes	\$21,044.73		
Land Use Change	\$0.00		
Uncollected Taxes - 12/31/2004:			
Property Taxes	\$66,029.95		
Remaining Overpayments	\$314.43		
Overpayments Returned	\$2,184.85		
	\$1,040,974.55	\$37,885.85	

**TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2004 - DECEMBER 31, 2004**

**SUMMARY OF TAX LIEN ACCOUNTS  
JANUARY 1, 2004 - DECEMBER 31, 2004**

	2003	2002	2001
Unredeemed lien balance - 1/1/2004:	\$0.00	\$10,979.10	\$1,528.68
Liens Executed During Year:	\$31,306.54	\$0.00	\$0.00
Interest & Costs Collected	\$1,605.94	\$32.82	\$165.48
	\$32,912.48	\$11,011.92	\$1,694.16
Redemptions	\$15,454.68	\$127.97	\$694.22
Interest & Costs Collected:	\$1,605.94	\$32.82	\$165.48
Liens Deeded to Municipality:	\$459.16	\$429.81	\$253.88
Unredeemed Lien Balances as of 12/31/2004	\$15,392.70	\$10,421.32	\$580.58
	\$32,912.48	\$11,011.92	\$1,694.16



## UNPAID TAXES

### UNCOLLECTED 2004 PROPERTY TAXES:

	1st Issue	2nd Issue	
Bartlett, Gary F.		\$ 776.00	*
Bartlett, Gary F.		\$ 14.00	*
Boudle, Dennis J.		\$ 217.00	*
Bovill, Frederick & Carol	\$ 888.00	\$ 1,972.00	
Bovill, Frederick & Carol		\$ 359.00	
Burnham, Rickey & Della	\$ 462.00	\$ 371.00	
Byrne, Edward J.		\$ 9.02	*
Carette, Donald & Joanne		\$ 10.00	*
Carter, Paul A.		\$ 183.00	*
Carter, Paul A.		\$ 104.00	*
Carter, Paul A.		\$ 95.00	*
Carter, Paul A.		\$ 191.00	*
Cass, Charles, et als		\$ 141.00	*
Cass, Kevin M.	\$ 107.00	\$ 320.00	*
Cass, Kevin M.		\$ 25.00	*
Castellano, Victor W.		\$ 375.00	*
Castmin Realty, LLC	\$ 88.00	\$ 131.00	
Chapple, Nancy A.	\$ 434.00	\$ 446.00	*
Chase, Miark		\$ 284.00	*
Coggin, Diana M.		\$ 6.00	*
Collins, John M. & Katie		\$ 310.00	*
Crevier, Linda L.	\$ 439.00	\$ 583.00	
DeBlois, Roger G.		\$ 608.08	*
Desaindes, Norman		\$ 836.00	
Dombrowski, Jeanne M.	\$ 548.00	\$ 411.00	
Donovan, Robert		\$ 887.00	*
Dupont, Roland		\$ 31.00	
Dupont, Ronald C.	\$ 16.39	\$ 488.00	*
Earley, Steven & Evelyn		\$ 2,212.00	*
Fagan, William		\$ 654.00	*
Falcucci, Angelo & Carmelina	\$ 130.00	\$ 130.00	*
Falcucci, Angelo & Carmelina	\$ 14.00	\$ 14.00	
Faucher, Leonard C., Jr.		\$ 37.00	*
Fedrick, Claire		\$ 208.00	*
Feltham, Richard P.	\$ 269.00	\$ 467.00	*
Feltham, Richard P.	\$ 109.00		*
Feltham, Richard P.	\$ 158.00	\$ 182.00	
Flanders, Clayton (Estate of)	\$ 166.05	\$ 145.00	

## UNPAID TAXES

Flanders, Clayton (Estate of)	\$		45.00	
Flanders, Clayton (Estate of)	\$		37.00	
Fort, Cindy Gilbert	\$		109.00	*
Frasier, Robert A.	\$	788.00	\$ 432.00	
Gadwah, Mary A.	\$	184.00	\$ 126.00	*
Gamache, Ricky	\$	7.14	\$ 261.00	*
Gay, Douglas J.			\$ 6.32	
Gilcreast, Lynwood	\$	493.00	\$ 394.00	*
Gosselin, Albe D.			\$ 478.00	
Green, Douglas J.N.			\$ 808.00	*
Hall, Diane	\$	704.00	\$ 407.00	
Hamel, Raymond P. & Derek R.	\$	630.00	\$ 564.00	
Hand, Dean & Rose	\$	205.00	\$ 182.00	
Hanewich, William J. & Manon	\$	159.00	\$ 278.00	
Haynes, Albert & Erica			\$ 91.00	
Hebert, Carole A.	\$	547.00	\$ 199.00	
Howe, Blaze & Tara			\$ 62.00	
Howland, Pamela	\$	288.00	\$ 208.00	
Hrycuna-Perron, Anastasia, et als	\$	2.87	\$ 232.00	
Ingram, Warren E.			\$ 129.00	*
Jeffers, James	\$	117.00	\$ 130.00	*
Johonnett, Frances	\$	436.00	\$ 515.00	
Kennett, Angela & Rolfe, Jeremy	\$	77.00	\$ 62.00	*
Kenney, Evelyn Haynes, et als			\$ 119.53	
Lamontagne, Gilles P.	\$	457.00	\$ 301.00	*
Leach, Randy	\$	77.14	\$ 108.00	
Leavenworth, Michelle & Lesperence, Billy	\$	8.00	\$ 19.00	*
Leavenworth, Ronald & Michelle	\$	106.00	\$ 134.00	*
Leavenworth, Ronald & Michelle	\$	88.00	\$ 73.00	*
Lewis, Muriel			\$ 338.00	*
Lewis, Palmer B.			\$ 1,486.00	*
Liebl, Arthur V.			\$ 10.22	*
Limoges, Karen A.	\$	999.00	\$ 1,222.00	
Locke, Daniel P. et als	\$	183.00	\$ 233.00	
Locke, Daniel P. & Jacqueline	\$	619.00	\$ 1,056.00	
Lynch, Dana R.	\$	98.00	\$ 124.00	
MacLure, Robert J. & Wendy	\$	356.00	\$ 529.00	
Marcotte, Russel L.	\$	318.00	\$ 482.00	
Marrone, Joseph A.	\$	192.00	\$ 201.00	

## UNPAID TAXES

Martin, Gordon K.		\$	660.00	*
McKennes, John J.		\$	5.04	*
McKinnon, Barbara A.	\$	845.00	\$	551.00 *
Mills, Arlene M.	\$	27.00	\$	28.00
Mills, Arlene M.	\$	1,988.00	\$	1,664.00
Mills, Arlene M.	\$	223.00	\$	393.00
Mills, Ellen M.	\$	608.00	\$	470.00
Mills, Laura			\$	36.48 *
Mitchell, Gail M. (Estate of)	\$	9.16	\$	395.00 *
Mitchell, Gail M. (Estate of)			\$	66.00 *
Moren, Lawrence V., Jr. et als			\$	217.00
Nash, Edward F.	\$	253.00	\$	263.00 *
Nash, Edward F.	\$	331.00	\$	629.00 *
O'Leary, Michael K.	\$	411.00	\$	406.00
Parker, Eileen			\$	530.65 *
Pereira, Robert J. & Kathleen	\$	791.00	\$	1,128.00 *
Pereira, Robert J. & Kathleen			\$	85.00 *
Poindexter, Richard			\$	419.00 *
Prusik, Brendan C. & Monica			\$	853.00
Rella, Paul M. & Valerie			\$	29.00 *
Reynolds, Daniel J. (1/2 interest)			\$	23.00
Riley, Francis J. & Carol N.	\$	574.00	\$	1,567.00
Rist, Harold Jr.			\$	30.00 *
Santacroce, James R. & Lorraine			\$	666.00
Santacroce, James R. & Lorraine			\$	1,756.00
Secret Order of Water Buffalo			\$	615.00 *
Shain, Daniel H.			\$	10.00 *
Shute, Henry M., Jr.			\$	252.00 *
Smith, Fred B.	\$	501.00	\$	750.00 *
Smith, Herbert R. & Beverly			\$	168.00 *
Smith, Kenneth W.	\$	767.00	\$	415.00
Smith, Valerie & Abbott, Steven	\$	599.00	\$	346.00
Sterrerr, Wolfgang			\$	347.00 *
Sterrerr, Wolfgang			\$	453.00 *
Sulger, John M.			\$	260.00
Sullivan, Robert J.			\$	619.00 *
Sweatt, Stewart Jr.			\$	966.00 *
Taylor, Timothy B.			\$	0.86
Venezia, Brenda	\$	115.00	\$	104.00
Vincent, Jerett			\$	113.00 *

## UNPAID TAXES

Wheeler, Harry	\$		349.00	*
White, Renee C.	\$		208.00	*
Whittemore, Bonnie	\$	49.00	\$ 55.00	*
Whittier, Heather	\$	137.00	\$ 187.00	
Winslow, Robert R.			\$ 34.00	
York, Robert	\$	173.00	\$ 116.00	
<b>2004 TOTALS</b>	\$	20,368.75	\$ 45,661.20	

### UNCOLLECTED PROPERTY TAX LIENS:

#### Levy of 2003:

Cass, Kevin M.	\$		271.96	
Crevier, Linda L. Revoc. Trust	\$	48.81		
Dombrowski, Jeanne M.	\$	17.02		
Feltham, Richard P.	\$	334.62		*
Feltham, Richard P.	\$	346.52		
Fraser, Robert A.	\$	1,712.65		
Gadwah, Mary	\$	226.74		
Hamel, Raymond P. & Derek K.	\$	1,376.05		
Hebert, Carole A.	\$	658.44		
Howland, Pamela	\$	418.98		
Johonnett, Frances	\$	609.30		
Kennett, Angela & Rolfe, Jeremy	\$	209.47		*
Leavenworth, Michelle & Lesperance, Billy	\$	62.35		*
Leavenworth, Ronald & Michelle	\$	232.47		*
Leavenworth, Ronald & Michelle	\$	246.42		*
Limoges, Karen A.	\$	2,157.22		
Lynch, Dana R.	\$	252.91		
MacLure, Robert J. & Wendy A.	\$	721.81		
Marrone, Joseph A.	\$	451.90		
Mills, Arlene M. & Towle, Sydney	\$	790.38		
Mills, Ellen E.	\$	586.33		
Mills, Ellen E.	\$	766.15		
O'Leary, Michael K.	\$	903.46		
Reynolds, Daniel J. (1/2 interest)	\$	139.64		
Smith, Fred B.	\$	1,105.05		*

## UNPAID TAXES

Whittier, Heather	\$	334.38
York, Robert	\$	411.67
		<b>\$15,392.70</b>

### Levy of 2002:

Feltham, Richard P.	\$	1,235.64	*
Feltham, Richard P.	\$	1,345.31	*
Hamel, Raymond P. & Derek R.	\$	1,214.39	
Kennett, Angela & Rolfe, Jeremy	\$	110.27	*
Leavenworth, Michelle & Lesperance, Billy	\$	61.15	*
Leavenworth, Ronald & Michelle	\$	244.81	*
Leavenworth, Ronald & Michelle	\$	202.51	*
Limoges, Karen A.	\$	1,922.87	*
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	\$	1,124.24	
Whittier, Heather	\$	176.66	*
York, Robert	\$	5.66	*
<b>2002 TOTALS</b>	<b>\$</b>	<b>10,421.32</b>	

### Levy of 2001

Hamel, Raymond P. & Derek R.	\$	580.58	*
<b>2001 TOTALS:</b>	<b>\$</b>	<b>580.58</b>	

\*INDICATES AMOUNTS PAID AFTER 12/31/2004

## **PLANNING BOARD REPORT**

We received a total of **61** building permit applications:

- 2 denied
- 2 renewals
- 6 for signs
- 8 for garages
- 23 for additions (i.e., sheds, decks, porches)
- 4 mobile homes (3 in parks, 1 not)
- 8 residential (frame or modular) on Class V or better roads
- 7 residential (frame or modular) on other roads

We also processed applications for **2** minor subdivisions and **1** lot line adjustment plan.

Fees collected were:

- Subdivision fees	\$ 460.42
- Building permit fees	\$1,045.00
- Copy of minutes	\$ 5.00
- Zoning Ordinance Booklets 14 @ \$2.00	\$ 28.00
<b>Total Remitted to Treasurer:</b>	<b>\$1,538.42</b>

The Board would also say:

- A huge “**THANK YOU**” to Eddie Poulin for his 30 years of Service. His time and efforts on the Board have been very much appreciated.
- Four members attended a total of three lectures/conferences hosted by North Country Council and NH’s Office of Energy and Planning during the year.
- David Reilly joined the Board in April 2004, replacing Dale Simpson.
- Probably as a result of the “Columbia Communicator” newsletter, there were a lot less travel trailer issues this year.
- The Board has proposed 4 changes to our Zoning Ordinances this year, mostly pertaining to updating procedures to comply with state regulations.
- Our Master Plan is in need of updating. All citizens’ input is welcome and wanted.

Stacey Campbell, Secretary  
Columbia Planning Board

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, 2003, 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.

*Dineen & Crane, PLLC*

July 9, 2004



## 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, 2003, 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, 2003, 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, 2003, 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.

*Dixon & Rowe, PLLC*

July 9, 2004

# Headwaters Subcommittee



ANNUAL REPORT - 2004

## Headwaters Subcommittee Connecticut River Joint Commissions

This year the Headwaters Subcommittee updated the Recreation chapter of our *Connecticut River Management Plan* with a close look at a variety of recreation-related issues in our region, especially the need for more access for small boats. We helped stimulate a state study of water quality in the Connecticut River after discovering gaps in information on the safety of the river for swimming, fishing, and boating.

The Subcommittee continues to carry out our legal obligation to provide information and assistance to the states, towns, and local landowners on projects near the river, including advice to the State of New Hampshire on riverbank stabilization at the Coos County Farm. We sponsored a meeting for area town and state officials about emergency planning for Murphy Dam, and are advising the Federal Energy Regulatory Commission about a new license for the Canaan Dam.

We encourage all towns in our region to review our current *Connecticut River Corridor Management Plan*, and to incorporate its recommendations as they adopt and update town plans and revise their zoning ordinances, particularly for shoreland protection. Heavy rains can send sediment from land clearing and removal of riverside vegetation into tributaries, demonstrating the critical importance of giving rivers and streams enough room. All riverfront landowners should be aware that the statewide Shoreland Protection Act applies to the Connecticut River. Contact the town office for more information.

The 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. 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](http://www.crjc.org/localaction.htm).

*Ken Hastings and Bill Schomburg, Columbia representatives*

*We would be happy to make this report available electronically: please email*

*[contact@crjc.org](mailto:contact@crjc.org)*



*a local subcommittee of the Connecticut River Joint Commissions*

PO Box 1182 Charlestown NH 03603 ~ 603-826-4800 ~ fax 603-795-9955 ~ [www.crjc.org](http://www.crjc.org)

**RESIDENT MARRIAGE REPORT  
JANUARY 1, 2004 - DECEMBER 31, 2004**

<b>DATE</b>	<b>GROOM'S NAME</b>	<b>GROOM'S RESIDENCE</b>	<b>BRIDE'S NAME</b>	<b>BRIDE'S RESIDENCE</b>	<b>PLACE OF MARRIAGE</b>
10/2/2004	Gadwah, Herbert L.	Columbia, NH	Krulis, Arline O.	Clinton, CT	Tamworth, NH

**RESIDENT BIRTH REPORT  
JANUARY 1, 2004 - DECEMBER 31, 2004**

<b>DATE OF BIRTH</b>	<b>CHILD'S NAME</b>	<b>PLACE OF BIRTH</b>	<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>
8/14/2004	Sweatt, Madison Skye	Lancaster, NH	Sweatt, Aaron	Gendreau, Miranda
10/13/2004	Chapple, Kole Matthew	Lancaster, NH	Chapple, Matthew	Moren, Hylaree

# RESIDENT DEATH REPORT JANUARY 1, 2004 - DECEMBER 31, 2004

DATE OF DECEDENT'S DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
1/11/2004	Killam, Barbara	Columbia, NH	Taylor, Leroy	Smith, Cora
2/1/2004	Lalande, Roland	Colebrook, NH	Lalande, Wilfred	Marchand, Phoebe
2/7/2004	Reynolds, John	Columbia, NH	Reynolds, Vern	Stanton, Margaret
2/17/2004	Gray, Brandon	West Stewartstown, NH	Gray, Everette	Daley, Mary
3/29/2004	Rouveau, Denis	Columbia, NH	Rouveau, Robert	Desautels, Jeanne

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA  
FOR YEAR ENDING DECEMBER 31, 2004**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF FUND	HOW INVESTED	NEW FUNDS CREATED	BEGINNING BALANCE	WITHDRAWALS	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE	GRAND TOTAL PRINCIPAL AND INCOME
1/27/1933	Ellen Cleveland Cemetery Fund	Cemetery	Savings #3340-618326	\$0.00	\$100.00	\$0.00	\$100.00	\$0.07	\$0.07	\$0.00	\$100.00
8/29/1953	Mrs. Warren Marshall Cemetery Fund	Cemetery	Savings #3340-618326	\$0.00	\$75.00	\$0.00	\$75.00	\$0.31	\$0.31	\$0.00	\$75.00
3/4/1946	Mary Walker Cemetery Fund	Cemetery	Savings #3340-618326	\$0.00	\$400.00	\$0.00	\$400.00	\$0.06	\$0.06	\$0.00	\$400.00
11/23/1988	Hattie Chamberlain Cemetery Fund	Cemetery	Savings #211-5603	\$0.00	\$228.54	\$0.00	\$228.54	\$1.19	\$1.19	\$0.00	\$228.54
7/8/1998	Percy H. Titus Cemetery Fund	Cemetery	Savings #211-5603	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$5.07	\$5.07	\$0.00	\$1,000.00
2/6/1938	Thomas Wallace Cemetery Fund	Cemetery	Savings #205-0579	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$5.09	\$5.09	\$0.00	\$1,000.00
9/30/1946	Henry Forristall Cemetery Fund	Cemetery	Savings #204-8973	\$0.00	\$200.00	\$0.00	\$200.00	\$1.02	\$1.02	\$0.00	\$200.00
12/27/2000	Cemetery Maintenance Fund	Cemetery	Savings #216-4493	\$3,585.00	\$14,509.33	\$0.00	\$18,094.33	\$74.69	\$0.00	\$74.69	\$18,169.02
1/18/1997	Town History Fund	Town History	Savings #212-4221	\$0.00	\$1,003.73	\$0.00	\$1,003.73	\$5.11	\$0.00	\$5.11	\$1,008.84
7/24/2003	Town of Columbia	Conservation	CD #13177	\$0.00	\$46,340.63	\$0.00	\$46,340.63	\$469.86	\$0.00	\$469.86	\$46,810.49
1/21/2003	Columbia School District	Tuition	CD #12112	\$0.00	\$74,161.46	\$0.00	\$74,161.46	\$808.72	\$0.00	\$808.72	\$74,970.18
7/1/2002	Columbia Bridge Conservation	Repairs	CD #1210963	\$0.00	\$6,098.28	\$0.00	\$6,098.28	\$77.36	\$0.00	\$77.36	\$6,175.64
10/16/2002	Columbia Covered Bridge Fund	Repairs	Savings #217-1817	\$0.00	\$1,260.64	\$0.00	\$1,260.64	\$6.42	\$0.00	\$6.42	\$1,267.06
12/10/2003	Road Improvement Fund	Roads	CD #18531	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$135.03	\$135.03	\$0.00	\$10,135.03
12/14/2004	Road Improvement Fund	Roads	CD #20669	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$23,720.03	\$156,377.61	\$10,000.00	\$170,097.64	\$1,590.00	\$147.84	\$1,442.16	\$171,539.80

ANNUAL REPORT OF THE  
SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF

**COLUMBIA, N H**  
2003 - 2004

ANNUAL MEETING DATE

*Tuesday, March 8, 2005*

*approximately 8:00 pm*

*Columbia Town Hall*

**2003 – 2004**

**Report of**

**COLUMBIA SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Arthur G. Dodge, Jr.*

**CLERK**

*Jennifer Wells*

**TREASURER**

*Jennifer Wells*

**SCHOOL BOARD**

*Kay Soucy*

*Lisa M. Placy-Brooks, Chairman*

*Stacey Campbell*

*Term Expires 2005*

*Term Expires 2006*

*Term Expires 2007*

**SUPERINTENDENT OF SCHOOLS**

*Robert C. Mills*

**BUSINESS MANAGER**

*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**

*Anthony Wm. Paul*

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 8<sup>th</sup> day of March, 2005 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 raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Tuition Expendable Trust Fund previously established. The school board recommends this appropriation. (Majority vote required)
5. To see if the district will vote to raise and appropriate the sum of One million, two hundred fifty-eight thousand, seven hundred sixty-six dollars (\$1,258,766.00) 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. This article does include appropriation in warrant article #3. (Majority vote required)
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 9th day of February 2005

LISA M. PLACY-BROOKS, Chairman  
STACEY CAMPBELL  
KAY SOUCY  
Columbia School Board

A True Copy of Warrant – Attest:

LISA M. PLACY-BROOKS, Chairman  
STACEY CAMPBELL  
KAY SOUCY  
Columbia School Board

**COLUMBIA SCHOOL DISTRICT**  
2005 - 2006

**ESTIMATED REVENUE**

	<b>2003 - 2004 REVENUE RECEIVED</b>	<b>2004 - 2005 BUDGET</b>	<b>2005 - 2006 PROPOSED BUDGET</b>	<b>VARIANCE</b>
Balance on Hand, June 30th	103,254.00	186,158.00	150,000.00	(36,158.00)
Adequate Education Grant	386,470.00	310,883.00	310,883.00	0.00
Earning on Investment	1,062.16	2,000.00	800.00	(1,200.00)
Medicaid Revenue	1,755.95	1,500.00	1,500.00	0.00
Catastrophic Aid	41,515.96	40,000.00	0.00	(40,000.00)
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	2,036.82	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>536,094.89</b>	<b>540,541.00</b>	<b>463,183.00</b>	<b>(77,358.00)</b>

**BUDGET SUMMARY**

	<b>2004 - 2005</b>	<b>2005 - 2006</b>	<b>Variance</b>
Budget	1,258,393.00	1,268,766.00	10,373.00
Less: Estimated Revenue	<u>540,541.00</u>	<u>463,183.00</u>	(77,358.00)
<b>DISTRICT ASSESSMENT</b>	717,852.00	805,583.00	87,731.00
State Property Tax	153,140.00	<u>120,664.00</u>	0.00
Local Education Tax Rate (District Assessment)	597,188.00	684,919.00	87,731.00

Note: The State Education Grant and State Education Tax revenue has not been determined as yet. The projected revenue is a reference only for FY06 as to the effect on taxes if this estimated amount is received.

COLUMBIA SCHOOL DISTRICT  
PROPOSED BUDGET  
2005 - 2006

EXPENDITURES	2003 - 2004 BUDGET	2003 - 2004 EXPENDED	2004 - 2005 BUDGET	2005 - 2006 PROPOSED BUDGET	VARIANCE
<b>1100 REGULAR EDUCATION</b>					
561 TUITION IN STATE	911,822.00	794,718.54	935,717.00	1,054,912.00	119,195.00
569 PRIVATE TUITION	0.00	0.00	0.00	5,000.00	5,000.00
<b>Total REGULAR EDUCATION</b>	<b>911,822.00</b>	<b>794,718.54</b>	<b>935,717.00</b>	<b>1,059,912.00</b>	<b>124,195.00</b>
<b>1200 SPECIAL EDUCATION PROGRAMS</b>					
323 INSTRUCTION SERVICES	18,218.00	22,803.62	28,580.00	36,445.00	7,865.00
562 OUT OF STATE TUITION	84,300.00	0.00	84,000.00	100.00	(83,900.00)
569 TUITION - PRIVATE	62,340.00	87,462.00	44,910.00	3,150.00	(41,760.00)
580 TRAVEL	0.00	1,909.22	0.00	0.00	0.00
<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>164,858.00</b>	<b>112,174.84</b>	<b>157,490.00</b>	<b>39,695.00</b>	<b>(117,795.00)</b>
<b>1380 VOCATIONAL PROGRAM</b>					
562 OUT OF DISTRICT TUITION	100.00	0.00	100.00	100.00	0.00
<b>Total VOCATIONAL PROGRAM</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>
<b>2140 PSYCHOLOGICAL SERVICES</b>					
323 PUPIL SERVICES	10,400.00	50.00	7,200.00	7,200.00	0.00
<b>Total PSYCHOLOGICAL SERVICES</b>	<b>10,400.00</b>	<b>50.00</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>0.00</b>
<b>2150 SPEECH PATHOLOGY</b>					
260 WORKERS' COMPENSATION	107.00	0.00	105.00	141.00	36.00
323 CONTRACTED SERVICES	13,400.00	13,898.18	13,117.00	17,558.00	4,441.00
580 TRAVEL	0.00	0.00	0.00	0.00	0.00
<b>Total SPEECH PATHOLOGY</b>	<b>13,507.00</b>	<b>13,898.18</b>	<b>13,222.00</b>	<b>17,699.00</b>	<b>4,477.00</b>

EXPENDITURES	2003 - 2004		2003 - 2004		2004 - 2005		2005 - 2006		VARIANCE
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
<b>2160 PHYSICAL/OCCUPATIONAL THERAPY</b>									
260 WORKERS' COMPENSATION	44.00	0.00	44.00	0.00	100.00	56.00			
323 PROFESSIONAL SERVICES	12,464.00	5,248.00	10,569.00	5,248.00	12,519.00	1,950.00			
<b>Total PHYSICAL/OCCUPATIONAL THERAPY</b>	<b>12,508.00</b>	<b>5,248.00</b>	<b>10,613.00</b>	<b>5,248.00</b>	<b>12,619.00</b>	<b>2,006.00</b>			
<b>2190 OTHER SUPPORTING SERVICES</b>									
323 PROFESSIONAL SERVICES	5,533.00	3,639.08	8,133.00	3,639.08	4,760.00	(3,373.00)			
324 STUDENT ASSISTANCE'S PROGRAM	0.00	0.00	0.00	0.00	25.00	25.00			
580 TRAVEL	265.00	0.00	267.00	0.00	30.00	(237.00)			
<b>Total OTHER SUPPORTING SERVICES</b>	<b>5,798.00</b>	<b>3,639.08</b>	<b>8,400.00</b>	<b>3,639.08</b>	<b>4,815.00</b>	<b>(3,585.00)</b>			
<b>2310 SCHOOL BOARD SERVICES</b>									
110 SALARIES	1,075.00	1,050.00	1,075.00	1,050.00	1,075.00	0.00			
220 FICA TAX	84.00	80.33	84.00	80.33	84.00	0.00			
260 WORKERS' COMPENSATION	196.00	1,612.00	196.00	1,612.00	196.00	0.00			
330 OTHER PROFESSIONAL SERVICES	2,325.00	9,115.32	1,450.00	9,115.32	2,200.00	750.00			
520 INSURANCE	925.00	781.00	925.00	781.00	925.00	0.00			
540 ADVERTISING	250.00	607.43	250.00	607.43	500.00	250.00			
580 TRAVEL	50.00	0.00	50.00	0.00	50.00	0.00			
610 SUPPLIES	0.00	92.87	0.00	92.87	0.00	0.00			
641 BOOKS	0.00	44.34	0.00	44.34	0.00	0.00			
810 DUES & FEES	1,350.00	1,955.35	1,560.00	1,955.35	2,161.00	601.00			
890 OTHER EXPENSES	150.00	0.00	150.00	0.00	150.00	0.00			
<b>Total SCHOOL BOARD SERVICES</b>	<b>6,405.00</b>	<b>15,338.64</b>	<b>5,740.00</b>	<b>15,338.64</b>	<b>7,341.00</b>	<b>1,601.00</b>			
<b>2321 OFFICE OF SUPERINTENDENT</b>									
319 APPROPRIATIONS	31,603.00	31,603.00	31,865.00	31,603.00	29,271.00	(2,594.00)			
<b>Total OFFICE OF SUPERINTENDENT</b>	<b>31,603.00</b>	<b>31,603.00</b>	<b>31,865.00</b>	<b>31,603.00</b>	<b>29,271.00</b>	<b>(2,594.00)</b>			

EXPENDITURES	2003 - 2004		2003 - 2004		2004 - 2005		2005 - 2006		VARIANCE
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
<b>2329 ADMINISTRATIVE SERVICES</b>									
580 COORDINATOR'S TRAVEL	175.00	0.00	175.00	0.00	175.00	175.00	175.00	175.00	0.00
<b>Total ADMINISTRATIVE SERVICES</b>	<b>175.00</b>	<b>0.00</b>	<b>175.00</b>	<b>0.00</b>	<b>175.00</b>	<b>175.00</b>	<b>175.00</b>	<b>175.00</b>	<b>0.00</b>
<b>2721 TRANSPORTATION - TO/FROM SCHOOL</b>									
260 WORKER'S COMPENSATION	0.00	0.00	200.00	0.00	1,500.00	1,300.00	1,500.00	1,300.00	1,300.00
580 TRAVEL	100.00	0.00	100.00	0.00	100.00	100.00	100.00	100.00	0.00
519 OTHER ORGANIZATIONS	58,611.00	58,591.00	67,811.00	58,591.00	69,539.00	1,728.00	69,539.00	1,728.00	1,728.00
810 DUES AND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total TRANSPORTATION - TO/FROM SCHOOL</b>	<b>58,711.00</b>	<b>58,591.00</b>	<b>68,111.00</b>	<b>58,591.00</b>	<b>71,139.00</b>	<b>3,028.00</b>	<b>71,139.00</b>	<b>3,028.00</b>	<b>3,028.00</b>
<b>2722 TRANSPORTATION SPECIAL PROGRAM</b>									
511 OTHER ORGANIZATIONS	19,580.00	19,099.20	16,800.00	19,099.20	8,700.00	(8,100.00)	8,700.00	8,700.00	(8,100.00)
580 TRAVEL	2,898.00	0.00	2,960.00	0.00	100.00	(2,860.00)	100.00	100.00	(2,860.00)
<b>Total TRANSPORTATION SPECIAL PROGRAM</b>	<b>22,478.00</b>	<b>19,099.20</b>	<b>19,760.00</b>	<b>19,099.20</b>	<b>8,800.00</b>	<b>(10,960.00)</b>	<b>8,800.00</b>	<b>8,800.00</b>	<b>(10,960.00)</b>
<b>5250 TRANSFER OF FUNDS</b>									
880 EXPENDABLE TRUST FUNDS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total TRANSFER OF FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,238,365.00</b>	<b>1,054,360.48</b>	<b>1,258,393.00</b>	<b>1,054,360.48</b>	<b>1,268,766.00</b>	<b>10,373.00</b>	<b>1,268,766.00</b>	<b>1,268,766.00</b>	<b>10,373.00</b>

**SCHOOL ADMINISTRATIVE UNIT #7**  
**2005 - 2006 BUDGET**  
**PROPOSED BUDGET**

CATEGORY	TOTAL	COLE	PITTS	STEW	COLU	CLARKS
Special Education Services	20,501.00	46.71%	31.70%	12.28%	6.43%	2.88%
Psychological Services	104,770.00	9,576.02	6,498.82	2,517.52	1,318.21	590.43
Student Assistance Program	57,000.00	48,938.07	33,212.09	12,865.76	6,736.71	3,017.38
Improvement of Instruction	34,000.00	26,624.70	18,069.00	6,999.60	3,665.10	1,641.60
Office of Superintendent	173,593.00	15,881.40	10,778.00	4,175.20	2,186.20	979.20
Coordinator of Special Services	104,625.00	81,085.29	55,028.98	21,317.22	11,162.03	4,999.48
Fiscal Services	153,977.00	48,870.34	33,166.13	12,847.95	6,727.39	3,013.20
Plant Services	21,781.00	71,922.66	48,810.71	18,908.38	9,900.72	4,434.54
<b>TOTAL</b>	670,247.00	10,173.91	6,904.58	2,674.71	1,400.52	627.29
<b>Total Estimated Revenue</b>	215,032.00	313,072.37	212,468.30	82,306.33	43,096.88	19,303.11
<b>TOTAL DISTRICT SHARE</b>	455,215.00	100,441.45	68,165.14	26,405.93	13,826.56	6,192.92
		212,630.93	144,303.15	55,900.40	29,270.32	13,110.19

**SAU #7 BUDGET FOOTNOTES**

Reference Number	Explanation of Increase/Decrease	Amount
	<b>SPECIAL EDUCATION PROGRAMS</b>	
A	Funded through grants and decrease one position	(13,380.00)
	<b>PSYCHOLOGICAL SERVICES</b>	
B	Anticipated increase	5,331.00
C	Contracted Services and Equipment funded through grant	20,500.00
	<b>STUDENT ASSISTANCE PROGRAM</b>	
D	Funded through grants (workshop presenters)	1,200.00
	<b>IMPROVEMENT OF INSTRUCTION</b>	
E	Course Reimbursement & Presenters funded through grant	27,000.00
	<b>OFFICE OF SUPERINTENDENT</b>	
F	Salaries - projected increase	2,451.00
	Health Insurance has been projected at 9.8% increase	1,702.00
	Retirement - State increased from 5.9% to 6.81%	1,114.00
	Travel - Increase in IRS rate & Out-of-District Travel	1,100.00
G	Equipment purchased in FY 05	(20,194.00)
	<b>COORDINATOR OF SPECIAL SERVICES</b>	
H	Salary, fixed costs & insurance reflects change in position	(13,255.00)
	Increase in Retirement rate	463.00
	<b>FISCAL SERVICES</b>	
I	Projected salary increase & fixed costs	2,887.00
	Health Insurance increase has been projected at 9.8%	2,011.00
J	Replacement of the existing accounting software system and the file server; purchase of 2 printers; and training	21,747.00
K	Dues and Fees - Projected increase in conference	1,330.00
	<b>PLANT SERVICES</b>	
L	Increase in rental fee	6,000.00
	<b>FURNITURE</b>	
M	Purchase furniture for the conference room	1,956.00

SCHOOL ADMINISTRATIVE UNIT #7  
 BUDGET FY 2005 - 2006  
 Approved Budget December 15, 2004

EXPENDITURES	2003 - 2004 BUDGET	2003 - 2004 EXPENDED	2004 - 2005 BUDGET	2005 - 2006 PROPOSED BUDGET	VARIANCE	REF #
<b>1210 SPECIAL EDUCATION PROGRAMS</b>						
110 SALARIES	28,000.00	0.00	29,400.00	15,820.00	(13,580.00)	
220 SOCIAL SECURITY TAX	2,184.00	0.00	2,293.00	1,234.00	(1,059.00)	
260 WORKER'S COMPENSATION	84.00	0.00	88.00	47.00	(41.00)	
323 CONTRACTED SERVICES	2,100.00	0.00	2,100.00	2,100.00	0.00	
580 TRAVEL	0.00	0.00	0.00	800.00	800.00	
810 DUES & FEES	0.00	0.00	0.00	500.00	500.00	
<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>32,368.00</b>	<b>0.00</b>	<b>33,881.00</b>	<b>20,501.00</b>	<b>(13,380.00)</b>	<b>A</b>
<b>2140 PSYCHOLOGICAL SERVICES</b>						
110 SALARY	41,600.00	0.00	46,000.00	49,000.00	3,000.00	B
211 HEALTH INSURANCE	12,039.00	0.00	13,799.00	15,053.00	1,254.00	B
220 SOCIAL SECURITY CONTRIBUTIONS	3,245.00	0.00	3,588.00	3,822.00	234.00	B
232 RETIREMENT	1,098.00	0.00	1,214.00	1,813.00	599.00	B
260 WORKERS' COMPENSATION	125.00	0.00	138.00	147.00	9.00	B
320 CONTRACTED SERVICE (94-142)	7,000.00	0.00	7,000.00	25,000.00	18,000.00	C
323 CONTRACTED SERVICES	0.00	18,636.00	0.00	0.00	0.00	
580 MILEAGE	1,750.00	0.00	1,750.00	1,750.00	0.00	
610 SUPPLIES	1,100.00	0.00	1,100.00	1,100.00	0.00	
641 BOOKS	244.00	0.00	250.00	250.00	0.00	
642 SOFTWARE	221.00	0.00	200.00	200.00	0.00	
643 VIDEOS	225.00	0.00	0.00	0.00	0.00	
739 EQUIPMENT	0.00	0.00	1,000.00	3,500.00	2,500.00	C
810 DUES & FEES	2,900.00	0.00	2,900.00	3,135.00	235.00	B
<b>Total PSYCHOLOGICAL SERVICES</b>	<b>71,547.00</b>	<b>18,636.00</b>	<b>78,939.00</b>	<b>104,770.00</b>	<b>25,831.00</b>	
<b>2190 OTHER SUPPORT SERVICE</b>						
110 SALARY	0.00	0.00	0.00	0.00	0.00	
220 FICA TAX	0.00	0.00	0.00	0.00	0.00	
232 RETIREMENT	0.00	0.00	0.00	0.00	0.00	
890 REFUND (DISTRICT REIMB)	0.00	84.63	0.00	0.00	0.00	
<b>Total OTHER SUPPORT SERVICE</b>	<b>0.00</b>	<b>84.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



EXPENDITURES	2003 - 2004	2003 - 2004	2004 - 2005	2005 - 2006	REF #
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
VARIANCE					
<b>2191 STUDENT ASSIST PROGRAM</b>					<b>D</b>
320 CONTRACTED SERVICES - GRANTS	54,500.00	21,976.53	53,500.00	53,500.00	0.00
580 TRAVEL	1,000.00	0.00	1,000.00	1,000.00	0.00
610 SUPPLIES	0.00	95.90	0.00	0.00	0.00
734 COMPUTER EQUIPMENT	0.00	1,332.23	0.00	0.00	0.00
810 DUES & FEES	1,300.00	11.75	1,300.00	2,500.00	1,200.00
<b>Total STUDENT ASSIST PROGRAM</b>	<b>56,800.00</b>	<b>23,416.41</b>	<b>55,800.00</b>	<b>57,000.00</b>	<b>1,200.00</b>
<b>2213 IMPROVEMENT OF INSTRUCTION</b>					<b>E</b>
320 COURSE REIMBURSEMENT	7,000.00	0.00	7,000.00	34,000.00	27,000.00
<b>Total IMPROVEMENT OF INSTRUCTION</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>34,000.00</b>	<b>27,000.00</b>
<b>2320 OFFICE OF SUPERINTENDENT</b>					<b>F</b>
110 SALARIES	100,638.00	101,295.38	104,020.00	106,471.00	2,451.00
211 HEALTH INSURANCE	16,350.00	16,613.58	18,740.00	20,442.00	1,702.00
220 SOCIAL SECURITY CONTRIBUTIONS	7,850.00	7,682.49	8,114.00	8,305.00	191.00
231 RETIREMENT	5,938.00	5,968.34	6,137.00	7,251.00	1,114.00
260 WORKERS' COMPENSATION	302.00	416.00	312.00	319.00	7.00
430 REPAIR & MAINTENANCE	3,250.00	3,671.95	3,789.00	4,275.00	486.00
442 RENTAL OF EQUIPMENT	0.00	0.00	0.00	576.00	576.00
522 LIABILITY INSURANCE	1,300.00	1,284.33	1,400.00	1,600.00	200.00
531 TELEPHONE	2,760.00	1,684.06	2,100.00	1,860.00	(240.00)
532 POSTAGE	2,200.00	1,954.90	2,100.00	2,300.00	200.00
540 ADVERTISING	800.00	1,530.38	800.00	1,200.00	400.00
550 PRINTING	650.00	324.00	650.00	650.00	0.00
580 TRAVEL	4,010.00	5,080.36	4,010.00	5,110.00	1,100.00
610 SUPPLIES	2,800.00	1,787.93	2,000.00	2,100.00	100.00
641 BOOKS/PERIODICALS	500.00	50.44	500.00	500.00	0.00
642 SOFTWARE	50.00	54.60	55.00	4,752.00	4,697.00
733 PURCHASE/LEASE	0.00	0.00	6,732.00	0.00	(6,732.00)
737 EQUIPMENT - COMPUTER	0.00	0.00	0.00	2,552.00	2,552.00
739 EQUIPMENT	3,000.00	1,562.00	125.00	0.00	(125.00)
810 DUES & FEES	3,040.00	2,159.78	2,920.00	3,330.00	410.00
890 OTHER EXPENSES	0.00	62.00	0.00	0.00	0.00
<b>Total OFFICE OF SUPERINTENDENT</b>	<b>155,438.00</b>	<b>153,182.52</b>	<b>164,504.00</b>	<b>173,593.00</b>	<b>9,089.00</b>

EXPENDITURES	2003 - 2004	2003 - 2004	2004 - 2005	2005 - 2006	VARIANCE	REF #
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET		
<b>2332 COORD OF SPECIAL SERVICES</b>						
110 SALARIES	66,311.00	65,360.14	67,469.00	65,260.00	(2,209.00)	H
211 HEALTH INSURANCE	24,077.00	17,799.64	27,598.00	16,725.00	(10,873.00)	H
220 SOCIAL SECURITY CONTRIBUTION	5,172.00	4,998.23	5,263.00	5,090.00	(173.00)	H
232 RETIREMENT	3,913.00	3,846.34	3,981.00	4,444.00	463.00	H
260 WORKERS' COMPENSATION	199.00	199.00	202.00	196.00	(6.00)	
430 REPAIR & MAINTENANCE	890.00	412.95	825.00	725.00	(100.00)	
520 LIABILITY INSURANCE	1,300.00	1,284.34	1,400.00	1,600.00	200.00	
531 TELEPHONE	1,800.00	1,195.86	1,500.00	1,400.00	(100.00)	
534 POSTAGE	600.00	744.70	850.00	850.00	0.00	
540 ADVERTISING	250.00	0.00	250.00	250.00	0.00	
550 PRINTING	600.00	784.00	800.00	800.00	0.00	
580 TRAVEL	3,450.00	3,387.02	3,450.00	3,900.00	450.00	
610 SUPPLIES	1,400.00	915.05	1,400.00	1,400.00	0.00	
641 BOOKS	500.00	350.55	500.00	500.00	0.00	
642 SOFTWARE	50.00	54.60	55.00	55.00	0.00	
733 PURCHASE/LEASE	0.00	0.00	6,731.00	0.00	(6,731.00)	G
810 DUES & FEES	1,290.00	828.09	1,270.00	1,430.00	160.00	
<b>Total COORDINATOR OF SP SERVICES</b>	<b>111,802.00</b>	<b>102,160.51</b>	<b>123,544.00</b>	<b>104,625.00</b>	<b>(18,919.00)</b>	
<b>2520 FISCAL SERVICES</b>						
110 SALARIES	76,449.00	74,619.03	79,040.00	80,927.00	1,887.00	I
120 TREASURER'S SALARY	600.00	600.00	600.00	600.00	0.00	
211 HEALTH INSURANCE	22,443.00	14,584.96	22,147.00	24,158.00	2,011.00	I
220 SOCIAL SECURITY CONTRIBUTIONS	6,010.00	5,665.01	6,212.00	6,359.00	147.00	I
231 RETIREMENT	4,510.00	4,412.84	4,663.00	5,511.00	848.00	I
260 WORKERS' COMPENSATION	231.00	356.00	239.00	244.00	5.00	I
319 CONTRACTED SERVICES	1,000.00	1,000.00	1,500.00	1,600.00	100.00	
430 REPAIR & MAINTENANCE	4,690.00	3,135.95	3,879.00	3,975.00	96.00	
522 LIABILITY INSURANCE	1,540.00	1,524.33	1,740.00	1,840.00	100.00	
531 TELEPHONE	2,000.00	1,274.70	1,500.00	1,500.00	0.00	
534 POSTAGE	1,800.00	910.16	1,700.00	1,500.00	(200.00)	
540 ADVERTISING	200.00	0.00	200.00	200.00	0.00	
550 PRINTING	800.00	0.00	900.00	900.00	0.00	
580 TRAVEL	3,355.00	2,941.52	3,055.00	3,055.00	0.00	
610 SUPPLIES	3,000.00	3,042.48	3,000.00	3,300.00	300.00	
641 BOOKS	200.00	420.86	200.00	300.00	100.00	

EXPENDITURES	2003 - 2004 BUDGET	2003 - 2004 EXPENDED	2004 - 2005 BUDGET	2005 - 2006 PROPOSED BUDGET	VARIANCE	REF #
<b>FISCAL SERVICES CONT'D.</b>						
642 SOFTWARE	50.00	54.60	55.00	9,448.00	9,393.00	J
733 PURCHASE/LEASE	0.00	0.00	6,731.00	0.00	(6,731.00)	G
734 NEW COMPUTER EQUIPMENT	0.00	(739.00)	0.00	5,105.00	5,105.00	J
737 FURNITURE AND FIXTURES	0.00	157.09	0.00	0.00	0.00	
738 REPLACEMENT OF COMPUTERS	2,100.00	1,478.00	0.00	0.00	0.00	
739 NEW EQUIPMENT	0.00	490.58	0.00	0.00	0.00	
810 DUES & FEES	2,175.00	1,397.62	2,125.00	3,455.00	1,330.00	K
<b>Total FISCAL SERVICES</b>	<b>133,153.00</b>	<b>117,326.73</b>	<b>139,486.00</b>	<b>153,977.00</b>	<b>14,491.00</b>	
<b>2600 PLANT SERVICES</b>						
323 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	
421 RUBBISH REMOVAL	600.00	420.70	500.00	500.00	0.00	
430 REPAIR & MAINTENANCE	0.00	78.01	25.00	25.00	0.00	
441 RENTAL CHARGE	12,000.00	12,000.00	12,000.00	18,000.00	6,000.00	L
521 PROPERTY INSURANCE	400.00	638.00	500.00	700.00	200.00	
610 SUPPLIES	400.00	118.37	400.00	600.00	200.00	
733 FURNITURE	0.00	0.00	0.00	1,956.00	1,956.00	M
<b>Total PLANT SERVICES</b>	<b>13,400.00</b>	<b>13,255.08</b>	<b>13,425.00</b>	<b>21,781.00</b>	<b>8,356.00</b>	
<b>TOTAL EXPENDITURES</b>	<b>581,508.00</b>	<b>428,061.88</b>	<b>616,579.00</b>	<b>670,247.00</b>	<b>53,668.00</b>	

Note: Increase in FY 06 Budget is due to an estimated increase in grants

Net Increase in the General Fund Budget

18,347.00

SCHOOL ADMINISTRATIVE UNIT #7

financial statements for the year ending June 30, 2004

have been audited by the firm of Dineen & Crane

5 Middle St., Lancaster, N H 03584

Their Transmittal & Commentary Letter

and

Independent Auditors' Report

will be available at the SAU #7 Office

and at the Annual Colebrook School District Meeting

**COLUMBIA SCHOOL DISTRICT**  
**Annual Meeting Minutes**  
**March 9, 2004**

Moderator Arthur Dodge, Jr. opened the meeting at 10:20 pm with approximately 60 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 "Gibb" Dodge Jr.	24
Clerk (write-ins)	Jennifer Wells	24
Treasurer (write-ins)	Jennifer Wells	17
School Board (write-ins)	Stacey Campbell	13

2. I move to vote 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 10 in the amount of \$1,075.00.

Motion made by	Kay Soucy
Seconded by	Mary Lou Placy
Vote	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	Lisa Placy-Brooks
Seconded by	Scott Deblois
Vote	Affirmative

**Moderator Dodge stated Article 4 be voted on by a written ballot.**

4. I move to continue Columbia School District's 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

**COLUMBIA SCHOOL DISTRICT**  
**Annual Meeting Minutes**  
**March 9, 2004**

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)

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 1<sup>st</sup>, January 1<sup>st</sup>, April 1<sup>st</sup> and June 1<sup>st</sup>.

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 (Written ballot vote requested)

Motion made by

Lisa Placy-Brooks

Seconded by

Linda White

After lengthy discussion of the AREA School Agreement with Colebrook, Eric Stohl inquired regarding the possibility of tabling the motion. After discussion on whether or not to table the motion, Lisa Placy-Brooks made a motion to move the question, the original motion to approve Article 4. This was seconded by Bob Soucy. Moderator Dodge stated that a 2/3 majority vote was needed to approve the motion to move the question. This was voted on by a show of hands, which resulted in far more than a 2/3 majority favoring voting on Article 4. The Article was voted on by written ballot. The Moderator addressed Article 5 while the ballots were being counted for Article 4.

**COLUMBIA SCHOOL DISTRICT**  
**Annual Meeting Minutes**  
**March 9, 2004**

5. I move to raise and appropriate the sum of 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.

Motion made by	Lisa Placy-Brooks
Seconded by	James Lawrence
Vote	Affirmative

**Moderator Dodge then gave the results of Article 4, which were the following:**

Vote for Article 4	YES 35	NO 25
--------------------	--------	-------

6. To transact any other business that may legally come before this meeting. Lisa Placy-Brooks took the time to thank Linda White for her time and effort on the School Board. She will be missed.

Lisa Placy-Brooks made the motion to dissolve the meeting at 12:10 am with a second from Garry Parkhurst. So passed.

Respectfully submitted,

Jennifer L. Wells  
School District Clerk

# SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

This is the third year in a row where I can begin this report with the uncertainty of school funding. We go into another Annual School District Meeting without knowing what the school districts will receive for state education adequacy funds. Again, we can only estimate what we will receive from the adequacy distribution, so we are making a conservative estimate and not assuming that there will be any increase over the current level of funding. The revenue side of the budget is always an estimate, but if the adequacy amount were known, it would be a much more accurate estimate. Last year it was late summer before the adequacy funding was determined, so we were already two months into the fiscal year before receiving the information. There are bills being introduced in the legislature this session to make changes in the distribution formula and, hopefully, establish a system that will be consistent from year to year.

The State Board of Education is currently conducting public hearings to review revised "Standards for Public School Approval". The review and adoption process for the standards should be completed by the end of June. The standards must be reviewed every ten years and this time the State Board of Education, to their credit, dedicated much time and effort to a thorough review of the standards, resulting in many significant changes.

Another change at the state level will be the appointment of a new Commissioner of Education. Former Commissioner Nicholas Donohue resigned effective January 6, 2005. A change in the statute now provides that the Governor, rather than the State Board of Education will make the appointment of the Commissioner, with confirmation by the Executive Council. The position of Commissioner, as the chief executive officer of our state's education system, is a four-year appointment. Therefore, it is important to take sufficient time to find the best person for the job. Governor Lynch is consulting with several organizations, including the New Hampshire School Boards Association, New Hampshire School Administrators Association, and the National Education Association – New Hampshire to determine the qualities desired in the next Commissioner.

We need to pay attention to these changes at the state level because state and federal decisions are increasingly impacting local education decisions. I have focused on state level issues in this year's message because of the number of significant changes and the magnitude of the impact they will have on local decisions. I would be happy to discuss these issues with anyone because to understand local decisions you need to understand what is happening at the state and federal level that impacts our school districts.

Respectfully submitted,

Robert C. Mills  
Superintendent of Schools



**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2003 - 2004  
BALANCE SHEET  
June 30, 2004**

**ASSETS:**

Current Assets

Cash in Bank	\$ 199,558.85
Intergovernmental A/R	0.00
	0.00

**TOTAL ASSETS**

**\$ 199,558.85**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

Accounts Payable	\$ 13,400.97
------------------	--------------

Total Current Liabilities	\$ 13,400.97
---------------------------	--------------

Fund Equity

Reserve for Amounts Voted	0.00
---------------------------	------

Unreserved Fund Balance	186,157.88
	186,157.88

Total Fund Equity	\$ 186,157.88
-------------------	---------------

**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 199,558.85**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2003 - 2004  
STATEMENT OF REVENUES  
June 30, 2004**

**REVENUE FROM LOCAL SOURCES**

Current Appropriations	\$ 551,283.00
Earnings on Investment	1,062.16
Other Local Revenue	<u>2,036.82</u>

**TOTAL LOCAL REVENUE** \$ 554,381.98

**REVENUE FROM STATE SOURCES**

State of New Hampshire - Adequacy Aid (Grant)	\$ 386,470.00
State of New Hampshire - Adequacy Aid (State Tax)	153,140.00
State of New Hampshire - Catastrophic Aid	41,515.96
State of New Hampshire - Medicaid	<u>1,755.95</u>

**TOTAL STATE REVENUE** \$ 582,881.91

**REVENUE FROM FEDERAL SOURCES**

**TOTAL FEDERAL REVENUE** \$                     

**TOTAL REVENUE FROM ALL SOURCES** \$ 1,137,263.89

## 2003 - 2004 DETAILED STATEMENT OF EXPENDITURES

### SALARIES

Killiam, Barbara	150.00
Placy-Brooks, Lisa M.	300.00
Soucy, Kay K.	300.00
White, Linda J.	300.00
<b>TOTAL SALARIES</b>	<b>1,050.00</b>

### OTHER EXPENSES

Austine School for the Deaf	89,385.00
BC Country Day School, LLC	25,303.77
Boynnton, Jay C.	7,496.89
Colebrook Chronicle	304.00
Colebrook School District	800,491.57
Coos County Independent	10,849.20
Cote, Christine	5,248.00
Dineen & Crane, PLLC	800.00
First Colebrook Bank	80.33
Fogg, Darlene	3,580.00
George M. Stevens & Son Co.	240.00
Gray, Suzanne	9.30
Infantine Insurance Inc.	541.00
Liebl Printing Co.	20.80
Lyndonville Office Equipment	72.07
Matthew Bender & Co., Inc.	44.34
McGraw-Hill Companies	41.59
N H School Boards Association	1,904.46
News & Sentinel	110.00
North Country Education Foundation	2,598.75
Nugent Motor Company	55,011.00
Primex	1,612.00
Riendeau, Kerry	1,909.22
Rockhill, Dr. Virginia	50.00
School Administrative Unit #7	31,796.43
Soule, Leslie, Kidder, Zelin	818.43
Stewartstown School District	473.33
Switser, Jean Maccalous	12,519.00
<b>TOTAL OTHER EXPENSES</b>	<b>1,053,310.48</b>

**TOTAL EXPENDITURES** 1,054,360.48

**COLUMBIA SCHOOL DISTRICT**  
**STATEMENT OF ANALYSIS OF CHANGES**  
**IN FUND EQUITY**  
**June 30, 2004**

Fund Equity, July 1, 2003	103,254.47
Plus Total Revenue	1,137,263.89
Less Total Expenditures	<u>1,054,360.48</u>
Fund Equity, June 30, 2004	186,157.88

COLUMBIA SCHOOL DISTRICT

financial statements for the year ending June 30, 2004

have been audited by the firm of Dineen & Crane

5 Middle St., Lancaster, N H 03584

Their Transmittal & Commentary Letter

and

Independent Auditors' Report

will be available at the SAU #7 Office

and at the Annual Columbia School District Meeting

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

<b>Description</b>	<b>2002 - 2003</b>	<b>2003 - 2004</b>
Expenses:		
Instructional Programs	132,164.42	89,371.22
Related Services:		
Speech, OT, Psychological & Other	17,705.82	7,971.48
Administration	7,526.90	8,598.66
Transportation	<u>21,541.09</u>	<u>19,099.20</u>
<b>Total Expenses</b>	<b><u>\$178,938.23</u></b>	<b><u>\$125,040.56</u></b>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	27,812.00	35,256.00
Medicaid	1,974.21	1,755.95
<b>Total Revenue</b>	<b><u>\$29,786.21</u></b>	<b><u>\$37,011.95</u></b>
<b>Net Cost for Special Education</b>	<b>\$149,152.02</b>	<b>\$88,028.61</b>

**COLUMBIA SCHOOL DISTRICT  
TRANSPORTATION 2003 - 2004**

<b>TRANSPORTER</b>	<b>ROUTE</b>	<b>RATE/DAY</b>	<b>PUPILS</b>	<b>MILES/DAY</b>
Nugent Motor Company	E. Columbia	\$305.62	62	44.8
Nugent Motor Company	S. Columbia		43	51.0

**TUITION PUPILS & RATES 2003 - 2004**

<b>Grade Levels</b>	<b>Pupils</b>	<b>RATE</b>
Kindergarten	7	\$1,886.00
Elementary	73	\$7,110.00
High School	28	\$9,502.00

<b>S A U # 7 PERSONNEL</b>	<b>POSITION</b>	<b>TOTAL SALARY</b>	<b>COLUMBIA SHARE</b>
<b>2004 - 2005</b>			<b>6.96%</b>
Bissonnette, Beth	Bookkeeper	\$19,900.00	\$1,385.04
Covill, Cheryl	Business Manager	\$44,250.00	\$3,079.80
Gray, Suzannie	Payroll/Personnel Clerk	\$21,060.00	\$1,465.78
Grover, Patricia	Administrative Secretary	\$25,700.00	\$1,788.72
Paul, Anthony	Coord Of Special Services	\$44,000.00	\$3,062.40
Mills, Robert C.	Superintendent	\$70,150.00	\$4,882.44
Tessier, Anne	Special Services Secretary	\$19,041.00	\$1,325.25











