

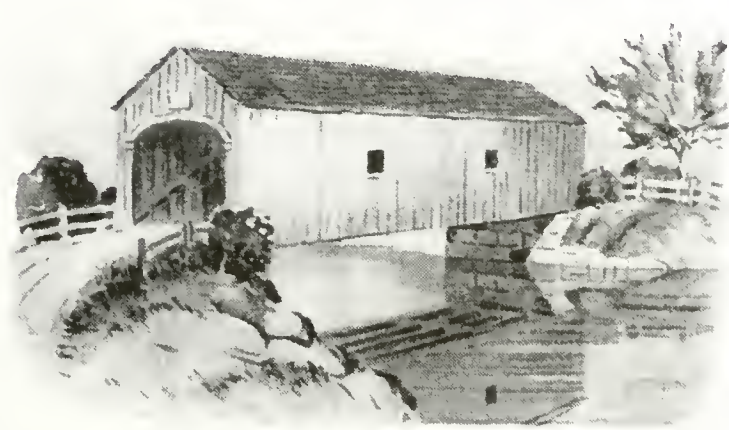
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# ANNUAL REPORT

Of The Town Officers  
Of The Town of

# COLUMBIA NEW HAMPSHIRE

For The Year Ending  
December 31, 2005



INCLUDING REPORT  
OF THE  
SCHOOL DIRECTORS



## **RAY W. PLACY, JR.**

**FEBRUARY 10, 1933 - NOVEMBER 3, 2005**

Ray W. Placy, Jr. was born in Stewartstown, the son of Ray W. and Mildred (Knights) Placy, Sr. He attended local schools and graduated from Colebrook Academy in 1952. After graduation, he served in the Army. Upon returning home, he worked as an assistant to Dr. Norman Brungot and then operated his own farm in Columbia.

Ray served the citizens of Columbia for many years including 21 years as a Selectman. He also was on the Planning Board and the Columbia School Board.

Ray will best be remembered for his willingness to lend a helping hand. If you were on the side of the road, Ray would always stop to see if you needed help. His stories about the area and its people were a source of enjoyment for many.

Ray will be greatly missed by his family and many friends.

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## **TOWN INFORMATION**

PHONE NUMBER: 237-5255

FAX NUMBER: 237-8270

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

PHYSICAL ADDRESS  
(Town Office): 1679 US Route 3  
Columbia, NH 03576

(Town Hall): 1919 US Route 3  
Columbia, NH 03576

E-MAIL ADDRESS: Columbia@nica.net

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

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

BOARD OF ADJUSTMENT  
MEETINGS:

As needed

TOWN CLERK/SECRETARY  
HOURS:

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

TAX COLLECTOR HOURS:

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

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

TRANSFER STATION HOURS:

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

## TOWN OFFICERS

OFFICER	POSITION	TERM EXPIRES
Norman Cloutier	Chairman-Board of Selectmen	2007
Eric Stohl	Selectman	2006
John "Phil" Monson, III	Selectman	2008
Arthur Dodge, Jr.	Moderator	2006
Marcia Parkhurst	Town Clerk/ Secretary	2008
Jennifer Wells	Treasurer	2008
Garry Parkhurst	Tax Collector	2008
Marcia Parkhurst	Deputy Tax Collector	2008
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	2006
Peter Dion	Fire Warden	2006
Wallace Adair	Deputy Fire Warden	2006
Jonathan Fogg	Deputy Fire Warden	2006
Brett Brooks	Deputy Fire Warden	2006
Kenneth Parkhurst	Deputy Fire Warden	2006
Robert Soucy, D.O.	Health Officer	2006
Clifton Boudle, Jr.	Road Agent	2006
Richard Johnsen	Civil Defense Director	2008

Schomburg, William (resigned 1/13/2006)	Planning Board - Chairman	2008
DeBlois, Scott	Planning Board	2006
Klebe, Carrie	Planning Board	2008
Reilly, David	Planning Board	2007
Monson, John "Phil"	Planning Board	2008
Dion, Peter	Board of Adjustment - Chairman	2007
Schomburg, William	Board of Adjustment - Secretary	2008
Monson, John P.	Board of Adjustment	2006
VACANT	Board of Adjustment	2008
Grimes, Kenneth	Board of Adjustment	2007
Schomburg, William	Conservation Commission	2007
Stohl, Eric	Conservation Commission	2006
Hastings, Kenneth	Conservation Commission	2008



## SELECTMEN'S REPORT

By the time this report goes to print, we will have moved into our new office building. The Board of Selectmen want to take this chance to thank all of the residents who supported us in this endeavor. While this was a big undertaking for the Town, we firmly believe that it was a wise and necessary move. This project will ensure that our buildings – both the new office building and the current Town Hall - will continue to serve the townspeople of Columbia for many years to come. If you haven't had a chance to see the new building, please stop by and someone will be happy to give you a tour.

The State of New Hampshire continues to work on complying with federal HAVA (Help America Vote Act) legislation. By the State Primary in September, 2006 all of the towns and cities in New Hampshire will be part of a statewide voter registration system. This system maintains the current practice that all voter registration is controlled by local officials (Town Clerk and Supervisors of the Checklist) but requires the storage of an electronic record for each voter in a computer system that is managed at the state level. In addition, during 2006 the State will be providing to each town and city in New Hampshire one electronic voting system equipped for individuals with disabilities. This system will work similar to a fax machine; however, it will still produce a "paper" ballot. This will require running an additional phone line and possibly an electrical outlet all at the State's expense into our existing Town Hall. As you may remember, it was the passage of the HAVA legislation, which prompted our decision to recommend that we build the new Town Office building. This legislation will continue to impact the way municipalities conduct elections at the federal, state and local levels.

By the end of the year, it is hoped that the Town Clerk will be on-line with the Department of Motor Vehicles. The benefit of this will be that the Town Clerk will be able to perform additional state motor vehicle functions such as vehicles weighing over 8,000 lbs, etc



We are exploring the possibility of connecting to DSL at the Town Office. If we do, this will enable the Town Clerk to go on-line with the Department of Vital Records. Once this is done, the Town Clerk will be able to produce certified copies of any vital records (death, birth and marriages) no matter where they occurred in the State of New Hampshire.

At this time, we would like to recognize William Schomburg who has tendered his resignation from the Planning Board. Mr. Schomburg has served the Planning Board for many years as a member, secretary and chairman. His expertise will be greatly missed.

The Planning Board's goal is to re-write the Town's Master Plan during 2006. The last time this document was updated was in 1985 and the Town of Columbia has changed immensely since then. In order to comply with New Hampshire law, the Master Plan is to be revised every 5 to 10 years. The Selectmen will have much input in this document and encourage any citizen who is interested in helping with this project to contact the Town Office.

As you can see, there are many things happening with Town government. It is our goal to continue to work to provide the best possible service to our residents. This involves keeping up with new technology and the ever-changing legal aspect of running a Town.

Norman Cloutier, Chairman  
Eric Stohl  
John "Phil" Monson

## **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 14th 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 \$90,000.00 for Town Charges for the ensuing year.

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

Article 5: To see if the Town will vote to raise and appropriate the sum of \$4,727.00 to help support the operation of the Colebrook Communications Center.

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

Article 7: To see if the Town will vote to raise and appropriate the sum of \$33,000.00 for the support of the Colebrook Ambulance Corps Building Fund, which will house the ambulances that provide emergency services for the Town. (Board of Selectmen do not recommend this appropriation)

Article 8: 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 9: 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 10: To see if the Town will vote to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$47,600.00 for the second year's payment on the Town Office Building Note.

Article 12: 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 recommend this appropriation.)

Article 13: To see if the Town will vote to raise and appropriate the sum of \$650.00 for support of the Community Outreach Program.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$75,000.00 for the maintenance of summer roads. Out of this \$75,000.00, \$35,820.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to extend Winter Maintenance of Bunnell Road for a distance of approximately 2/10 mile past the Parkhurst residence. (By Petition)

Article 17: To see if the Town will vote to raise and appropriate the sum of \$78,500.00 for the maintenance of winter roads.

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

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

Article 20: To see if the Town will vote to raise and appropriate the sum of \$11,800.00 for appraisal upkeep.

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

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

Article 23: To see if the Town will vote to discontinue completely Coupal Meadows Road.

Article 24: To see if the Town will authorize the Board of Selectmen to sell to Patricia Banfill approximately 5 acres of the recently purchased Town Office property.

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

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

Given our hands and seals, this 13th day of February, A.D., 2006.

s/ Norman Cloutier  
s/ Eric Stohl  
s/ John P. Monson

A True Copy – Attest:

s/ Norman Cloutier  
s/ Eric Stohl  
s/ John P. Monson

**COMPARATIVE STATEMENT - RECEIPTS  
YEAR ENDING DECEMBER 31, 2005**

	ESTIMATED REVENUE 2005	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2005	ESTIMATED REVENUE 2006
<b>LOCAL:</b>				
Yield Taxes	\$25,000.00	\$30,000.00	\$39,438.00	\$25,000.00
Land Use Change Taxes	\$10,000.00	\$5,000.00	\$2,710.00	\$5,000.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$880.00	\$880.00	\$1,000.00
Interest/Penalties on Delinquent Taxes	\$7,000.00	\$8,500.00	\$8,025.00	\$7,000.00
Motor Vehicle Fees	\$120,000.00	\$120,000.00	\$143,516.00	\$120,000.00
Dog License Fees	\$1,350.00	\$1,071.00	\$1,298.00	\$1,350.00
Business Licenses, Permits & Fees	\$1,000.00	\$500.00	\$750.00	\$1,000.00
Interest Received on Deposits	\$3,000.00	\$1,678.00	\$3,878.00	\$3,000.00
Interest Received on Trust Funds	\$15.00	\$15.00	\$16.00	\$15.00
Income from Planning Board	\$1,500.00	\$1,500.00	\$2,682.00	\$1,500.00
Payment in Lieu of Taxes	\$1,500.00	\$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	\$37,556.00	\$37,556.00	\$37,556.00	\$35,820.00
Forest Fire Reimbursement	\$500.00	\$405.00	\$405.00	\$500.00
Forest Land Reimbursement	\$3,500.00	\$2,642.00	\$2,642.00	\$3,500.00
Meals & Room Tax	\$24,000.00	\$29,535.00	\$29,535.00	\$24,000.00
SP Railroad Tax	\$1,500.00	\$1,905.00	\$1,467.00	\$1,500.00

**COMPARATIVE STATEMENT - RECEIPTS  
YEAR ENDING DECEMBER 31, 2005**

	ESTIMATED REVENUE 2005	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2005	ESTIMATED REVENUE 2006
<b>MISCELLANEOUS</b>				
Unreserved Fund Balance				
(Purchase of Banfill property)	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00
Town Office Note	\$318,000.00	\$288,000.00	\$288,000.00	\$0.00
Lease - CN Brown Oil Tanks	\$0.00	\$0.00	\$2,409.00	\$4,130.00
	<b>\$764,421.00</b>	<b>\$735,072.00</b>	<b>\$775,324.00</b>	<b>\$243,815.00</b>

**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2005**

	ESTIMATED 2005	SPENT 2005	ESTIMATED 2006
<b>TOWN CHARGES:</b>	\$87,000.00	\$89,569.57	\$90,000.00
<b>PROTECTION OF PERSONS &amp; PROPERTY:</b>			
Colebrook Communications Center	\$4,360.00	\$4,359.82	\$4,727.00
Colebrook Fire Department	\$4,500.00	\$3,678.00	\$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	\$24,680.93	\$27,000.00
Ambulance Building Fund	\$0.00	\$0.00	\$33,000.00



**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2005**

	ESTIMATED 2005	SPENT 2005	ESTIMATED 2006
<b>Highways &amp; Bridges:</b>			
Summer Roads/Bridges	\$70,000.00	\$71,739.41	\$75,000.00
Winter Roads	\$76,000.00	\$71,953.26	\$78,500.00
<b>Libraries:</b>			
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00
<b>Public Welfare:</b>			
Town Poor	\$4,000.00	\$1,768.00	\$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	\$5,000.00	\$5,000.00	\$5,000.00

**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2005**

	ESTIMATED 2005	SPENT 2005	ESTIMATED 2006
<b>Miscellaneous:</b>			
Appraisal Upkeep	\$13,300.00	\$8,436.00	\$11,800.00
Tax Map & Upkeep	\$910.00	\$900.00	\$910.00
Purchase of Banfill Property	\$200,000.00	\$200,000.00	\$0.00
2nd Payment - Town Office Note	\$44,862.00	\$47,600.00	\$47,600.00
Town Office Note	\$288,000.00	\$256,722.00*	\$0.00
	<b>\$841,503.00</b>	<b>\$802,977.99</b>	<b>\$398,608.00</b>
<b>Less Estimated Revenue:</b>			<b>(\$243,815.00)</b>
<b>Net Estimated Town Appropriation:</b>			<b>\$154,793.00</b>

\*\$31,278.00 remains in the Construction Account to finish outside work in the Spring of 2006.

## MINUTES OF COLUMBIA TOWN MEETING MARCH 8, 2005

At 7:05, Moderator Arthur Dodge, Jr. told the voters assembled that due to the weather conditions; he would entertain a motion to start the meeting early. A motion was made by Kenneth Hastings and seconded by Scott Deblois. The motion passed by voice vote and Moderator Dodge officially opened the meeting.

Boy Scouts Jason Atwood and Cody Hastings and Cub Scouts Michael Hastings and Christopher Hastings presented the colors and led the group in the Pledge of Allegiance.

ARTICLE 1: The Polls were open from 11:00 a.m. to 6:00 p.m. (A total of 64 votes were cast, which accounts for 16% of the checklist.) Officers elected were announced by the moderator as follows:

Selectman	John "Phil" Monson	3-year term
Town Clerk	Marcia Parkhurst	3-year term
Tax Collector	Garry Parkhurst	3-year term
Treasurer	Jennifer Wells	3-year term
Trustee of Trust		
Funds	Marcia Parkhurst	1-year term
Planning Board	William Schomburg	3-year term
	Carrie Klebe	3-year term

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

At this point, the Moderator said we would take a brief recess to allow the voters who had just arrived to find a seat.

The Moderator called the meeting back to order at 7:15 p.m.

ARTICLE 3: Selectman Cloutier made a motion which was seconded by Selectman Stohl to consider Article 4 prior to Article 3. Motion carried by voice vote.

ARTICLE 4: Motion made by Robert Gooch, Jr. and seconded by Robert Young 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.

Selectman Campbell gave a brief background regarding this article and answered questions. A motion was made by James Lawrence and seconded by Daniel Wells to proceed with the vote.

Moderator Dodge stated that he had received a request from 5 voters to vote on this article by ballot. The results of the written ballot were 63 yes and 36 no. The article passed.

ARTICLE 3: Selectman Cloutier made a motion which was seconded by Kenneth Hastings 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)

Selectman Campbell made a motion which was seconded by Irene Dodge to amend the article to read “to see if the Town will vote to raise and appropriate the sum of \$288,000.00 for the construction of a new Municipal Office Building and to authorize the issuance of not more than \$288,000.00 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 \$44,862.00 for the first year’s payment. (2/3 ballot vote required)

Motion to amend passed by voice vote.

Selectman Campbell gave a brief background of the building project and answered questions from the voters regarding impact on taxes, length of the note, interest rate, etc.

James Lawrence made a motion which was seconded by Daniel Wells to vote on the article as amended. Moderator Dodge explained that under New Hampshire Law this must be a written ballot and the article must pass by a 2/3 majority. In addition, the polls must stay open for one hour. The polls were opened at 8:25 and closed at 9:25. The results of the written ballot were 66 – yes and 33 – no.

ARTICLE 5: Motion made by Irene Dodge and seconded by Roberta Rainville to raise and appropriate the sum of \$87,000.00 for Town Charges for the ensuing year. Motion passed by voice vote.

ARTICLE 6: Motion made by Roberta Rainville and seconded by Robert Young to raise and appropriate the sum of \$4,500.00 for extinguishing fires in said Town. Motion carried by voice vote.

ARTICLE 7: Motion made by Robert Young and seconded by Scott Deblois to raise and appropriate the sum of \$4,360.00 to help support the operation of the Colebrook Communications Center. Motion carried by voice vote.

ARTICLE 8: Motion made by Francis Gray and seconded by James Tibbetts to raise and appropriate the sum of \$6,750.00 to help support the services of the Upper Connecticut Valley Hospital Ambulance Fund.

Brett Brooks asked if this was for the proposed ambulance building. Selectman Stohl answered that this was just for the operation of the ambulance service and had nothing to do with the new building.

Motion passed by voice vote.

ARTICLE 9: Motion made by Vernon Smith and seconded by James Tibbetts 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 10: Motion made by Virginia Weber and seconded by Renee Tessier 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 11: Motion made by Michele Johnsen and seconded by Irene Dodge 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 12: Motion made by Robert Gooch, Jr. and seconded by Robert Young 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 13: Motion made by Virginia Weber and seconded by Robert Gooch, Jr. to raise and appropriate the sum of \$5,000.00 to be added to the Town Cemetery Maintenance Expendable Trust Fund previously established. Motion carried by voice vote.

ARTICLE 14: Motion made by Michele Johnsen and seconded by Robert Young to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion carried by voice vote.

ARTICLE 15: Motion made by Robert Gooch, Jr. and seconded by Robert Young to raise and appropriate the sum of \$4,000.00 for the support of the poor. Motion carried by voice vote.

ARTICLE 16: Motion made by David Buckley and seconded by Joseph Puglisi to extend Winter Maintenance for the northeast end of Bungy Road by 440 feet past the Fred and Margaret Smith's residence. A voice vote was judged too close to call. A show of hands was called for. The motion passed by a vote of 37 – yes and 23 – no.

ARTICLE 17: Motion made by Karl Pike and seconded by Irene Doge 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.

Charles White asked what projects the Selectmen were planning to do this year.

Motion carried by voice vote.

ARTICLE 18: Motion made by Robert Gooch, Jr. and seconded by Jane McCoy to raise and appropriate the sum of \$74,000.00 for the maintenance of winter roads.

Selectman Cloutier made a motion which was seconded by Selectman Stohl to amend the dollar figure to \$76,000.00 to cover the additional road voted in Article #16. Motion to amend passed by voice vote.

A voice vote on the article as amended was judged too close to call. The article passed by a show of hands.

ARTICLE 19: Motion made by William Simpson and seconded by Michele Johnsen to raise and appropriate the sum of \$27,000.00 for solid waste disposal and recycling. Motion carried by voice vote.

ARTICLE 20: Motion made by Irene Dodge and seconded by Michele Johnsen to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion carried by voice vote.

ARTICLE 21: Motion made by Jennifer Wells and seconded by Daniel Wells to raise and appropriate the sum of \$13,300.00 for appraisal upkeep. Motion carried by voice vote.

ARTICLE 22: Motion made by William Simpson and seconded by Dale Simpson to raise and appropriate the sum of \$910.00 for maintenance of the tax maps. Motion carried by voice vote.

ARTICLE 23: Motion made by Jennifer Wells and seconded by Scott Deblois to raise and appropriate the sum of \$296.00 for support of the American Red Cross. Motion carried by voice vote.



ARTICLE 24: Motion made by William Simpson and seconded by Peter Corriveau 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 for same should the need arise. Motion carried by voice vote.

ARTICLE 25: To transact any other business which may come before the Town.

Selectman Stohl explained to the voters that the Board of Selectmen would like to take a “straw poll” to see if there was any interest in having the Town’s Road Agent elected in the future. Discussion centered on the reasons for electing a Road Agent, costs, etc. After the discussion, the Moderator asked for a show of hands. The result was that no one present wanted to see the Town go to an elected Road Agent.

Selectman Cloutier asked for a round of applause for outgoing Selectman Campbell and outgoing Planning Board member Edward Poulin.

James Tibbetts asked for a round of applause for the Building Committee for their hard work on the Office Building Project.

Motion made by Mary Simpson and seconded by Scott Deblois to dissolve the meeting. Motion carried by voice vote.

Moderator, Arthur Dodge, Jr., declared the meeting dissolved at 9:35 p.m.



# INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2665.392	\$19,487,300.00	
Commercial	138.940	\$1,030,800.00	
Current Use	33,073.378	\$3,041,585.00	
Conservation Restriction			
Assessment	76.902	\$11,957.00	
Tax Exempt	3,636.290	\$2,173,100.00	
<b>TOTAL OF LAND</b>	<b>35,954.612</b>		<b>\$23,571,642.00</b>
<b>BUILDINGS</b>			
Residential		\$37,901,200.00	
Commercial		\$2,695,400.00	
Manufactured Housing		\$2,387,000.00	
Discretionary Preservation Easement		\$8,800.00	
			<b>\$42,992,400.00</b>
<b>PUBLIC UTILITIES</b>			
PSNH		\$1,081,300.00	
NHEC		\$1,026,100.00	
PNGTS		\$14,876,000.00	
			<b>\$16,983,400.00</b>
<b>TOTAL VALUATION BEFORE EXEMPTIONS</b>			<b>\$83,547,442.00</b>
Less Elderly Exemptions		\$135,000.00	
Less Solar/Wind Exemptions		\$16,500.00	
			<b>(\$151,500.00)</b>
<b>NET VALUATION USED FOR COUNTY, MUNICIPAL &amp; LOCAL EDUCATION TAX RATES</b>			<b>\$83,395,942.00</b>
<b>LESS UTILITIES</b>			<b>(\$16,983,400.00)</b>
<b>NET VALUATION USED FOR STATE EDUCATION TAX RATE</b>			<b>\$66,412,542.00</b>

## 2005 TAX RATE CALCULATIONS

Town Appropriations:	\$ 841,503.00
Less: Revenues	(\$ 805,686.00)
Less: Shared Revenues	(\$ 3,133.00)
Add: Overlay	\$ 19,228.00
Add: War Service Credits	\$ 9,700.00
<b>NET TOWN APPROPRIATIONS</b>	<b>\$ 61,612.00</b>

School Appropriations:	\$1,111,263.00
Less: Adequate Education Grant	(\$ 361,029.00)
Less: State Education Taxes	(\$ 114,493.00)
<b>NET LOCAL SCHOOL APPROPRIATIONS:</b>	<b>\$635,741.00</b>

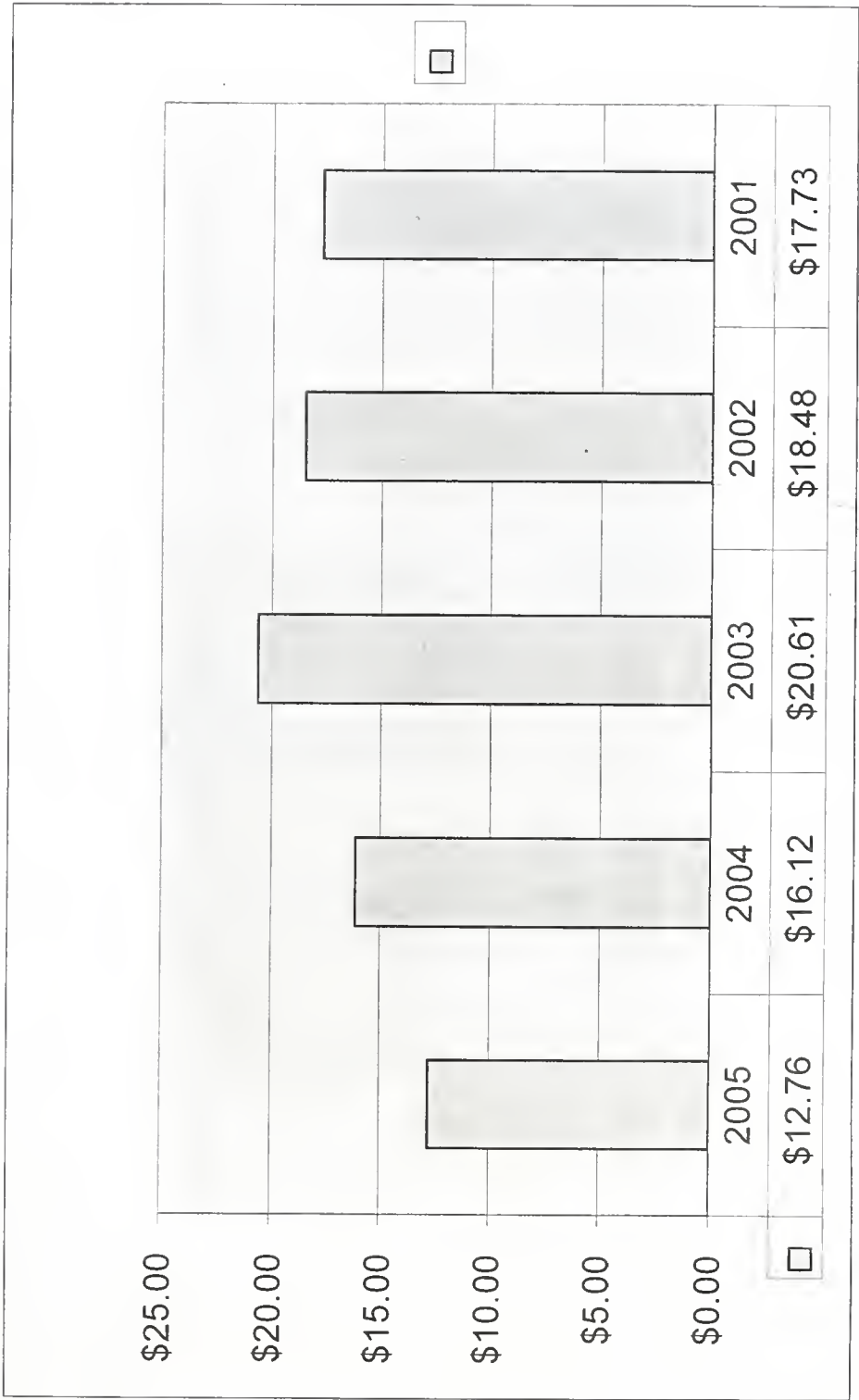
### State Education Taxes Computation:

$\$2.84 \times \$40,314,731.00$  (equalized valuation - no utilities)  
 $= \$114,493.00$  divided by  $\$66,412,542.00$  (local assessed valuation - no utilities) =  $\$1.72$

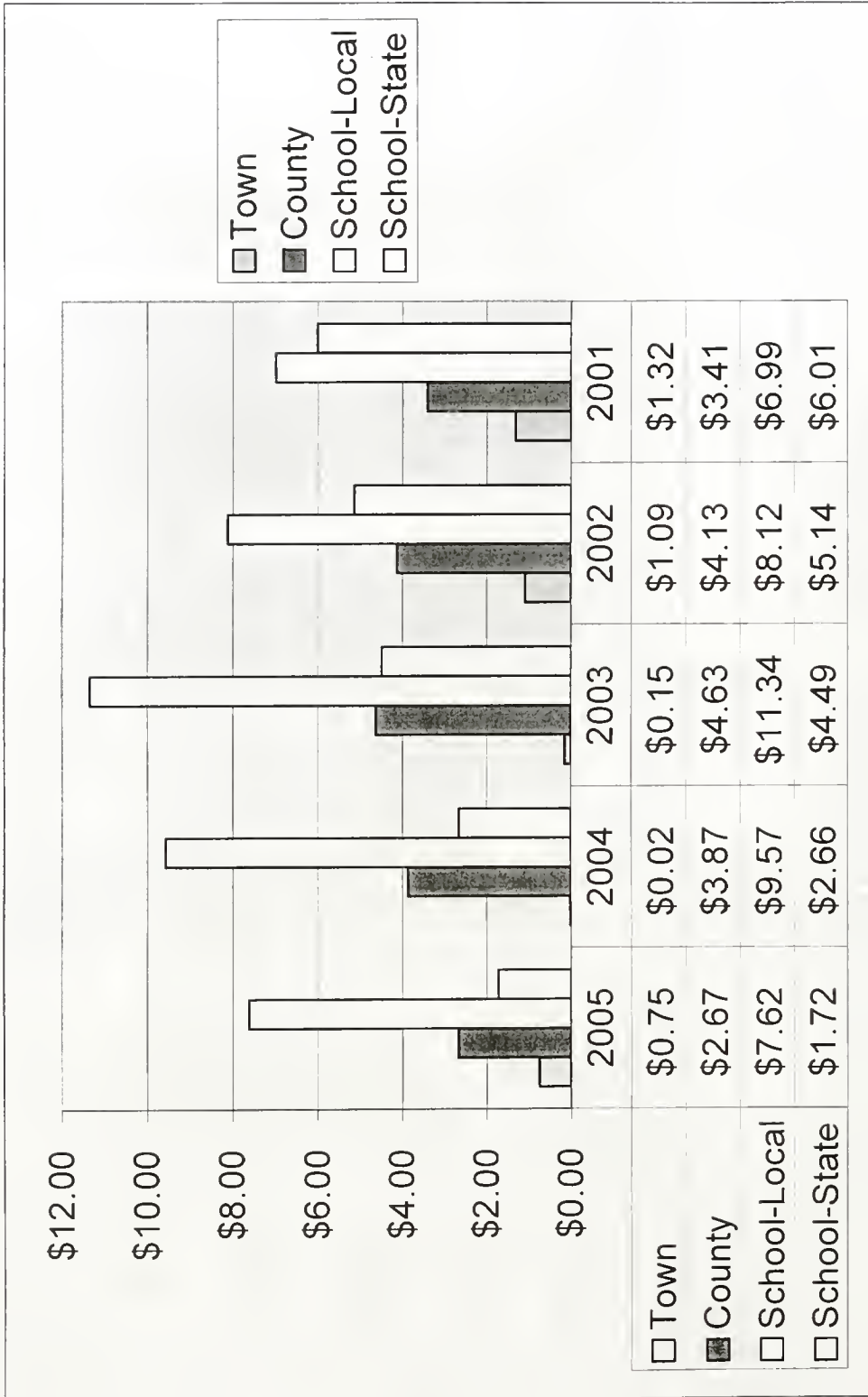
County Appropriations:	\$ 224,174.00
Less: Shared Revenues	(\$ 1,099.00)
<b>NET COUNTY APPROPRIATIONS:</b>	<b>\$223,075.00</b>

TOWN RATE:	\$ .75
LOCAL SCHOOL RATE:	\$ 7.62
STATE SCHOOL RATE:	\$ 1.72
COUNTY RATE:	\$ 2.67
<b>TOTAL – 2005 TAX RATE</b>	<b>\$12.76</b>

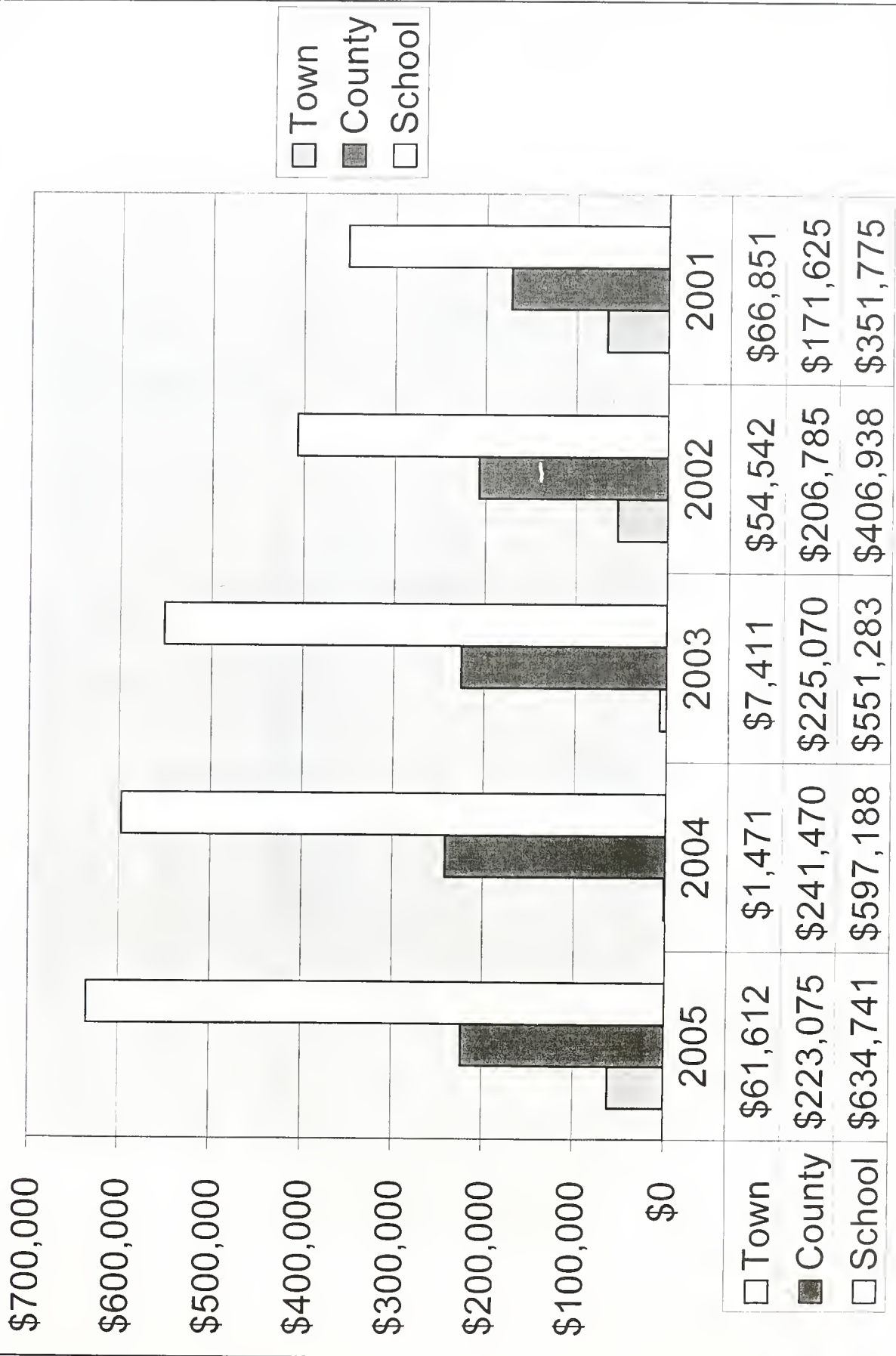
**TOTAL TAX  
RATE OVER LAST FIVE YEARS**



**TOTAL TAX RATE COMPARISON OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY**



# NET APPROPRIATIONS OVER LAST FIVE YEARS



## **FINANCIAL STATEMENT**

Cash with Treasurer, January 1, 2006: \$577,830.39

Unredeemed Taxes:

Levy of 2003	\$ 7,958.19
Levy of 2004	<u>\$14,010.06</u>

\$ 21,968.25

Uncollected Taxes:

2004 Property	\$ 371.00
2005 Property	\$62,007.45
2005 Land Use	<u>\$ 2,190.00</u>

\$ 64,568.45

Trust Funds: \$128,956.34

TOTAL ASSETS: \$793,323.43

Due School District: \$482,234.00

TOTAL LIABILITIES: \$482,234.00

NET ASSETS: \$311,089.43



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

Town Hall (Route 3):	\$538,106.00
Furniture & Equipment:	\$104,952.00
Town Office:	Not assessed yet

Columbia Covered Bridge:	\$390,000.00
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Town Garage (Keach Road):	\$109,710.00
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### **Tax-Deeded Properties:**

Map 420, Lot 6 (Bungy Road)	\$ 45,300.00
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## ***TOWN CLERK'S REPORT***

During the year ending December 31, 2005, I received and remitted to the treasurer the following amounts:

Auto Permits	\$143,515.63
Dog Licenses	\$ 1,297.50
Filing Fees	\$ 8.00
Marriage Licenses:	
State Fee	\$ 228.00
Town Fee	\$ 42.00
Vital Statistics:	
State Fee	\$ 145.00
Town Fee	\$ 75.00
UCC Recording Fees (8)	\$ 105.00
Copy of Checklist	\$ 45.00
Pole License Recording	\$ 10.00
Photocopies	\$ 12.00
 Total Collected:	 \$145,483.13

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, 2005

\$692,100.14

Received from:

Colburn Associates, Inc.; Copy of Tax Blotter	\$50.00
Colebrook Ski-Bees; Lease on Town Garage	\$26.00
Columbia Residents; Refrigerator Disposal	\$165.00
First Colebrook Bank; Interest on Accounts	\$1,700.29
Law Offices of John Riff; Reimbursement for back taxes and interest on tax-deed property	\$1,310.81
Law Offices of John Riff; Reimbursement for Town Welfare	\$761.03
Law Offices of John Riff; Sale of tax deeded property	\$26,910.00
LGC WC Trust, LLC; Insurance Refund	\$772.64
Local Government Center; Overpayment of Conference fees	\$90.00
NH Public Deposit Investment Pool; Interest	\$2,177.44
Planning Board; Fees	\$2,682.44
Plourde Sand & Gravel; Purchase of tax- deeded property	\$2,451.00
Ray Davis Realty; Copy of Tax Blotter	\$25.00
Selectmen's Fees; Junkyard License fees, pistol permits, copies of tax cards and maps, etc.	\$157.50
Shallow River Properties, Inc.; Payment in Lieu of Taxes	\$1,500.00
S. Gray Construction Co., Inc.; Reimbursement for Salt	\$677.01
State of New Hampshire - Forest Fire Reimbursement	\$405.52
Forest Land Reimbursement - Nash Stream	\$2,641.85
HAVA(Help America Vote Act)	\$150.00
Highway Block Grant	\$37,556.30
Revenue Sharing	\$8,617.00
Rooms and Meals Tax	\$29,535.01
SP Rail Fund	\$1,467.00
Town of Colebrook; Reimbursement for Equipment for Colebrook Fire Department	\$3,198.64

# TREASURER'S REPORT

Town of Columbia - Conservation Fund/ closed savings account	\$47,134.12	
Town of Columbia - Tax Collector	\$1,119,059.05	
Town of Columbia - Town Clerk	\$145,483.13	
Trustee of Trust Funds; Interest on accounts	\$16.08	
Winston Banfill Estate; Refund to Town of taxes paid on C.N. Brown Tanks	\$19.22	
Winston Banfill Estate; Refund to Town of C.N. Brown Lease from 9/4/05 to 4/1/06	\$2,409.19	
 Total Monies Received During 2005		 \$1,439,148.27
Total Balance on Hand 1/1/2005 plus monies received during year		\$2,131,248.41
Less Selectmen's Payments		(\$1,553,418.02)
Balance on Hand - January 1, 2005		\$577,830.39
 Checking Account	 \$369,621.45	
Savings Account	\$129,806.53	
NH Public Deposit Investment Pool	\$78,402.41	
	\$577,830.39	

Jennifer L. Wells  
Treasurer



**COOS COUNTY TRANSFER STATION REPORT**  
**January 1 - December 31, 2005**

Received from:

	Deposits to open account	
Columbia	\$2,000.00	
January - December		\$11,149.81
Lemington	\$ 400.00	
January - December		\$ 2,844.32
Stewartstown	\$5,500.00	
January - December		\$42,528.44
Columbia Residents		\$ 844.50
Lemington Residents		\$ 76.00
Stewartstown Residents		\$ 1,207.50
Northeast Resource Recovery Association		\$ 1,981.38
Error in December, 2005 billing (to be billed to Lemington in January, 2006)		\$ .05
<b>Total Deposits to Open Account</b>		<u>\$ 7,900.00</u> \$68,532.00
<b>Less Payments:</b>		<b>\$59,476.74</b>
Less amount to be credited to Columbia in January, 2006		\$ 119.56
Less amount to be credited to Stewartstown in January, 2006		\$ 1,035.70
 Deposits to Open Account:		 \$ 7,900.00

Jennifer L. Wells  
Treasurer

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2005**

Banfill, Winston Estate of; Reimbursement for CN Brown Lease	\$2,409.19
Banfill, Winston Estate of; Reimbursement for Taxes	\$19.22
Business Licenses, Permits & Fees Junkyard Permits, Pistol Permits, copies, etc.	\$157.50
Colburn Associates, Inc. - Copies of Tax Blotter	\$50.00
Colebrook Ski-Bees; Rental on Clubhouse	\$26.00
Colebrook , Town of; Reimbursement for Homeland Security Grant	\$3,198.64
Columbia House - UCVMH; Payment in Lieu of Taxes	\$1,500.00
Columbia Residents; Freon removal, First Colebrook Bank; Interest on Deposits	\$165.00 \$1,700.29
Local Government Center - PLT, Inc. Refund on Workmen's Compensation Audit	\$772.64
Local Government Center Refund Conference Registration	\$90.00
New Hampshire Public Deposit Investment Pool; Interest	\$2,177.44
Planning Board	\$2,682.44
Ray Davis Realty; Copy of Tax Blotter	\$25.00
S. Gray Construction, Inc.; Reimbursement for Road Salt	\$677.01

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2005**

State of New Hampshire; Fire Permits and mileage - State's share	\$405.52
State of New Hampshire; Forest Land Reimbursement	\$2,641.85
State of New Hampshire; Highway Block Grant	\$37,556.30
State of New Hampshire; Revenue Sharing	\$8,617.00
State of New Hampshire; Rooms & Meals Tax	\$29,535.01
State of New Hampshire; SP Rail Fund	\$1,467.00
State of New Hampshire; Help America Vote Act	\$150.00
Riff, John Law Office; Reimbursement for Welfare Tax Lien	\$761.03
Riff, John Law Office; Reimbursement for Taxes on Tax Deeded Property Tax Collector	\$1,310.81
Costs & Fees	\$1,934.11
2005 Current Use Taxes	\$2,710.00
Interest on Taxes	\$8,024.72
2005 Property Taxes	\$961,242.48
Previous Years Property Taxes	\$68,253.31
Tax Sales Redeemed	\$34,543.94
2004 Yield Taxes	\$39,438.41
Excavation Taxes	\$879.52
Overpayment	\$2,032.56

**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2005**

Town Clerk	
Motor Vehicle Permits	\$143,515.63
Vital Records - State	\$145.00
Vital Records - Town	\$75.00
Marriage Licenses - State	\$228.00
Marriage Licenses - Town	\$42.00
UCC	\$105.00
Filing Fees	\$8.00
Dog Fees	\$1,297.50
Copies of Checklist	\$45.00
Pole Licenses	\$10.00
Photocopies	\$12.00
Tax Deeded properties sold	\$29,361.00
Town monies transferred	\$47,134.12
Trustee of Trust Funds; Interest	\$16.08
<b>TOTAL RECEIPTS FOR 2005</b>	<b>\$1,439,148.27</b>



**SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2005**

**TOWN CHARGES:**

Officers' Salaries	\$31,295.40
Officers' Expenses	\$40,654.49
Election & Registration	\$308.50
Town Buildings & Utilities	\$9,429.20
Insurance	\$4,521.80

**PROTECTION OF PERSONS & PROPERTY:**

Fire	\$4,912.05
Radio Communications	\$4,359.82
Health	\$13,596.00
Sanitation & Recycling	\$24,680.93

**HIGHWAYS & BRIDGES:**

Summer Road & Bridges	\$71,739.41
Winter Roads	\$71,953.26

**LIBRARY:**

Colebrook Public Library	\$2,975.00
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**PUBLIC WELFARE:**

Town Poor	\$1,768.00
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**CEMETERIES:**

Cemeteries	\$5,000.00
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**SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2005**

**PAYMENTS TO OTHER GOVERNMENT DIVISIONS:**

State & County	\$225,301.91
Columbia School District	\$751,852.00

**MISCELLANEOUS:**

Land & Building Appraisals	\$8,436.00
Fund Surplus	\$200,000.00
Regional Associations	\$593.45
Taxes Bought By Town	\$31,136.03
Vital Statistics	\$137.00
Refunds/Reimbursements	\$1,167.77
Note Payment	\$47,600.00

**TOTAL PAYMENTS FOR 2005** **\$1,553,418.02**



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Cloutier, Norman; Selectman Salary	\$1,847.00
Collins, Michael; Planning Board Salary	\$369.40
DeBlois, Scott; Planning Board Salary	\$369.40
Dodge, Arthur, Jr.; Moderator Salary	\$75.00
Klebe, Carrie; Planning Board Salary	\$369.40
Lawrence, James; Planning Board Salary	\$369.40
Monson, John P., III; Selectman Salary	\$1,847.00
& Planning Board Salary	\$369.40
Parkhurst, Garry; Tax Collector Salary	\$3,694.00
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$17,275.55
Reilly, David; Planning Board Salary	\$369.40
Schomburg, William; Planning Board Salary	\$554.10
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,662.30
	<b>\$31,295.40</b>

OFFICERS' EXPENSES:

Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$3,200.00
B.M.S.I.; Software Support & Updates	\$1,198.00
Cartographic Associates, Inc.; Map Updates	\$1,034.00
CDW-Government, Inc.; Computer Supplies	\$327.70
Colebrook Office Supply; Office Supplies	\$918.39
Columbia School District; Monies Deposited in Error	\$3.00
Coos County Registry of Deeds; Recording Fees, Copies & Postage; Banfill Property	\$62.97
CPI Printing; Town Clerk & Tax Collector Supplies	\$97.51
Dineen & Crane; Auditing Town Books	\$4,350.00

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2005**

F.W. Cowan & Sons; Surveying Banfill Property	\$5,411.50
First Colebrook Bank, The; Payroll	
Taxes - 4th Quarter - 2004	\$3,239.55
Forbes, John; Real Estate Appraisal	\$225.00
Great Pine Construction Management, LLC;	
Change to Vault Constuction	\$2,390.00
J.P. Cooke, Co.; Dog Tags	\$67.96
Jordan Associates; Newspaper Notices	\$584.83
Lawrence, James; Mileage Reimbursement	\$91.13
Liebl Printing; Printing Town Reports	\$1,596.20
Local Government Center, LLC -	
Conference Registration, etc.	\$180.00
Matthew Bender Co., Law Book	
Updates	\$347.75
NCIA; Internet Access	\$119.40
New Hampshire, State of; Law Book	\$11.00
News & Sentinel, The; Notices,	
Envelopes & Stationery	\$1,223.35
NHCTCA; Conference Registration	\$70.00
NHOEP; Planning Board Workshop	\$30.00
Monson, John P., III; Mileage Reimbursement	\$103.50
North Country Council; Law Books	\$120.00
Parkhurst, Garry; Fees	\$1,972.00
Parkhurst, Marcia; Mileage	
Reimbursement	\$179.75
Parkhurst, Marcia; Reimbursement for	
Computer Supplies	\$49.90
Parkhurst, Marcia; Reimbursement for	
new vacuum cleaner	\$104.99
Pitney Bowes Credit Corporation;	
Postage Machine Rental and Supplies	\$492.00
Petty Cash; Postage, Supplies, etc.	\$200.00
Porter Office Machines, Inc.; Photocopier Repairs	\$588.00
Postmaster, Colebrook; Box Rental	\$136.00

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

Primedia Business; Town Clerk Supplies	\$198.00
Radison Hotel; Conference Accommodations	\$235.44
Riff, John, Law Office of; Title Search	\$300.00
Stohl, Eric; Reimbursement for Mileage	\$149.50
U.S. Postal Service; Refill Postage Meter	\$2,800.00
U.S. Treasury; Social Security, Federal & Medicare Taxes - 2004	\$3,565.86
Waystack & King; Professional Services	\$2,645.31
WM Region Spring Workshop; Town Clerk Workshop Registration	\$35.00
	<b>\$40,654.49</b>

**ELECTION & REGISTRATION:**

Foss-Monson, Carolyn; Supervisor of Checklist	\$75.00
Jordan Associates; Notices	\$38.50
Little, Diane; Supervisor of Checklist	\$67.50
Rainville, Roberta; Ballot Clerk	\$60.00
Weber, Virginia; Supervisor of Checklist	\$67.50
	<b>\$308.50</b>

**TOWN BUILDINGS:**

A T & T; Phone - Town Hall	410.03
Door Systems Corp.; new doorknobs	\$71.50
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$204.00
Gadwah, Herbert; Water Rent	\$200.00
Gosselin, Albe; Water Rent	\$100.00
Hicks, P.A. & Sons, Inc.; Supplies for Ramp	\$173.56
Inland Divers; Fire Extinguishers Checkup	\$14.25
M & F Supply; Furnace Repairs	\$71.50

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2005**

Nugent Motor Company; Fuel	\$2,440.00
Parkhurst, Marcia; Cleaning Carpets	\$200.00
Parkhurst, Kenneth; Installing new locks	\$65.00
PSNH; Electricity - Town Hall	\$1,928.70
S. Gray Construction; Plowing Town Hall	\$2,095.00
Verizon; Phone - Town Hall	\$1,455.66
	<b>\$9,429.20</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	\$3,668.00
	<b>\$4,521.80</b>

**PROTECTION OF PERSONS & PROPERTY:**

**FIRE:**

Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$357.02
Adair, Wallace, Deputy Forest Fire Warden Reimbursement	\$384.78
Colebrook Fire Department; Fire Protection	\$3,678.00
Dion, Peter; Forest Fire Warden Reimbursement	\$414.00
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$78.25
	<b>\$4,912.05</b>

**SELECTMEN'S REPORT**  
**DETAILED STATEMENT OF PAYMENTS - 2005**

**RADIO COMMUNICATIONS:**

Colebrook, Town of; Communications Center	<b>\$4,359.82</b>
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**HEALTH:**

American Red Cross; Appropriation	\$296.00
Tri-County Community Action Program; 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	\$9,118.12
Coos County Recycling Center; Columbia's Share	\$4,413.00
Coos County Transfer Station Account; Solid Waste Disposal	\$11,149.81
	<b>\$24,680.93</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS

Boudle's Construction Co., Inc.;	
Dozer, dumptruck, backhoe &	
excavator rental, labor, rockraking,	
moving equipment, etc.	\$41,639.75
Boudle, Clifton, Jr.; Storage Unit Rental	\$600.00
Cloutier Sand & Gravel; Grading & Gravel	\$6,731.80
Columbia Home & Building Supply, Inc.;	
Lumber, etc.	\$761.52
Columbia Sand & Gravel; Gravel,	
Culverts, etc.	\$16,141.02
Grondin, Alan; Welding	\$720.00
Jordan Associates; Newspaper Notice	\$29.70
Lambert, Kim; Roadside Mowing	\$1,252.50
Lynch, Michael; Roadside Mowing	\$2,607.50
Northern Paving & Construction; Paving	\$750.00
P.A. Hicks & Sons, Inc.; Supplies	\$149.00
Puglisi, Joseph; Labor	\$25.00
Smith, Bradley; Cutting trees	\$242.00
Treasurer, State of NH; Street Signs,	
Stop Signs, Poles, etc.	\$69.63
West Stewartstown Auto Parts; Supplies	\$19.99
	<b>\$71,739.41</b>

MAINTENANCE - WINTER ROADS

Boudle's Construction Co., Inc.; Plowing Contract	\$63,899.49
Boudle's Construction Co., Inc.; Thawing Culverts	
Cutting Trees, etc.	\$802.50
Brooks Agway;	\$39.75
Hicks Painting & Mobile Wash; Thawing Culverts	\$1,040.00



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

*North American Salt; Road Salt	\$5,494.51
**North American Salt; Road Salt	\$677.01
	<b>\$71,953.26</b>

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

**LIBRARY:**

Colebrook Public Library; 2005 Appropriation	<b>\$2,975.00</b>
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**TOWN POOR:**

Name Withheld; Rent	\$1,400.00
Lewis Oil; Fuel	\$218.00
Name Withheld; Food	\$150.00
	<b>\$1,768.00</b>

**CEMETERIES:**

Cemetery Maintenance Fund - transfer monies	\$2,840.00
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$60.00
Gooch, Robert, Jr.; Mowing	\$300.00
Reynolds, Verne; Mowing	\$1,725.00
Stohl, Eric; Mowing	\$75.00
	<b>\$5,000.00</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

**STATE & COUNTY:**

Bisson, Donald M.; County Treasurer, County Taxes	\$224,174.00
Campbell, Stacey; Reimbursement for Recording Fee	\$16.00
Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$419.41
Department of Agriculture; Dog Licenses	\$412.50
Parkhurst, Marcia; Reimbursement for Recording Fees Treasurer, State of New Hampshire; Marriage Licenses	\$52.00
	\$228.00
	<b>\$225,301.91</b>

**SCHOOL DISTRICT:**

Columbia School District	<b>\$751,852.00</b>
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**MISCELLANEOUS:**

**LAND & BUILDING APPRAISALS:**

Avitar Associates of N.E., Inc.; General Assessing	\$1,136.00
Avitar Associates of N.E., Inc.; Statistical Update	\$7,300.00
	<b>\$8,436.00</b>

**REFUNDS/ABATEMENTS:**

Bartlett, Gary; 2005 Property Taxes	\$9.00
Bouthillier, Allen; 2005 Property Taxes	\$63.00
Castmin Realty, LLC; Building Permit Fee	\$10.00
Clark, Kelvin; 2004 Property Taxes	\$43.52
Colburn Associates, Inc.; 2005 Property Taxes	\$119.00

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

Estate of W. Banfill; 2005 Property Taxes	\$58.80
Gorbich, Roger; 2004 Property Taxes	\$4.84
Jager, Edward; 2004 Property Taxes	\$174.10
Parker, Beverly; 2004 Property Taxes	\$108.00
Plourde, Mary; 2004 Property Taxes	\$33.85
Shallow, Brent; 2005 Property Taxes	\$49.00
Stepanian, Scott; 2005 Property Taxes	\$315.00
Stuart, Mona; 2005 Property Taxes	\$57.00
Sweatt, Dennis; 2004 Property Taxes	\$117.68
Young, Beth; Wallace Trust Fund Interest	\$4.98
	<b>\$1,167.77</b>

**FUND SURPLUS**

Banfill, Patricia; Purchase of Land	\$200,000.00
	<b>\$200,000.00</b>

**REGIONAL ASSOCIATIONS:**

NH Association of Assessing Officials; 2005 Dues	\$20.00
NH City & Town Clerks' Association 2005 Dues	\$20.00
Local Government Center, LLC	\$533.45
NH Tax Collectors' Association; 2005 Dues	\$20.00
	<b>\$593.45</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2005**

**TAXES BOUGHT BY TOWN:**

Town of Columbia - 2004 Taxes **\$31,136.03**

**NOTE PAYMENT:**

First Colebrook Bank, The; Payment on  
Town Office Note **\$47,600.00**

**VITAL STATISTICS:**

Treasurer, State of New Hampshire;  
Vital Statistics **\$137.00**

**GRAND TOTAL OF PAYMENTS **\$1,553,418.02****



## COOS COUNTY TRANSFER STATION ACCOUNT

### RECEIPTS:

Town of Stewartstown	\$42,528.44
Town of Columbia	\$11,149.81
Town of Lemington	\$ 2,844.32
Northeast Resource Recovery	\$ 1,981.38
Stewartstown Residents	
Building Debris, tires, etc.	\$ 1,207.50
Columbia Residents	
Building Debris, tires, etc.	\$ 844.50
Lemington Residents	
Building Debris, tires, etc.	\$ 76.00
Error in December billing	\$ .05
to be billed to Lemington in	
January, 2006	
<b>TOTAL RECEIPTS:</b>	<b>\$60,632.00</b>

### PAYMENTS:

Bolens Septic; Portable Toilet	\$ 900.00
Brooks Agway; Supplies	\$ 178.00
Carney, Jesse; Plowing	\$ 1,705.00
Caron, Philip; Compacting	\$ 700.00
Coos County	\$22,500.00
Crawford, Ronald; Freon Removal	\$ 260.00
Grondin, Alan; Welding	\$ 660.00

Normandeau; Trucking	\$31,086.47
Northeast Resource Recovery; Repairs	\$ 495.00
P.A. Hicks & Sons, Inc.; Supplies	\$ 14.51
Parkhurst, Kenneth; Labor & Expenses	\$ 760.18
W. Stewartstown Auto Parts; Supplies	\$ 67.58
Wells, Jennifer; Treasurer Salary	\$ 150.00
Amount to be credited to Columbia in January, 2006	\$ 119.56
Amount to be credit to Stewartstown in January, 2006	\$ 1,035.70
<b>TOTAL PAYMENTS:</b>	<b>\$60,632.00</b>



## TOWN OFFICE NOTE

Below is a breakdown of the payment schedule for the note, which the Town signed to build the new Town Office building. The first payment was scheduled to be made on June 30, 2006.

Date	Payment #	Interest	Principal	Total	Balance
				Original Balance	\$288,000.00
6/30/2006	1	\$9,505.96	\$38,094.04	\$47,600.00	\$249,905.96
6/30/2007	2	\$9,871.27	\$37,728.73	\$47,600.00	\$212,177.23
6/30/2008	3	\$8,403.95	\$39,196.05	\$47,600.00	\$172,981.18
6/30/2009	4	\$6,832.75	\$40,767.25	\$47,600.00	\$132,213.93
6/30/2010	5	\$5,222.44	\$42,377.56	\$47,600.00	\$89,836.37
6/30/2011	6	\$3,548.53	\$44,051.47	\$47,600.00	\$45,784.90
6/30/2012	7	\$1,813.46	\$45,784.90	\$47,598.36	\$0.00
<b>Total Payback</b>		\$45,198.36	\$288,000.00	\$333,198.36	

At the 2005 Town Meeting, the voters appropriated money to make the first payment on the note, which the Town did on December 28, 2005. The entire payment (\$47,600.00) was applied towards the principal. Below is the new breakdown after that payment.

Date	Payment #	Interest	Principal	Total	Balance
				Original Balance	\$288,000.00
12/28/2005			\$47,600.00	\$47,600.00	\$240,400.00
		\$3,770.36		\$3,770.36	
6/30/2006	1	\$4,786.92	\$42,813.08	\$47,600.00	\$197,586.92
6/30/2007	2	\$7,804.67	\$39,795.33	\$47,600.00	\$157,791.59
6/30/2008	3	\$6,249.83	\$41,350.17	\$47,600.00	\$116,441.42
6/30/2009	4	\$4,599.43	\$43,000.57	\$47,600.00	\$73,440.85
6/30/2010	5	\$2,900.91	\$44,699.09	\$47,600.00	\$28,741.76
6/30/2011	6	\$1,135.30	\$28,741.76	\$29,877.06	\$0.00
<b>Total Payback</b>		\$31,247.42	\$288,000.00	\$319,247.42	

By making this payment in December 2005, instead of waiting until the actual due date of June 30, 2006, the Town saves \$13,950.94 in interest. In addition, the loan will be paid off in 2011 instead of 2012.

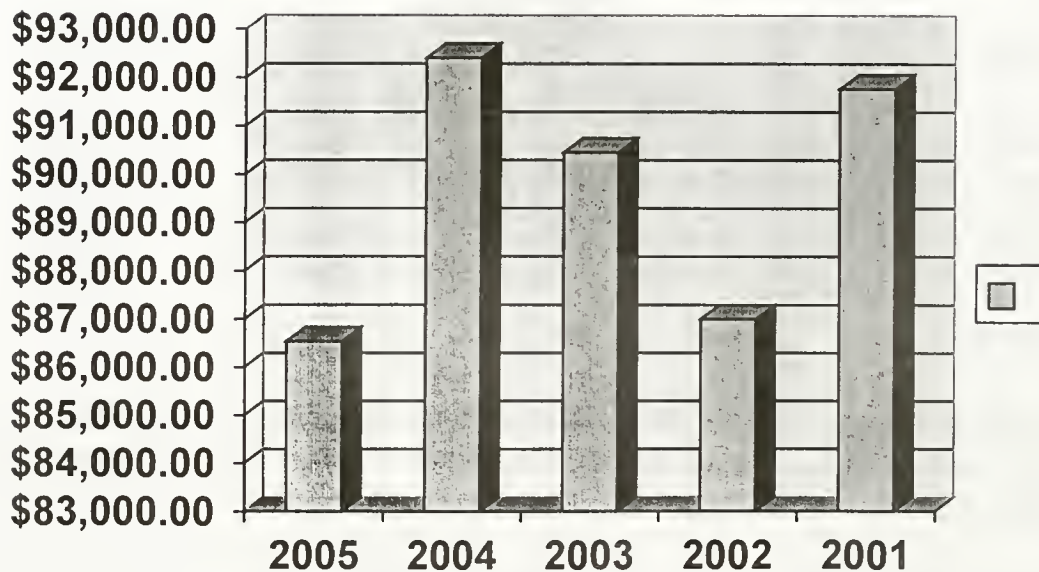
## TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2005, along with a list of uncollected taxes as of that date.

Below is a graph showing the total amount of unpaid taxes at the end of each of the last five years. As you can see, the amount for 2005 is the lowest.

Please feel free to contact us if you have questions or problems with your tax bill.

Garry R. Parkhurst  
Tax Collector





**TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2005 - DECEMBER 31, 2005**

**DEBITS**

	Levy of 2005	Levy of 2004	Levy of 2003
Uncollected Taxes - 1/1/2005:			
Property		\$66,029.95	
Land Use Change			
Yield			
Taxes Committed:			
Property	\$1,025,120.00		
Land Use Change	\$4,900.00		
Yield	\$39,438.41		
Excavation	\$879.52		
Overpayments	\$732.49		
Interest on late taxes:	\$714.79	\$5,142.74	
	\$1,071,785.21	\$71,172.69	\$0.00

**CREDITS**

Remitted to Treasurer:			
Property Taxes	\$961,954.30	\$37,117.28	
Land Use Change	\$2,710.00		
Yield Taxes	\$39,438.41		
Interest & Penalties	\$714.79	\$5,142.74	
Excavation	\$879.52		
Conversion to Lien		\$28,349.80	\$0.00
Overpayments Assigned	\$314.43		
Abatements:			
Property Taxes	\$1,158.25	\$191.87	
Land Use Change			
Uncollected Taxes - 12/31/2004:			
Property Taxes	\$62,007.45	\$371.00	
Land Use Change	\$2,190.00		
Remaining Overpayments	\$418.06		
	\$1,071,785.21	\$71,172.69	\$0.00

**TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2005 - DECEMBER 31, 2005**

**SUMMARY OF TAX LIEN ACCOUNTS  
JANUARY 1, 2005 - DECEMBER 31, 2005**

	2004	2003	2002
Unredeemed lien balance - 1/1/2005:	\$0.00	\$15,392.70	\$11,001.90
Liens Executed During Year:	\$31,136.03	\$0.00	\$0.00
Interest & Costs Collected	\$1,437.97	\$1,441.74	\$4,262.22
	\$32,574.00	\$16,834.44	\$15,264.12
Redemptions	\$17,070.24	\$7,434.51	\$11,001.90
Interest & Costs Collected:	\$1,437.97	\$1,441.74	\$4,262.22
Abatements	\$55.73	\$0.00	\$0.00
Liens Deeded to Municipality:	\$0.00	\$0.00	\$0.00
Unredeemed Lien Balances as of 12/31/2004	\$14,010.06	\$7,958.19	\$0.00
	\$32,574.00	\$16,834.44	\$15,264.12

## UNPAID TAXES

### UNCOLLECTED 2005 PROPERTY TAXES:

	1st Issue	2nd Issue	
Bennett, Aaron, Sr.		\$16.00	*
Bradley, George	\$ 40.00	\$ 24.00	*
Bovill, Frederick & Carol		\$ 1,655.00	
Bovill, Frederick & Carol		\$ 139.00	*
Brady, Francis J. & Betty		\$14.00	*
Burnham, Rickey & Della	\$ 417.00	\$ 557.00	
Carter, Paul A.		\$ 138.00	*
Carter, Paul A.		\$ 61.00	*
Carter, Paul A.		\$ 181.00	*
Carter, Paul A.		\$ 58.00	*
Cass, Charles, et als	\$ 90.00	\$ 132.00	*
Cass, Kevin M.	\$ 102.15	\$ 247.00	
Castellano, Victor & Maria		\$ 580.00	*
Castmin Realty, LLC		\$ 17.00	*
Chann, Stephen & Joanne		\$ 32.00	*
Chapple, Nancy A.	\$ 441.00	\$ 511.00	*
Chase, Mark		\$ 319.00	*
Coggin, Diana M.		\$ 5.00	*
Colburn Associates, Inc.		\$ 1,146.00	*
Collins, Michael D. & Laurie		\$ 1,962.00	*
Crevier, Roger		\$ 266.00	*
DeBlois, Scott & Debbie	\$38.02	\$ 1,311.00	
DeBlois, Scott & Debbie		\$ 548.00	
Dupont, Ronald C.		\$ 785.00	*
Evans, Charles		\$ 134.00	
Falcucci, Angelo & Carmelina	\$ 16.00	\$ 9.00	*
Falcucci, Angelo & Carmelina	\$ 130.00	\$ 189.00	*
Feltham, Richard P.	\$ 171.00	\$ 263.00	
Fletcher, Keith		\$ 135.00	*
Fogg, Kevin & Alaina		\$ 260.00	*
Gadwah, Mary A.	\$ 155.00	\$ 104.00	
Gervais, Michael, et als		\$ 196.00	
Gosselin, Albe D.		\$ 377.00	
Gould, Gregory		\$ 43.00	*
Green, Douglas J.N.		\$ 889.00	

## UNPAID TAXES

Hall, Diane	\$ 556.00	\$ 622.00	*
Hamel, Raymond P. & Derek R.	\$ 598.00	\$ 822.00	
Hand, Dean & Rose	\$ 194.00	\$ 157.00	*
Hastings, Kenneth & Lori		\$ 981.00	*
Hastings, Kenneth & Lori		\$157.00	*
Hastings, Kenneth & Lori		\$ 33.00	*
Hebert, Carole A.	\$ 374.00	\$ 390.00	
Hodgkins, Roger, et als		\$3.00	*
Hodgkins, Roger, et als		\$1,115.00	*
Howland, Pamela	\$ 249.00	\$ 196.00	*
Hrycuna-Perron, Anastasia, et als	\$ 175.00	\$ 194.00	
Hyatt Realty Trust		\$382.00	*
Ignatowicz, John & Adele		\$31.00	*
Johonnett, Frances	\$ 476.00	\$ 459.00	
Kelsea, Lawrence		\$ 307.00	*
Kelsea, Lawrence		\$ 216.00	*
Kennett, Angela & Rolfe, Jeremy	\$ 69.00	\$ 29.00	
Kenney, Evelyn Haynes, et als		\$ 410.00	*
Lamontagne, Gilles P.	\$ 375.02	\$ 497.00	
LaRoche, Donald		\$ 22.00	*
Laros, Charles		\$ 915.00	
Lawton, Ronald & Maryann	\$ 681.00	\$ 751.00	
Leavenworth, Michelle & Lesperence, Billy	\$ 14.00	\$ 4.00	
Leavenworth, Ronald & Michelle	\$ 90.00	\$ 78.00	
Leavenworth, Ronald & Michelle	\$ 111.00	\$ 63.00	
Limoges, Karen A.	\$ 1,119.00	\$ 1,387.00	
Lines, Paul		\$ 6.00	
Locke, Daniel P. et als	\$ 208.00	\$ 233.00	
Locke, Daniel P. & Jacqueline	\$ 839.00	\$ 1,053.00	
Long, Martha		\$ 203.00	*
Long, Martha		\$ 58.78	
Lynch, Dana R.		\$ 74.00	
MacLure, Robert J. & Wendy	\$ 446.00	\$ 547.00	
Marcotte, Russell	\$ 420.00	\$ 392.00	*
Marrone, Joseph A.	\$ 197.00	\$ 234.00	
McKinnon, Barbara A.		\$ 906.00	
McKnight, John N.		\$ 1,109.00	*
McKnight, John N.		\$ 448.00	*
McKnight, John N.		\$ 1,169.00	*

## UNPAID TAXES

Mills, Arlene M.	\$ 42.69	\$ 1,878.00
Mills, Ellen	\$ 540.00	\$ 725.00
Mills, Laura	\$ 279.40	\$ 630.00 *
Mitchell, Eric		\$ 844.00 *
Moren, Lawrence V., Jr. et als	\$ 5.98	\$ 322.00
Mullane, Kevin Sr.	\$ 307.00	\$ 320.00 *
Nash, Edward F.		\$ 700.00 *
Noklund, Sigmund et als		\$168.00 *
Noyes, Deborah J.		\$ 724.00 *
Parker, Eugene		\$ 234.00 *
Parker, Ronald & Marie		\$ 1,018.00 *
Philbrook, Maureen		\$ 184.00 *
Puglisi, Gary & Joseph		\$ 566.00 *
Puglisi, Gary & Joseph		\$ 3.00
Puglisi, Gary & Joseph		\$ 3.00
Quintal, Donald J.		\$ 157.00 *
Rainville, Roberta	\$ 772.00	\$ 1,312.00 *
Rainville, Roberta	\$ 29.00	\$ 17.00 *
Rella, Paul M. & Valerie		\$ 58.00 *
Reynolds, Daniel J. (1/2 interest)	\$ 34.00	\$ 50.00
Riley, Francis J. & Carol N.	\$ 151.51	\$ 910.00
Roy, William		\$ 3.00 *
Sansom, Brenda		\$ 531.00 *
Sansom, Brenda		\$ 212.00 *
Sansom, Brenda		\$ 20.00 *
Santacroce, James R. & Lorraine	\$ 665.00	\$ 584.00
Santacroce, James R. & Lorraine	\$ 1,178.00	\$ 838.00
Secret Order of Water Buffalo		\$ 478.00 *
Smith, Christopher		\$ 164.00 *
Smith, Herbert R. & Beverly		\$ 305.00 *
Smith, Kenneth W.	\$ 593.00	\$ 774.00
Smith, Valerie & Abbott, Steven	\$ 473.00	\$ 674.00
Taylor, Timothy B.		\$ 204.00 *
Taylor, Timothy B.		\$ 570.00
Venezia, Brenda		\$ 152.91
Venezia, Brenda	\$ 34.73	\$ 78.00 *
Vincent, Jerett		\$ 68.00 *
Wegener, Steven		\$ 253.00 *
Wheeler, Harry		\$ 457.26 *

## UNPAID TAXES

Whittier, Heather	\$ 162.00	\$ 106.00 *
Wilson, Ralph		\$ 50.00 *
York, Robert	\$ 144.00	\$ 97.00
Zengilowski, Robert S.		\$ 406.00 *
<b>2005 TOTALS</b>	<b>\$ 14,202.50</b>	<b>\$47,804.95</b>

### UNCOLLECTED 2004 PROPERTY TAXES:

Burnham, Rickey	<b>\$371.00</b>
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### UNCOLLECTED 2005 LAND USE CHANGE TAXES:

White, John & Linda	<b>\$2,190.00</b>
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### UNCOLLECTED PROPERTY TAX LIENS:

#### Levy of 2004:

Burnham, Rickey	\$ 522.33
Feltham, Richard P.	\$ 377.75
Hamel, Derek R. & Raymond P.	\$ 1,303.63
Hand, Dean & Rose	\$ 43.77
Hebert, Carole A.	\$ 838.95
Howland, Pamela	\$ 551.15 *
Hrycuna-Perron, Anastasia et als	\$ 276.96
Johonnett, Frances	\$ 1,034.38
Limoges, Karen A.	\$ 2,377.50
Locke, Daniel P.	\$ 472.03
Locke, Daniel P.	\$ 1,764.28
Mills, Ellen E.	\$ 1,183.28
Santacroce, James R. & Lorraine	\$ 1,817.65
Santacroce, James R. & Lorraine	\$ 720.25
Whittier, Heather	\$ 385.20
York, Robert	\$ 340.95 *
	<b>\$ 14,010.06</b>

## UNPAID TAXES

### Levy of 2003:

Feltham, Richard P.	\$	346.52	
Gadwah, Mary	\$	226.74	
Hamel, Raymond P. & Derek K.	\$	1,376.05	
Hebert, Carole A.	\$	552.29	
Johonnett, Frances	\$	609.30	*
Limoges, Karen A.	\$	2,157.22	*
Marrone, Joseph A.	\$	451.90	
Mills, Ellen E.	\$	586.33	
Mills, Ellen E.	\$	766.15	
Reynolds, Daniel J. (1/2 interest)	\$	139.64	
Whittier, Heather	\$	334.38	
York, Robert	\$	411.67	*
	\$	<b>7,958.19</b>	

\*INDICATES AMOUNTS PAID AFTER 12/31/2005.

## **PLANNING BOARD REPORT**

We received a total of **54** building permit applications:

- 1 renewal
- 3 for signs
- 4 for garages
- 13 for additions (i.e., additions, decks, porches)
- 2 mobile homes (both in parks)
- 8 residential (frame or modular)
- 1 garage w/breezeway
- 1 kennel
- 2 gravel pits
- 1 asphalt plant
- 1 office building
- 4 barns
- 13 storage buildings/sheds

We also processed applications for **8 minor** subdivisions and **1** lot line adjustment.

Fees collected were:

- Subdivision fees	\$1,465.44
- Building permit fees	\$1,170.00
- Zoning Ordinance Booklets	\$ 2.00
- After the Fact penalties 3 @\$15.00	\$ 45.00
Total Remitted to Treasurer:	\$2,682.44

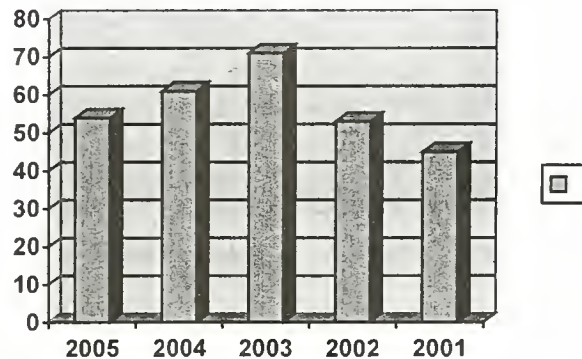


The Board would also say:

- A huge “**THANK YOU**” to Bill Schomburg for his many Years of service. His time and efforts have been appreciated.
- James Lawrence and Michael Collins have been appointed to the Board to serve as alternates.
- Our Master Plan is in need of updating. All citizens’ input is welcome and wanted.

Marcia Parkhurst, Secretary  
Columbia Planning Board

## NUMBER OF BUILDING PERMITS OVER LAST FIVE YEARS



TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen,  
Columbia, New Hampshire:

In planning and performing our audit of the financial statements of Town of Columbia for the year ended December 31, 2004, 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.

*Implementation of New Accounting Model*

As explained further in the auditors' report and Note 6 to the financial statements, management has elected not to implement the provisions of GASB Statement No. 34. This statement sets forth a new financial reporting model for state and local governments.

One of the provisions of the GASB 34 reporting model is that the town must inventory its capital assets (buildings, equipment, vehicles, roads, bridges, infrastructure), identify the original cost and date of acquisition of each capital asset, and determine accumulated depreciation that would have been recorded from date of acquisition to December 31, 2004. It is our understanding that management believes that the cost of developing this information exceeds its usefulness, and the time required to do so would unnecessarily delay the issuance of the financial statements. Therefore, for this and other reasons, management has elected not to implement GASB 34 at this time.

Many other very small local governments and school districts have come to similar conclusions regarding GASB 34 and have elected to defer or simply ignore implementation. We believe that management's reasoning is sound, though it should be reviewed annually to determine when, or if, implementation may be appropriate in the future.

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

*Dineen & Crane, PLLC*

July 26, 2005

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen of  
Columbia, New Hampshire:

We have audited the accompanying financial statements of Town of Columbia as of December 31, 2004, 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 opinions 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 opinions.

Management has chosen not to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Therefore, these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities. The financial statements presented do not contain separate statements for governmental and fiduciary fund types, nor are major and non-major funds separately identified and classified. The financial statements presented report expendable trust funds which should be reported as special revenue funds under the new reporting model. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented its discussion and analysis as required. The amounts that would be reported in the missing statements and the required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determinable.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Town of Columbia as of December 31, 2004, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Board of Selectmen  
Town of Columbia



Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compose Town of Columbia's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of Town of Columbia do not fairly present financial position, results of operations, and cash flows, if applicable, in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund statements and schedules.

*Dineen & Crane, PLLC*

July 26, 2005



For an electronic copy of this report, please email [Adair.Mulligan@crjc.org](mailto:Adair.Mulligan@crjc.org)

## ANNUAL REPORT - 2005

### Headwaters Subcommittee of the Connecticut River Joint Commissions

This year the Headwaters Subcommittee updated the Recreation chapter of our *Connecticut River Management Plan*, taking a close look at river access, riverfront recreational development, swimming, fishing, boating, and area trails. A new water quality assessment conducted for us by the State of New Hampshire indicates that the Connecticut River may not be safe for swimming in Columbia, due to bacteria from an unknown source. We have now begun work on revising and updating the water resources chapter of our plan.

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. We encourage all towns in our region to review our current *Connecticut River Corridor Management Plan*, and to incorporate its recommendations as they update town plans and revise their zoning ordinances, particularly for floodplain and shoreland protection.

Citizens interested in representing the town should contact the select board. 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).

*Bill Schomburg and Ken Hastings, Columbia representatives*

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## CONNECTICUT RIVER JOINT COMMISSIONS

This year the Connecticut River Joint Commissions have considered issues as wide-ranging as all-terrain vehicles and recreational use of the river to the Connecticut River Birding Trail and floodplain development. Appointed by the legislatures of New Hampshire and Vermont to guide growth and development in the watershed, the CRJC are advisory and have no regulatory powers, preferring instead to ensure greater public involvement in decisions that affect the river region.

We have completed a scientific assessment for the river from Murphy Dam to Gilman, and have provided the town office with a map of our findings for Columbia and a brochure for landowners interested in knowing the causes of erosion in the region and how to manage it.

With the support of the four US Senators from the two states, the Commissions were able to provide \$85,000 in Partnership Program grants for locally-inspired projects, including a grant to the Pittsburg Ridge Runners for riverbank restoration where Magalloway Road crosses the river.

CRJC support efforts to safeguard natural, agricultural, and historic assets of the valley, and are working with businesses and the states to strengthen the local base for tourism through the Connecticut River Byway. We brought Governors Jim Douglas of Vermont and John Lynch of New Hampshire together for a tour of the river region, and through our efforts, the 500 miles of state-designated roadway have been named a National Scenic Byway.

We welcome the public to our meetings on the last Monday of each month. Visit our web site at [www.crjc.org](http://www.crjc.org) for a calendar of meetings, useful information and links, and our newsletters, *River Valley News* and *River Byway News*.

**RESIDENT MARRIAGE REPORT  
JANUARY 1, 2005 - DECEMBER 31, 2005**

<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>
6/17/2005	McKnight, John N.	Columbia, NH	Veronika V. Gavrylenko	Ukraine	Bedford, NH
7/16/2005	Lambert, Stephan G.	Columbia, NH	Ouellette, Jennifer N.	Columbia, NH	Berlin, NH
9/24/2005	Corriveau, Peter G.	Columbia, NH	Delloio, Laurie L.	Columbia, NH	Stewartstown, NH
10/1/2005	Comazzetto, Ryan M.	Seattle, WA	Little, Michelle J.	Seattle, WA	Bethlehem, NH

**RESIDENT BIRTH REPORT  
JANUARY 1, 2005 - DECEMBER 31, 2005**

<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>
2/6/2005	Cross, Kimber Dinaea	Lancaster, NH	Cross, Brian	Cross, Bridget

## RESIDENT DEATH REPORT JANUARY 1, 2005 - DECEMBER 31, 2005

DATE OF DECEDENT'S DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
1/7/2005	Banfill, Winston	Colebrook, NH	Banfill, George	Bennett, Bernice
1/21/2005	Davis, Maurice	Colebrook, NH	Davis, Earl	Bisson, Corine
5/7/2005	Washburn, Wilfred	Colebrook, NH	Washburn, Wilfred	Clark, Ruth
7/9/2005	Burnham, Rickey	Columbia, NH	Burnham, Richard	Frawley, Harriett
10/4/2005	Bessette, Jeannette	W. Stewartstown, NH	Charest, Louis	Guimond, Lydia
11/3/2005	Placy, Ray Jr.	Colebrook, NH	Placy, Ray	Knights, Mildred
12/13/2005	Gagne, Clement	Lancaster, NH	Gagne, Peter	Unknown, Rosanne

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA  
FOR YEAR ENDING DECEMBER 31, 2005**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS CREATED	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	\$100.00	\$0.00	\$0.00	\$100.00	\$0.68	\$0.68	\$0.00	\$100.68
8/29/1953	Mrs. Warren Marshall Cemetery Fund	Cemetery	Savings #3340-618326	\$75.00	\$0.00	\$0.00	\$75.00	\$0.51	\$0.51	\$0.00	\$75.51
3/4/1946	Mary Walker Cemetery Fund	Cemetery	Savings #3340-618326	\$400.00	\$0.00	\$0.00	\$400.00	\$2.80	\$2.80	\$0.00	\$402.80
11/23/1988	Hattie Chamberlain Cemetery Fund	Cemetery	Savings #211-5603	\$228.54	\$0.00	\$0.00	\$228.54	\$1.16	\$1.16	\$0.00	\$229.70
7/8/1998	Percy H. Titus Cemetery Fund	Cemetery	Savings #211-5603	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$4.96	\$4.96	\$0.00	\$1,004.96
2/6/1938	Thomas Wallace Cemetery Fund	Cemetery	Savings #205-0579	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$4.98	\$4.98	\$0.00	\$1,004.98
9/30/1946	Henry Forristall Cemetery Fund	Cemetery	Savings #204-8973	\$200.00	\$0.00	\$0.00	\$200.00	\$0.99	\$0.99	\$0.00	\$200.99
12/27/2000	Cemetery Maintenance Fund	Cemetery	Savings #216-4493	\$18,169.02	\$2,840.00	\$0.00	\$21,009.02	\$91.17	\$0.00	\$0.00	\$21,099.17
1/18/1997	Town History Fund	Town History	Savings #212-4221	\$1,008.84	\$0.00	\$0.00	\$1,008.84	\$5.02	\$0.00	\$0.00	\$1,013.86
7/24/2003	Town of Columbia	Conservation	CD #13177	\$46,810.49	\$0.00	\$46,810.49	\$0.00	\$306.31	\$306.31	\$0.00	\$47,116.80
7/26/2005	Town of Columbia	Conservation	Savings #218-4921	\$0.00	\$47,116.80	\$47,116.80	\$0.00	\$17.32	\$17.32	\$0.00	\$47,134.12
1/21/2003	Columbia School District	Tuition	CD #12112	\$74,970.18	\$0.00	\$0.00	\$74,970.18	\$825.27	\$0.00	\$0.00	\$75,795.45
7/1/2002	Columbia Bridge Conservation	Repairs	CD #1210963	\$6,175.64	\$0.00	\$6,175.64	\$0.00	\$42.07	\$42.07	\$0.00	\$6,217.71
10/16/2002	Columbia Covered Bridge Fund	Repairs	Savings #217-1817	\$1,267.06	\$6,217.71	\$0.00	\$7,484.77	\$21.56	\$0.00	\$0.00	\$7,506.33
12/14/2004	Road Improvement Fund	Roads	CD #20669	\$20,135.03	\$0.00	\$0.00	\$20,135.03	\$401.94	\$0.00	\$0.00	\$20,536.97
				\$171,539.80	\$56,174.51	\$100,102.93	\$127,611.38	\$1,726.74	\$381.78	\$1,344.96	\$128,956.34



ANNUAL REPORT OF THE SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF  
COLUMBIA, N H  
2004 – 2005

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Newsletter

Nurse's Corner

Principal's Message

Sports

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Colebrook Academy

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Nat'l Weather Serv Advisories  
CNN Education News

**ANNUAL MEETING DATE:**

*Tuesday, March 14, 2006  
approximately 8:00 pm  
(immediately following Town Meeting)  
Columbia Town Hall*

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**2004 – 2005**

**Report of**

**COLUMBIA SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Robert Gooch*

**CLERK**

*Jennifer Wells*

**TREASURER**

*Jennifer Wells*

**SCHOOL BOARD**

*Kay Soucy*

*Lisa M. Placy-Brooks, Chairman*

*Karen Riendeau (appointed)*

*Term Expires 2005*

*Term Expires 2006*

*Term Expires 2006*

**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 14<sup>th</sup> day of March 2006 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 school district will approve the transportation contract between the Columbia School Board and WW Berry Transportation, Inc. which calls for the following yearly rates:

Year	To/From School*
2006 – 2007	68,000.00
2007 – 2008	69,700.00
2008 – 2009	71,442.50
2009 – 2010	73,228.56
2010 – 2011	75,059.21

and in addition for the district to be responsible for fuel cost in excess of \$2.95/gallon\*; and further to raise and appropriate the sum of Sixty-eight thousand dollars (\$68,000.00) for the 2006 – 2007 fiscal year. The school board recommends this appropriation. (Majority Vote Required)

6. To see if the district will vote to raise and appropriate the sum of One million, two hundred ninety-six thousand, two hundred twenty-eight dollars (\$1,296,228.00) 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 not include appropriation in warrant articles #4 & 5. (Majority vote required)
7. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 8<sup>th</sup> day of February 2006

LISA M. PLACY-BROOKS, Chairman  
KAREN RIENDEAU  
KAY SOUCY  
Columbia School Board

A True Copy of Warrant – Attest:

LISA M. PLACY-BROOKS, Chairman  
KAREN RIENDEAU  
KAY SOUCY  
Columbia School Board

**COLUMBIA SCHOOL DISTRICT**

2006 - 2007

**ESTIMATED REVENUE**

	<b>2004 - 2005 REVENUE RECEIVED</b>	<b>2005 - 2006 BUDGET</b>	<b>2006 - 2007 PROPOSED BUDGET</b>	<b>VARIANCE</b>
Balance on Hand, June 30th	186,158.00	155,203.00	90,000.00	(65,203.00)
Adequate Education Grant	310,883.00	361,029.00	361,029.00	0.00
Earning on Investment	2,635.69	800.00	2,000.00	1,200.00
Medicaid Revenue	2,768.65	1,500.00	2,000.00	500.00
Catastrophic Aid	36,441.23	0.00	0.00	0.00
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	12.72	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>538,899.29</b>	<b>518,532.00</b>	<b>455,029.00</b>	<b>(63,503.00)</b>

**BUDGET SUMMARY**

	<b>2004 - 2005</b>	<b>2005 - 2006</b>	<b>2006 - 2007</b>	<b>Variance</b>
Budget	1,258,393.00	1,268,766.00	1,374,228.00	105,462.00
Less:				
Estimated Revenue	538,899.00	518,532.00	455,029.00	(63,503.00)
<b>DISTRICT ASSESSMENT</b>				
State Property Tax	719,494.00	750,234.00	919,199.00	168,965.00
Local Education Tax Rate (District Assessment)	120,664.00	114,493.00	125,701.00	11,208.00
Local Education Tax Rate (District Assessment)	597,188.00	635,741.00	793,498.00	157,757.00

**COLUMBIA SCHOOL DISTRICT 2006 - 2007  
BUDGET FOOTNOTES**

Footnotes delineated in the far right hand column of the Proposed Budget pages:

- A. Tuition enrollment decreased. Elementary cost per pupil increased
- B. Alternative Educational Programs (new Charter School in which we participate) moved to page 3
- C. Increase one student extended school year program, increase one classroom aide
- D. Preschool tuition increase one student
- E. Psychological services – reduction in student needs
- F. Increase in student needs
- G. Anticipated reduction in students
- H. Increase in Treasurer’s salary wages \$50
- I. Increase in Office of Superintendent salary and health insurance
- J. Transportation Contract new ( WA #5) – allocated \$ 3,000 for fuel clause
- K. Summer program transportation and extended school year transportation

**COLUMBIA SCHOOL DISTRICT  
PROPOSED BUDGET  
2006 - 2007**

DESCRIPTION OF PROGRAM	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Budget Foot- notes
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
				VARIANCE	
1100 REGULAR EDUCATION					
561 TUITION IN STATE	935,717.00	929,182.23	1,054,912.00	1,123,718.00	68,806.00 A
569 PRIVATE TUITION	-	-	5,000.00	-	(5,000.00) B
Total REGULAR EDUCATION	935,717.00	929,182.23	1,059,912.00	1,123,718.00	63,806.00
1200 SPECIAL EDUCATION PROGRAMS					
323 CONTRACTED SERVICES	28,580.00	27,540.28	36,445.00	54,488.00	18,043.00 C
562 OUT OF STATE TUITION	84,000.00	-	100.00	100.00	-
569 TUITION - PRIVATE	44,910.00	1,976.00	3,150.00	13,860.00	10,710.00 D
Total SPECIAL EDUCATION	157,490.00	29,516.28	39,695.00	68,448.00	28,753.00
1380 VOCATIONAL PROGRAM					
562 OUT OF DISTRICT TUITION	100.00	-	100.00	100.00	-
Total VOCATIONAL PROGRAM	100.00	-	100.00	100.00	-
2140 PSYCHOLOGICAL SERVICES					
323 PUPIL SERVICES	7,200.00	2,755.00	7,200.00	5,400.00	(1,800.00) E
Total PSYCHOLOGICAL SERVICES	7,200.00	2,755.00	7,200.00	5,400.00	(1,800.00)
2150 SPEECH PATHOLOGY					
260 WORKERS' COMPENSATION	105.00	105.00	141.00	152.00	11.00
323 CONTRACTED SERVICES	13,117.00	15,451.49	17,558.00	18,993.00	1,435.00 F
580 TRAVEL	-	8.28	-	-	-
Total SPEECH PATHOLOGY	13,222.00	15,564.77	17,699.00	19,145.00	1,446.00

DESCRIPTION OF PROGRAM	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Budget
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
				VARIANCE	Foot- notes
2160 PHYSICAL/OCCUPATIONAL THERAPY					
260 WORKERS' COMPENSATION	44.00	44.00	100.00	100.00	
323 PROFESSIONAL SERVICES	10,569.00	6,171.25	12,519.00	11,037.00	G
Total PHYSICAL/OCCUPATIONAL THERAPY	10,613.00	6,215.25	12,619.00	11,137.00	(1,482.00)
2190 OTHER SUPPORTING SERVICES					
323 PROFESSIONAL SERVICES	8,133.00	4,355.00	4,760.00	4,285.00	(475.00)
324 CONTRACTED SERVICE	-	-	25.00	25.00	-
580 TRAVEL	267.00	-	30.00	30.00	-
Total OTHER SUPPORTING SERVICES	8,400.00	4,355.00	4,815.00	4,340.00	(475.00)
2310 SCHOOL BOARD SERVICES					
110 SALARIES	1,075.00	1,050.00	1,075.00	1,125.00	50.00 H
220 FICA TAX	84.00	80.33	84.00	88.00	4.00 H
260 WORKERS' COMPENSATION	196.00	336.86	196.00	196.00	-
330 OTHER PROFESSIONAL SERVICES	1,450.00	1,532.01	2,200.00	1,800.00	(400.00)
520 INSURANCE	925.00	779.00	925.00	925.00	-
540 ADVERTISING	250.00	327.00	500.00	500.00	-
580 TRAVEL	50.00	-	50.00	50.00	-
610 SUPPLIES	-	35.06	-	-	-
641 BOOKS	-	50.00	-	-	-
810 DUES & FEES	1,560.00	1,605.76	2,161.00	2,255.00	94.00
890 OTHER EXPENSES	150.00	12.36	150.00	150.00	-
Total SCHOOL BOARD SERVICES	5,740.00	5,808.38	7,341.00	7,089.00	(252.00)
2321 OFFICE OF SUPERINTENDENT					
319 APPROPRIATIONS	31,865.00	31,864.48	29,271.00	30,576.00	1,305.00 I
Total OFFICE OF SUPERINTENDENT	31,865.00	31,864.48	29,271.00	30,576.00	1,305.00



DESCRIPTION OF PROGRAM	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	VARIANCE	Budget Foot- notes
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET		
2329 ADMINISTRATIVE SERVICES						
580 COORDINATOR'S TRAVEL	175.00	-	175.00	175.00	-	
Total ADMINISTRATIVE SERVICES	175.00	-	175.00	175.00	-	
2721 TRANSPORTATION - TO/FROM SCH						
260 WORKER'S COMPENSATION	200.00	200.00	1,500.00	1,500.00	-	
511 OTHER ORGANIZATIONS	100.00	-	100.00	100.00	-	
519 OTHER ORGANIZATIONS	67,811.00	65,322.96	69,539.00	75,000.00	5,461.00	J
739 NEW EQUIPMENT	-	1,100.00	-	-	-	
810 DUES AND FEES	-	721.50	-	-	-	
Total TRANSPORTATION - TO/FROM SCH	68,111.00	67,344.46	71,139.00	76,600.00	5,461.00	
2722 TRANSPORTATION SPECIAL PROGRAM						
511 OTHER ORGANIZATIONS	16,800.00	8,942.16	8,700.00	11,400.00	2,700.00	K
580 TRAVEL	2,960.00	-	100.00	100.00	-	
Total TRANSPORTATION SPECIAL PROGRAM	19,760.00	8,942.16	8,800.00	11,500.00	2,700.00	
5250 TRANSFER OF FUNDS						
880 EXPENDABLE TRUST FUNDS	-	-	10,000.00	10,000.00	-	
Total TRANSFER OF FUNDS	-	-	10,000.00	10,000.00	-	
5310 CHARTER SCHOOL						
563 TUITION	-	-	-	6,000.00	6,000.00	B
Total CHARTER SCHOOL	-	-	-	6,000.00	6,000.00	
<b>TOTAL EXPENDITURES</b>	<b>1,258,393.00</b>	<b>1,101,548.01</b>	<b>1,268,766.00</b>	<b>1,374,228.00</b>	<b>105,462.00</b>	

**SCHOOL ADMINISTRATIVE UNIT #7**

**2006 - 2007**

**December 7, 2005**

<b>CATEGORY</b>	<b>TOTAL</b>	<b>COLE</b> 46.08%	<b>PITTS</b> 31.95%	<b>STEW</b> 12.17%	<b>COLU</b> 6.07%	<b>CLARKS</b> 3.73%
Special Education Services	17,726.00	8,168.14	5,663.46	2,157.25	1,075.97	661.18
Psychological Services	113,423.00	52,265.32	36,238.65	13,803.58	6,884.78	4,230.68
Other Support Services	57,000.00	26,265.60	18,211.50	6,936.90	3,459.90	2,126.10
Improvement of Instruction	34,000.00	15,667.20	10,863.00	4,137.80	2,063.80	1,268.20
Office of Superintendent	181,343.00	83,562.85	57,939.09	22,069.44	11,007.52	6,764.09
Coordinator of Special Services	116,966.00	53,897.93	37,370.64	14,234.76	7,099.84	4,362.83
Fiscal Services	154,502.00	71,194.52	49,363.39	18,802.89	9,378.27	5,762.92
Plant Services	20,225.00	9,319.68	6,461.89	2,461.38	1,227.66	754.39
<b>TOTAL</b>	695,185.00	320,341.25	222,111.61	84,604.01	42,197.73	25,930.40
<b>Total Estimated Revenue</b>	191,460.00	88,224.77	61,171.47	23,300.68	11,621.62	7,141.46
<b>TOTAL DISTRICT SHARE</b>	503,725.00	232,116.48	160,940.13	61,303.33	30,576.11	18,788.94
District Share FY 2005 - 2006	455,215.00	212,631.00	144,303.00	55,900.00	29,270.00	13,110.00
Increase (Decrease) over FY06	48,510.00	19,485.48	16,637.13	5,403.33	1,306.11	5,678.94

**SAU #7 BUDGET FOOTNOTES**

<b>Reference Number</b>	<b>Explanation of Increase/Decrease</b>	<b>Amount</b>
<b>A</b>	<b>SPECIAL EDUCATION PROGRAMS</b>	
	Funded through grants & projected decrease in hours	(2,775.00)
<b>B</b>	<b>PSYCHOLOGICAL SERVICES</b>	
	Salary & Fixed Costs - projected increase	
	Health Insurance - projected 26.3% increase	8,653.00
<b>C</b>	<b>OFFICE OF SUPERINTENDENT</b>	
	Salaries & Fixed Costs - projected increase	5,663.00
	Health Insurance - projected 26.3% increase	6,064.00
	Software - decrease - purchased FY06	(4,652.00)
<b>D</b>	<b>COORDINATOR OF SPECIAL SERVICES</b>	
	Salaries & Fixed Costs - projected increase	4,001.00
	Health Insurance - projected 26.3% increase	4,962.00
	Replace computer system & equipment	1,500.00
<b>E</b>	<b>FISCAL SERVICES</b>	
	Salaries & Fixed Costs - projected increase	6,455.00
	Health Insurance - projected 26.3% increase	7,168.00
<b>F</b>	Replacement of the existing accounting software & computer purchased FY 06	(15,905.00)
<b>G</b>	<b>FURNITURE</b>	
	Purchased furniture for conference room FY 06	(1,956.00)

# SCHOOL ADMINISTRATIVE UNIT #7

## ESTIMATED REVENUE

2006 - 2007

	Revenue Received 2004 - 2005	Budget 2005 - 2006	Proposed Budget 2006 - 2007	Variance
Unreserved Fund Balance(carryover applied)	\$ 8,000.00	\$ 50,000.00	\$ 25,000.00	
PL 94-142 Grant	\$ 93,755.55	\$ 110,402.00	\$ 110,260.00	
Bureau of Substance Abuse Services	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	
D O E Drug Free Grant	\$ 10,288.45	\$ 6,000.00	\$ 6,000.00	
PL 99-457 Preschool Grant	\$ 211.60	\$ 2,100.00	\$ 2,100.00	
Title II	\$ -	\$ -	\$ -	
Coos County Grant	\$ 5,983.75	\$ 5,000.00	\$ 5,000.00	
Interest	\$ 273.50	\$ 30.00	\$ 100.00	
Other Local Income	\$ 3,350.00	\$ 1,500.00	\$ 3,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 161,862.85</b>	<b>\$ 215,032.00</b>	<b>\$ 191,460.00</b>	<b>\$ (23,572.00)</b>
Total Expenditures/Appropriations	\$ 616,187.29	\$ 670,247.00	\$ 695,185.00	\$ 24,938.00
Net Appropriations not necessarily actual expenses FY 05	\$ 457,823.00	\$ 455,215.00	\$ 503,725.00	\$ 48,510.00

SCHOOL ADMINISTRATIVE UNIT #7

2006 - 2007 Budget - Adopted December 7, 2005

PROGRAM DESCRIPTION	2004 - 2005		2005 - 2006		2006 - 2007	
	BUDGET	EXPENDED	BUDGET	BUDGET	PROPOSED BUDGET	VARIANCE
1210 SPECIAL EDUCATION PROGRAMS						
110 SALARIES	29,400.00	0.00	15,820.00	14,700.00	(1,120.00)	
220 SOCIAL SECURITY CONTRIBUTIONS	2,293.00	0.00	1,234.00	1,147.00	(87.00)	
260 WORKERS' COMPENSATION	88.00	0.00	47.00	79.00	32.00	
323 CONTRACTED SERVICES	2,100.00	0.00	2,100.00	0.00	(2,100.00)	
580 TRAVEL	0.00	0.00	800.00	800.00	0.00	
610 SUPPLIES	0.00	0.00	0.00	500.00	500.00	
810 DUES & FEES	0.00	0.00	500.00	500.00	0.00	
Total SPECIAL EDUCATION PROGRAMS	33,881.00	0.00	20,501.00	17,726.00	(2,775.00)	
A						
2140 PSYCHOLOGICAL SERVICES						
110 SALARY	46,000.00	0.00	49,000.00	52,500.00	3,500.00	
211 HEALTH INSURANCE	13,799.00	0.00	15,053.00	19,516.00	4,463.00	
220 SOCIAL SECURITY CONTRIBUTIONS	3,588.00	0.00	3,822.00	4,095.00	273.00	
232 RETIREMENT	1,214.00	0.00	1,813.00	1,943.00	130.00	
260 WORKERS' COMPENSATION	138.00	0.00	147.00	284.00	137.00	
320 CONTRACTED SERVICE (94-142)	7,000.00	50,524.00	25,000.00	25,000.00	0.00	
580 MILEAGE	1,750.00	0.00	1,750.00	1,750.00	0.00	
610 SUPPLIES	1,100.00	312.56	1,100.00	1,100.00	0.00	
641 BOOKS	250.00	0.00	250.00	250.00	0.00	
642 SOFTWARE	200.00	0.00	200.00	200.00	0.00	
739 EQUIPMENT	1,000.00	0.00	3,500.00	3,500.00	0.00	
810 DUES & FEES	2,900.00	0.00	3,135.00	3,285.00	150.00	
Total PSYCHOLOGICAL SERVICES	78,939.00	50,836.56	104,770.00	113,423.00	8,653.00	
B						
2190 OTHER SUPPORT SERVICE						
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	316.55	0.00	0.00	0.00	
Total OTHER SUPPORT SERVICE	0.00	316.55	0.00	0.00	0.00	

PROGRAM DESCRIPTION	2004 - 2005 BUDGET	2004 - 2005 EXPENDED	2005 - 2006 BUDGET	2006 - 2007 PROPOSED BUDGET	VARIANCE
2191 STUDENT ASSIST PROGRAM					
320 CONTRACTED SERVICES - GRANTS	53,500.00	0.00	53,500.00	53,500.00	0.00
580 TRAVEL	1,000.00	39.75	1,000.00	1,000.00	0.00
810 DUES & FEES	1,300.00	0.00	2,500.00	2,500.00	0.00
Total STUDENT ASSIST PROGRAM	55,800.00	39.75	57,000.00	57,000.00	0.00
2213 IMPROVEMENT OF INSTRUCTION					
320 COURSE REIMBURSEMENT	7,000.00	510.00	34,000.00	34,000.00	0.00
Total IMPROVEMENT OF INSTRUCTION	7,000.00	510.00	34,000.00	34,000.00	0.00
2320 OFFICE OF SUPERINTENDENT					
110 SALARIES	104,020.00	102,870.00	106,471.00	112,134.00	5,663.00 C
211 HEALTH INSURANCE	18,740.00	18,230.58	20,442.00	26,506.00	6,064.00 C
220 SOCIAL SECURITY CONTRIBUTIONS	8,114.00	7,780.35	8,305.00	8,746.00	441.00
231 RETIREMENT	6,137.00	6,261.12	7,251.00	7,636.00	385.00
260 WORKERS' COMPENSATION	312.00	299.29	319.00	606.00	287.00
430 REPAIR & MAINTENANCE	3,789.00	3,185.54	4,275.00	4,025.00	(250.00)
442 RENTAL - POSTAL	0.00	0.00	576.00	660.00	84.00
522 LIABILITY INSURANCE	1,400.00	1,267.89	1,600.00	1,800.00	200.00
531 TELEPHONE	2,100.00	1,692.21	1,860.00	1,860.00	0.00
532 POSTAGE	2,100.00	974.18	2,300.00	1,800.00	(500.00)
540 ADVERTISING	800.00	607.72	1,200.00	1,000.00	(200.00)
550 PRINTING	650.00	879.59	650.00	900.00	250.00
580 TRAVEL	4,010.00	5,708.74	5,110.00	5,880.00	770.00
610 SUPPLIES	2,000.00	1,478.57	2,100.00	2,500.00	400.00
641 BOOKS/PERIODICALS	500.00	168.85	500.00	500.00	0.00
642 SOFTWARE	55.00	23.34	4,752.00	100.00	(4,652.00) C
733 PURCHASE/LEASE	6,732.00	5,733.33	0.00	0.00	0.00
734 COMPUTER EQUIPMENT	125.00	0.00	2,552.00	1,200.00	(1,352.00) F
810 DUES & FEES	2,920.00	3,588.75	3,330.00	3,490.00	160.00
Total OFFICE OF SUPERINTENDENT	164,504.00	160,750.05	173,593.00	181,343.00	7,750.00

PROGRAM DESCRIPTION	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
2332 COORDINATOR OF SP SERVICES					
110 SALARIES	67,469.00	62,420.92	65,260.00	69,261.00	4,001.00 D
211 HEALTH INSURANCE	27,598.00	15,484.41	16,725.00	21,687.00	4,962.00 D
220 SOCIAL SECURITY CONTRIBUTION	5,263.00	4,697.49	5,090.00	5,402.00	312.00
232 RETIREMENT	3,981.00	3,619.10	4,444.00	4,717.00	273.00
260 WORKERS' COMPENSATION	202.00	282.29	196.00	374.00	178.00
430 REPAIR & MAINTENANCE	825.00	486.87	725.00	725.00	0.00
520 LIABILITY INSURANCE	1,400.00	1,368.00	1,600.00	1,800.00	200.00
531 TELEPHONE	1,500.00	1,185.75	1,400.00	1,400.00	0.00
534 POSTAGE	850.00	785.99	850.00	900.00	50.00
540 ADVERTISING	250.00	0.00	250.00	250.00	0.00
550 PRINTING	800.00	273.50	800.00	800.00	0.00
580 TRAVEL	3,450.00	5,153.20	3,900.00	4,340.00	440.00
610 SUPPLIES	1,400.00	1,373.95	1,400.00	1,600.00	200.00
641 BOOKS	500.00	515.26	500.00	500.00	0.00
642 SOFTWARE	55.00	23.33	55.00	55.00	0.00
733 PURCHASE/LEASE	6,731.00	5,733.33	0.00	0.00	0.00
738 REPLACEMENT OF COMPUTER EQUIP.	0.00	0.00	0.00	1,500.00	1,500.00 D
739 OTHER EQUIPMENT	0.00	116.45	0.00	0.00	0.00
759 FURNITURE	0.00	1,154.00	0.00	225.00	225.00
810 DUES & FEES	1,270.00	3,655.24	1,430.00	1,430.00	0.00
Total COORDINATOR OF SP SERVICES	123,544.00	108,329.08	104,625.00	116,966.00	12,341.00
2520 FISCAL SERVICES					
110 SALARIES	79,040.00	78,190.00	80,927.00	86,362.00	5,435.00 E
120 TREASURER'S SALARY	600.00	600.00	600.00	600.00	0.00
211 HEALTH INSURANCE	22,147.00	17,046.57	24,158.00	31,326.00	7,168.00 E
220 SOCIAL SECURITY CONTRIBUTIONS	6,212.00	5,914.90	6,359.00	6,783.00	424.00 E
231 RETIREMENT	4,663.00	4,487.20	5,511.00	5,881.00	370.00 E
260 WORKERS' COMPENSATION	239.00	319.31	244.00	470.00	226.00 E
319 CONTRACTED SERVICES	1,500.00	1,450.00	1,600.00	1,900.00	300.00
430 REPAIR & MAINTENANCE	3,879.00	3,882.42	3,975.00	3,825.00	(150.00)
522 LIABILITY INSURANCE	1,740.00	1,608.00	1,840.00	2,100.00	260.00
531 TELEPHONE	1,500.00	1,205.19	1,500.00	1,500.00	0.00
534 POSTAGE	1,700.00	980.67	1,500.00	1,200.00	(300.00)

PROGRAM DESCRIPTION	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
2520 FISCAL SERVICES CONT'D					
540 ADVERTISING	200.00	0.00	200.00	200.00	0.00
550 PRINTING	900.00	537.54	900.00	900.00	0.00
580 TRAVEL	3,055.00	2,753.36	3,055.00	3,840.00	785.00
610 SUPPLIES	3,000.00	3,314.59	3,300.00	3,800.00	500.00
641 BOOKS	200.00	317.85	300.00	300.00	0.00
642 SOFTWARE	55.00	23.33	9,448.00	0.00	(9,448.00) F
733 PURCHASE/LEASE	6,731.00	5,733.34	0.00	0.00	0.00
737 FURNITURE AND FIXTURES	0.00	514.95	0.00	0.00	0.00
738 REPLACEMENT OF COMPUTERS	0.00	0.00	5,105.00	0.00	(5,105.00) F
810 DUES & FEES	2,125.00	2,041.39	3,455.00	3,515.00	60.00
Total FISCAL SERVICES	139,486.00	130,920.61	153,977.00	154,502.00	525.00
2600 PLANT SERVICES					
323 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
421 RUBBISH REMOVAL	500.00	660.00	500.00	700.00	200.00
430 REPAIR & MAINTENANCE	25.00	129.75	25.00	25.00	0.00
441 RENTAL CHARGE	12,000.00	12,000.00	18,000.00	18,000.00	0.00
521 PROPERTY INSURANCE	500.00	638.00	700.00	700.00	0.00
610 SUPPLIES	400.00	684.70	600.00	800.00	200.00
733 FURNITURE	0.00	0.00	1,956.00	0.00	(1,956.00) G
739 NEW EQUIPMENT	0.00	132.89	0.00	0.00	0.00
Total PLANT SERVICES	13,425.00	14,245.34	21,781.00	20,225.00	(1,556.00)
TOTAL EXPENDITURES	616,579.00	465,947.94	670,247.00	695,185.00	24,938.00



**COLUMBIA SCHOOL DISTRICT**  
**Minutes**  
**The State of New Hampshire**  
**March 8, 2005**

The meeting opened at 9:20 pm and the results of the election were read.

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

Moderator:	Robert Gooch	6	(write ins)
Treasurer:	Jennifer Wells	64	
Clerk:	Jennifer Wells	64	
School Board:	Kay Soucy	60	

2. I move that the salaries of the School Board and the compensation of any other officers or agents of the District be as printed in the school report on Page CU 5 in the amount of \$1,075.00.

Motion made by:	Lisa M. Placy-Brooks
Seconded by:	Jane McCoy
<b>Vote:</b>	<b>Yes</b>

3. I move to accept the reports of Agents, Auditors, Committees or Officers chosen as printed in the school report.

Motion made by:	Robert Gooch
Seconded by:	Debbie Pike
<b>Vote:</b>	<b>Yes</b>

4. I move to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Tuition Expendable Trust Fund previously established.

Motion made by:	Lisa M. Placy-Brooks
Seconded by:	Kay Soucy
<b>Vote:</b>	<b>Yes</b>

5. I move 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. This article does include appropriation in warrant article #3.

Motion made by:	Kay Soucy
Seconded by:	Jane McCoy

**COLUMBIA SCHOOL DISTRICT**  
**Minutes**  
**The State of New Hampshire**  
**March 8, 2005**

I move to amend Article 5 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. This article does include appropriation in warrant article #4.

Motion to Amend:	Lisa M. Placy-Brooks
Second to Amend:	Robert Gooch
<b>Vote to Amend:</b>	<b>Yes</b>

I move to amend Article 5 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. This article does **not** include appropriation in warrant article #4.

Motion to Amend:	Lisa M. Placy-Brooks
Second to Amend:	Laverna Cass
<b>Vote to Amend:</b>	<b>Yes</b>

<b>Vote on Amended Article</b>	<b>Yes</b>
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6. To transact any other business that may legally come before this meeting.

Motion by Jane McCoy to dissolve the meeting at 9:45 pm. This was seconded by Marcia Parkhurst.

Respectfully submitted,

Jennifer L. Wells,  
School District Clerk

# SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

This is a year where we feel like we are being swept along on a current of negative changes which seem beyond our control, and those who are in control have no inclination to stem the tide. The No Child Left Behind Act, while having admirable goals, has created considerable aggravation for administration and teachers with the highly qualified teacher requirement. Many of our best and most experienced teachers, who have been certified by the New Hampshire Department of Education, must now demonstrate that they are "highly qualified" according to federal standards. The requirement to determine "adequate yearly progress" through a state assessment is not a bad concept on the surface, but has been flawed in how it is carried out. Testing students at a particular grade level and comparing the results with the group of students who were in that grade the previous year is not an accurate measure of progress because they are testing different groups. The N H Department of Education has proposed to the U S Department of Education that we use gains based assessment, where the same group are assessed and their results are compared with their results from the previous year. For example, the results of student in grade six would be compared with the results of those same students when tested in grade 5. We can then determine if they made at least one year's growth.

The great frustration in developing budgets this year are the large increases in areas over which we have little or no control: health insurance and fuel. The cost of health insurance annually increases at several times the rate of inflation, with no relief in sight. The increases in fuel, both for heating and transportation have jumped dramatically while the petroleum industry is making record profits. The school districts are like the taxpayers in that the fuel costs are driving up the price of everything else we buy due to increased shipping costs. Now the increase in the cost of oil has caused a jump in what we will pay for electricity. These costs alone have driven up the school districts budgets without even beginning to look at improvements in educational programs.

We do have changes at the state level this year. Governor Lynch appointed Lyonel Tracy as the Commissioner of Education. Lyonel, who is in his first year of a four-year term, was formerly the Superintendent of Schools in Portsmouth. The New Hampshire State Board of Education also approved new Minimum Standards for Public School Approval that went into effect for the current school year. There are changes in high school graduation requirements and flexibility to give credit for learning opportunities outside of the school.

# **SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA**

The North Country Charter Academy, located in Lancaster and Littleton, has provided an alternative education opportunity for some of our students. Through the charter school, now in its second year, we have had four students complete their high school education, and we have four others currently enrolled. Governor Lynch is supporting an effort to raise the mandatory attendance age to eighteen. This will only have positive results if alternative opportunities are made available for students who do not wish to be in a traditional high school. The North Country School Administrative Units worked together to provide such an opportunity at the charter school. The goal of every school district should be that, at a minimum, each student completes a high school education or its equivalent.

Respectfully submitted,

Robert C. Mills  
Superintendent of Schools

# **TITLE I REPORT**

## **2004 – 2005**

### **COLEBROOK - COLUMBIA**

During the 2004-2005 school year Title I served students throughout the elementary school. Services were provided in both Reading/Language Arts and Math. Mrs. Bailey, Mrs. Owen and I offered services to grades 1-5 in Reading and grades 1-6 in Math.

During the regular school year we had the opportunity to serve 49 students. Some students received both reading and math assistance. The Title I staff spent more time providing supplemental services in the classroom this year. We were able to reduce student pullout substantially.

In addition we had 21 students attend Summer School. Mrs. Moren, who during the school year teaches 2<sup>nd</sup> grade, and Mrs. Dionne, who teaches 5<sup>th</sup> grade, joined Mrs. Bailey as summer school instructors. The summer school ran for four weeks this summer instead of the usual five weeks because of scheduling conflicts.

At the conclusion of the summer school we hosted a party to celebrate. We had over 50 students and family members join us. Patrick Ross provided entertainment and a workshop for the event. We all had a great time.

Over the last few years we have been adding to our classroom library. Whenever possible we have chosen to purchase Perma-Bound books instead of soft cover in order to increase the shelf life of the books. We have also purchased Accelerated Reader books and software that allows students to take computerized comprehension tests after they have finished reading the book. This has proven to be quite popular in some classrooms.

We have also purchased a library of audio books as a service to the classroom teachers who have students experiencing reading difficulty. Many teachers use books in their classrooms for novel studies or classwide reading. The audio books that we have purchased support that program by offering a supplemental method for some students to participate.

I would like to thank the administration, teachers and school staff for their assistance and support of the Title I program. I also would like to thank the parents of the Title I children for all of their support during the year and over the years. Thank you to the Colebrook and Columbia communities for supporting all of the educational programs that we are able to offer your children and grandchildren. Special thanks go to Mrs. Bailey and Mrs. Owen. It is a pleasure working with these caring professionals.

Respectfully submitted,

Neal Brown  
Project Manager/Teacher

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2004 - 2005  
BALANCE SHEET  
June 30, 2005**

**ASSETS:**

Current Assets

Cash in Bank	\$ 159,754.88	
Intergovernmental A/R	196.29	
		\$ 159,951.17

**TOTAL ASSETS**

**\$ 159,951.17**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

Accounts Payable	\$ 4,748.01	
Total Current Liabilities		\$ 4,748.01

Fund Equity

Reserve for Amounts Voted	0.00	
Unreserved Fund Balance	155,203.16	
		\$ 155,203.16

Total Fund Equity		\$ 155,203.16
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**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 159,951.17**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2004 - 2005  
STATEMENT OF REVENUES  
June 30, 2005**

**REVENUE FROM LOCAL SOURCES**

Current Appropriations	\$ 597,188.00
Earnings on Investment	2,635.69
Other Local Revenue	<u>12.72</u>

**TOTAL LOCAL REVENUE** \$ 599,836.41

**REVENUE FROM STATE SOURCES**

State of New Hampshire - Adequacy Aid (Grant)	\$ 310,883.00
State of New Hampshire - Adequacy Aid (State Tax)	120,664.00
State of New Hampshire - Catastrophic Aid	36,441.23

**TOTAL STATE REVENUE** \$ 467,988.23

**REVENUE FROM FEDERAL SOURCES**

State of New Hampshire - Medicaid	<u>2,768.65</u>
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**TOTAL FEDERAL REVENUE** \$ 2,768.65

**TOTAL REVENUE FROM ALL SOURCES** \$ 1,070,593.29

## 2004 - 2005 DETAILED STATEMENT OF EXPENDITURES

### SALARIES

Campbell, Stacey	300.00
Placy-Brooks, Lisa M.	300.00
Soucy, Kay K.	300.00
Wells, Jennifer	150.00
<b>TOTAL SALARIES</b>	<b>1,050.00</b>

### OTHER EXPENSES

Austine School for the Deaf	256.00
BC Country Day School, LLC	5,338.91
Boynton, Jay C.	289.00
Brooks, Amy	1,890.00
Colebrook Academy	35.06
Colebrook Chronicle	85.50
Colebrook School District	952,973.89
Coos County Independent	8,942.16
Cote, Christine	5,577.50
Dartmouth-Hitchcock Clinic	218.00
Deer Creek Psychological Services	2,045.00
Dineen & Crane, PLLC	1,150.00
First Colebrook Bank	80.33
Fogg, Darlene	6,973.46
George M. Stevens & Son Co.	240.00
Infantine Insurance Inc.	539.00
McGraw-Hill Companies	12.36
N H School Boards Association	1,605.77
News & Sentinel	66.50
North Country Education Foundation	4,507.00
Nugent Motor Company	58,811.00
Primex	685.86
Radio Engineering Industry	1,100.00
Riendeau, Kerry	8.28
Roberge, Mandy	888.00
Rockhill, Dr. Virginia	800.00
School Administrative Unit #7	32,089.48
Soule, Leslie, Kidder, Zelin	93.00
State NH - MV	34.00
State of New Hampshire	8.00
Switser, Jean Maccalous	12,561.20
Therapeutic Dimensions	560.00
Thibault, Kyla	33.75
<b>TOTAL OTHER EXPENSES</b>	<b>1,100,498.01</b>

**TOTAL EXPENDITURES** 1,101,548.01



**COLUMBIA SCHOOL DISTRICT  
STATEMENT OF ANALYSIS OF CHANGES  
IN FUND EQUITY  
June 30, 2005**

Fund Equity, July 1, 2004	186,157.88
Plus Total Revenue	1,070,593.29
Less Total Expenditures	<u>1,101,548.01</u>
Fund Equity, June 30, 2005	155,203.16

TRANSMITTAL AND COMMENTARY LETTER

To the School Board  
of Columbia School District:

In planning and performing our audit of the financial statements of Columbia School District for the year ended June 30, 2005, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Our study and evaluation disclosed no material weaknesses.

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

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

*Dineen & Crane, PLLC*

September 15, 2005

INDEPENDENT AUDITORS' REPORT

To the School Board  
of Columbia School District:

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbia School District as of and for the year ended June 30, 2005, which collectively compose the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Columbia School District's management. Our responsibility is to express opinions 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Columbia School District as of June 30, 2005, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages three through seven is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Dineen & Crane, PLLC*

September 15, 2005

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

<b>Description</b>	<b>2003 - 2004</b>	<b>2004 - 2005</b>
<b>Expenses:</b>		
Instructional Programs	89,371.22	20,710.63
Related Services:		
Speech, OT, Psychological & Other	7,971.48	16,296.09
Administration	8,598.66	2,358.12
Transportation	<u>19,099.20</u>	<u>8,942.16</u>
<b>Total Expenses</b>	<b><u>\$125,040.56</u></b>	<b><u>\$48,307.00</u></b>
 <b>Revenue:</b>		
Special Ed. Allocation of		
Adequacy State Grant	35,266.00	0.00
Medicaid	1,755.95	2,768.65
Catastrophic Aid	0.00	36,441.23
<b>Total Revenue</b>	<b><u>\$37,021.95</u></b>	<b><u>\$39,209.88</u></b>
 <b>Net Cost for Special Education</b>	 <b>\$88,018.61</b>	 <b>\$9,097.12</b>

**COLUMBIA SCHOOL DISTRICT  
TRANSPORTATION 2004- 2005**

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
Nugent Motor Company	E. Columbia	\$326.73	57	48.0
Nugent Motor Company	S. Columbia		41	52.0

**TUITION PUPILS & RATES 2004 - 2005**

Grade Levels	Pupils	RATE
Kindergarten	3	\$3,506.00
Elementary	79	\$7,407.00
High School	35	\$10,328.00

S A U # 7 PERSONNEL 2005 - 2006	POSITION	TOTAL SALARY	COLUMBIA SHARE 6.07%
Bissonnette, Beth	Bookkeeper	\$21,000.00	\$1,274.70
Covill, Cheryl	Business Manager	\$45,700.00	\$2,773.99
Gray, Suzanne	Payroll/Personnel Clerk	\$22,160.00	\$1,345.11
Grover, Patricia	Administrative Secretary	\$26,800.00	\$1,626.76
Paul, Anthony	Coord Of Special Services	\$45,200.00	\$2,743.64
Mills, Robert C.	Superintendent	\$71,600.00	\$4,346.12
Tessier, Anne	Special Services Secretary	\$20,141.00	\$1,222.56





