

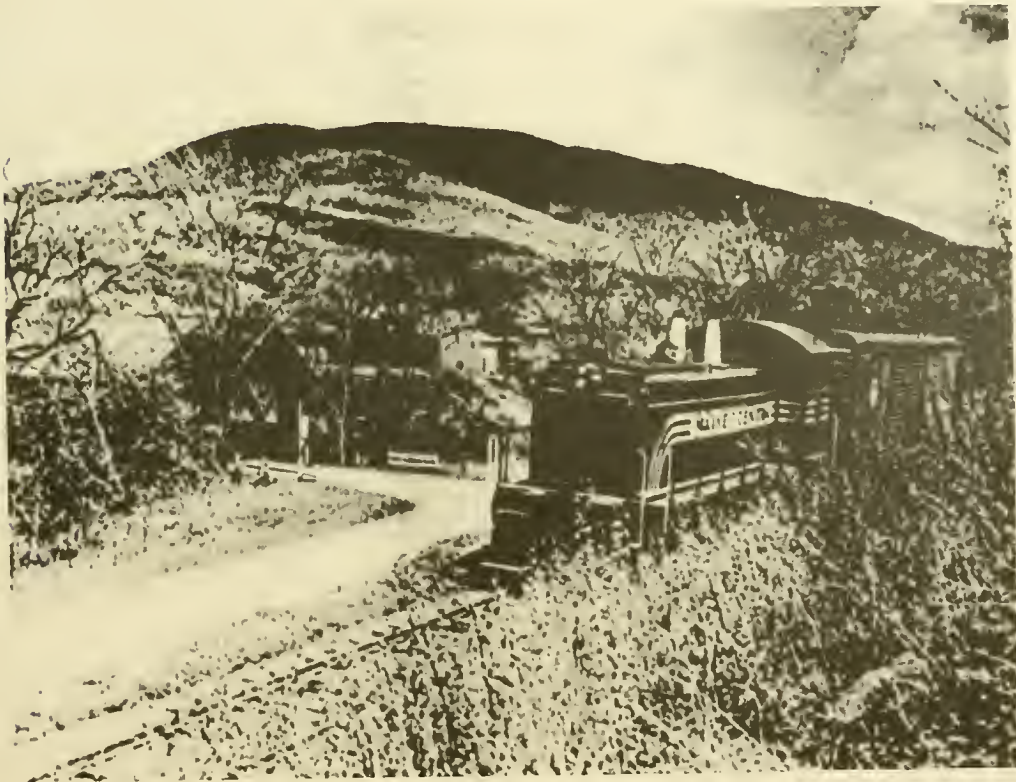
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2008

ANNUAL REPORT


Of the Town Officers
Of the Town of

COLUMBIA NEW HAMPSHIRE

For the Year Ending
December 31, 2008



INCLUDING REPORT
OF THE SCHOOL DIRECTORS



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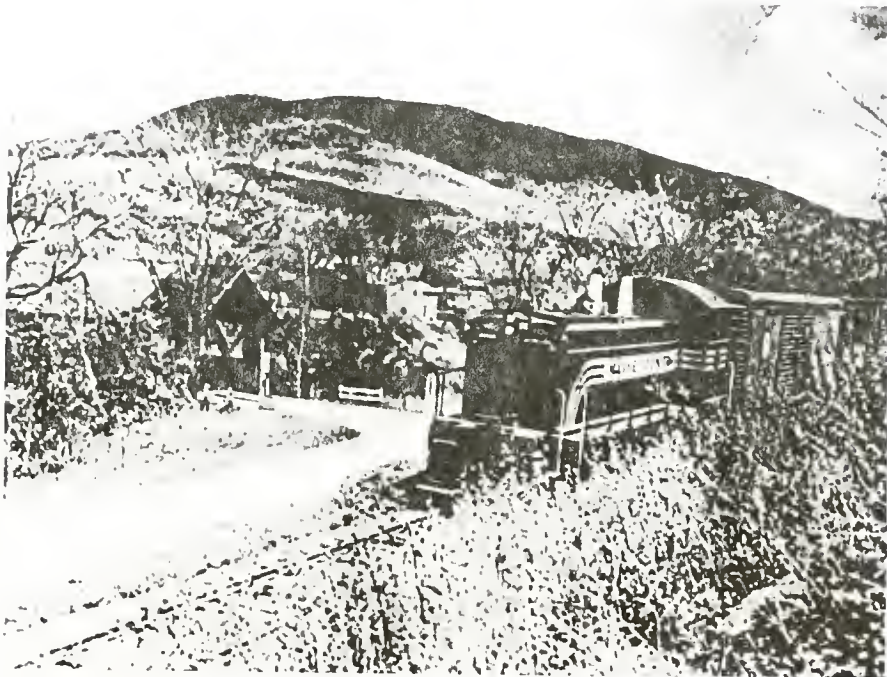
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ANNUAL REPORT

Of the Town Officers
Of the Town of

COLUMBIA NEW HAMPSHIRE

For the Year Ending
December 31, 2008



INCLUDING REPORT
OF THE SCHOOL DIRECTORS

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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: towncolumbia@myfairpoint.net

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

PLANNING BOARD
MEETINGS: 2nd Tuesday of each month
6:00 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

TOWN OFFICERS

OFFICER	POSITION	TERM EXPIRES
Norman Cloutier	Chairman-Board of Selectmen	2010
Eric Stohl	Selectman	2009
Stephen Cass	Selectman	2011
Jane C. McCoy	Moderator	2010
Brenda L. Tibbetts	Assistant Moderator	
Marcia Parkhurst	Town Clerk/ Secretary	2011
Jennifer Wells	Treasurer	2011
Garry Parkhurst	Tax Collector	2011
Marcia Parkhurst	Deputy Tax Collector	2011
Diane Little	Supervisor of Checklist	2010
Isabelle Parkhurst	Supervisor of Checklist	2014
Lois Stohl	Supervisor of Checklist	2012
Marcia Parkhurst	Trustee of Trust Funds	2011
Scott DeBlois	Trustee of Trust Funds	2010
Isabelle Parkhurst	Trustee of Trust Funds	2009
Peter Dion	Fire Warden	2009
Wallace Adair	Deputy Fire Warden	2009
Jonathan Fogg	Deputy Fire Warden	2009
Brett Brooks	Deputy Fire Warden	2009
Kenneth Parkhurst	Deputy Fire Warden	2009
Robert Soucy, D.O.	Health Officer	2009
Clifton Boudle, Jr.	Road Agent	2009
Richard Johnsen	Civil Defense Director	2009

DeBlois, Scott	Planning Board - Chairman	2009
Shimkus, Joanne	Planning Board – Secretary	2010
Wells, Daniel	Planning Board	2011
Ghislaine “Sam” Boudle	Planning Board	2011
Cass, Stephen	Planning Board	2011
Lesperance, Daniel	Planning Board – Alternate	2011
McCoy, Dale	Planning Board – Alternate	2009
Dion, Peter	Board of Adjustment - Chairman	2010
Vacant	Board of Adjustment - Secretary	
Vacant	Board of Adjustment	
Klebe, Carrie	Board of Adjustment	2011
Grimes, Kenneth	Board of Adjustment	2010
Stohl, Eric	Board of Adjustment – Alternate	2009
Corriveau, Peter	Board of Adjustment – Alternate	2009
Schomburg, William	Conservation Commission	2010
Stohl, Eric	Conservation Commission	2009
Hastings, Kenneth	Conservation Commission	2011
Parkhurst, Sheila	Cemetery Sexton	2009



SELECTMEN'S REPORT

The economy was on everyone's mind this past year and from all reports 2009 isn't going to get much better. With that in mind, we will be presenting you with a budget that has decreased from last year. As in the past, we are committed to keeping the Town portion of our tax rate as low as possible.

As you will remember, in last year's budget we appropriated money to repair one of the bridges on Meridan Hill Road. The total amount for the repairs came in just a little below budget. Beginning this year, we are asking voters to create an Expendable Trust Fund for the maintenance of the Town's bridges and to open the account with \$20,000.00. Our long-term plan is to continue to appropriate a sum each year to address the condition of our bridges.

While on the subject of roads, you will notice that we have encumbered \$33,000.00 in funds from the 2008 budget to do paving in 2009. Our intention was to do this paving last year but with the high cost of asphalt during the summer of 2008, we decided to put it off with the hopes that we would be able to get "more bang for our buck" this summer. The cost for asphalt last summer was approximately \$80.00 per ton and it is estimated that it will be \$64.00 per ton this summer. In addition, the Pike plant was not open during the summer of 2008, which would have meant we would have had to have it trucked from Gorham. The State is planning to do some paving in the area so we are in hopes that the plant will be open this summer.

This year we choose, for the first time, not to enter into a pre-pay contract for fuel oil for the municipal buildings. This has helped us save money as the current price for fuel oil is about half of the quoted contract price from this summer. Like all of you, we continue to try and save money wherever we can.

Also, in this year's budget you will notice that we will be making the last payment on the Town Office Building note. Our promise to the voters was to pay off this seven-year note in five years, if possible, at no additional expense to the voters. This has been achieved and in fact the Town saved a little over \$21,000 by doing this.

In closing, we want to thank the townspeople for their continued support.

Norman Cloutier, Chairman
Eric Stöhl
Stephen Cass



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 10th 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 \$103,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to help support the operations of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$19,498.00 to help support the services of the 45th Parallel Emergency Medical Services.

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

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

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

Article 10: To see if the Town will vote to raise and appropriate the sum of \$27,000.00 for the final payment on the Town Office Building Note due on June 30, 2009.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$5,100.00 for the maintenance of the Town's cemeteries.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion.

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 \$7,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$85,000.00 for the maintenance of summer roads. Out of this \$85,000.00, \$38,356.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$82,000.00 for the maintenance of winter roads.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$30,000.00 for solid waste disposal and recycling.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$18,600.00 for appraisal upkeep.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 21: To see if the Town will vote to raise and appropriate the sum \$8,719.00 for expenses of the Planning Board.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$378.00 to help support the services of the American Red Cross.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$750.00 to help support the 4th of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club.

Article 24: To see if the Town will vote to create an expendable trust fund under the provisions of RSA 3 i:19-a, to be known as the Bridge Improvement Fund, for the purpose of repairing and maintaining Town-owned bridges and to raise and appropriate the sum of \$20,000.00 for this fund and appoint the Selectmen as agents to expend from this fund. (Board of Selectmen recommends this article.)

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 9th day of February, A.D., 2009.

s/ Norman Cloutier
s/ Eric Stohl
s/ Stephen Cass

A True Copy – Attest
s/ Norman Cloutier
s/ Eric Stohl
s/ Stephen Cass

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2008**

	ESTIMATED 2008	SPENT 2008	ESTIMATED 2009	VARIANCE
TOWN CHARGES:	\$103,000.00	\$94,542.00	\$103,000.00	\$0.00
PROTECTION OF PERSONS & PROPERTY:				
Colebrook Communications Center	\$10,000.00	\$10,000.00	\$5,000.00	(\$5,000.00)
Colebrook Fire Department	\$5,000.00	\$3,420.00	\$5,000.00	\$0.00
Health & Sanitation:				
UCV Mental Health Services	\$500.00	\$500.00	\$500.00	\$0.00
Vershire Center	\$200.00	\$200.00	\$200.00	\$0.00
UCV Home Health	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
UCV Hospital Association	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00
UCVH Ambulance Fund	\$3,771.00	\$3,771.00	\$0.00	(\$3,771.00)
45th Parallel Emergency Medical Services	\$9,749.00	\$9,749.00	\$19,498.00	\$9,749.00
Waste Disposal & Recycling	\$27,000.00	\$27,920.00	\$30,000.00	\$3,000.00

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2008**

	ESTIMATED 2008	SPENT 2008	ESTIMATED 2009	VARIANCE
Highways & Bridges:				
Summer Roads*	\$85,000.00	\$50,978.00	\$85,000.00	\$0.00
Winter Roads	\$82,000.00	\$76,359.00	\$82,000.00	\$0.00
Meridan Hill Road Bridge	\$40,000.00	\$38,343.00	\$0.00	(\$40,000.00)
Bridge Improvement Trust Fund	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Libraries:				
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00	\$0.00
Public Welfare:				
Town Poor	\$7,000.00	\$2,918.00	\$7,000.00	\$0.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00	\$0.00
Red Cross	\$377.00	\$377.00	\$378.00	\$1.00

*An additional \$33,000.00 has been encumbered for paving in 2009 which is not included in the amount spent for 2008.

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2008**

	ESTIMATED 2008	SPENT 2008	ESTIMATED 2009	VARIANCE
Cemeteries:				
Town Cemetery Maintenance Fund	\$9,100.00	\$6,299.00	\$5,100.00	(\$4,000.00)
Geo. L. O'Neil Post 62 American Legion - Flags	\$100.00	\$100.00	\$100.00	\$0.00
Miscellaneous:				
Appraisal Upkeep	\$18,600.00	\$18,600.00	\$18,600.00	\$0.00
Tax Map & Upkeep	\$910.00	\$910.00	\$910.00	\$0.00
Payment - Town Office Note	\$47,600.00	\$47,600.00	\$27,000.00	(\$20,600.00)
2nd Payment-Town Office Note	\$47,600.00	\$47,600.00	\$0.00	(\$47,600.00)
Planning Board	\$7,000.00	\$7,172.00	\$8,719.00	\$1,719.00
Kiwanis Fireworks	\$0.00	\$0.00	\$750.00	\$750.00
	\$513,332.00	\$456,183.00	\$427,580.00	(\$85,752.00)
Less Estimated Revenue:			(\$244,641.00)	
Net Estimated Town Appropriation:			\$182,939.00	

**COMPARATIVE
STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2008**

	ESTIMATED REVENUE 2008	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2008	ESTIMATED REVENUE 2009
LOCAL:				
Yield Taxes	\$15,000.00	\$15,000.00	\$17,886.00	\$15,000.00
Land Use Change Taxes	\$10,000.00	\$6,000.00	\$14,485.00	\$7,500.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$1,000.00	\$896.00	\$1,000.00
Interest/Penalties on Delinquent Taxes	\$7,000.00	\$8,500.00	\$10,732.00	\$8,500.00
Motor Vehicle Fees	\$120,000.00	\$120,000.00	\$130,870.00	\$120,000.00
Dog License Fees	\$1,100.00	\$1,200.00	\$1,479.00	\$1,200.00
Business Licenses, Permits & Fees	\$500.00	\$500.00	\$279.00	\$500.00
Interest Received on Deposits	\$5,000.00	\$5,000.00	\$4,045.00	\$4,000.00
Interest Received on Trust Funds	\$15.00	\$15.00	\$0.00	\$35.00
Income from Planning Board	\$1,500.00	\$1,000.00	\$1,563.00	\$2,190.00
Payment in Lieu of Taxes	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00

**COMPARATIVE
STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2008**

	ESTIMATED REVENUE 2008	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2008	ESTIMATED REVENUE 2009
STATE OF NEW HAMPSHIRE:				
Revenue Distribution	\$5,000.00	\$4,385.00	\$8,617.00	\$5,000.00
Block Grant Aid	\$36,390.00	\$36,390.00	\$36,272.00	\$38,356.00
Forest Fire Reimbursement	\$500.00	\$675.00	\$683.00	\$500.00
Forest Land Reimbursement	\$2,500.00	\$2,995.00	\$2,995.00	\$2,500.00
Meals & Room Tax	\$25,000.00	\$37,826.00	\$37,826.00	\$30,000.00
SP Railroad Tax	\$700.00	\$0.00	\$902.00	\$500.00
MISCELLANEOUS				
Lease - CN Brown Oil Tanks	\$4,360.00	\$4,360.00	\$4,360.00	\$4,360.00
Transfer from Cemetery Maintenance Fund	\$4,000.00	\$4,000.00	\$1,867.00	\$2,000.00
Fund Balance	\$47,600.00	\$47,600.00	\$47,600.00	\$0.00
	\$288,665.00	\$297,946.00	\$324,848.00	\$244,641.00

MINUTES OF COLUMBIA TOWN MEETING
MARCH 11, 2008

At 7:15 p.m. Moderator Jane McCoy called the meeting to order and lead the group in the Pledge of Allegiance.

Articles on the warrant were voted on as follows:

ARTICLE 1: The Polls were open from 11:00 a.m. to 6:00 p.m. (A total of 96 votes were cast, which accounts for 23% of the checklist. The Moderator announced officers elected as follows:

Selectman	Stephen Cass	3-year term
Town Clerk	Marcia Parkhurst	3-year term
Tax Collector	Garry Parkhurst	3-year term
Treasurer	Jennifer Wells	3-year term
Moderator	Jane McCoy	2-year term
Planning Board	Daniel Wells	3-year term
Planning Board	Ghislaine Boudle	3-year term
Supervisor of Checklist	Isabelle Parkhurst	6-year term
Trustee of Trust Funds	Marcia Parkhurst	3-year term
Trustee of Trust Funds	Scott DeBlois	2-year term
Trustee of Trust Funds	Isabelle Parkhurst	1-year term

The Moderator also announced that the Zoning Amendment had been defeated 42 – 50.

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

ARTICLE 3: Motion made by William Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$103,000.00 for Town Charges for the ensuing year. Motion passed by voice vote.

ARTICLE 4: Motion made by Richard Poisson and seconded by Richard Hurley to raise and appropriate the sum of \$5,000.00 for extinguishing fires in said Town. Motion passed by voice vote.

ARTICLE 5: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$10,000.00 to help support the operations of the Colebrook Communication Center. A question was raised about why the item had increased so much from the previous year. Selectman Stohl explained the background on the article and that the Board had been invited to a meeting to be held in April to discuss the future funding of the Dispatch Center. Motion passed by voice vote.

ARTICLE 6: Motion made by James Tibbetts and seconded by Kenneth Grimes to raise and appropriate the sum of \$3,771.00 to help support the services of the Upper Connecticut Valley Hospital Ambulance Fund. This appropriation will cover the time period from January 1, 2008 to June 30, 2008. Motion passed by voice vote.

At this point in the meeting, Colebrook Fire Chief Brett Brooks and Upper Connecticut Valley Hospital CFO Laurie Gambrel gave a presentation on the proposed 45th Parallel Emergency Medical Services. Voters had a chance to ask questions and state their opinions.

ARTICLE 7: Motion made by William Simpson and seconded by Lisa Placy-Brooks to raise and appropriate the sum of \$9,749.00 to help support the services of the 45th Parall31 Emergency Medical Services and to permit the Select board to enter into a contract with this Service for such purposes. The initial contract will be for a six-month period beginning July 1, 2008 and end December 31, 2008. Motion passed by voice vote.

ARTICLE 8: Motion made by Joanne Chann and seconded by William Simpson to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies. Motion passed by voice vote.

ARTICLE 9: Motion made by William Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association. Motion passed by voice vote.

ARTICLE 10: Motion made by Joyce Brady and seconded by Scott DeBlois to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services. Motion passed by voice vote.

ARTICLE 11: Motion made by William Simpson and seconded by Scott Tessier to raise and appropriate the sum of \$47,600.00 for the June 30, 2008 payment on the Town Office Building Note. Motion passed by voice vote.

ARTICLE 12: Motion made by Laverna Cass and seconded by Edward Poulin to raise and appropriate the sum of \$9,100.00 for the maintenance of the Town cemeteries. Of this amount, \$4,000.00 to be transferred from the Town Cemetery Maintenance Expendable Trust Fund.

Selectman Cloutier explained that \$4,000.00 would be used to purchase a software program to map out and keep track of lots sold, etc.

Motion passed by voice vote.

ARTICLE 13: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion. Motion passed by voice vote.

ARTICLE 14: Motion made by William Simpson and seconded by Richard Poisson to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion passed by voice vote.

ARTICLE 15: Motion made by William Simpson and seconded by Scott Tessier to raise and appropriate the sum of \$7,000.00 for the support of the poor.

Selectman Monson explained that the Board had increased this amount over last year in anticipation of additional requests for assistance.

Motion passed by voice vote.

ARTICLE 16: Motion made by William Simpson and seconded by Paul Tessier to raise and appropriate the sum of \$85,000.00 for the maintenance of summer roads. Out of the \$85,000.00, \$36,390.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies. Motion passed by voice vote.

ARTICLE 17: Motion made by Rita Tessier and seconded by Robert Young to raise and appropriate the sum of \$82,000.00 for the maintenance of winter roads. Motion passed by voice vote.

ARTICLE 18: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$40,000.00 for the repair of the Meridan Hill Road Bridge.

Selectman Cloutier explained that we had received an estimate from the State for repairing this bridge in 2005. At that time, the Town's portion, under the 80/20 match, would be \$105,000.00. The Board felt that we could repair it ourselves.

Motion passed by voice vote.

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

ARTICLE 20: Motion made by Laverna Cass and seconded by William Simpson to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion passed by voice vote.

ARTICLE 21: Motion made by William Simpson and seconded by Kenneth Grimes to raise and appropriate the sum of \$18,600.00 for appraisal upkeep. Motion passed by voice vote.

ARTICLE 22: Motion made by William Simpson and seconded by Stephen Cass to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps. Motion passed by voice vote.

ARTICLE 23: Motion made by Stephen Cass and seconded by Joanne Shimkus to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board. Motion passed by voice vote.

- ARTICLE 24: Motion made by Joanne Chann and seconded by Scott DeBlois to raise and appropriate the sum of \$377.00 to help support the services of the American Red Cross. Motion passed by voice vote.
- ARTICLE 25: Motion made by William Simpson and seconded by Paul Tessier to see if the Town will vote to raise and appropriate a sum not to exceed \$47,600.00 for an extra payment on the Town Office Note, with the money coming from the 12/31/07 unreserved fund balance at the discretion of the Board of Selectmen, and not to be raised by taxation. (Board of Selectmen recommends this appropriation.) Motion passed by voice vote.
- ARTICLE 26: Motion made by William Simpson and seconded by Robert Young to see if the Town will authorize the Selectmen to apply for State and Federal funds and to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans for same should the need arise. Motion passed by voice vote.
- ARTICLE 27: Motion made by William Simpson and seconded by Stephen Cass to see if the Town will vote to discontinue the Town Conservation Capital Reserve Fund originally established in 1990. This capital reserve fund has a zero balance and was transferred to the general fund previously. This article is by request of the Department of Revenue Administration. Motion passed by voice vote.
- ARTICLE 28: Motion made by William Simpson and seconded by Erica Moren to see if the Town will vote to discontinue the Revaluation Capital Reserve Fund originally established in 1998. This capital reserve fund has a zero balance and was transferred to the general fund previously. This article is by request of the Department of Revenue Administration. Motion passed by voice vote.

ARTICLE 29: Motion made by William Simpson and seconded by Joyce Brady to see if the Town will vote to discontinue the Cemetery Land Purchase Trust Fund originally established in 1998. This expendable trust fund has a zero balance and was transferred to the general fund previously. This article is by request of the Department of Revenue Administration. Motion passed by voice vote.

ARTICLE 30; Motion made by William Simpson and seconded by Joyce Brady to transact any other business, which may legally come before this meeting.

Selectman Stohl asked for a round of applause for outgoing Selectman John "Phil" Monson. Selectman Monson spoke briefly thanking Selectmen Cloutier and Stohl, Town Clerk Marcia Parkhurst and Tax Collector Garry Parkhurst.

Selectman Stohl also stated that the Board wished to inform the voters about a situation regarding the Town Line between Colebrook and Columbia. He explained that Colebrook has had their town maps redone and in the process they are claiming that the Town line is in the wrong place. The Board wanted the voters present to know that as far as they were concerned the line was in the right place and that they were going to continue to monitor the situation carefully.

William Simpson made a motion, which was seconded by Robert Gooch, to adjourn the meeting. Motion carried by voice vote.

Moderator Jane McCoy declared the meeting dissolved at 9:10 p.m.

Respectfully submitted,



Marcia L. Parkhurst
Town Clerk

INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2617.070	\$19,830,500.00	
Commercial	143.500	\$1,104,500.00	
Current Use	33,077.480	\$3,268,078.00	
Conservation Restriction			
Assessment	76.902	\$13,080.00	
Tax Exempt	3,665.870	\$2,631,200.00	
TOTAL OF LAND	39,580.822		\$24,216,158.00
BUILDINGS			
Residential		\$40,880,191.00	
Commercial		\$2,481,600.00	
Manufactured Housing		\$3,029,500.00	
Discretionary Preservation Easement		\$16,909.00	
Tax Exempt		\$1,834,300.00	
			\$46,408,200.00
PUBLIC UTILITIES			
PSNH		\$965,600.00	
NHEC		\$859,200.00	
PNGTS		\$19,117,000.00	
			\$20,941,800.00
TOTAL VALUATION BEFORE EXEMPTIONS			\$91,566,158.00
Less Elderly Exemptions		(\$115,000.00)	
Less Solar/Wind Exemptions		(\$16,500.00)	
			(\$131,500.00)
NET VALUATION USED FOR COUNTY, MUNICIPAL & LOCAL EDUCATION TAX RATES			\$91,434,658.00
LESS UTILITIES			(\$20,941,800.00)
NET VALUATION USED FOR STATE EDUCATION TAX RATE			\$70,492,858.00

2008 TAX RATE CALCULATIONS

Town Appropriations:	\$ 513,332.00
Less: Revenues	(\$ 298,471.00)
Less: Shared Revenues	(\$ 3,133.00)
Add: Overlay	\$ 8,737.00
Add: War Service Credits	\$ 9,800.00
NET TOWN APPROPRIATIONS	\$230,265.00

School Appropriations:	\$1,198,449.00
Less: Adequate Education Grant	(\$ 386,630.00)
Less: State Education Taxes	(\$ 163,121.00)
NET LOCAL SCHOOL APPROPRIATIONS:	\$648,698.00

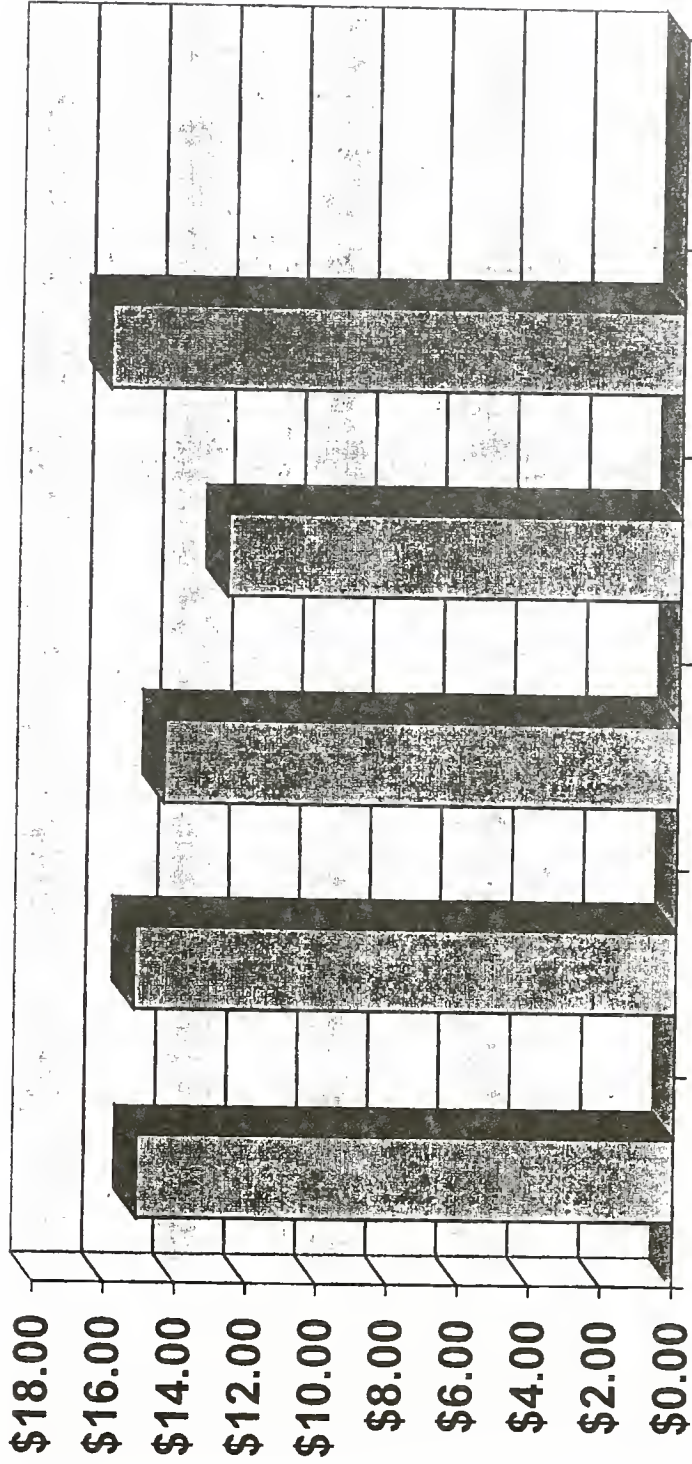
State Education Taxes Computation:

$\$2.14 \times \$76,224,725.00$ (equalized valuation - no utilities)
divided by $\$70,492,858.00$ (local assessed
valuation - no utilities) = $\$2.31$

County Appropriations:	\$ 293,133.00
Less: Shared Revenues	(\$ 1,099.00)
NET COUNTY APPROPRIATIONS:	\$292,034.00

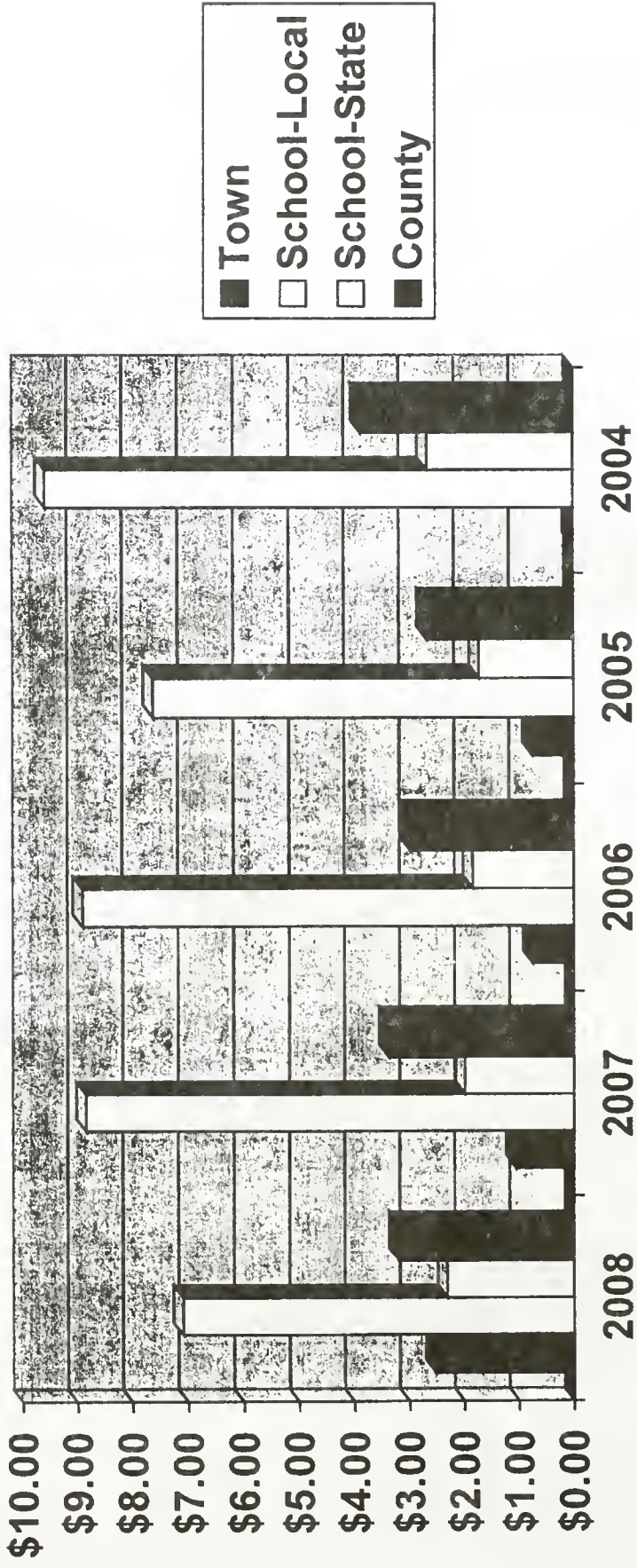
TOWN RATE:	\$ 2.53
LOCAL SCHOOL RATE:	\$ 7.09
STATE SCHOOL RATE:	\$ 2.31
COUNTY RATE:	\$ 3.19
TOTAL -- 2008 TAX RATE	\$15.12

TAX RATE COMPARISON OVER LAST FIVE YEARS



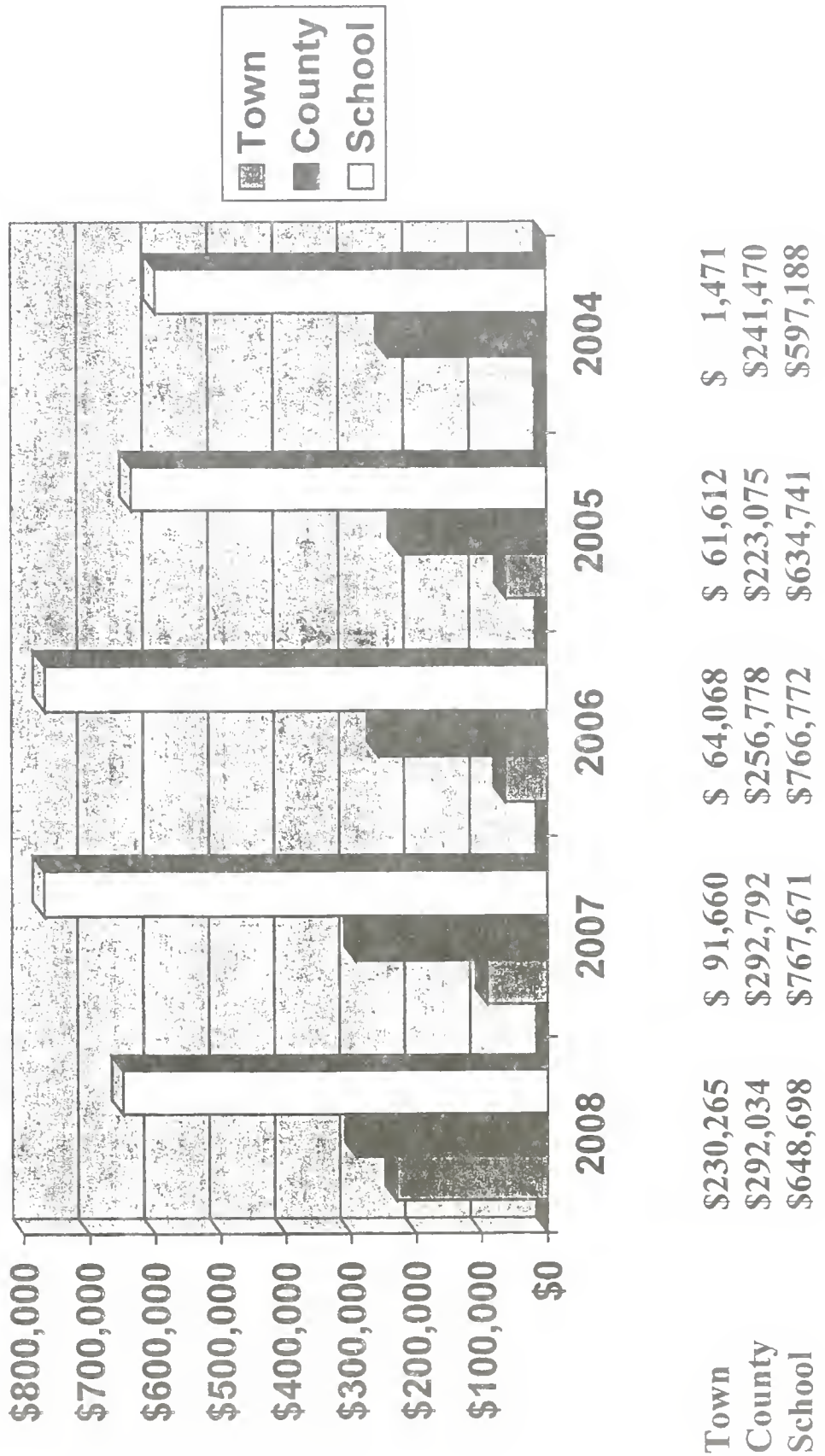
2008 \$15.12 2007 \$15.25 2006 \$14.47 2005 \$12.76 2004 \$16.12

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



	2008	2007	2006	2005	2004
Town	\$2.53	\$1.06	\$.75	\$.75	\$.02
School-Local	\$7.09	\$8.84	\$8.90	\$7.62	\$9.57
School-State	\$2.31	\$1.98	\$1.84	\$1.72	\$2.66
County	\$3.19	\$3.37	\$2.98	\$2.67	\$3.87

**NET APPROPRIATIONS TO BE RAISED BY TAXATION
BROKEN DOWN BY CATEGORY OVER LAST FIVE YEARS**

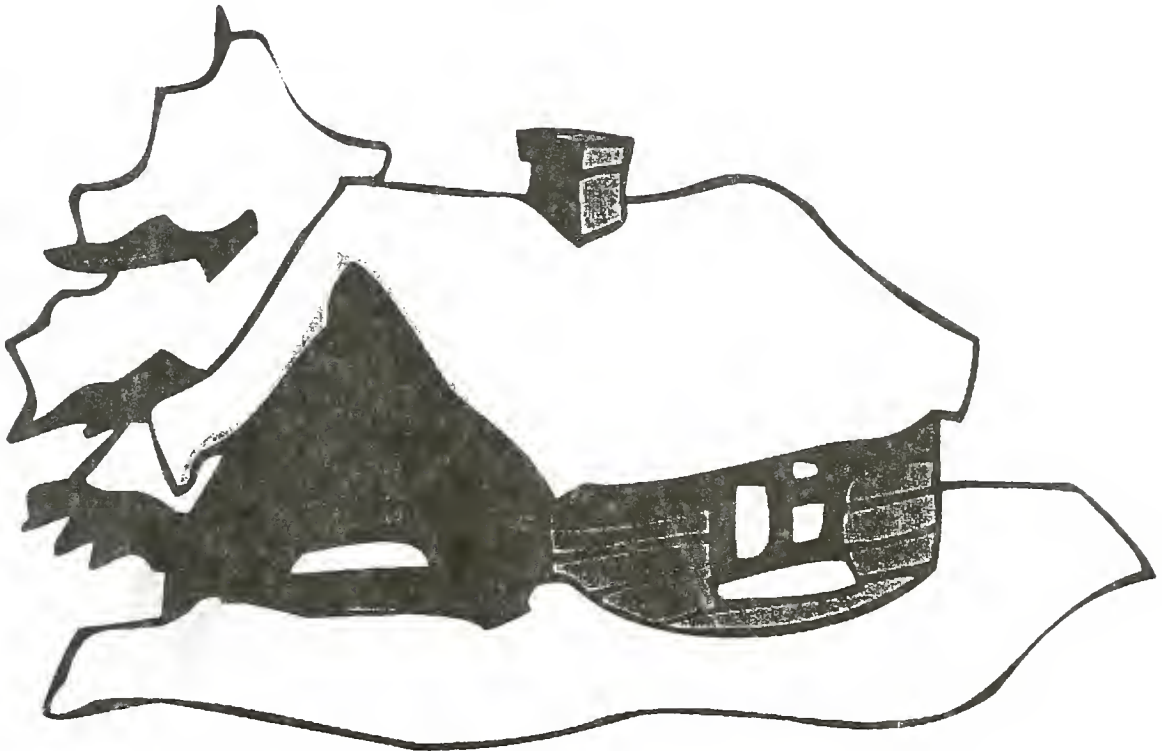


FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2009:		\$567,111.15
Unredeemed Taxes:		
Levy of 2005	\$ 871.14	
Levy of 2006	\$10,482.27	
Levy of 2007	\$30,954.87	
		\$ 42,308.28
Uncollected Taxes:		
2008 Property	\$98,774.86	
2007 Yield	\$ 586.17	
		\$ 99,361.03
Trust Funds:		\$164,047.79
TOTAL ASSETS:		\$872,828.25
Due School District:	\$536,819.00	
TOTAL LIABILITIES:		\$536,819.00
NET ASSETS:		\$336,009.25

SCHEDULE OF TOWN PROPERTY

Town Hall:	\$538,106.00
Furniture & Equipment:	\$104,952.00
Town Office Building & 55 acres:	\$357,000.00
17 acres:	\$ 60,500.00
Columbia Covered Bridge:	\$390,000.00
Town Garage (Keach Road):	\$109,710.00



TOWN CLERK'S REPORT

During the year ending December 31, 2008, I received and remitted to the Treasurer the following amounts:

Auto Permits	\$130,870.00
Dog License Fees	\$ 1,479.00
Vital Statistics	
State	\$ 82.00
Town	\$ 42.00
Marriage Licenses	
State	\$ 38.00
Town	\$ 7.00
UCC Filing Fees	\$ 240.00
Filing Fees	\$ 10.00
Copies of Checklist	\$ 75.00
Bad Check Fees	\$ 50.00
Pole License	\$ 20.00
Wetlands Permit	\$ 10.00
TOTAL COLLECTED	\$132,923.00

The Town Office continues to be open every day except for Thursday. The 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, 2008:

\$665,096.89

Received from:

Boudle, Ghislaine; Current Use Application Fee	\$16.42
C.N. Brown Company; Lease on Tanks	\$4,360.00
Capute, Douglas; Copies of tax cards & maps	\$13.50
Cemetery Maintenance Trust Fund; Transfer of Funds	\$1,827.00
Citizens Bank; Interest on Deposits	\$2,361.84
Citizens Bank; Bank Fees	(\$80.00)
Clarke American; Check Order	(\$179.35)
Clarke American; Check Stamp	(\$26.19)
Colebrook Ski-Bees; Rental of Town Garage	\$26.00
Columbia Resident; Reimbursement for Town Assistance	\$150.00
First American Corelogic, Inc.; Copies of Tax Blotters	\$400.00
First Colebrook Bank; Interest on Accounts	\$378.68
First Colebrook Bank; Adjustment for Outstanding Checks	\$117.89
Hebert, Chris; Current Use Release Fee	\$21.42
LGC Workmen's Compensation Fund; Refund	\$905.77
Mills, Ellen; Reimbursement for Fire Department Call; Motor Vehicle Accident	\$202.50
NH Deposit Investment Pool; Interest on Accounts	\$1,304.26
Nugent Motor Company; Refund of Oil Prepay	\$308.86
Orgill, Inc.; Reimbursement for Fire Department Call; Motor Vehicle Accident	\$196.00
Planning Board; Fees	\$1,562.63
Selectmen's Fees; Junkyard License fees, pistol permits, disposal fees	\$270.00
Shallow River Properties, Inc.; Payment in Lieu of Taxes	\$1,500.00

TREASURER'S REPORT

State of New Hampshire -	
Department of Resources & Economics,	
Division of Forests & Lands	\$2,995.14
Highway Block Grant	\$36,271.62
Railroad User Fee	\$902.44
Revenue Sharing	\$8,617.00
Rooms and Meals Tax	\$37,825.56
VRIF Reimbursement	\$935.18
Warden Services	\$682.54
Sweeney Closing Services, LLC Refund for	
Town Assistance	\$6,587.91
Tax Collector	\$1,391,365.75
Town Clerk	\$132,923.00
Monies Transferred Between Accounts	\$315,815.86

Total Monies Received During 2008:	\$1,950,559.23
Balance on Hand - 1/1/2008:	\$665,096.89
Less Selectmen's Payments:	(\$2,048,544.97)
Balance on Hand - January 1, 2009:	\$ 567,111.15

Checking Account	\$524,026.30
Savings Account	\$30,477.74
NH Public Deposit Investment Pool	\$12,607.11
	\$567,111.15

Jennifer L. Wells
Treasurer

COOS COUNTY TRANSFER STATION REPORT
January 1 - December 31, 2008

Received from:	Deposits to open account	
Columbia January - December	\$2,000.00	\$13,509.33
Lemington January - December	\$ 400.00	\$ 3,451.93
Stewartstown January - December	\$5,500.00	\$42,971.58
Columbia Residents		\$ 966.28
Lemington Residents		\$ 115.55
Stewartstown Residents		\$ 2,359.18
Northeast Resource Recovery Association		\$ 4,118.71
Total Deposits to Open Account		<u>\$ 7,900.00</u> \$75,392.56
Less Payments:		\$67,492.56
Deposits to Open Account:		\$ 7,900.00

Jennifer L. Wells
Treasurer

SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2008

Business Licenses, Permits & Fees Junkyard Permits, Pistol Permits, copies, etc.	\$180.00
Boudle, Ghislaine; Current Use Recording Fee	\$16.42
C.N. Brown; Lease	\$4,360.00
Capute, Douglas; Copies of Tax Maps	\$13.50
Cemetery Maintenance Trust Fund; Transfer Funds	\$1,827.00
Citizens Bank; Interest on Deposits	\$2,361.84
Citizens Bank; Bank Fees	(\$80.00)
Clarke American; Check Order	(\$179.35)
Clarke American; Check Stamp	(\$26.19)
Colebrook Ski-Bees; Rental	\$26.00
Columbia House - UCVMH; Payment in Lieu of Taxes	\$1,500.00
Columbia Residents; Disposal Fees	\$90.00
Columbia Resident; Reimbursement For Town Assistance	\$150.00
First American Corelogic, Inc.; Copies of Tax Cards & Blotter	\$350.00
First American Corelogic, Inc.; Copies of Tax Cards	\$50.00
First Colebrook Bank; Interest on Deposits	\$378.68
First Colebrook Bank; Adjustment of Outstanding Checks Added Back To Account	\$117.89
Hebert, Chris; Current Use Lien Release Recording Fee	\$21.42

**SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2008**

Local Government Center - PLT, Inc. Refund on Workmen's Compensation Audit	\$905.77
Mills, Ellen; Reimbursement for Fire Call	\$202.50
New Hampshire Public Deposit Investment Pool; Interest	\$1,304.26
Nugent Motor Company; Refund of Prepaid Oil	\$308.86
Orgill, Inc.; Reimbursement for Fire Call	\$196.00
Planning Board	\$1,562.63
State of New Hampshire; Fire Permits and mileage - State's share	\$682.54
State of New Hampshire; Forest Land Reimbursement	\$2,995.14
State of New Hampshire; Highway Block Grant	\$36,271.62
State of New Hampshire; Revenue Sharing	\$8,617.00
State of New Hampshire; Rooms & Meals Tax	\$37,825.56
State of New Hampshire; SP Railroad Reimbursement	\$902.44
State of New Hampshire; Vital Records Improvement Grant	\$935.18
Sweeney Closing Services; Reimbursement For Town Assistance	\$6,587.91

**SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2008**

Tax Collector	
Costs & Fees	\$1,698.44
2008 Current Use Taxes	\$14,484.88
Previous Years Current Use	\$3,871.78
Interest on Taxes	\$9,058.47
2008 Property Taxes	\$1,223,696.38
Previous Years Property Taxes	\$81,767.50
Tax Sales Redeemed	\$32,582.65
2008 Yield Taxes	\$17,886.14
Previous Year Yield Taxes	\$1,528.06
2008 Excavation Taxes	\$895.58
Overpayment	\$3,895.87
Town Clerk	
Motor Vehicle Permits	\$130,870.00
Vital Records - State	\$82.00
Vital Records - Town	\$42.00
Marriage Licenses - State	\$38.00
Marriage Licenses - Town	\$7.00
UCC	\$240.00
Filing Fees	\$10.00
Dog Fees	\$1,479.00
Copies of Checklist	\$75.00
Bad Check Fees	\$50.00
Pole License	\$20.00
Wetlands Permit	\$10.00
Transfer Monies between Accounts	\$315,815.86
TOTAL RECEIPTS FOR 2008	\$1,950,559.23

**SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2008**

TOWN CHARGES:

Officers' Salaries	\$31,292.69
Officers' Expenses	\$36,609.86
Election & Registration	\$1,567.50
Town Buildings & Utilities	\$15,657.28
Insurance	\$6,549.07
Planning Board Expenses	\$7,171.91

PROTECTION OF PERSONS & PROPERTY:

Fire	\$4,771.58
Radio Communications	\$10,000.00
Health	\$20,446.98
Sanitation & Recycling	\$27,920.17

HIGHWAYS & BRIDGES:

Summer Road & Bridges	\$50,977.94
Meridan Hill Road Bridge	\$38,343.14
Winter Roads	\$76,359.00

LIBRARY:

Colebrook Public Library	\$2,975.00
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PUBLIC WELFARE:

Town Poor	\$2,918.44
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CEMETERIES:

Cemeteries	\$6,298.85
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**SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2008**

PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

State & County	\$294,008.48
Columbia School District	\$929,876.00

MISCELLANEOUS:

Land & Building Appraisals	\$18,600.00
Regional Associations	\$638.68
Taxes Bought By Town	\$43,352.70
Refunds/Reimbursements	\$2,336.58
Note Payment	\$95,200.00
Patriotic Purposes	\$100.00
Burnham Estate	\$6,347.83
Transfer Monies	\$315,943.54

TOTAL PAYMENTS FOR 2008	\$2,046,263.22
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**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Cass, Stephen; Selectman Salary	\$1,847.00
Cloutier, Norman; Selectman Salary	\$1,847.00
Parkhurst, Garry; Tax Collector Salary	\$3,694.00
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$20,118.34
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,662.30
	\$31,292.69

OFFICERS' EXPENSES:

Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$3,494.06
B.M.S.I.; Software Support & Updates	\$1,496.00
Cartographic Associates, Inc.; Map Updates	\$985.60
Colebrook Copy Center; Envelopes	\$163.00
CPI Printing; Town Clerk & Tax Collector Supplies	\$151.24
Crane & Bell; Auditing Town Books	\$5,500.00
Department of Revenue Administration; Workshop Fee	\$10.00
First Colebrook Bank; Payroll Taxes	\$4,382.76
J.P. Cooke, Co.; Dog Tags	\$77.49
Jordan Associates; Newspaper Notices	\$232.00
Lazerworks; Phone Batteries	\$9.99
Liebl Printing; Printing Town Reports	\$1,451.25
Local Government Center, LLC - Conference Registration	\$20.00
Matthew Bender Co., Law Book Updates	\$535.50
McCoy, Jane; Mileage Reimbursement	\$147.97
Memos of New Hampshire, Inc.; Office Supplies	\$1,147.66
News & Sentinel, The; Notices,	\$946.74
NHCTCA; Workshop Registration	\$68.00
Parkhurst, Garry; Fees	\$2,188.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

Parkhurst, Marcia; Reimbursement for purchase of Dehumidifer (to be reimbursed by grant monies)	\$365.18
Parkhurst, Marcia; Mileage & Supplies Reimbursement	\$350.93
Pitney Bowes Credit Corporation; Postage Machine Rental and Supplies	\$777.98
Petty Cash; Postage, Supplies, etc.	\$400.00
Porter Office Machines; Photocopy Repairs	\$497.17
Postmaster, Colebrook; Box Rental	\$170.00
Price Digest; Town Clerk Supplies	\$322.00
Treasurer, State of New Hampshire; Notary Public Fee	\$75.00
Treasurer, State of New Hampshire; Town Clerk Supplies	\$11.50
U.S. Postal Service; Refill Postage Meter	\$3,000.00
U.S. Treasury; Social Security, Federal & Medicare Taxes	\$6,604.83
W.M. Spring Workshop; Workshop Fee	\$35.00
Waystack Frizzell; Legal Services	\$993.01
	\$36,609.86

ELECTION & REGISTRATION:

Jordan Associates; Notices	\$25.00
Little, Diane; Supervisor of Checklist	\$297.50
McCoy, Jane; Moderator	\$50.00
News & Sentinel; Notices	\$20.00
Parkhurst, Isabelle; Ballot Clerk & Supervisor of Checklist	\$275.00
Rainville, Roberta; Ballot Clerk	\$195.00
Stohl, Lois; Supervisor of Checklist	\$305.00
Sullivan, Judy; Ballot Clerk	\$130.00
Tibbetts, Brenda; Assistant Moderator	\$270.00
	\$1,567.50

TOWN BUILDINGS:

Boivin, Normand; Carpentry - Town Hall	\$750.00
Boudle, Ghislaine; Wreaths	\$80.00
Brooks Agway; Fertilizer	\$9.99
Cloutier Sand & Gravel; Dozer & Dumptruck	\$190.00
Columbia Sand & Gravel; Ledgepack	\$344.57
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$198.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

Fairpoint Communications; Town Hall & Town Office	\$2,135.78
Gadwah, Herbert; Water Rent	\$200.00
Gervais Plumbing & Heating; Cleaning Furnace	\$248.23
Gosselin, Albe; Water Rent	\$100.00
Green Mt. Electrical Supply; Supplies	\$46.03
Hicks, P.A. & Sons, Inc.; Supplies	\$57.99
Lewis Oil Company; Fuel	\$1,103.60
North Country Flag; New Flag	\$77.63
Nugent Motor Company; Fuel	\$110.95
Mercer, Daniel; Plowing	\$955.00
Parkhurst, Garry; Labor & Supplies	\$600.00
Parkhurst, Sheila; Mowing	\$1,476.39
Perkins, Richard; Painting	\$720.00
PSNH, Electricity - Town Hall & Town Office	\$1,971.78
Rockingham Electrical Supply; Light Bulbs	\$45.94
S. Gray Construction, Inc.; Plowing	\$2,962.50
Tri-State Fire Protection; Checking Extinguishers	\$301.80
Vershire; Cleaning Town Office	\$971.10

\$15,657.28

INSURANCE:

Local Government Center - WCT, LLC Workmen's Compensation Insurance	\$1,284.75
Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond	\$5,264.32

\$6,549.07

PLANNING BOARD EXPENSES:

Boudle, Ghislaine; Salary	\$369.40
DeBlois, Scott; Salary	\$415.57
Cass, Stephen; Salary	\$369.40
Lesperance, Daniel; Salary	\$369.40
McCoy, Joseph; Salary	\$369.40
News & Sentinel; Notices	\$326.89
Shimkus, Joanne; Salary	\$554.10
Waystack Frizzell; Legal Services	\$6,310.10
Wells, Daniel; Salary	\$369.40
Voided Check	(\$2,281.75)

\$7,171.91

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

PROTECTION OF PERSONS & PROPERTY:

FIRE:

Adair, Wallace; Deputy Forest Fire Warden Reimbursement	\$333.19
Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$462.79
Colebrook Fire Department; Fire Protection	\$3,420.22
Dion, Peter; Forest Fire Warden Reimbursement	\$468.63
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$86.75
	\$4,771.58

RADIO COMMUNICATIONS:

Colebrook, Town of; Communications Center	\$10,000.00
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HEALTH:

American Red Cross; Appropriation	\$377.00
45th Parallel EMS; Appropriation	\$9,748.98
Tri-County Community Action Program; Appropriation	\$650.00
U.C.V. H. Ambulance Fund; Appropriation	\$3,771.00
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
	\$20,446.98

SANITATION:

AVRRD; Tipping Fees	\$8,233.02
Coos County Recycling Center; Columbia's Share	\$4,112.00
Coos County Transfer Station Account; Solid Waste Disposal	\$13,509.32
Lemington, Town of; Adjustment of costs	\$51.08
Stewartstown, Town of; Adjustment of costs	\$2,014.75
	\$27,920.17

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS:

Berlin Insulation; Roadside Mowing	\$4,663.75
Boudle's Construction Co., Inc.;	
Dozer, dumptruck, backhoe &	
excavator rental, labor, rockraking,	
moving equipment, etc.	\$22,390.50
Boudle, Clifton, Jr.; Storage Unit Rental	\$600.00
Cloutier Sand & Gravel; Grading & Gravel	\$3,175.00
Columbia Sand & Gravel; Gravel,	
Culverts, etc.	\$2,209.54
Leighton, Lucas; Trucking	\$3,402.00
Northern Human Services; Trash Pick-up	\$322.50
Northern N.E. Field Services; Paving	\$5,040.00
Owen, Bruce; Trucking	\$490.00
P.A. Hicks & Sons; Supplies	\$194.03
Pike Industries; Asphalt	\$3,080.39
Tallmage, William; Gravel	\$5,026.00
Treasurer, State of New Hampshire; Signs	\$384.23
	\$50,977.94

*Work to be completed in Summer, 2009

MERIDAN HILL ROAD BRIDGE:

Boudle Construction Co., Inc.; Excavatpr	\$465.00
Cloutier Sand & Gravel, Inc.; Labor & Supplies	\$16,386.76
Central Paving Co., LLC; paving	\$3,860.00
Peterson's Welding; Steel	\$16,445.48
Pike Industries; Asphalt	\$1,185.90
	\$38,343.14

MAINTENANCE - WINTER ROADS:

Boudle's Construction Co., Inc.; Plowing Contract	\$76,279.00
Boudle's Construction Co., Inc.; Removal of Trees	\$80.00
	\$76,359.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

LIBRARY:

Colebrook Public Library; 2008 Appropriation	\$2,975.00
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TOWN POOR:

Name Withheld; Rent	\$1,750.00
Name Withheld; Rent	\$375.00
LaPerle's IGA; Food	\$380.00
LaPerle's Pharmacy; Medicine	\$289.19
PSNH; Electricity	\$124.25
	\$2,918.44

CEMETERIES:

Gooch, Robert, Jr.; Mowing	\$330.00
Parkhurst, Sheila; Mowing	\$4,141.85
Legacy Mark, LLC; Mapping Cemeteries*	\$1,827.00
	\$6,298.85

*Reimbursed by Cemetery Maintenance Fund

STATE & COUNTY:

Bisson, Donald M.; County Treasurer, County Taxes	\$293,133.00
Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$354.98
Department of Agriculture; Dog Licenses	\$441.50
Treasurer, State of New Hampshire; Marriage Licenses & Vital Statistics	\$79.00
	\$294,008.48

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

SCHOOL DISTRICT:

Columbia School District	\$929,876.00
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MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

Brett Purvis & Associates, Inc.; General Assessing & Cyclical Evaluations	\$18,600.00
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\$18,600.00

REFUNDS/ABATEMENTS:

Cross, Brian; Abatement - property taxes	\$116.00
Ewing, Sharon; Overpayment	\$1,101.00
Giordano, Larry; Overpayment	\$645.00
Hall, Diane; Overpayment	\$100.14
Jeffers, Clark; Motor Vehicle Reimbursement	\$144.00
Riley, Francis; Motor Vehicle Reimbursement	\$172.00
Sousa, Steven; Abatement - property taxes	\$58.44

\$2,336.58

REGIONAL ASSOCIATIONS:

NH Association of Assessing Officials; 2008 Dues	\$20.00
NH City & Town Clerks' Association 2008 Dues	\$20.00
Local Government Center, LLC	\$578.68
NH Tax Collectors' Association; 2008 Dues	\$20.00

\$638.68

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2008**

TAXES BOUGHT BY TOWN:

Town of Columbia - 2007 Taxes Bought by Town **\$43,352.70**

NOTE PAYMENT:

First Colebrook Bank; Two Payments on
Town Office Note **\$95,200.00**

PATRIOTIC PURPOSES:

Geo. L. O'Neil Post #62; Flags **\$100.00**

\$100.00

BURNHAM ESTATE*

LGC-PLT, Inc.; Insurance **\$7.39**

Parkhurst, Garry; Supplies **\$41.64**

S, Gray Construction, Inc.; Snow removal **\$230.00**

Waystack Frizzell; Legal Services **\$6,068.80**

* To be reimbursed upon settlement of estate **\$6,347.83**

TRANSFER MONIES:

Citizens Bank **\$315,000.00**

Cemetery Maintenance Trust Fund **\$482.25**

First Colebrook Bank **\$461.29**

\$315,943.54

GRAND TOTAL OF PAYMENTS **\$2,046,263.22**

COOS COUNTY TRANSFER STATION ACCOUNT

RECEIPTS:

Town of Stewartstown	\$42,971.58
Town of Columbia	\$13,509.33
Town of Lemington	\$ 3,451.93
Northeast Resource Recovery (Scrap Metal)	\$ 4,118.71
Stewartstown Residents Building Debris, tires, etc.	\$ 2,359.18
Columbia Residents Building Debris, tires, etc.	\$ 966.28
Lemington Residents Building Debris, tires, etc.	\$ 115.55
TOTAL RECEIPTS:	\$67,492.56

PAYMENTS:

Adair, William; Labor	\$ 50.00
C.D.S. Portable Toilets; Portable Toilet	\$ 1,070.00
Carney, Jesse; Plowing	\$ 2,660.00
Caron, Philip; Compacting	\$ 2,928.50
Columbia Sand & Gravel, Use of scales	\$ 410.00
Coos County	\$22,500.00
Correction of error	\$ 75.00

Haynes, Skip; Welding	\$ 18.00
J.K. Lynch; Weighing Garbage	\$ 1,212.01
News & Sentinel; Ad	\$ 57.50
Normandeau; Trucking	\$32,902.51
Northeast Resource Recovery; Tires, etc.	\$ 2,060.19
Parkhurst, Kenneth; Labor & Salary	\$ 1,398.85
Wells, Jennifer; Treasurer Salary	\$ 150.00
 TOTAL PAYMENTS:	 \$67,492.56



TOWN OFFICE NOTE

The Town signed a seven-year note in the summer of 2005 in the amount of \$288,000.00 to construct the new town offices. As you can see by the following, in both 2007 and 2008 we made an extra payment. With our payment in 2009, the building and land will be totally paid for.

Date	Payment #	Interest	Principal	Balance
12/28/2005	1	\$ 0.00	\$ 47,600.00	\$240,400.00
6/30/2006	2	\$ 8,579.00	\$ 39,021.00	\$201,379.00
6/30/2007	3	\$ 7,867.30	\$ 39,732.70	\$161,646.30
12/28/2007	4		\$ 47,600.00	\$114,046.30
6/30/2008	5	\$ 5,440.32	\$ 42,159.68	\$ 71,886.62
12/30/2008	6	\$	\$ 47,600.00	\$ 24,286.62
6/30/2010	7	\$ 1,935.74	\$ 24,286.62	\$ 0

\$23,822.36 \$288,000.00

The total payback was originally projected to be \$333,198.36. By making additional payments, we are projecting that the total payback will be \$311.822.36. This amounts to a total savings, in interest, of \$21,376.00.





Connecticut River Joint Commissions

ANNUAL REPORT - 2008

Headwaters Subcommittee of the Connecticut River Joint Commissions

This year the Headwaters Subcommittee completed a new *Connecticut River Water Resources Management Plan*. The Plan emphasizes the many environmental and economic benefits of keeping floodplains free of development and encouraging natural vegetation along riverbanks to keep them stable, block debris, shade the water, and filter pollutants from runoff. We will sponsor public presentations on the new plan during the winter and spring. We encourage towns and landowners to consider our *Plan* and its recommendations for a healthier river.

We have helped spread the word about Didymo, the newly discovered invasive alga in our region, and urge all anglers and boaters to clean their gear carefully to avoid spreading this pest. Shorefront owners should also know about the updated state shoreland protection law.

The Subcommittee provides information and assistance to the states, towns, and landowners on projects near the river. The Subcommittee is advisory and has no regulatory authority. The public is welcome at our meetings at the Columbia or Colebrook Town Hall. A calendar, more about Didymo, advice on bank erosion and obtaining permits for work near the river, the *Connecticut River Management Plan* and much more are on the web at www.crjc.org.

Bill Schomburg (Vice Chair) and Ken Hastings, Columbia representatives to the Headwaters Subcommittee

CONNECTICUT RIVER JOINT COMMISSIONS

This year the Connecticut River Joint Commissions (CRJC) published major new Management Plans for Water Resources and for Recreation on the Connecticut River. In 2008 CRJC considered issues as wide-ranging as riverbank erosion in Colebrook and New Hampshire's updated Shoreland Protection Act. We completed a new Five Year Plan that focuses upon public outreach, use of river science, and protection of the valley's natural, historic, and cultural assets.

Through the Connecticut River Byway, CRJC works with communities, businesses and the states to strengthen the local base for heritage tourism. In 2008, we concluded a three-year project to identify the Byway with way-finding signs. Visit the Byway at www.crivertravel.net.

Appointed by the legislatures of New Hampshire and Vermont, the Connecticut River Joint Commissions welcome the public to our meetings on the last Monday of every other month. Visit our web site, www.crjc.org, for a calendar of events, useful information, and our newsletters, *River Valley News* and *River Byway News*.

Adair D. Mulligan
Conservation Director
Connecticut River Joint Commissions
PO Box 117, Lyme Center, NH 03769
voice: 603-795-2104
fax: 603-795-9955
adair.mulligan@crjc.org

TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2008, along with a list of uncollected taxes as of that date. This year we collected 93% of our total property tax warrant as of the end of the fiscal year. With the economy the way it is, I think we did a good job. As always, if you find yourself having a hard time paying your taxes, please stop by the office and see us. We are always willing to work with you to help you from getting too far behind.

Garry R. Parkhurst
Tax Collector

“Government is the people’s business and every man, woman and child becomes a shareholder with the first penny of tax paid.”

President Ronald Reagan

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2008 - DECEMBER 31, 2008

DEBITS

*** Levies of ***
2007

Uncollected as of 1/1/2008:

Property		\$ 78,308.75	
Land Use Change		\$ 6,466.66	
Yield		\$ 1,528.06	
Prior Years' Credits	(\$1,040.42)		
This Years' New Credits	(\$1,367.53)		

Taxes Committed:

Property	\$1,326,050.00		
Land Use Change	\$ 11,890.00		
Yield	\$ 18,930.82		
Excavation	\$ 895.58		

Overpayment:

Credits Refunded	\$ 745.14		
Interest - Late Taxes	\$ 821.53	\$ 6,303.09	

TOTAL DEBITS: \$1,356,925.12 \$ 92,606.56

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2008 - DECEMBER 31, 2008

CREDITS

Remitted to Treasurer:

Property Taxes	\$ 1,227,265.14	\$ 38,414.80
Land Use Change	\$ 11,890.00	\$ 6,466.66
Yield	\$ 17,886.14	\$ 1,528.06
Excavation Tax @ \$.02/yd.	\$ 895.58	
Interest & Penalties	\$ 821.53	\$ 6,303.09
Conversion to Lien		\$ 39,893.95
Prior Year Overpayments		
Assigned	(\$1,040.42)	

Abatements:

Property Taxes	\$ 10.00
Yield Tax	\$ 458.51

Uncollected Taxes - 12/31/2007

Property	\$ 98,774.86
Yield	\$ 586.17
Remaining Overpayments - This Year	(\$622.39)

TOTAL CREDITS: \$ 1,356,925.12 \$ 92,606.56

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
JANUARY 1, 2008 - DECEMBER 31, 2008

	DEBITS		
	2007	2006	2005
Unredeemed Lien Balance -			
1/1/2008:	\$ -	\$ 21,300.22	\$ 9,702.01
Liens Executed This Year	\$ 43,352.70	\$ -	\$ -
Interest & Costs Collected:	\$ 1,496.79	\$ 3,127.48	\$ 3,002.77
TOTAL DEBITS:	\$ 44,849.49	\$ 24,427.70	\$ 12,704.78

	CREDITS		
Redemptions:	\$ 12,397.83	\$ 10,817.95	\$8,830.87
Interest & Costs Collected:	\$ 1,496.79	\$ 3,127.48	\$3,002.77
Unredeemed Lien Balance -			
12/31/2008:	\$ 30,954.87	\$ 10,482.27	\$871.14
TOTAL CREDITS:	\$ 44,849.49	\$ 24,427.70	\$12,704.78

UNPAID TAXES

UNCOLLECTED 2008 PROPERTY TAXES:

	1st Issue	2nd Issue
Alexander, James F. & Laura		\$ 1,156.00 *
Alexander, James F. & Laura		\$ 88.00 *
Blanda, Beth-Ann	\$ 580.00	\$ 580.00
Bodge, Joseph D.	\$ 33.40	\$ 48.00 *
Boisvert, Quinton		\$ 778.00
Borgo, Peter & Diane		\$ 303.53 *
Bossey, Robert D. & Kim E.		\$ 883.00 *
Brady, Christopher & Joyce		\$ 749.69 *
Bridges, Michael P. & Lisa D.		\$ 212.00 *
Bruens, George		\$ 422.00 *
Burns, Robert K. Jr. & Susan M.		\$ 685.86 *
Busfield, J. Scott	\$ 452.00	\$ 443.00
Campbell, Donald E. & Stacey		\$ 752.46 *
Carroll, Anna L.		\$ 273.00
Cass, Charles, et als	\$ 133.00	\$ 140.00
Cass, Jacqueline		\$ 314.00
Cass, Kevin M.	\$ 14.00	\$ 24.00 *
Cass, Kevin M.	\$ 264.00	\$ 268.00 *
Chapple, Nancy	\$ 557.40	\$ 559.00
Chapple, Patricia		\$ 990.00 *
Chase, Mark		\$ 295.84 *
Collins, Michael D. & Laurie		\$ 1,910.00 *
Collins, Michael D. & Laurie		\$ 15.00 *
Crevier, Roger J.	\$ 465.00	\$ 467.00
Crowell, John		\$ 415.00 *
Davis, Donald N.		\$ 567.19 *
Davis, Edward W.	\$ 382.00	\$ 386.00
Day, Howard		\$ 298.00 *
DeBlois, Scott & Debra	\$ 823.00	\$ 809.00
DeBlois, Scott & Debra	\$ 1,354.00	\$ 1,330.00
Delaney, Elizabeth T.		\$ 667.00 *
Desaindes, Melissa		\$ 683.00 *
Dinan, Timothy G.		\$ 227.00 *
Donovan, Robert & Barbara		\$ 1,150.00 *

UNPAID TAXES

	1st Issue		2nd Issue	
Dunn, William L.	\$ 306.00	\$	300.00	
Dupont, Ronald C.	\$ 957.00	\$	949.00	
Edwards, David		\$	752.00	*
Elliott, James G. & Lisa M.		\$	682.00	*
Erving, Michael Kevin & Barbara		\$	2,030.00	*
Ewing, Sharon L.		\$	1,075.00	
Fagan, William P. & Sheila J.		\$	1,149.00	*
Falcucci, Angelo	\$ 191.00	\$	197.00	*
Federick, Claire		\$	118.72	*
Fellbaum, Ralph, et als		\$	127.00	
Feltham, Richard P.		\$	416.00	
Gamache, Ricky	\$ 216.21	\$	289.00	
Gardner, Kristine E.		\$	30.00	*
Gervais, Michael et als		\$	158.00	
Giguere, Ronny R. & Margaret		\$	925.00	*
Goodwin, John		\$	555.00	*
Gosselin, Albe & Marie	\$ 37.97	\$	588.00	
Green, Douglas	\$ 1,066.00	\$	1,051.00	
Hamel, Derek R. & Raymond	\$ 849.00	\$	844.00	
Hand, Dean & Rose	\$ 221.00	\$	213.00	*
Harriman, Maurice	\$ 256.00	\$	251.00	
Heirs of Rickey Burnham	\$ 570.00	\$	559.00	
Hope, James		\$	183.00	*
Howland, Pamela	\$ 266.00	\$	279.00	
Hrycuna, John		\$	22.00	*
Hrycuna-Perron, Anastasia, et als	\$ 233.00	\$	239.00	*
Kenney, Evelyn Haynes et als	\$ 61.59	\$	427.00	
Ladd, Jeremy	\$ 223.46	\$	269.00	
Lamontagne, Gilles	\$ 381.45	\$	509.00	
Lanciani, Kevin P. & Wendy		\$	523.28	
Laros, Charles W. Jr. & Barbara		\$	915.00	
Lawton, Ronald & Maryann	\$ 807.00	\$	803.00	
Leavenworth, Michelle & Lesperance, Billy	\$ 11.00	\$	20.00	
Leavenworth, Ronald & Michelle	\$ 111.00	\$	108.00	
Leavenworth, Ronald & Michelle	\$ 99.00	\$	118.00	

UNPAID TAXES

	1st Issue	2nd Issue
Lewis, Gregory & Linda		\$ 393.00
Limoges, Karen A.	\$ 1,499.00	\$ 1,481.00
Locke, Daniel P.	\$ 1,141.00	\$ 1,101.00
Locke, Daniel P., et als		\$ 259.00 *
Long, Martha		\$ 204.00 *
Long, Martha		\$ 835.00 *
Lynch, Dana R.	\$ 98.00	\$ 96.00
MacLure, Robert & Wendy	\$ 594.00	\$ 582.00
Marcotte, Russell L.		\$ 509.00
Marrone, Joseph A.	\$ 258.00	\$ 263.00
McKennes, John J.		\$ 1,008.00
McKinnon, Barbara A.	\$ 943.51	\$ 942.00
McLellan, C. Milford		\$ 277.00 *
Miles, Richard	\$ 438.00	\$ 440.00
Mills, Arlene M.	\$ 269.00	\$ 275.00
Mills, Arlene M.	\$ 31.00	\$ 41.00
Mills, Arlene M.	\$ 2,229.00	\$ 2,199.00
Mills, Ellen E.	\$ 756.00	\$ 752.00
Moran, John V. & Rosanna T.	\$ 9.50	\$ 14.81 *
Moren, Lawrence V. Jr., et als	\$ 406.00	\$ 409.00
Nash, Susan	\$ 405.00	\$ 398.00 *
Nash, Susan	\$ 17.00	\$ 16.00 *
Naylor, Russell M. & Beatrice		\$ 408.00
Oldham, David G. & Carolyn		\$ 340.00 *
Osgood, Frederick M., Jr.	\$ 1,669.00	\$ 1,638.00
Parker, Ronald C. & Marie		\$ 1,118.00 *
Poindexter, Richard	\$ 232.00	\$ 288.00
Quintal, Donald J. & Judith W.		\$ 152.00
Rainville, Roberta	\$ 30.00	\$ 39.00
Rainville, Roberta	\$ 1,257.00	\$ 1,242.00
Rainville, Rodney	\$ 124.00	\$ 121.00
Rella Paul M. & Valerie	\$ 121.00	\$ 129.00 *
Rella Paul M. & Valerie	\$ 58.00	\$ 67.00 *
Renault, Jason	\$ 66.00	\$ 76.00
Reynolds, Daniel (1/2 interest)	\$ 50.00	\$ 60.00
Richer, Brian & Diane	\$ 99.00	\$ 108.00

UNPAID TAXES

	1st Issue	2nd Issue
Riley, Francis J. & Carol		\$ 881.00
Rist, Harold, Jr.		\$ 116.00
Sabbia, Philip J. & Theresa H.		\$ 324.00 *
Santacroce, B.L.	\$ 694.00	\$ 695.00
Santacroce, B.L.	\$ 949.00	\$ 942.00
Santamore, Dennis & Nancy		\$ 67.00 *
Secret Order of Water Buffalo	\$ 592.00	\$ 608.00 *
Shain, Daniel H.		\$ 13.00 *
Smith, Frances	\$ 559.00	\$ 549.00
Smith, Herbert R. & Beverly		\$ 338.00 *
Smith, Kenneth W.	\$ 829.62	\$ 835.00
Smith, Peter E. & Evelyn R.		\$ 945.00 *
Smith, Valerie & Abbott, Steven	\$ 686.00	\$ 683.00 *
St. Clair, Darrin A. & Melissa		\$ 449.00 *
St. Clair, Mark A.		\$ 1,217.00
St. Pierre, Baron		\$ 1,226.00
Tessier, Amy Sue		\$ 629.00 *
Venezia, Brenda & Miller, Danielle		\$ 120.00
Venezia, Brenda & Miller, Danielle		\$ 407.00
Weiner, Peter J. & Hilda M.		\$ 79.00 *
Weiner, Peter J. & Hilda M.		\$ 8.00 *
Wells, Daniel I. & Jennifer L.	\$ 964.00	\$ 947.00
Wells, Daniel I.	\$ 93.00	\$ 91.00
Wells, Daniel I.	\$ 9.00	\$ 10.00
Wells, Daniel I.	\$ 109.00	\$ 108.00
Whittemore, Bonnie		\$ 55.00 *
Whittier, Heather	\$ 169.00	\$ 174.00
Winslow, Robert R.	\$ 208.00	\$ 203.00
Zarli, Martin M. & Linda S.		\$ 628.37 *
2008 TOTALS	\$ 30,583.11	\$ 68,191.75

UNCOLLECTED 2008 YIELD TAXES:

Colburn Associates, Inc.	\$586.17
TOTAL	\$586.17

UNPAID TAXES

UNCOLLECTED PROPERTY TAX LIENS:

LEVY OF 2007

Busfield, J. Scott	\$	525.77	
Cass, Charles, et als	\$	92.47	*
Cass, Kevin M	\$	572.56	*
Crevier, Roger J.	\$	638.40	
Davis, Edward W.	\$	852.14	
Dupont, Ronald C.	\$	1,083.17	
Hamel, Derek R. & Raymond	\$	1,835.60	
Harriman, Maurice	\$	313.13	
Heirs of Rickey Burnham	\$	1,273.73	
Howland, Pamela	\$	401.70	
Hrycuna-Perron, Anastasia, et als	\$	481.12	*
Lawton, Ronald & Maryann	\$	1,477.49	
Leavenworth, Michelle & Lesperence, Billy	\$	68.96	
Leavenworth, Ronald & Michelle	\$	279.87	
Leavenworth, Ronald & Michelle	\$	230.71	
Limoges, Karen	\$	3,203.77	
Locke, Daniel P.	\$	2,440.71	
Locke, Daniel P. & Jacqueline	\$	593.06	*
Lynch, Dana R.	\$	252.39	
MacLure, Robert J. & Wendy	\$	1,296.94	
Marrone, Joseph A.	\$	579.37	
Miles, Richard	\$	522.68	
Mills, Arlene M.	\$	4,189.49	
Milles, Ellen E.	\$	1,639.50	
Moren, Lawrence V., Jr. et als	\$	833.15	
Rainville, Roberta	\$	56.06	
Renault, Jason	\$	186.68	
Reynolds, Daniel J. (1/2 interest)	\$	153.29	
Richer, Brian & Diane	\$	245.21	
Riley, Francis & Carol	\$	1,015.04	
Santacroce, B.L.	\$	511.75	
Smith, Frances	\$	1,214.96	
Smith, Valerie & Abbott, Steven	\$	1,491.96	*
Whittier, Heather	\$	402.04	
2007 TOTALS	\$	30,954.87	

UNPAID TAXES

LEVY OF 2006:

Feltham, Richard P.	\$	531.16	*
Hamel, Derek & Raymond	\$	1,735.78	*
Heirs of Rickey Burnham	\$	1,204.00	
Hrycuna-Perron, Anastasia, et als	\$	480.57	*
Lawton, Ronald & Maryanne	\$	362.33	*
Leavenworth, Michelle, et als	\$	66.91	
Leavenworth, Ronald & Michelle	\$	270.42	*
Limoges, Karen A.	\$	3,027.06	
Locke, Daniel P., et als	\$	390.20	*
Locke, Daniel & Jacqueline	\$	163.42	*
Lynch, Dana R.	\$	240.53	
MacLure, Robert J. & Wendy	\$	1,216.76	
Marrone, Joseph A.	\$	397.34	
Moren, Lawrence V., Jr.	\$	44.08	
Reynolds, Daniel J.	\$	136.33	
Smith, Frances	\$	215.38	*
2006 TOTALS	\$	10,482.27	

LEVY OF 2005:

Heirs of Rickey Burnham	\$	871.14	
2005 TOTALS	\$	871.14	

*INDICATES PAID AFTER 12/31/2008.

PLANNING BOARD REPORT

We received a total of **23** building permit applications:

- 1 camper during construction
- 2 signs
- 3 garages
- 5 additions (i.e., additions, decks, porches)
- 1 mobile homes (in a park)
- 2 residential (frame or modular)
- 1 barns
- 8 storage building/sheds

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

Fees collected were:

- Subdivision fees	\$ 724.11
- Building permit fees	\$ 705.00
- After the Fact penalties	\$ 45.00
- Board of Adjustment fees	\$ 88.52
 Total Remitted to Treasurer:	 \$1,562.63

Joanne Shimkus, Secretary
Planning Board

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Selectmen,
Columbia, New Hampshire:

We have compiled the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and fiduciary fund information of Town of Columbia, New Hampshire, as of and for the year ended December 31, 2007, which collectively compose the Town's basic financial statements as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management's discussion and analysis, on pages two through six, and the combining non-major fund financial statements presented in Schedules 1 and 2, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Supplementary information contained in Schedules 3 and 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Crane & Bell, PLLC

July 1, 2008

**MANAGEMENT'S DISCUSSION AND ANALYSIS
TOWN OF COLUMBIA
FOR THE YEAR ENDED DECEMBER 31, 2007**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2007. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein are accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Selectboard is responsible for establishing an accounting and internal control structure designed to ensure that the physical, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurance that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (for example, uncollected taxes or unpaid amounts due to suppliers).

The government-wide financial statements reflect functions of the Town that are principally supported by taxes and intergovernmental revenues. The governmental activities of the Town include, among others, general government, public safety, and highway maintenance and construction.

The government-wide financial statements can be found on pages 7 and 8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the general fund, which is the Town's only major fund. Data from the other governmental funds are combined into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 9 to 13 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The basic fiduciary fund financial statement can be found on page 14 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 25 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (combining non-major fund balance sheet and statement of revenues, expenditures, and changes in net assets found on page 27 and 28 of this report) and other supplemental information that is not required (statement of estimated and actual revenues for the general fund, and statement of appropriations, expenditures and encumbrances for the general fund, found on pages 29 to 32 of this report).

Government-Wide Financial Analysis

The Town's overall financial position and results of operations for the past two years are summarized below based on the information included in the current and prior financial statements.

Statement of Net Assets

The Town's net assets at December 31, 2007, were \$3,248,877, a decrease of \$112,097 or 3.5% from December 31, 2006. There were no capital asset additions in 2007.

	Governmental Activities	
	<u>2007</u>	<u>2006</u>
Current and other assets:		
Current and other assets	\$ 837,304	\$ 874,392
Capital assets, net of depreciation	<u>3,183,815</u>	<u>3,330,254</u>
Total assets	<u>4,021,119</u>	<u>4,204,646</u>
Current and other liabilities:		
Current liabilities	658,196	682,110
Long-term liabilities	<u>114,046</u>	<u>161,562</u>
Total liabilities	<u>772,242</u>	<u>843,672</u>
Net assets:		
Invested in capital assets, net of related debt	3,069,769	3,128,897
Permanently restricted	3,003	3,003
Temporarily restricted for -		
Capital acquisition and construction	28,795	28,350
Culture and recreation	524	1,019
Cemetery maintenance	22,347	21,657
Perpetual care	2	-
Unrestricted	<u>124,437</u>	<u>178,048</u>
Total net assets	<u>\$3,248,877</u>	<u>\$3,360,974</u>

The largest component of net assets, \$3,069,769, represents (i) the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment) at cost or their estimated original cost, less accumulated depreciation, less (ii) long-term debt related to acquisition of capital assets.

An additional \$3,003 of net assets represents permanently restricted funds. By the terms of the gifts, bequests, and trusts that gave rise to these funds, the permanently restricted portion may not be expended, but must be held in perpetuity to generate income for specific use by the Town in caring for local cemeteries.

Temporarily restricted net assets represent funds set aside by the Town in capital reserve for future acquisition of capital assets, or funds designated for other specific purposes.

Unrestricted net assets are available to meet the Town's ongoing obligations to citizens and creditors.

Statement of Activities

Governmental activities decreased the Town's net assets by \$112,097 during 2007, as shown in the summarized statement of activities presented below.

	Governmental Activities	
	2007	2006
Program revenues:		
Charges for services	\$ 5,342	\$ 385
Operating grants and contributions	33,032	35,820
Capital grants and contributions	6,000	-
Total program revenues	<u>44,374</u>	<u>36,205</u>
General revenues:		
Taxes, licenses and fees	285,315	268,606
Other grants	-	-
All other revenues	58,782	54,441
Total general revenues	<u>344,097</u>	<u>323,047</u>
Total revenues	<u>388,471</u>	<u>359,252</u>
Program expenses:		
General government	122,490	112,876
Public safety	14,244	33,724
Highways and streets	151,176	141,546
Solid waste	24,971	24,537
Health and welfare	12,652	10,785
Culture and recreation	3,475	2,975
Interest expense	6,273	9,585
Capital outlay	18,848	-
Depreciation expense	146,439	140,894
Total expenses	<u>500,568</u>	<u>476,922</u>
Change in net assets	(112,097)	(117,670)
Net assets, beginning of year	<u>3,360,974</u>	<u>3,478,644</u>
Net assets, end of year	<u>\$3,248,877</u>	<u>\$3,360,974</u>

The decrease in net assets from governmental activities of \$112,097 partly reflects a decision by the Board of Selectmen to use \$70,000 of unrestricted net assets to help reduce the tax rate.

Significant variations in revenues between years are summarized as follows:

- Normal increases in taxes, licenses and fees.

Significant variations in expenses between years are summarized as follows:

- Decrease in public safety is due to the 2006 purchase of emergency supplies and equipment funded by federal grants.
- Increase in capital outlay is due to the \$11,908 repair and maintenance of the Town Hall partially funded by a matching \$6,000 Tillotson grant, and \$6,940 of landscaping and other costs associated with the new town offices.
- Increase in general government is due to the significant increase in heating fuel costs.

Financial analysis of the Town's funds

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2007, unreserved fund balance of \$126,756 was available for spending at the Town's discretion. At the 2008 town meeting, townspeople voted to use \$47,600 of this fund balance to make an additional 2008 payment on town debt. Substantially all of the remaining fund balance is reserved for specific purposes – such as capital acquisition for amounts segregated in capital reserve funds – or is permanently restricted as principal used to generate future earnings for use by the Town.

General fund budgetary highlights

Actual revenues earned by the general fund in 2007 exceeded amounts budgeted by \$59,552, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Greater than anticipated tax revenue of \$24,401.
- Greater than anticipated motor vehicle permit fees of \$23,229.
- Greater than anticipated interest on investments of \$5,602.

Also favorable was that appropriations exceeded actual expenditures by \$2,807, as shown in Exhibit E of the basic financial statements.

Contacting Town's Financial Management

This financial report is designed to provide our citizens and creditors with a general overview of the Town's finances and to demonstrate fiscal accountability. If you have questions about this report or need additional information, contact the Board of Selectmen at Columbia town office, P.O. Box 157, Columbia, New Hampshire 03576, or call (603) 237-5255.

**RESIDENT MARRIAGE REPORT
JANUARY 1, 2008 - DECEMBER 31, 2008**

DATE	GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	PLACE OF MARRIAGE
4/12/2008	Knapp, Michael S.	Columbia, NH	Champagne, Rebecca L.	Columbia, NH	Columbia, NH
7/19/2008	Ledger, Jonathan W.	Columbia, NH	Inman, Rachel E.	Columbia, NH	No. Stratford, NH
12/31/2008	Keefe, James P.	Columbia, NH	Goldstein, Linda L.	Columbia, NH	Colebrook, NH

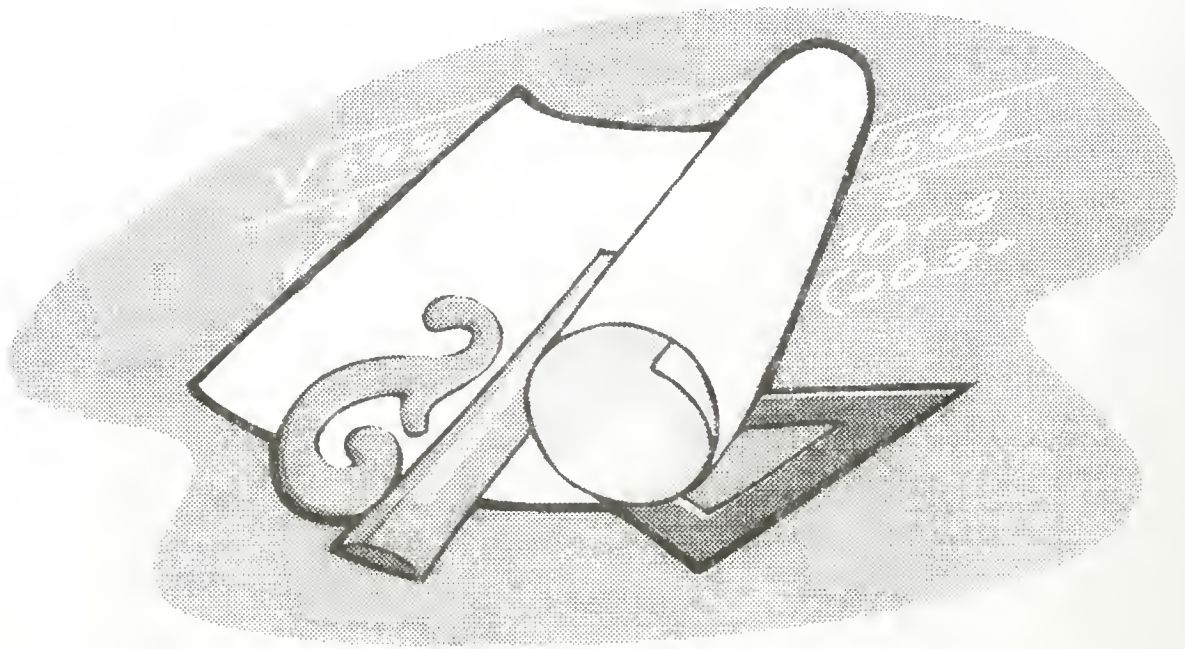
**RESIDENT DEATH REPORT
JANUARY 1, 2008 - DECEMBER 31, 2008**

DATE OF DECEDENT'S DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
3/1/2008	Collins, Michael	Colebrook, NH	Collins, Otis	Bressette, Edythe
5/25/2008	Huntley, John	Columbia, NH	Huntley, Ira	Underwood, Florence
5/26/2008	Poisson, Richard	Lebanon, NH	Poisson, Robert	Lambert, Angele

**REPORT OF COMMON TRUST FUND INVESTMENTS FOR TOWN OF COLUMBIA
YEAR ENDING DECEMBER 31, 2008**

DESCRIPTION OF INVESTMENTS	SUB-ACCOUNT NUMBER	PRINCIPAL		INCOME		EXPENDED DURING YEAR		GRAND TOTAL
		BEGINNING BALANCE	ENDING BALANCE	BEGINNING BALANCE	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	
Ellen Cleveland Cem.	035265	\$0.00	\$100.05	\$0.00	\$100.05	\$0.00	\$1.55	\$101.60
Hattie Chamberlain Cem.	035268	\$0.00	\$229.06	\$0.00	\$229.06	\$0.00	\$3.60	\$232.66
Henry Forristall Cem.	035271	\$0.00	\$200.21	\$0.00	\$200.21	\$0.00	\$3.17	\$203.38
Mary Walker Cem.	035267	\$0.00	\$400.19	\$0.00	\$400.19	\$0.00	\$6.28	\$406.47
Mrs. Warren Marshall Cem.	035266	\$0.00	\$75.04	\$0.00	\$75.04	\$0.00	\$1.17	\$76.21
Percy H. Titus Cem.	035269	\$0.00	\$1,002.22	\$0.00	\$1,002.22	\$0.00	\$15.75	\$1,017.97
Thomas Wallace Cem.	035270	\$0.00	\$1,000.82	\$0.00	\$1,000.82	\$0.00	\$15.74	\$1,016.56
Cemetery Maintenance	035275	\$0.00	\$23,319.49	\$2,425.63	\$20,893.86	\$0.00	\$320.61	\$21,214.47
Town History Fund	035273	\$0.00	\$524.39	\$0.00	\$524.39	\$0.00	\$8.26	\$532.65
Columbia Covered Bridge	035276	\$0.00	\$7,589.12	\$0.00	\$7,589.12	\$0.00	\$119.39	\$7,708.51
Road Improvement	035274	\$0.00	\$21,326.83	\$0.00	\$21,326.83	\$0.00	\$335.49	\$21,662.32
School District Tuition	035272	\$0.00	\$109,873.50	\$0.00	\$109,873.50	\$0.00	\$1.49	\$109,874.99
		\$0.00	\$165,640.92	\$2,425.63	\$163,215.29	\$0.00	\$832.50	\$164,047.79

ANNUAL REPORT OF THE SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
COLUMBIA, N H
2007 – 2008



ANNUAL MEETING DATE:

*Tuesday, March 10, 2009
approximately 8:00 pm
(immediately following Town Meeting)
Columbia Town Hall*

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2007 – 2008

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Jane Cass McCoy

CLERK

Jennifer Wells

TREASURER

Valerie Rella

SCHOOL BOARD

Kay Soucy (appointed)

Lisa M. Placy-Brooks, Chairman

Regina Cass

Term Expires 2009

Term Expires 2009

Term Expires 2011

SUPERINTENDENT OF SCHOOLS

Robert C. Mills

BUSINESS MANAGER

Cheryl A. Covill

COORDINATOR OF SPECIAL SERVICES

Theresa M. Lord

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 10th day of March 2009 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. (Page CU – 5 of the school report in the amount of \$1,150.00)
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the district will vote to raise and appropriate the sum of One million, four hundred seventy nine thousand, eight hundred nine dollars (\$1,479,809.00) 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.
5. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 11th day of February 2009

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

A True Copy of Warrant – Attest:

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

COLUMBIA SCHOOL DISTRICT

2009 - 2010

ESTIMATED REVENUE

	2007 - 2008 REVENUE RECEIVED	2008 - 2009 BUDGET	2009 - 2010 PROPOSED BUDGET	VARIANCE
Balance on Hand, June 30th	160,046.00	212,638.00	86,000.00	(126,638.00)
Adequate Education Grant	386,630.00	386,630.00	386,630.00	0.00
Vocational Revenue	3,275.22	5,580.00	4,680.00	(900.00)
Earning on Investment	8,194.07	4,800.00	5,000.00	200.00
Medicaid Revenue	1,548.51	250.00	1,000.00	750.00
Catastrophic Aid	0.00	0.00	0.00	0.00
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	3.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	559,696.80	609,898.00	483,310.00	(126,588.00)

BUDGET SUMMARY

	2007 - 2008	2008 - 2009	2009 - 2010	Variance
Budget	1,457,052.00	1,421,717.00	1,479,809.00	58,092.00
Less: Estimated Revenue	485,732.11	609,898.00	483,310.00	(126,588.00)
DISTRICT ASSESSMENT	971,319.89	811,819.00	996,499.00	184,680.00
State Property Tax	137,205.00	163,121.00	163,121.00	0.00
Local Education Tax Rate	766,772.00	648,698.00	833,378.00	184,680.00

**COLUMBIA SCHOOL DISTRICT
2009 - 2010 PROPOSED BUDGET**

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010		Foot- notes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE		
1100 REGULAR EDUCATION									
561 TUITION IN STATE	1,147,437.00	991,703.36	1,119,183.00		1,147,990.00		28,807.00	A	
Total REGULAR EDUCATION	1,147,437.00	991,703.36	1,119,183.00		1,147,990.00		28,807.00		
1200 SPECIAL EDUCATION PROGRAMS									
114 CLASSROOM ASSISTANT'S SALARY	0.00	0.00	0.00		0.00		0.00		
220 SOCIAL SECURITY TAX	0.00	0.00	0.00		0.00		0.00		
323 CONTRACTED SERVICES	88,979.00	45,041.86	60,327.00		77,800.00		17,473.00	B	
562 OUT OF STATE TUITION	100.00	0.00	100.00		100.00		0.00		
569 TUITION - PRIVATE	26,400.00	18,754.97	41,340.00		10,340.00		(31,000.00)	C	
739 EQUIPMENT	0.00	1,758.09	0.00		0.00		0.00		
Total SPECIAL EDUCATION PROGRAMS	115,479.00	65,554.92	101,767.00		88,240.00		(13,527.00)		
1380 VOCATIONAL PROGRAM									
562 OUT OF DISTRICT TUITION	100.00	0.00	6,000.00		1,783.00		(4,217.00)	D	
Total VOCATIONAL PROGRAM	100.00	0.00	6,000.00		1,783.00		(4,217.00)		
2140 PSYCHOLOGICAL SERVICES									
323 PUPIL SERVICES	5,400.00	0.00	3,800.00		3,800.00		0.00		
Total PSYCHOLOGICAL SERVICES	5,400.00	0.00	3,800.00		3,800.00		0.00		
2150 SPEECH PATHOLOGY									
260 WORKERS' COMPENSATION	183.00	183.00	137.00		180.00		43.00		
323 CONTRACTED SERVICES	22,918.00	25,279.28	17,141.00		22,500.00		5,359.00		
580 TRAVEL	0.00	69.60	380.00		380.00		0.00		
Total SPEECH PATHOLOGY	23,101.00	25,531.88	17,658.00		23,060.00		5,402.00	E	
2160 PHYSICAL/OCCUPATIONAL THERAPY									
260 WORKERS' COMPENSATION	100.00	100.00	100.00		100.00		0.00		
323 PROFESSIONAL SERVICES	18,981.00	9,697.25	15,971.00		16,650.00		679.00		
Total PHYSICAL/OCCUPATIONAL THERAPY	19,081.00	9,797.25	16,071.00		16,750.00		679.00		

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010		Foot- notes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE		
2190 OTHER SUPPORTING SERVICES									
323 PROFESSIONAL SERVICES	4,295.00	550.00	3,666.00		38,100.00		34,434.00		
324 CONTRACTED SERVICE	25.00	0.00	25.00		25.00		0.00		
580 TRAVEL	30.00	0.00	36.00		36.00		0.00		
Total OTHER SUPPORTING SERVICES	4,350.00	550.00	3,727.00		38,161.00		34,434.00		F
2310 SCHOOL BOARD SERVICES									
110 SALARIES	1,150.00	1,650.00	1,150.00		1,150.00		0.00		
220 FICA TAX	90.00	126.23	90.00		90.00		0.00		
260 WORKERS' COMPENSATION	196.00	196.00	196.00		196.00		0.00		
330 OTHER PROFESSIONAL SERVICES	3,500.00	5,114.00	3,500.00		4,500.00		1,000.00		
520 INSURANCE	925.00	924.00	925.00		1,185.00		260.00		
540 ADVERTISING	500.00	418.07	500.00		500.00		0.00		
580 TRAVEL	50.00	0.00	50.00		50.00		0.00		
610 SUPPLIES	0.00	13.50	0.00		0.00		0.00		
641 BOOKS	0.00	0.00	0.00		0.00		0.00		
810 DUES & FEES	1,852.00	1,861.55	1,896.00		1,955.00		59.00		
890 OTHER EXPENSES	150.00	181.96	150.00		150.00		0.00		
Total SCHOOL BOARD SERVICES	8,413.00	10,485.31	8,457.00		9,776.00		1,319.00		G
2321 OFFICE OF SUPERINTENDENT									
319 APPROPRIATIONS	33,966.00	33,966.79	36,581.00		36,579.00		(2.00)		
Total OFFICE OF SUPERINTENDENT	33,966.00	33,966.79	36,581.00		36,579.00		(2.00)		
2329 ADMINISTRATIVE SERVICES									
580 COORDINATOR'S TRAVEL	175.00	0.00	100.00		175.00		75.00		
Total ADMINISTRATIVE SERVICES	175.00	0.00	100.00		175.00		75.00		
2721 TRANSPORTATION - TO/FROM SCHOOL									
260 WORKER'S COMPENSATION	100.00	20.00	0.00		0.00		0.00		
511 OTHER ORGANIZATIONS	100.00	5,327.00	0.00		0.00		0.00		
519 OTHER ORGANIZATIONS	76,700.00	72,721.17	74,443.00		76,228.00		1,785.00		H
Total TRANSPORTATION - TO/FROM SCHOOL	76,900.00	78,068.17	74,443.00		76,228.00		1,785.00		

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010		Foot- notes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	VARIANCE	
2722 TRANSPORTATION SPECIAL PROGRAM									
511 OTHER ORGANIZATIONS	13,050.00	19,277.74	18,250.00		26,875.00		8,625.00		
580 TRAVEL	100.00	0.00	100.00		562.00		462.00		
Total TRANSPORTATION SPECIAL PROGRAM	13,150.00	19,277.74	18,350.00		27,437.00		9,087.00		I
2743 VOCATIONAL TRANSPORTATION									
511 OTHER SOURCES	0.00	0.00	900.00		0.00		(900.00)		
580 TRAVEL	0.00	0.00	4,680.00		4,680.00		0.00		
Total VOCATIONAL TRANSPORTATION	0.00	0.00	5,580.00		4,680.00		(900.00)		
5250 TRANSFER OF FUNDS									
880 EXPENDABLE TRUST FUNDS	5,000.00	5,000.00	5,000.00		0.00		(5,000.00)		
Total TRANSFER OF FUNDS	5,000.00	5,000.00	5,000.00		0.00		(5,000.00)		
5310 CHARTER SCHOOL									
563 TUITION	4,500.00	12,000.00	5,000.00		5,150.00		150.00		
Total CHARTER SCHOOL	4,500.00	12,000.00	5,000.00		5,150.00		150.00		
TOTAL EXPENDITURES	1,457,052.00	1,251,935.42	1,421,717.00		1,479,809.00		58,092.00		

COLUMBIA SCHOOL DISTRICT 2009 - 2010 BUDGET FOOTNOTES

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

- A. Regular Education Programs – Tuition – projected estimated tuition rate increase
- B. Increase in Classroom Assistant over prior year.
- C. Decrease in Court Ordered Placement
- D. Vocational Tuition – \$ 4,591 is listed under the Regular Educational Programs.
- E. Speech Pathology – Projected an increase of 4 students
- F. Other Supporting Services – Contracting a specialist teacher for student needs
- G. School Board Services – Increase in audit fee
- H. Transportation – per contract voted March 2006.
- I. Transportation – Special Programs – Increase in number of students in need of service.

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Jane M. Burroughs, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

December 10, 2008

To the School Board
Columbia School District
Columbia, NH

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbia School District (New Hampshire School District), as of and for the year ended June 30, 2008, which collectively comprise the Columbia School 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 U.S. generally accepted auditing standards. 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, 2008, and the respective changes in financial position, thereof and the budgetary comparison for the General Fund for the year then ended in conformity with U.S. generally accepted accounting principles.

The management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. 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.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

The new school year brought some personnel changes to Colebrook Academy. Joanne Melanson is the new principal for CA. The staff was also reduced by two positions, one technology education teacher and one English teacher. The teachers who had been in those positions left after the 2007-2008 school year and it was decided not to fill those two vacancies. Those reductions were made in response to economic concerns and a declining enrollment. The Colebrook Academy opening day enrollments declined from 188 in August of 2007 to 142 in August 2008. This was due in part to a large senior class graduating and a small incoming freshman class. However, the declining enrollment is reflective of the trend throughout Coös County. The school districts in this region are facing the dilemma of how to maintain a quality educational program while facing declining enrollments in bad economic times.

The school districts of SAU #7 and Canaan are currently discussing how we can share resources to meet the needs of each district and help contain the cost of providing a quality education to our students. A problem with small school districts is that the opportunities for cost savings are proportionally less than those of larger school systems. However, there may be areas where the school can work together to achieve economies of scale.

The economy of the region and the nation creates a situation where we are just trying to maintain programs, sometimes in a smaller scale, while trying to contain costs. This is not a time to expand our offerings even though we would like to offer the students more. Perhaps regional cooperation will provide some opportunities in that regard. Like other businesses and individuals in the area, we are in a "hanging on" mode waiting to see what will happen over the next year. We can not anticipate any increased financial help from the state level; dealing with the state budget deficit will preclude that. In fact, I anticipate that some expenses previously paid at the state level will be passed down to the counties, towns, and school districts to help balance the state budget.

This year we were saddened by the passing of Richard Irwin, long time principal and teacher at Colebrook Academy. Many former students have stories about being the recipient of his tough love discipline, which is what it really was. Richard cared deeply about his students and did what was necessary for their development, not what was easy. His former students have great affection for him because they know he cared, although while some were sitting in his closet they may have thought he cared too much. However, they now know that they are better for having known Richard Irwin.

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

Colebrook Academy had some outstanding team performances during the 2007-2008 school year. The Social Entrepreneurial Student Leadership team won the regional competition and finished second in the state competition. This competition is open to schools of all sizes with no distinctions based on enrollment; thus, the Colebrook team's presentation was judged to be superior to many schools with much larger enrollments.

The Colebrook Academy boys' athletic teams completed the rare triple of three Class S state championships in the same school year. The players and the coaches should be congratulated on accomplishing this for the first time in the history of Colebrook Academy.

The Colebrook Academy Key Club distinguished themselves at the New England District Convention with a first place in the Silver Division (clubs with 26-60 members) for their scrapbook, first place for the Annual Achievement Award, and second place for monthly reports. At the International Convention in Denver, Colorado the Key Club received second place for their scrapbook.

The Colebrook Academy students have given outstanding performances in a variety of venues and they deserve our support. We need to continue providing them with opportunities to develop the potential they have demonstrated.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

Title 1 End of Year Report 2007-08

During the 2007-08 school year, the Title 1 program offered services to some 57 students. Some of these students were provided supplemental reading, some received math and some received both reading and math. We tried to minimize the amount of pull out time with students and provided services in the classroom as much as possible. It was occasionally more productive to bring some individual and small groups of students into the Title 1 classroom for their instruction. Some students respond better when in an environment separate from the activities that might disrupt them in the classroom. Our desire remains to keep them in their own classroom as much as possible.

With the Title 1 grant we purchased a 12 unit laptop lab with dedicated printer and wireless router. While this was purchased primarily for use of Title 1 students we were able to find a few occasions during the year when the lab was lent to classrooms to work on class projects and reports. Title 1 students also found use of the lab for Accelerated Reader testing. The lab was also in use during the SAU Administrative Day for teacher technology workshops. We will be expanding the use of technology in our program for math and reading instruction for Title 1 students.

Title 1 was also involved in the School In Need of Improvement plan development. We secured community and faculty membership on the planning committee and wrote a plan that was accepted by the state for improvement in math. A 2 day workshop was presented at Colebrook Elementary School on Singapore Math that was attended by 10 teachers in the building. During the summer 2 teachers participated in an intensive 1 week institute in Boston to further develop math skills using the Singapore Math method of instruction. We anticipate having follow up visits from the presentation company during the 2008-09 school year.

As usual I feel extremely proud to have had the opportunity to spend another year working with the children of Colebrook and having the assistance of Mrs. Bailey and Mrs. Owen in this endeavor. I thank the good people of Colebrook for all of their continued support as we attempt to offer the best possible educational support services to the children of Colebrook Elementary School.

Respectfully submitted,

Neal Brown, Project Manager/Teacher

SCHOOL ADMINISTRATIVE UNIT #7
2009 - 2010
Budget

Adopted December 3, 2008

CATEGORY	TOTAL	COLE	PITTS	STEW	COLU	CLARKS
		45.28%	31.89%	13.03%	6.62%	3.18%
Special Education Services	80,004.00	36,225.81	25,513.28	10,424.52	5,296.26	2,544.13
Psychological Services	103,097.00	46,682.32	32,877.63	13,433.54	6,825.02	3,278.48
Other Support Services	56,500.00	25,583.20	18,017.85	7,361.95	3,740.30	1,796.70
Improvement of Instruction	19,075.00	8,637.16	6,083.02	2,485.47	1,262.77	606.59
Office of Superintendent	176,011.00	79,697.78	56,129.91	22,934.23	11,651.93	5,597.15
Coordinator of Special Services	134,909.00	61,086.80	43,022.48	17,578.64	8,930.98	4,290.11
Fiscal Services	201,765.00	91,359.19	64,342.86	26,289.98	13,356.84	6,416.13
Plant Services	21,485.00	9,728.41	6,851.57	2,799.50	1,422.31	683.22
TOTAL	792,846.00	359,000.67	252,838.59	103,307.83	52,486.41	25,212.50
Total Estimated Revenue	240,294.00	108,805.12	76,629.76	31,310.31	15,907.46	7,641.35
TOTAL DISTRICT SHARE FY10	552,552.00	250,195.55	176,208.82	71,997.53	36,578.94	17,571.15
District Share FY 2008-2009	552,576.00	249,322.00	178,537.00	70,564.00	36,581.00	17,572.00
Increase (Decrease) over FY08	(24.00)	873.55	(2,328.18)	1,433.53	(2.06)	(0.85)

SCHOOL ADMINISTRATIVE UNIT # 7
 2009-2010 ADOPTED BUDGET
 Adopted December 3, 2008

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010	
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED
1210 SPECIAL EDUCATION PROGRAMS								
110 SALARIES	71,000.00	0.00	71,000.00	0.00	71,000.00	0.00	69,623.00	-1,377.00
220 SOCIAL SECURITY TAX	5,538.00	0.00	5,538.00	0.00	5,538.00	0.00	5,431.00	-107.00
232 RETIREMENT	1,566.00	0.00	1,566.00	0.00	1,566.00	0.00	2,432.00	866.00
260 WORKER'S COMPENSATION	383.00	0.00	383.00	0.00	383.00	0.00	418.00	35.00
580 TRAVEL	800.00	0.00	1,200.00	0.00	1,200.00	0.00	1,500.00	300.00
610 SUPPLIES	500.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00
810 DUES & FEES	500.00	0.00	500.00	0.00	500.00	0.00	500.00	0.00
Total SPECIAL EDUCATION PROGRAMS	80,287.00	0.00	80,287.00	0.00	80,287.00	0.00	80,004.00	-283.00
2140 PSYCHOLOGICAL SERVICES								
110 SALARY	100.00	0.00	44,908.00	0.00	44,908.00	0.00	44,800.00	-108.00
211 HEALTH INSURANCE	100.00	0.00	17,360.00	0.00	17,360.00	0.00	16,799.00	-561.00
213 LIFE INSURANCE	0.00	0.00	90.00	0.00	90.00	0.00	90.00	0.00
220 SOCIAL SECURITY CONTRIBUTION	8.00	0.00	3,503.00	0.00	3,503.00	0.00	3,494.00	-9.00
232 RETIREMENT	6.00	0.00	2,605.00	0.00	2,605.00	0.00	3,118.00	513.00
260 WORKERS' COMPENSATION	1.00	0.00	243.00	0.00	243.00	0.00	269.00	26.00
320 CONTRACTED SERVICE (94-142)	81,816.00	44,507.00	32,060.00	44,507.00	32,060.00	44,507.00	10,987.00	-21,073.00
323 CONTRACTED SERVICES	9,000.00	0.00	0.00	0.00	0.00	0.00	18,640.00	18,640.00
580 MILEAGE	100.00	0.00	1,750.00	0.00	1,750.00	0.00	1,750.00	0.00
610 SUPPLIES	100.00	0.00	300.00	0.00	300.00	0.00	300.00	0.00
641 BOOKS	100.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00
642 SOFTWARE	100.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00
643 VIDEOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730 COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHOOL ADMINISTRATIVE UNIT # 7
 2009-2010 ADOPTED BUDGET
 Adopted December 3, 2008

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010		VARIANCE
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
PSYCHOLOGICAL SERVICES CONT'D.									
739 EQUIPMENT	3,500.00	0.00	3,500.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	-1,500.00
810 DUES & FEES	100.00	0.00	100.00	0.00	650.00	650.00	650.00	650.00	550.00
Total PSYCHOLOGICAL SERVICES	95,031.00	44,507.00	106,619.00	44,507.00	103,097.00	103,097.00	103,097.00	103,097.00	-3,522.00
2191 STUDENT ASSISTANT PROGRAM									
320 CONTRACTED SERVICES - GRANT	47,000.00	0.00	54,100.00	0.00	53,000.00	53,000.00	53,000.00	53,000.00	-1,100.00
580 TRAVEL	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
810 DUES & FEES	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
Total STUDENT ASSISTANT PROGRAM	50,500.00	0.00	57,600.00	0.00	56,500.00	56,500.00	56,500.00	56,500.00	-1,100.00
2213 IMPROVEMENT OF INSTRUCTION									
320 COURSE REIMBURSEMENT	14,000.00	0.00	12,500.00	0.00	19,000.00	19,000.00	19,000.00	19,000.00	6,500.00
810 DUES & FEES	0.00	0.00	60.00	0.00	75.00	75.00	75.00	75.00	75.00
Total IMPROVEMENT OF INSTRUCTION	14,000.00	0.00	12,560.00	0.00	19,075.00	19,075.00	19,075.00	19,075.00	6,575.00
2320 OFFICE OF SUPERINTENDENT									
110 SALARIES	107,965.00	106,273.17	111,450.00	106,273.17	111,720.00	111,720.00	111,720.00	111,720.00	270.00
211 HEALTH INSURANCE	19,838.00	19,264.50	19,289.00	19,264.50	18,666.00	18,666.00	18,666.00	18,666.00	-623.00
213 LIFE INSURANCE	0.00	0.00	180.00	0.00	180.00	180.00	180.00	180.00	0.00
220 SOCIAL SECURITY CONTRIBUTION	8,421.00	8,012.11	8,693.00	8,012.11	8,714.00	8,714.00	8,714.00	8,714.00	21.00
231 RETIREMENT	9,436.00	9,288.41	9,741.00	9,288.41	10,155.00	10,155.00	10,155.00	10,155.00	414.00
260 WORKERS' COMPENSATION	583.00	748.08	602.00	748.08	670.00	670.00	670.00	670.00	68.00
430 REPAIR & MAINTENANCE	2,675.00	1,453.62	2,675.00	1,453.62	2,436.00	2,436.00	2,436.00	2,436.00	-239.00
442 RENTAL - POSTAL	660.00	264.00	660.00	264.00	600.00	600.00	600.00	600.00	-60.00

SCHOOL ADMINISTRATIVE UNIT # 7
 2009-2010 ADOPTED BUDGET
 Adopted December 3, 2008

EXPENDITURES	2007 - 2008		2007 - 2008		2008 - 2009		2009 - 2010		VARIANCE
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
OFFICE OF SUPERINTENDENT CONT'D.									
522 LIABILITY INSURANCE	1,900.00	1,167.34	1,900.00		1,900.00		1,900.00		0.00
531 TELEPHONE	2,200.00	2,066.44	2,200.00		2,200.00		2,280.00		80.00
532 POSTAGE	1,800.00	1,600.00	1,800.00		1,800.00		1,800.00		0.00
540 ADVERTISING	1,000.00	841.31	1,000.00		1,000.00		1,000.00		0.00
550 PRINTING	900.00	517.32	900.00		900.00		900.00		0.00
580 TRAVEL	5,880.00	4,041.05	6,620.00		6,620.00		7,900.00		1,280.00
610 SUPPLIES	2,500.00	2,767.37	2,900.00		2,900.00		2,900.00		0.00
641 BOOKS/PERIODICALS	500.00	300.00	500.00		500.00		500.00		0.00
642 SOFTWARE	100.00	0.00	120.00		120.00		120.00		0.00
739 OTHER EQUIPMENT	0.00	0.00	1,800.00		1,800.00		100.00		-1,700.00
810 DUES & FEES	3,370.00	3,080.57	3,570.00		3,570.00		3,470.00		-100.00
Total OFFICE OF SUPERINTENDENT	169,728.00	161,685.29	176,600.00		176,600.00		176,011.00		-589.00
2332 COORDINATOR OF SP SERVICES									
110 SALARIES	69,379.00	69,159.36	72,677.00		72,677.00		73,649.00		972.00
211 HEALTH INSURANCE	31,078.00	28,931.30	34,718.00		34,718.00		33,598.00		-1,120.00
213 LIFE INSURANCE	0.00	0.00	180.00		180.00		180.00		0.00
220 SOCIAL SECURITY CONTRIBUTION	5,411.00	5,114.94	5,669.00		5,669.00		5,745.00		76.00
232 RETIREMENT	6,064.00	6,044.45	6,352.00		6,352.00		6,695.00		343.00
260 WORKERS' COMPENSATION	375.00	256.70	392.00		392.00		442.00		50.00
430 REPAIR & MAINTENANCE	725.00	680.22	725.00		725.00		725.00		0.00
520 LIABILITY INSURANCE	1,800.00	1,167.33	1,500.00		1,500.00		1,500.00		0.00
531 TELEPHONE	1,200.00	1,202.63	1,200.00		1,200.00		1,200.00		0.00
534 POSTAGE	1,300.00	1,300.00	1,300.00		1,300.00		1,300.00		0.00

SCHOOL ADMINISTRATIVE UNIT # 7
 2009-2010 ADOPTED BUDGET
 Adopted December 3, 2008

EXPENDITURES	2007 - 2008	2007 - 2008	2008 - 2009	2009 - 2010	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
COORDINATOR OF SP SERVICES CONT'D.					
540 ADVERTISING	250.00	0.00	250.00	250.00	0.00
550 PRINTING	800.00	123.12	500.00	500.00	0.00
580 TRAVEL	4,340.00	3,178.71	3,710.00	3,900.00	190.00
610 SUPPLIES	1,800.00	1,677.13	2,000.00	2,000.00	0.00
641 BOOKS	500.00	299.95	500.00	500.00	0.00
642 SOFTWARE	55.00	0.00	55.00	55.00	0.00
759 FURNITURE	0.00	0.00	200.00	0.00	-200.00
810 DUES & FEES	1,870.00	1,034.55	2,670.00	2,670.00	0.00
Total COORDINATOR OF SP SERVICES	126,947.00	120,170.39	134,598.00	134,909.00	311.00
2520 FISCAL SERVICES					
110 SALARIES	100,871.00	99,294.19	104,926.00	105,326.00	400.00
120 PART TIME SALARIES	600.00	600.00	600.00	13,600.00	13,000.00
211 HEALTH INSURANCE	37,694.00	24,668.70	36,648.00	35,465.00	-1,183.00
213 LIFE INSURANCE	0.00	0.00	270.00	270.00	0.00
220 SOCIAL SECURITY CONTRIBUTION	7,915.00	7,474.05	8,229.00	9,276.00	1,045.00
231 RETIREMENT	8,816.00	8,678.16	9,171.00	9,574.00	403.00
260 WORKERS' COMPENSATION	548.00	373.22	570.00	714.00	144.00
319 CONTRACTED SERVICES	2,500.00	6,240.00	3,000.00	3,000.00	0.00
430 REPAIR & MAINTENANCE	6,075.00	2,392.17	6,475.00	5,960.00	-515.00
522 LIABILITY INSURANCE	2,100.00	1,407.33	1,800.00	1,800.00	0.00
531 TELEPHONE	1,620.00	1,449.17	1,620.00	1,800.00	180.00
534 POSTAGE	1,200.00	1,200.00	1,200.00	1,200.00	0.00
540 ADVERTISING	200.00	0.00	200.00	200.00	0.00

SCHOOL ADMINISTRATIVE UNIT # 7
 2009-2010 ADOPTED BUDGET
 Adopted December 3, 2008

EXPENDITURES	2007 - 2008	2007 - 2008	2008 - 2009	2009 - 2010	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
FISCAL SERVICES CONT'D.					
550 PRINTING	900.00	0.00	500.00	500.00	0.00
580 TRAVEL	3,840.00	4,227.41	4,320.00	4,720.00	400.00
610 SUPPLIES	3,800.00	3,656.07	4,000.00	4,000.00	0.00
641 BOOKS	300.00	0.00	300.00	300.00	0.00
642 SOFTWARE	55.00	79.90	55.00	55.00	0.00
734 NEW COMPUTER EQUIPMENT	0.00	0.00	1,200.00	350.00	-850.00
810 DUES & FEES	2,780.00	2,480.10	3,780.00	3,655.00	-125.00
Total FISCAL SERVICES	181,814.00	164,220.47	188,864.00	201,765.00	12,899.00
2600 PLANT SERVICES					
323 CONTRACTED SERVICES	0.00	400.00	0.00	0.00	0.00
421 RUBBISH REMOVAL	960.00	1,394.10	960.00	960.00	0.00
430 REPAIR & MAINTENANCE	25.00	166.50	25.00	25.00	0.00
441 RENTAL CHARGE	18,000.00	18,000.00	18,000.00	18,000.00	0.00
521 PROPERTY INSURANCE	700.00	1,449.00	2,000.00	2,000.00	0.00
610 SUPPLIES	800.00	244.15	500.00	500.00	0.00
733 FURNITURE	0.00	918.97	0.00	0.00	0.00
739 NEW EQUIPMENT	2,000.00	2,402.76	0.00	0.00	0.00
Total PLANT SERVICES	22,485.00	24,975.48	21,485.00	21,485.00	0.00
TOTAL EXPENDITURES	740,792.00	515,558.63	778,613.00	792,846.00	14,291.00

SCHOOL ADMINISTRATIVE UNIT #7
ESTIMATED REVENUE
2009 - 2010

	Budget 2007 - 2008	Revenue Received 2007 - 2008	Adopted Budget 2008 - 2009	Proposed Budget 2009 - 2010	Variance
Unreserved Fund Balance(carryover applied)	\$ 3,000.00	\$ 44,423.23	\$ 25,000.00	\$ 38,000.00	\$ 13,000.00
PL 94-142 Grant	\$ 128,187.00	\$ 155,545.73	\$ 143,087.00	\$ 144,044.00	\$ 957.00
Bureau of Substance Abuse Services	\$ 40,000.00	\$ 40,800.00	\$ 41,500.00	\$ 41,500.00	\$ -
D O E Drug Free Grant	\$ 6,000.00	\$ 16,676.42	\$ 6,000.00	\$ 6,000.00	\$ -
PL 99-457 Preschool Grant	\$ 2,100.00	\$ 1,894.67	\$ 2,100.00	\$ 2,100.00	\$ -
Title II	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ 4,500.00	\$ 7,132.76	\$ 4,500.00	\$ 4,500.00	\$ -
Interest	\$ 300.00	\$ 126.86	\$ 350.00	\$ 350.00	\$ -
Other Local Income	\$ 3,500.00	\$ 6,950.00	\$ 3,500.00	\$ 3,800.00	\$ 300.00
TOTAL ESTIMATED REVENUE	\$ 187,587.00	\$ 273,549.67	\$ 226,037.00	\$ 240,294.00	\$ 14,257.00
Total Expenditures/Appropriations	\$ 740,792.00	\$ 737,608.21	\$ 778,613.00	\$ 792,846.00	\$ 14,233.00
		\$ 553,205.00	\$ 552,576.00	\$ 552,552.00	24.00

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Jane M. Burroughs, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

December 11, 2008

To the School Board
School Administrative Unit No. 7
Colebrook, NH

We have audited the accompanying financial statements of the governmental activities and each major fund of the School Administrative Unit # 7, as of and for the year ended June 30, 2008, which collectively comprise the School Administrative Unit # 7's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of School Administrative Unit # 7's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. 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 School Administrative Unit # 7, as of June 30, 2008, and the respective changes in financial position, thereof and the budgetary comparison for the General and Grant Revenue Fund for the year then ended in conformity with U.S. generally accepted accounting principles.

The management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. 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.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

COLUMBIA SCHOOL DISTRICT
District Minutes – March 11, 2008
The State of New Hampshire

The meeting opened at 9:10 pm with the school district clerk asking for nominations for school district moderator.

Lisa M Placy-Brooks nominated Jane McCoy with a second from Robert Gooch, Jr. With a unanimous vote, Jane assumed the position of moderator after being sworn in by Town Clerk, Marcia Parkhurst.

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

Moderator:	Jane Cass McCoy (write ins)	19
Treasurer:	Jennifer Wells	90
Clerk:	Jennifer Wells	90
School Board:	Regina Cass	89

2. I move to accept the salaries of the School Board the compensation of any other officers or agents of the District as printed in the school report on page CU - 5.

Motion made by:	Edward Poulin
Seconded by:	Robert Gooch, Jr.
Vote:	Yes

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

Motion made by:	Edward Poulin
Seconded by:	Robert Gooch, Jr.
Vote:	Yes

4. I move, pursuant to RSA 198:20-c (VI), to authorize the School Board to accept privately-donated gifts, legacies and devises for school purposes without further action by the School District with this authority to continue indefinitely until rescinded.

Motion made by:	Kaye Moren
Seconded by:	Mary Lou Placy
Vote:	Yes

**COLUMBIA SCHOOL DISTRICT
District Minutes – March 11, 2008
The State of New Hampshire**

5. I move to authorize the School Board to include in the SAU #7 budget the position of a part-time Human Resource/Personnel Clerk, per RSA 194-C:9; to be effective July 1, 2009.

Motion made by:	Mary Lou Placy
Seconded by:	Ann Marie Gooch
Vote:	Yes

6. I move to raise and appropriate the sum of Five thousand dollars (\$5,000) to be added to the Tuition Expendable Trust Fund previously established.

Motion made by:	Marcia Parkhurst
Seconded by:	Erika Moren
Vote:	Yes

7. I move to raise and appropriate the sum of One million, four hundred sixteen thousand, seven hundred seventeen dollars (\$1,416,717.00) 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 # 6. (Majority vote required)

Motion made by:	Marcia Parkhurst
Seconded by:	Ann Marie Gooch
Vote:	Yes

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

Motion made by:	Eric Stohl
Seconded by:	Marcia Parkhurst
Vote:	Yes

I move to dissolve the meeting at 9:35 pm

Motion made by:	Mary Lou Placy
Seconded by:	Marcia Parkhurst
Vote:	Yes

Respectfully submitted,

Jennifer Wells
School District Clerk

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2007 - 2008
BALANCE SHEET
June 30, 2008**

ASSETS:

Current Assets

Cash in Bank	\$ 223,028.39
Intergovernmental A/R	0.00
	0.00

TOTAL ASSETS

\$ 223,028.39

LIABILITIES AND FUND EQUITY

Current Liabilities

Accounts Payable	\$ 10,390.77
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Total Current Liabilities	\$ 10,390.77
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Fund Equity

Reserve for Amounts Voted	0.00
Unreserved Fund Balance	212,637.62
	212,637.62

Total Fund Equity	\$ 212,637.62
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TOTAL LIABILITIES AND FUND EQUITY

\$ 223,028.39

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2007 - 2008
STATEMENT OF REVENUES
June 30, 2008**

REVENUE FROM LOCAL SOURCES

Current Appropriations	\$ 767,671.00
Earnings on Investment	8,194.07
Other Local Revenue	3.00
Refunds Prior Year	\$ -

<u>TOTAL LOCAL REVENUE</u>	\$ 775,868.07
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REVENUE FROM STATE SOURCES

State of New Hampshire - Adequacy Aid (Grant)	\$ 386,630.00
State of New Hampshire - Adequacy Aid (State Tax)	137,205.00
State of New Hampshire - Vocational	3,275.22

<u>TOTAL STATE REVENUE</u>	\$ 527,110.22
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REVENUE FROM FEDERAL SOURCES

State of New Hampshire - Medicaid	1,548.51
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<u>TOTAL FEDERAL REVENUE</u>	\$ 1,548.51
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<u>TOTAL REVENUE FROM ALL SOURCES</u>	\$ 1,304,526.80
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**2007 - 2008 DETAILED STATEMENT OF EXPENDITURES
SALARIES**

Lawrence, Barbara	500.00
McCoy, Jane	50.00
Placy-Brooks, Lisa M.	300.00
Riendeau, Karen	300.00
Soucy, Kay K.	300.00
Wells, Jennifer	200.00
TOTAL SALARIES	<hr/> 1,650.00

OTHER EXPENSES

Any Blooming Thing	10.00
BC Country Day School, LLC	45,432.75
Brady, Christopher	4,872.00
Colebrook Chronicle	122.00
Colebrook School District	1,012,956.46
Coos County Independent Services	19,277.74
Cote, Christine	9,697.25
Covill, Cheryl	166.96
First Colebrook Bank	126.23
Fothergill Segale & Valley	5,000.00
George M. Stevens & Son Co.	240.00
Infantine Insurance, Inc.	684.00
Langley, Karen	550.00
Liebl Printing	13.50
N H School Boards Association	1,851.55
News & Sentinel	102.75
NH GFOA	15.00
North Country Education Services	8,000.00
Phonak LLC	1,758.09
Primex	499.00
Roberge, Mandy	581.48
School Administrative Unit #7	34,160.11
Soule, Lesile, Kidder, Sayward & Loughman	114.00
Switser, Jean Maccalous	20,550.00
Treasurer, State of NH	2,340.78
Treasurer, Stratford School District	455.00
Trustee of Trust Funds	5,000.00
W W Berry Transportation	72,721.17
White Mountains Regional School District	2,987.60
TOTAL OTHER EXPENSES	<hr/> 1,250,285.42
TOTAL EXPENDITURES	1,251,935.42

**COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
June 30, 2008**

Fund Equity, July 1, 2007	160,046.24
Plus Total Revenue	1,304,526.80
Less Total Expenditures	<u>1,251,935.42</u>
Fund Equity, June 30, 2008	212,637.62

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

Description	2006 - 2007	2007 - 2008
Expenses:		
Instructional Programs	25,748.81	65,554.92
Related Services:		
Speech, OT, Psychological & Other	30,901.60	32,356.79
Administration	7,010.00	7,795.00
Transportation	10,517.27	19,277.74
Total Expenses	<u>\$74,177.68</u>	<u>\$124,984.45</u>
 Revenue:		
Special Ed. Allocation of Adequacy State Grant	45,437.00	51,136.00
Medicaid	-	1,548.51
Catastrophic Aid	0.00	-
Total Revenue	<u>\$45,437.00</u>	<u>\$52,684.51</u>
 Net Cost for Special Education	 \$28,740.68	 \$72,299.94

**COLUMBIA SCHOOL DISTRICT
TRANSPORTATION 2007 - 2008**

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
WW Berry Transportation Inc.	E. Columbia	\$387.22	20	46.0
WW Berry Transportation Inc.	S. Columbia		39	75.0

TUITION PUPILS & RATES 2007 - 2008

Grade Levels	Pupils	RATE
Kindergarten	10	\$3,568.00
Elementary	61	\$10,640.00
High School	35	\$11,365.00

As of June 2008

S A U # 7 PERSONNEL 2008 - 2009	POSITION	TOTAL SALARY	COLUMBIA SHARE 6.62%
Bissonnette, Beth	Bookkeeper	\$24,233.85	\$1,604.28
Covill, Cheryl	Business Manager	\$51,500.00	\$3,409.30
Daley, Heidi	School Psychologist	\$41,135.00	\$2,723.14
Gray, Suzanne	Payroll/Personnel Clerk	\$26,524.13	\$1,755.90
Grover, Patricia	Administrative Secretary	\$31,065.53	\$2,056.54
Lord, Theresa	Coord Of Special Services	\$46,800.00	\$3,098.16
Mills, Robert C.	Superintendent	\$77,400.00	\$5,123.88
Tessier, Anne	Special Services Secretary	\$24,703.65	\$1,635.38

