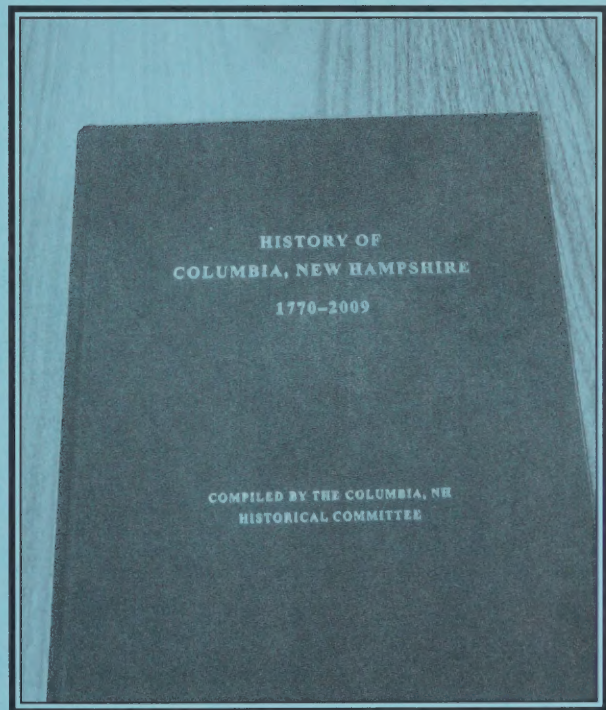
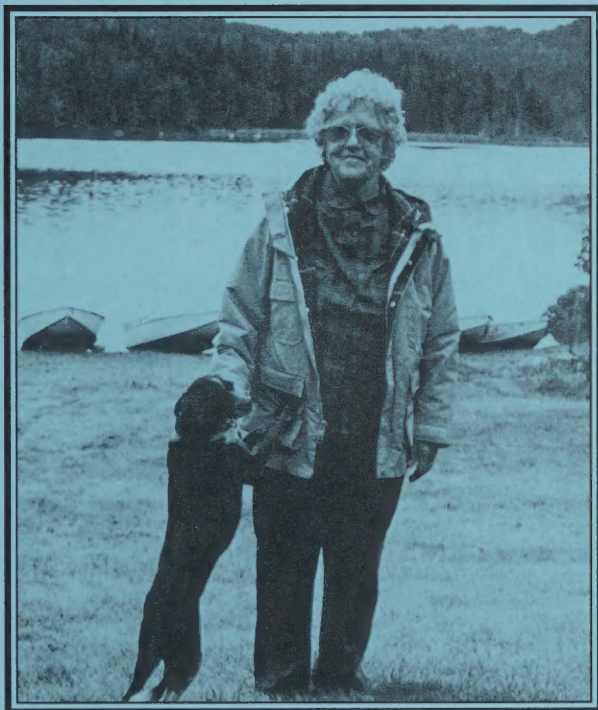


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ANNUAL REPORT

Of the Town Officers
Of the Town of
COLUMBIA
NEW HAMPSHIRE

For the Year Ending
December 31, 2009

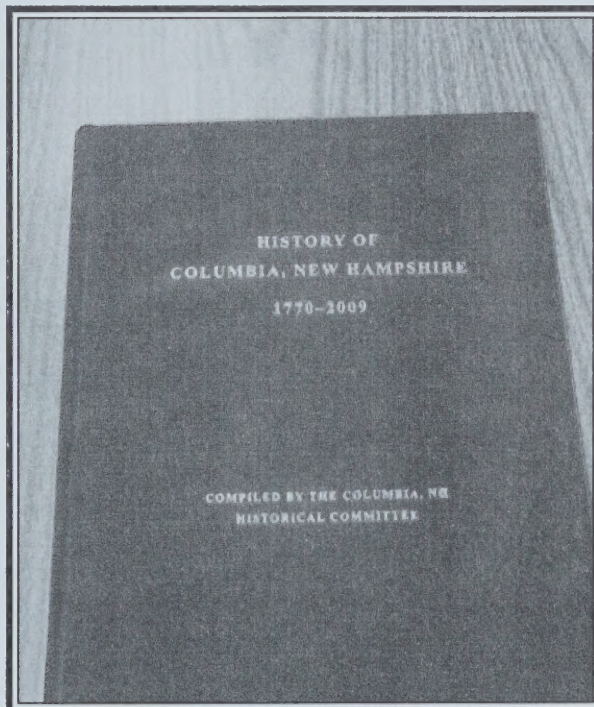


INCLUDING REPORT
OF THE SCHOOL DIRECTORS


ANNUAL REPORT

Of the Town Officers
Of the Town of
COLUMBIA
NEW HAMPSHIRE

For the Year Ending
December 31, 2009



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 Monday of each month
4:30 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 - 10:00 - 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	2012
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	2012
Peter Dion	Fire Warden	2010
Wallace Adair	Deputy Fire Warden	2010
Jonathan Fogg	Deputy Fire Warden	2010
Brett Brooks	Deputy Fire Warden	2010
Kenneth Parkhurst	Deputy Fire Warden	2010
Robert Soucy, D.O.	Health Officer	2010
Clifton Boudle, Jr.	Road Agent	2010
Richard Johnsen	Civil Defense Director	2010

DeBlois, Scott	Planning Board - Chairman	2012
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
Smith, Vernon	Planning Board – Alternate	2010
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	2010
Corriveau, Peter	Board of Adjustment – Alternate	2010
Schomburg, William	Conservation Commission	2010
Stohl, Eric	Conservation Commission	2012
Hastings, Kenneth	Conservation Commission	2011
Parkhurst, Sheila	Cemetery Sexton	2010



SELECTMEN'S REPORT

The past year has been a tough one for the North Country. We have seen many of our friends and neighbors faced with the loss of their jobs or a reduction in hours. As always we here at the Town Office strive to control spending and to ensure that the portion of your tax bill which is used to run the Town is as low as we can possibly make it.

There have been a couple of bright spots in the year though. The first was the final payment being made on our new Town Office. We promised the taxpayers back in 2005 that we would try to pay the loan off in five years instead of seven. We are happy to say that we were able to keep that promise. The final payment was made in June and by paying it off early we were able to save approximately \$21,000 in interest. We are now the proud owners of a piece of land and a building that should serve the townspeople of Columbia for many years and in many possible ways.

This year also saw the printing of our long-awaited Town History book. We would like to take this opportunity to tell the members of the History Committee what an excellent job that they did. If you haven't yet purchased your copy, they are for sale at the Town Office during regular business hours. You will see that we honored this accomplishment by placing a picture of the book and a picture of Mabel Sims on the cover of this year's Town Report. Mabel was one of the original members of the History Committee.

Hopefully by the time this report goes to print the repairs on the Columbia Covered Bridge will be completed. The Board was able to work with the New Hampshire Department of Transportation in order to secure total funding for these repairs from the American Resource Recovery Act. The estimated cost for these repairs was \$170,000.00.

This year is the final year of the property assessment cycle, which has been conducted by Brett Purvis & Associates. New assessment values will be assigned to all properties in Town. As in the past, some assessments will go up, some will go down and some may remain the same. You will be notified of your new valuation and have an opportunity to schedule a meeting with the assessing personnel to review your assessment in order to completely understand what you are being taxed on. We encourage all taxpayers to take an active part in this process. These new values will be reflected in your second tax billing for 2010.

As always we would like to thank you, the taxpayers, for your support.

Norman Cloutier, Chairman
Eric Stohl
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 9th day of March, next at 7:15 o'clock in the evening to act upon the following subjects:

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

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

Article 3: To see if the Town will vote to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$6,791.00 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 \$17,045.00 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 \$5,000.00 for the maintenance of the Town's cemeteries.

Article 11: 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 12: To see if the Town will vote to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for the support of the poor.

Article 14: 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, \$39,464.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$83,000.00 for the maintenance of winter roads.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for solid waste disposal and recycling.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

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

Article 19: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 20: To see if the Town will vote to raise and appropriate the sum \$7,000.00 for expenses of the Planning Board.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$383.00 to help support the services of the American Red Cross.

Article 22: 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 23: To see if the Town will vote to raise and appropriate the sum of \$20,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommend this appropriation.)

Article 24: To see if the Town will vote to accept the provisions of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

Article 25: To see if the Town will vote to accept the adoption of RSA 79-F (Taxation of Farm Structures and Land Under Farm Structures) in its entirety. (By Petition)

Article 26: To see if the Town will vote to accept a Confirmatory Easement Deed from Conrad & Arlene Chapple over Tax Map 404, Lot 11, in keeping with a vote at the 1982 Town Meeting. The Easement will be for a fifty-foot (50') right of way for maintenance purposes that will overlap Meridan Hill Road.

Article 27: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 22nd day of February, A.D., 2010.

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, 2009**

	ESTIMATED 2009	SPENT 2009	ESTIMATED 2010	VARIANCE
TOWN CHARGES:	\$103,000.00	\$111,018.00	\$110,000.00	\$7,000.00
PROTECTION OF PERSONS & PROPERTY:				
Colebrook Communications Center	\$5,000.00	\$4,986.00	\$6,791.00	\$1,805.00
Colebrook Fire Department	\$5,000.00	\$3,405.00	\$7,000.00	\$2,000.00
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
45th Parallel Emergency Medical Services	\$19,498.00	\$19,498.00	\$17,045.00	(\$2,453.00)
Waste Disposal & Recycling	\$30,000.00	\$27,098.00	\$35,000.00	\$5,000.00

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2009**

	ESTIMATED 2009	SPENT 2009	ESTIMATED 2010	VARIANCE
Highways & Bridges:				
Summer Roads*	\$85,000.00	\$78,813.00	\$85,000.00	\$0.00
Winter Roads	\$82,000.00	\$66,200.00	\$83,000.00	\$1,000.00
Bridge Improvement Trust Fund	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
Libraries:				
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00	\$0.00
Public Welfare:				
Town Poor	\$7,000.00	\$6,377.00	\$8,000.00	\$1,000.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00	\$0.00
Red Cross	\$378.00	\$378.00	\$383.00	\$5.00

*Amount spent in 2009 doesn't include \$33,000.00 from 2008 budget which was used for paving in 2009.

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2009**

	ESTIMATED 2009	SPENT 2009	ESTIMATED 2010	VARIANCE
Cemeteries:				
Town Cemetery Maintenance Fund	\$5,100.00	\$4,437.00	\$5,000.00	(\$100.00)
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	\$27,000.00	\$26,222.00	\$0.00	(\$27,000.00)
Planning Board	\$8,719.00	\$5,195.00	\$7,000.00	(\$1,819.00)
Kiwanis Fireworks	\$750.00	\$750.00	\$750.00	\$0.00
	\$427,580.00	\$403,512.00	\$414,104.00	(\$13,562.00)
Less Estimated Revenue:			(\$241,059.00)	
Net Estimated Town Appropriation:			\$173,045.00	

**COMPARATIVE
STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2009**

	ESTIMATED REVENUE 2009	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2009	ESTIMATED REVENUE 2010
LOCAL:				
Yield Taxes	\$15,000.00	\$18,006.00	\$16,033.00	\$15,000.00
Land Use Change Taxes	\$7,500.00	\$5,000.00	\$5,580.00	\$5,000.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$735.00	\$735.00	\$1,000.00
Interest/Penalties on Delinquent Taxes	\$8,500.00	\$8,700.00	\$12,180.00	\$9,000.00
Motor Vehicle Fees	\$120,000.00	\$120,000.00	\$124,910.00	\$120,000.00
Dog License Fees	\$1,200.00	\$1,200.00	\$1,232.00	\$1,200.00
Business Licenses, Permits & Fees	\$500.00	\$500.00	\$465.00	\$500.00
Interest Received on Deposits	\$4,000.00	\$2,000.00	\$1,615.00	\$2,000.00
Interest Received on Trust Funds	\$35.00	\$35.00	\$35.00	\$35.00
Income from Planning Board	\$2,190.00	\$1,500.00	\$2,313.00	\$1,500.00
Payment in Lieu of Taxes	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00

**COMPARATIVE
STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2009**

	ESTIMATED REVENUE 2009	REVISED PRIOR TO SETTING TAX RATE	ACTUAL	ESTIMATED REVENUE
STATE OF NEW HAMPSHIRE:				
Revenue Distribution	\$5,000.00	\$0.00	\$0.00	\$0.00
Block Grant Aid	\$38,356.00	\$38,357.00	\$38,357.00	\$39,464.00
Forest Fire Reimbursement	\$500.00	\$0.00	\$698.00	\$500.00
Forest Land Reimbursement	\$2,500.00	\$3,415.00	\$3,415.00	\$3,000.00
Meals & Room Tax	\$30,000.00	\$38,049.00	\$38,049.00	\$35,000.00
SP Railroad Tax	\$500.00	\$0.00	\$1,034.00	\$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	\$2,000.00	\$2,000.00	\$0.00	\$0.00
US Wildlife Refugee Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00	\$1,500.00
	\$244,641.00	\$245,357.00	\$251,011.00	\$241,059.00

MINUTES OF COLUMBIA TOWN MEETING
MARCH 10, 2009

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 62 votes were cast, which accounts for 14% of the checklist.) The Moderator announced officers elected as follows:

Selectman	Eric Stohl	3-year term
Planning Board	Scott DeBlois	3-year term
Trustee of		
Trust Funds	Isabelle Parkhurst	3-year term

The Moderator also announced that the question to abolish the Planning Board had been defeated 51 to 10. All the Zoning Ordinance amendments were approved.

ARTICLE 2: Motion made by William Simpson and seconded by Daniel Lesperance to appoint all other Town Officers as required. Motion passed by voice vote.

ARTICLE 3: Motion made by William Simpson and seconded by Richard Hurley 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 William Simpson and seconded by Isabelle Parkhurst 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 Clifton Boudle, Jr. and seconded by Garry Parkhurst to raise and appropriate the sum of \$5,000.00 to help support the operation of the Colebrook Communications Center. Motion passed by voice vote.
- ARTICLE 6: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$19,498.00 to help support the services of the 45th Parallel Emergency Medical Services. Motion passed by voice vote.
- ARTICLE 7: Motion made by William Simpson and seconded by Isabelle Parkhurst 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 8: Motion made by William Simpson and seconded by Robert Young 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 9: Motion made by William Simpson and seconded by Clifton Boudle, Jr. 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 10: Motion made by William Simpson and seconded by Isabelle Parkhurst 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. Motion passed by voice vote.
- ARTICLE 11: Motion made by William Simpson and seconded by Clifton Boudle, Jr. to raise and appropriate the sum of \$5,100.00 for the maintenance of the Town's cemeteries. Motion passed by voice vote.

- ARTICLE 12: 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 13: Motion made by William Simpson and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion passed by voice vote.
- ARTICLE 14: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$7,000.00 for the support of the poor. Motion passed by voice vote.
- ARTICLE 15: Motion made by William Simpson and seconded by Isabelle Parkhurst 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. Motion passed by voice vote.
- ARTICLE 16: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$82,000.00 for the maintenance of winter roads. Motion passed by voice vote.
- ARTICLE 17: Motion made by William Simpson and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$30,000.00 for solid waste disposal and recycling. Motion passed by voice vote.
- ARTICLE 18: Motion made by William Simpson and seconded by Robert Young to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion passed by voice vote.

- ARTICLE 19: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$18,600.00 for appraisal upkeep. Motion passed by voice vote.
- ARTICLE 20: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps. Motion passed by voice vote.
- ARTICLE 21: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$8,719.00 for expenses of the Planning Board. Motion passed by voice vote.
- ARTICLE 22: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$378.00 to help support the services of the American Red Cross. Motion passed by voice vote.
- ARTICLE 23: Motion made by William Simpson and seconded by Daniel Lesperance 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. Motion passed by voice vote.
- ARTICLE 24: Motion made by William Simpson and seconded by Daniel Lesperance to create an expendable trust fund under the provisions of RSA 31:19-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). Motion passed by voice vote.

ARTICLE 25: Motion made by William Simpson and seconded by Daniel Lesperance 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 26: Motion made by William Simpson and seconded by Daniel Lesperance to transact any other business which may legally come before this meeting.

William Simpson thanked the Board of Selectmen for attempting to save the Town money wherever possible. He said that the Town had saved a great deal of money because of the way the Board had handled the repairs of the bridge on Meridan Hill Road. A round of applause was given to the Board.

Stephen Cass made a motion, which was seconded by Garry Parkhurst, to adjourn the meeting. Motion carried by voice vote.

Moderator Jane McCoy declared the meeting dissolved at 7:48 p.m.

Respectfully submitted,



Marcia L. Parkhurst
Town Clerk

INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2608.510	\$19,841,400.00	
Commercial	145.200	\$1,105,700.00	
Current Use	32,922.090	\$2,756,270.00	
Conservation Restriction			
Assessment	76.902	\$11,772.00	
Tax Exempt	3,827.210	\$2,480,400.00	
TOTAL OF LAND	39,579.912		\$23,715,142.00
BUILDINGS			
Residential		\$41,299,491.00	
Commercial		\$2,527,200.00	
Manufactured Housing		\$3,090,700.00	
Discretionary Preservation Easement		\$16,909.00	
Tax Exempt		\$1,836,000.00	
			\$46,934,300.00
PUBLIC UTILITIES			
PSNH		\$965,600.00	
NHEC		\$859,200.00	
PNGTS		\$19,117,000.00	
			\$20,941,800.00
TOTAL VALUATION BEFORE EXEMPTIONS			\$91,591,242.00
Less Elderly Exemptions		(\$140,000.00)	
Less Solar/Wind Exemptions		(\$16,500.00)	
			(\$156,500.00)
NET VALUATION USED FOR COUNTY, MUNICIPAL & LOCAL EDUCATION TAX RATES			\$91,434,742.00
LESS UTILITIES			(\$20,941,800.00)
NET VALUATION USED FOR STATE EDUCATION TAX RATE			\$70,492,942.00

2009 TAX RATE CALCULATIONS

Town Appropriations:	\$ 427,580.00
Less: Revenues	(\$ 265,357.00)
Add: Overlay	\$ 4,923.00
Add: War Service Credits	\$ 9,500.00
NET TOWN APPROPRIATIONS	\$176,646.00

School Appropriations:	\$1,369,779.00
Less: Adequate Education Grant	(\$ 444,625.00)
Less: State Education Taxes	(\$ 137,225.00)
NET LOCAL SCHOOL APPROPRIATIONS:	\$787,929.00

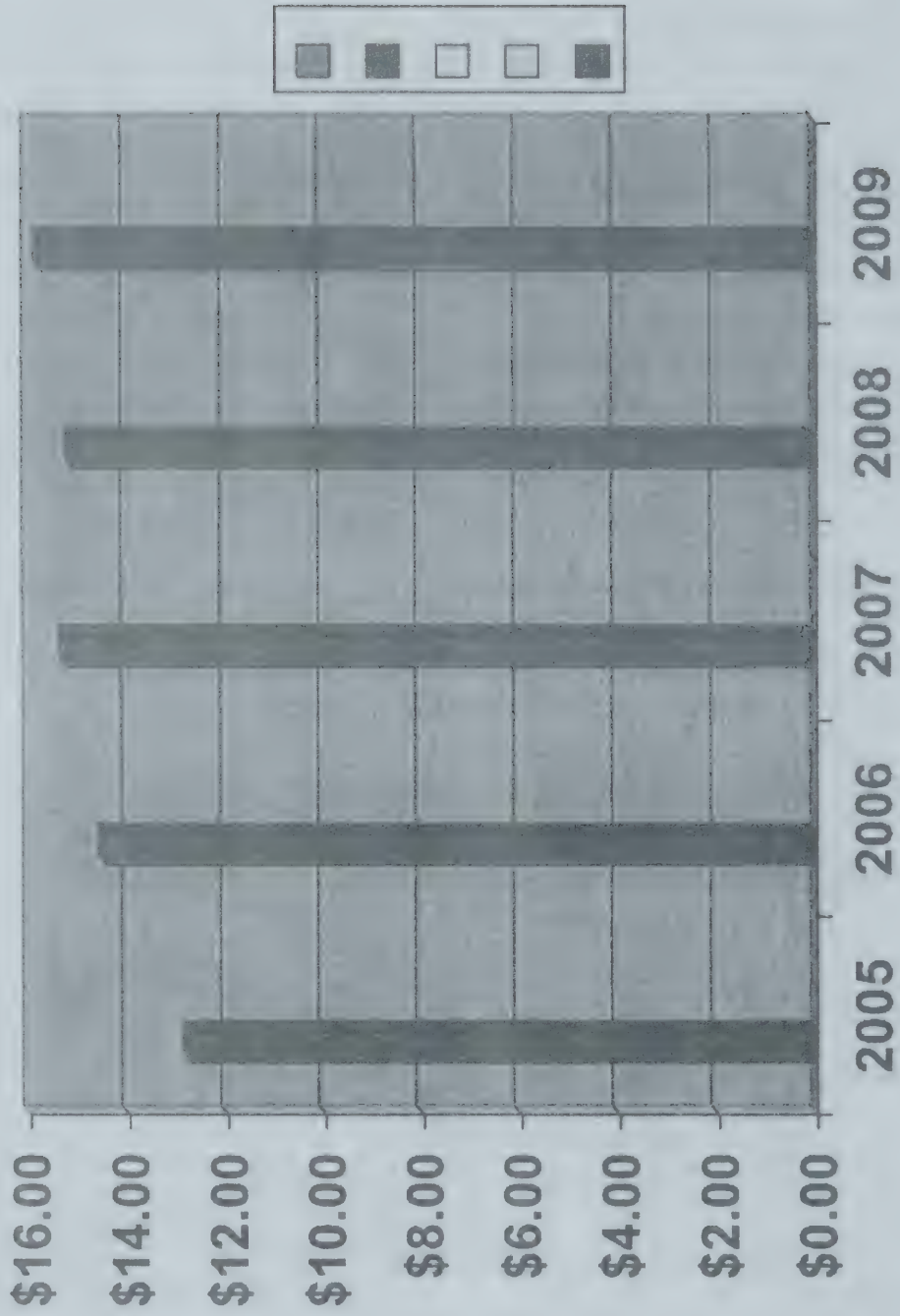
State Education Taxes Computation:

$\$2.14 \times \$64,273,789.00$ (equalized valuation - no utilities)
divided by $\$70,492,942.00$ (local assessed
valuation - no utilities) = $\$1.95$

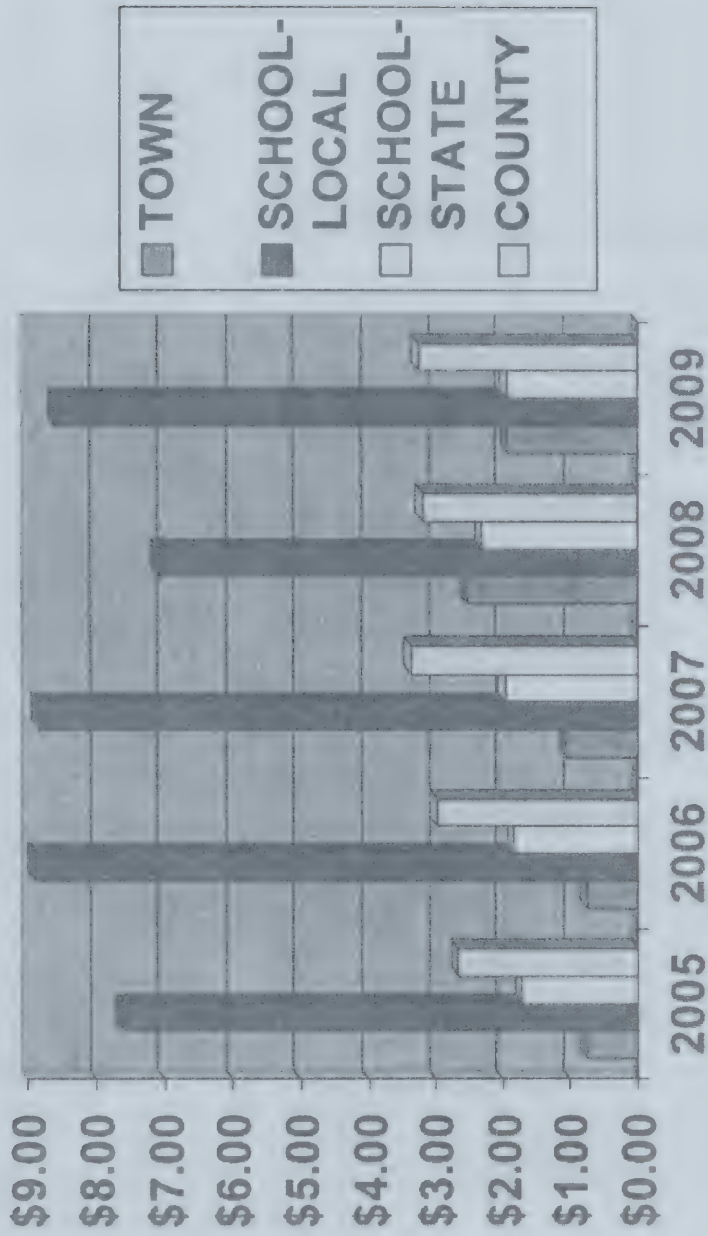
County Appropriations:	\$ 297,460
NET COUNTY APPROPRIATIONS:	\$297,460.00

TOWN RATE:	\$ 1.93
LOCAL SCHOOL RATE:	\$ 8.62
STATE SCHOOL RATE:	\$ 1.95
COUNTY RATE:	\$ 3.25
TOTAL – 2009 TAX RATE	\$15.75

TAX RATE COMPARISON FOR LAST FIVE YEAR

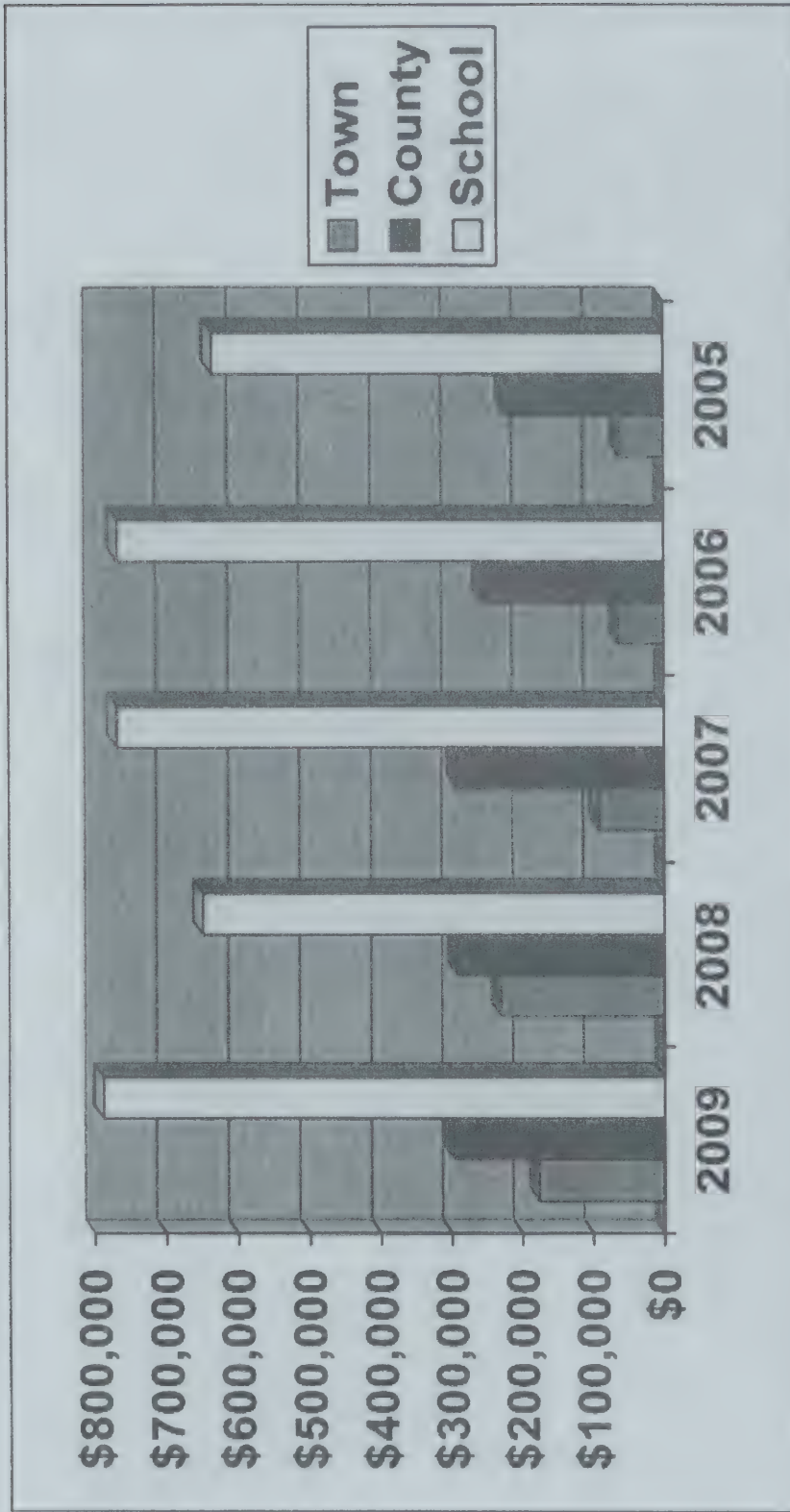


**TAX RATE COMPARISON FOR LAST FIVE YEARS BROKEN
DOWN BY CATEGORY**



	2005	2006	2007	2008	2009
Town	\$.75	\$.75	\$1.06	\$2.53	\$1.93
School-Local	\$7.62	\$8.90	\$8.84	\$7.09	\$8.62
School-State	\$1.72	\$1.84	\$1.98	\$2.31	\$1.95
County	\$2.67	\$2.98	\$3.37	\$3.19	\$3.25

NET APPROPRIATIONS OVER LAST FIVE YEARS



	2009	2008	2007	2006	2005
Town	\$176,646	\$230,265	\$91,660	\$64,068	\$61,612
County	\$297,460	\$292,034	\$292,792	\$256,778	\$223,075
School	\$787,929	\$648,698	\$767,671	\$766,772	\$634,741

FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2010:		\$586,790.37
Unredeemed Taxes:		
Levy of 2007	\$11,409.92	
Levy of 2008	\$22,088.02	
		\$ 33,497.94
Uncollected Taxes:		
2009 Property	\$96,413.28	
2009 Yield	\$ 1,973.83	
		\$ 98,387.11
Trust Funds:		\$189,958.36
TOTAL ASSETS:		\$908,633.78
Due School District:	\$650,154.00	
TOTAL LIABILITIES:		\$650,154.00
NET ASSETS:		\$258,479.78

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, 2009, I received and remitted to the Treasurer the following amounts:

Auto Permits	\$124,910.00
Dog License Fees	\$ 1,231.50
Vital Statistics	
State	\$ 109.00
Town	\$ 55.00
Marriage Licenses	
State	\$ 114.00
Town	\$ 21.00
UCC Filing Fees	\$ 90.00
Copies of Checklist	\$ 225.00
TOTAL COLLECTED	\$126,755.50

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, 2009 **\$567,111.15**

Received from:

Attorney Jay Riff, James K. Hope Tax Bill	\$183.00
Attorney Jay Riff, Reimbursement for Town Welfare	\$257.28
C.N. Brown Company; Lease on Tanks	\$4,360.00
Citizens Bank; Interest on Deposits	\$1,539.69
Citizens Bank; Bank Fees & Adjustments	(\$3,247.22)
Clarke American; Check Order	(\$181.42)
Clarke American; Deposit Books	(\$118.10)
Columbia Resident; Reimbursement for Town Assistance	\$1,922.05
First American Corelogic, Inc.; Copies of Tax Blotters	\$50.00
First Colebrook Bank; Interest on Accounts	\$34.03
First Colebrook Bank; Refund for pay-off on Bank Note	\$13.14
Fleury-Patry Funeral Home; Rental of Hall	\$500.00
LGC Workmen's Compensation Fund; Refund	\$784.75
Marsh, Collette; Reimbursement for Fire Call	\$763.25
NH Deposit Investment Pool; Interest on Accounts	\$41.70
NH Municipal Association; Refund for dues overpayment	\$15.91
Ouimette, Daniel; Reimbursement for Fire Call	\$303.60
Planning Board; Fees	\$2,312.58
Selectmen's Fees; Junkyard License fees, pistol permits, disposal fees	\$465.00

TREASURER'S REPORT

State of New Hampshire -	
Division of Forests & Lands	\$3,414.74
Highway Block Grant	\$38,356.51
Multi-Hazard Mitigation Grant	\$6,000.00
Railroad User Fee	\$1,034.47
Rooms and Meals Tax	\$38,049.37
Warden Services	\$698.02
Tax Collector	\$1,513,490.02
Town Clerk	\$126,755.50
Town of Columbia; Cemetery Trust Fund Interest	\$34.75
Town of Columbia; Reimbursement for printing of Town History Books	\$12,541.80
US Fish & Wildlife Service; Federal Revenue Sharing	\$95.00
US Treasury; Reimbursement for 2006 FUTA	\$1,935.35
US Treasury, Reimbursement for 2007 FUTA	\$1,689.50
US Treasury, Reimbursement for 2008 FUTA	\$1,814.85
US Treasury, Reimbursement for 2009 FUTA	\$339.70
Waystack Frizzell; Reimbursement on Burnham Estate	\$9,211.24
Monies transferred to Government Bank; Certificates of Deposit	(\$130,511.77)
Total Monies Received During 2009:	\$1,634,948.29
Balance on Hand - January 1, 2009:	\$567,111.15
Less Selectmen's Payments:	(\$1,615,269.07)
Balance on Hand - January 1, 2010	\$586,790.37
Checking Account	\$574,141.56
NH Public Deposit Investment Pool	\$12,648.81
	\$586,790.37

Jennifer L. Wells
Treasurer

COOS COUNTY TRANSFER STATION REPORT
January 1 - December 31, 2009

Received from:

	Deposits to open account	
Columbia January - December	\$2,000.00	\$13,792.60
Lemington January - December	\$ 400.00	\$ 3,722.95
Stewartstown January - December	\$5,500.00	\$37,683.50
Columbia Residents		\$ 691.50
Lemington Residents		\$ 27.50
Stewartstown Residents		\$ 2,327.40
Northeast Resource Recovery Association		\$ 5,707.06
Total Deposits to Open Account		<u>\$ 7,900.00</u> \$71,852.51
Less Payments:		\$63,952.51
Deposits to Open Account:		\$ 7,900.00

Jennifer L. Wells
Treasurer

SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2009

Business Licenses, Permits & Fees Junkyard Permits, Pistol Permits, copies, disposal fees, etc.	\$465.00
C.N. Brown; Lease	\$4,360.00
Citizens Bank; Interest on Deposits	\$1,539.69
Citizens Bank; Fees & Adjustments	(\$3,247.22)
Clarke American; Check Order	(\$181.42)
Clarke American; Deposit Books	(\$118.10)
Columbia Resident; Reimbursement For Town Assistance	\$1,922.05
First American Corelogic, Inc.; Copy of Tax Blotter	\$50.00
First Colebrook Bank; Interest on Deposits	\$34.03
First Colebrook Bank; Refund for pay-off on Bank Note	\$13.14
Fleury-Patry Funeral Home; Hall Rental	\$500.00
Local Government Center - PLT, Inc. Refund on Workmen's Compensation Audit	\$784.75
Marsh, Collette; Reimbursement for Fire Call	\$763.25
New Hampshire Public Deposit Investment Pool; Interest	\$41.70
NH Municipal Association; Refund for Dues overpayment	\$15.91
Quimette, Daniel; Reimbursement for Fire Call	\$303.60
Planning Board	\$2,312.58
Riff, Jay; Hope Tax Bill	\$183.00
Riff, Jay; Reimbursement for Town Welfare	\$257.28

**SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2009**

State of New Hampshire; Fire Permits and mileage - State's share	\$698.02
State of New Hampshire; Forest Land Reimbursement	\$3,414.74
State of New Hampshire; Highway Block Grant	\$38,356.51
State of New Hampshire - Multi-Hazard Mitigation Grant	\$6,000.00
State of New Hampshire; Rooms & Meals Tax	\$38,049.37
State of New Hampshire; SP Railroad Reimbursement	\$1,034.47
Tax Collector	
Costs & Fees	\$1,991.00
2009 Current Use Taxes	\$5,580.00
Interest on Taxes	\$12,179.57
2009 Property Taxes	\$1,291,701.12
Previous Years Property Taxes	\$38,407.51
Tax Sales Redeemed	\$74,235.86
2009 Yield Taxes	\$16,032.71
Previous Year Yield Taxes	\$586.17
2009 Excavation Tax	\$735.16
Overpayment	\$6,972.82
Convert to Liens	\$65,068.10
Town Clerk	
Motor Vehicle Permits	\$124,910.00
Vital Records - State	\$109.00
Vital Records - Town	\$55.00
Marriage Licenses - State	\$114.00
Marriage Licenses - Town	\$21.00
UCC	\$90.00
Dog Fees	\$1,231.50
Copies of Checklist	\$225.00

SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2009

Town of Columbia; Cemetery Trust Fund Interest	\$34.75
Town of Columbia; Reimbursement for printing of Town History	\$12,541.80
US Fish & Wildlife; Federal Revenue Sharing	\$95.00
US Treasury; Reimbursement for 2006 FUTA	\$1,935.35
US Treasury; Reimbursement for 2007 FUTA	\$1,689.50
US Treasury; Reimbursement for 2008 FUTA	\$1,814.85
US Treasury; Reimbursement for 2009 FUTA	\$339.70
Waystack Frizzell; Reimbursement for Expenses To do with Burnham Estate	\$9,211.24
Monies transferred to Government Bank; Certificates of Deposit	(\$130,511.77)
 TOTAL RECEIPTS FOR 2009	 \$1,634,948.29

SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2009

TOWN CHARGES:

Officers' Salaries	\$31,151.09
Officers' Expenses	\$54,022.55
Election & Registration	\$387.25
Town Buildings & Utilities	\$17,617.70
Insurance	\$6,698.83
Planning Board Expenses	\$5,195.01

PROTECTION OF PERSONS & PROPERTY:

Fire	\$4,801.33
Radio Communications	\$4,986.18
Health	\$26,425.96
Sanitation & Recycling	\$27,098.46

HIGHWAYS & BRIDGES:

Summer Road & Bridges	\$111,812.81
Winter Roads	\$66,200.00

LIBRARY:

Colebrook Public Library	\$2,975.00
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PUBLIC WELFARE:

Town Poor	\$6,376.58
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CEMETERIES:

Cemeteries	\$4,436.84
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SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2009

PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

State & County	\$299,246.22
Columbia School District	\$811,819.00

MISCELLANEOUS:

Land & Building Appraisals	\$18,600.00
Regional Associations	\$654.59
Taxes Bought By Town	\$65,068.10
Refunds/Reimbursements	\$679.31
Note Payment	\$26,222.36
Patriotic Purposes	\$850.00
Burnham Estate	\$2,243.72
Transfer to Trust Fund	\$20,000.00

TOTAL PAYMENTS FOR 2009	\$1,615,568.89
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**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Cass, Stephen; Selectman Salary	\$1,220.50
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	\$20,603.24
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,662.30
	\$31,151.09

OFFICERS' EXPENSES:

Anco Sign & Stamp, Inc.; Town Clerk Supplies	\$13.50
Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$3,702.70
Beauchemin, Sheila; Mileage Reimbursement	\$23.10
B.M.S.I.; Software Support & Updates	\$1,562.00
Cartographic Associates, Inc.; Map Updates	\$1,033.20
Colebrook Copy Center; Envelopes	\$294.00
Colebrook Copy Center; Town History Books	\$13,500.00
Crane & Bell; Auditing Town Books	\$5,500.00
F.W. Cowan & Sons, Inc.; Preambulating Town Line w/Town of North Stratford	\$3,800.00
First Colebrook Bank; Payroll Taxes	\$3,812.60
Hubbard Consulting, LLC; Updating Emergency Management Plan*	\$2,000.00
J.P. Cooke, Co.; Dog Tags	\$80.00
Jordan Associates; Newspaper Notices	\$345.00
Liebl Printing; Printing Town Reports	\$1,538.86
Local Government Center, LLC - Conference Registration	\$100.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

Matthew Bender Co., Law Book Updates	\$328.76
McCoy, Jane; Mileage Reimbursement	\$195.98
Memos of New Hampshire, Inc.; Office Supplies	\$1,205.61
News & Sentinel, The; Notices,	\$655.50
North Country Council; Law Book	\$15.00
NHCTCA; Workshop	\$72.00
Parkhurst, Garry; Fees	\$2,478.00
Parkhurst, Marcia; Mileage & Supplies Reimbursement	\$205.29
Pitney Bowes Credit Corporation; Postage Machine Rental and Supplies	\$861.72
Petty Cash; Postage, Supplies, etc.	\$300.00
Postmaster, Colebrook; Box Rental	\$176.00
Price Digest; Town Clerk Supplies	\$158.00
Stohl, Eric; Reimbursement for Workshop Expenses	\$137.71
U.S. Postal Service; Refill Postage Meter	\$2,833.57
U.S. Treasury; Social Security, Federal & Medicare Taxes	\$6,010.81
W.M. Spring Workshop; Workshop Fee	\$35.00
Waystack Frizzell; Legal Services	\$748.82
	\$53,722.73

*Reimbursed by State of NH Grant monies

ELECTION & REGISTRATION:

Little, Diane; Supervisor of Checklist	\$15.00
News & Sentinel; Notices	\$32.25
McCoy, Jane; Moderator Salary	\$115.00
Parkhurst, Isabelle; Supervisor of Checklist	\$80.00
Parkhurst, Garry; Ballot Clerk	\$65.00
Stohl, Lois; Supervisor of Checklist	\$80.00
	\$387.25

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

TOWN BUILDINGS:

Boudle, Ghislaine; Wreaths	\$135.00
Cloutier Sand & Gravel; Dozer & Dumptruck	\$1,620.00
Columbia Sand & Gravel; Ledgepack	\$1,424.81
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$234.00
Fairpoint Communications; Town Hall & Town Office	\$2,123.60
Gadwah, Herbert; Water Rent-Town Hall	\$200.00
Gervais Plumbing & Heating, Inc.; Furnace Cleaning	\$101.98
Gosselin, Albe; Water Rent-Town Hall	\$100.00
Hicks, P.A. & Sons, Inc.; Supplies	\$153.28
Lazerworks; Phone Batteries	\$14.99
Lewis Oil Company; Fuel	\$3,605.13
News & Sentinel, The; Snowplowing Ad	\$138.00
North Country Flag; New Flag	\$85.36
Mercer, Daniel; Plowing	\$1,361.00
Parkhurst, Marcia; Supplies	\$18.00
Parkhurst, Sheila; Mowing	\$1,417.65
PSNH, Electricity - Town Hall & Town Office	\$2,496.66
RIGNSONS Construction; Repair Town Office Roof	\$80.00
Rockingham Electrical Supply; Light Bulbs	\$57.14
Sheldon Gray Construction, Inc.; Plowing	\$570.00
Tri-State Fire Protection; Checking Extinguishers	\$356.10
Vershire; Cleaning Town Office	\$1,325.00
	\$17,617.70

INSURANCE:

Local Government Center - WCT, LLC Workmen's Compensation Insurance	\$1,662.50
Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond	\$5,036.33
	\$6,698.83

PLANNING BOARD EXPENSES:

Boudle, Ghislaine; Salary	\$369.40
DeBlois, Scott; Salary	\$415.57
Cass, Stephen; Salary	\$369.40
Jordan Associates; Notices	\$105.00
Lesperance, Daniel; Salary	\$369.40
Matthew Bender Co.; Law Books	\$191.55

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

News & Sentinel; Notices	\$362.25
Russell, Desjardins & Fogg, PLLC	\$210.00
Shimkus, Joanne; Salary	\$554.10
Shimkus, Joanne; Supplies	\$26.24
Smith, Vernon; Salary	\$123.14
Waystack Frizzell; Legal Services	\$1,729.56
Wells, Daniel; Salary	\$369.40
	\$5,195.01

PROTECTION OF PERSONS & PROPERTY:

FIRE:

Adair, Wallace; Deputy Forest Fire Warden Reimbursement	\$346.90
Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$535.72
Colebrook Fire Department; Fire Protection	\$3,405.29
Dion, Peter; Forest Fire Warden Reimbursement	\$418.57
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$94.85
	\$4,801.33

RADIO COMMUNICATIONS:

Colebrook, Town of; Communications Center	\$4,986.18
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HEALTH:

American Red Cross; Appropriation	\$378.00
45th Parallel EMS; Appropriation	\$19,497.96
Tri-County Community Action Program; Appropriation	\$650.00
U.C.V.H. Association; Appropriation	\$2,200.00
U.C.V. Home Health; Appropriation	\$3,000.00
U.C.V. Mental Health; Appropriation	\$700.00
	\$26,425.96

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

SANITATION:

AVRRD; Tipping Fees	\$9,519.86
Coos County Recycling Center; Columbia's Share	\$3,786.00
Coos County Transfer Station Account; Solid Waste Disposal	\$13,792.60
	\$27,098.46

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS:

Berlin Insulation; Roadside Mowing	\$1,175.00
Boudle's Construction Co., Inc.; Dozer, dumptruck, backhoe & excavator rental, labor, rockraking, moving equipment, etc.	\$8,392.50
Boudle, Clifton Jr.; Storage Container Rental	\$600.00
Brooks, Robert; Skid Steer Rental	\$980.00
Central Asphalt Paving, LLC; Paving	\$94,367.70
Cloutier Sand & Gravel; Grading & Gravel	\$3,120.00
Columbia Sand & Gravel; Gravel, Culverts, etc.	\$891.79
Econo Signs, LLC; Sign Hardware	\$244.20
Lambert, Phil Jr.; Culverts	\$800.00
Northern Human Services; Trash Pick-up	\$295.00
P.A. Hicks & Sons; Supplies	\$491.26
Treasurer, State of New Hampshire; Signs	\$455.36
	\$111,812.81

MAINTENANCE - WINTER ROADS:

Boudle's Construction Co., Inc.; Plowing Contract	\$43,200.00
Jeffers, Clark Jr; Plowing Contract	\$16,370.09
Barrett Trucking; Winter Sand	\$6,629.91
	\$66,200.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

LIBRARY:

Colebrook Public Library; 2009 Appropriation	\$2,975.00
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TOWN POOR:

Big Apple; Transportation	\$45.00
LaPerle's IGA; Food	\$1,965.00
LaPerle's Pharmacy; Medicine	\$121.00
Lewis Oil Company; Fuel	\$269.00
Name Withheld; Rent	\$200.00
Name Withheld; Rent	\$800.00
Name Withheld; Rent	\$800.00
N.H. Electric Cooperative; Electricity	\$300.00
North Country Ford; Transportation	\$1,276.58
PSNH; Electricity	\$600.00
	\$6,376.58

CEMETERIES:

Gooch, Robert, Jr.; Mowing	\$330.00
Parkhurst, Sheila; Mowing	\$4,084.85
Parkhurst, Sheila; Supplies	\$21.99
	\$4,436.84

STATE & COUNTY:

Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$573.02
Department of Agriculture; Dog Licenses	\$450.00
King, Frederick, Treasurer; Coos County Taxes	\$297,460.00
State of NH-DMV; Transfer Monies	\$507.20
Treasurer, State of New Hampshire; Marriage License Fees	\$76.00
Treasurer, State of New Hampshire; Vital Statistics	\$180.00
	\$299,246.22

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

SCHOOL DISTRICT:

Columbia School District	\$811,819.00
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MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

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

Foss, Frederic A. Trust; Yield Tax Abatement	\$191.31
Moran, John; Overpayment 2008 Taxes	\$177.00
Nash, Susan;	\$271.00
Robinson, Michael; Motor Vehicle Refund	\$40.00
	\$679.31

REGIONAL ASSOCIATIONS:

NH Association of Assessing Officials; 2009 Dues	\$20.00
NH City & Town Clerks' Association 2009 Dues	\$20.00
Local Government Center, LLC	\$594.59
NH Tax Collectors' Association; 2009 Dues	\$20.00
	\$654.59

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2009**

TAXES BOUGHT BY TOWN:

Town of Columbia - 2008 Taxes Purchased by Town **\$65,068.10**

NOTE PAYMENT:

First Colebrook Bank; Final Payment on
Town Office Note **\$26,222.36**

PATRIOTIC PURPOSES:

Colebrook Kiwanis Club; Fireworks \$750.00
Geo. L. O'Neil Post #62; Flags \$100.00

\$850.00

BURNHAM ESTATE*

Cloutier, Norman; Disposal Fees \$95.00
Cloutier Sand & Gravel; Backhoe Rental \$640.00
J.K. Lynch Disposal, Inc.; Dumpster Rental \$948.88
Keddy, Michael; Labor \$85.00
News & Sentinel, The; Notices \$144.00
Parkhurst, Jeffrey; Labor \$70.00
Schnabel, Erick; Labor \$70.00
Waystack Frizzell; Legal Services \$190.84

\$2,243.72 *

*Reimbursed to Town by the estate.

TRANSFER MONIES:

Citizens Bank
Trustees of Trust Funds \$20,000.00

\$20,000.00

GRAND TOTAL OF PAYMENTS **\$1,615,269.07**

COOS COUNTY TRANSFER STATION ACCOUNT

RECEIPTS:

Town of Stewartstown	\$37,683.50
Town of Columbia	\$13,792.60
Town of Lemington	\$3,722.95
Northeast Resource Recovery	\$5,707.06
Stewartstown Residents; Building Debris, tires, etc.	\$2,327.40
Columbia Residents; Building Debris, tires, etc.	\$691.50
Lemington Residents; Building Debris, tires, etc.	\$27.50
TOTAL RECEIPTS:	\$63,952.51

PAYMENTS:

C.D.S. Portable Toilets	\$1,080.00
Carney, Jesse; Plowing	\$2,080.00
Caron, Phillip; Compacting, etc.	\$1,417.50
Coos County	\$22,500.00
Fisette, Ian; Labor	\$170.00
Lamontagne, Sylvain; Labor	\$48.97
Northeast Resource Recovery Association; Freon Removal	\$540.00
Northeast Resource Recovery Association; Tires	\$2,731.96

COOS COUNTY TRANSFER STATION ACCOUNT

Normandeau Trucking, Inc.; Trucking	\$31,477.71
Owen, Bruce; Trucking	\$103.50
Parkhurst, Kenneth; Administration and expenses	\$1,403.37
R. Brooks Excavating; Trucking	\$249.50
Wells, Jennifer; Treasurer	\$150.00
TOTAL PAYMENTS:	\$63,952.51



TOWN OFFICE NOTE

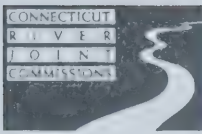
The Town signed a seven-year note in the summer of 2005 in the amount of \$288,000.00 to construct the new town offices. As you can see by the following, in both 2007 and 2008 we made an extra payment. In 2009 we made the final payment.

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
6/30/2009	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 saved \$21,376.00 in interest. Thereby, living up to the promise made to the taxpayers by the Board of Selectmen that we would attempt to pay the note off early.





ANNUAL REPORT - 2009

Headwaters Subcommittee of the Connecticut River Joint Commissions

This year the Headwaters Subcommittee published a new and expanded *Connecticut River Recreation Management Plan* and *Water Resources Management Plan*, and sponsored a number of presentations, including in Columbia, to acquaint the public with the findings. Each plan represents many months of deliberation and reaching consensus among people of widely different backgrounds, and includes extensive detail about the condition and health of the river.

The *Water Resources Plan* emphasizes the 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 encourage towns to consider our recommendations when updating town plans and revising zoning ordinances.

Landowners planning projects near water should check first with the town office to see if a state or local permit is needed. We urge all anglers and boaters to clean their gear carefully to avoid spreading Didymo and other invasive plants and animals.

The Subcommittee provides information and assistance to the states, towns, and landowners on projects near the river. This year we provided advice on a number of projects, including shoreland restorations on First Connecticut Lake and a trucking facility in Columbia.

The Subcommittee is advisory and has no regulatory authority. 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 and Ken Hastings, Columbia representatives

CONNECTICUT RIVER JOINT COMMISSIONS

This year the Connecticut River Joint Commissions (CRJC) published a major atlas of the Upper Connecticut River Watershed, *Where the Great River Rises*, and provided complimentary copies to Colebrook Academy and the Columbia library. In 2009, we completed fund-raising for a major riverbank restoration project at the Colebrook Business Park, where engineered log jams will be used for the first time in the Eastern U.S. to protect the bank from erosion. In cooperation with the Town, we installed log jams in the lower Mohawk River to eliminate the cause of erosion at the business park.

In October, we hosted Governors Lynch and Douglas, and a number of state legislators, on a bi-state tour of the northern river valley, including Columbia. In our bi-state meetings, we considered issues as wide-ranging as the economics of farmland conservation to the Northern Forest Center's Sustainable Economy Initiative.

Through the Connecticut River Byway, CRJC works with communities, businesses and the states to strengthen the local base for heritage tourism. In 2009, we updated the Byway Map and Guide and a major exhibit. Visit the Byway at www.ctrivertravel.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 and useful information.



**45th Parallel Emergency Medical Services
46 Ramsey Road
Colebrook, NH
03576**

ANNUAL REPORT TO THE TOWNS

January 14, 2010

The 45th Parallel EMS is a NOT FOR PROFIT private corporation, recognized by the Internal Revue as a 501c (3), providing 911 response and interfacility transfers to the ten New Hampshire and Vermont towns in its catchment area. The agency is governed by a Board of Directors consisting of representatives appointed by the selectpersons from the following New Hampshire and Vermont towns: Bloomfield, Canaan, Clarksville, Colebrook, Columbia, Dixville, Lemington, Norton, Stewartstown, and Pittsburg; the Upper Connecticut Valley Hospital, the Colebrook, Beecher Falls, and Pittsburg fire departments, the UCVH Emergency Department Medical Director, and two at large members elected by the board. The current board members are: President - Greg Placy (Colebrook); Vice President – Harry Brown (Stewartstown); Secretary - Clayton Hinds (At Large); Treasurer – Michael Dionne (Clarksville); Bloomfield – Lynda Paquette; Canaan – Greg Noyes; Columbia – Brett Brooks; Dixville – Burnham “Bing” Judd; Lemington – Vacant; Norton – John Woods; and Pittsburg – Brian Dorman; the Upper Connecticut Valley Hospital – Louise McCleery, Colebrook Fire – Robert Lawton; Beecher Falls Fire – Steve Young; Pittsburg Fire – Sandy Young; and the UCVH Emergency Department Medical Director – Ferial Ladak MD. Upper Connecticut Valley Hospital remains the medical resource hospital for the 45th which means it provides medical direction for it. The 45th Parallel EMS has been in operation for fifteen (15) months with a startup date of October 1, 2008. The 45th maintains a fleet of three ambulances and operates 24 hours a day/7 days a week with a full time crew of 6 EMT-Intermediates, 26 per diem employees and a Chief. Advanced Life Support providers respond on each 911 call. Advanced and Basic Life Support providers transport patients to other hospitals for specialty care, often with an Advanced Healthcare Provider on board, depending on the needs of the patient. The 45th Parallel headquarters will move from the Upper Connecticut Valley Hospital to their new facility located at 46 Ramsey Road, just off Route 3 near the Colebrook/Stewartstown town line on about February 1st, 2010. The facility has four bays for the ambulances, offices, a training room, a living area, kitchen area, bedrooms, and bathrooms.

The 45th Parallel EMS serves an area of approximately 900 square miles. During 2009, we responded to 893 911 calls and transfer requests as outlined below by town and/or hospital:

- Bloomfield – 15
- Canaan – 67
- Clarksville - 14
- Colebrook – 232
- Columbia – 28
- Dixville – 15
- Lemington – 5
- Norton – 8
- Pittsburg – 134
- Stewartstown – 107
- Coös County Nursing Hospital- 41

- Mutual Aid Requests –
 - Errol - 8
 - Groveton Ambulance - 2 ALS intercepts

- Interfacility Transfers –
 - Dartmouth Hitchcock Medical Center, Lebanon, NH - 96
 - Intercepts with DHART - 19
 - Veterans Hospital, Hartford, VT - 4
 - Concord Hospital, Concord, NH - 11
 - Coos County Nursing Hospital, Stewartstown, NH - 2
 - Portsmouth Regional Hospital, Portsmouth, NH - 1
 - Androscoggin Valley Hospital, Berlin, NH - 19
 - Littleton Regional Hospital, Littleton, NH - 8
 - Fletcher Allen Healthcare, Burlington, VT - 5
 - North Country Hospital, Newport, VT - 5
 - Weeks Hospital, Lancaster, NH - 18
 - Boston General Hospital, Boston, MA - 1
 - Area patients' homes - 5
 - Catholic Medical Center, Manchester, NH - 6
 - Huggins Hospital, Wolfeboro, NH - 1
 - Alice Peck Day Hospital, Lebanon, NH - 2
 - Country Village Healthcare Center, Lancaster NH - 1
 - Speare Hospital, Plymouth, NH - 1
 - Lakes Region Hospital, Laconia, NH - 3
 - Massachusetts General Hospital, Boston, MA - 1

- Children's Hospital, Boston, MA - 1
- Brigham and Women's Hospital, Boston, MA - 1
- Fleuimont Hospital, Coaticook, PQ - 1
- Maine Medical, Portland, ME - 1
- Frisbee Hospital, Rochester, NH - 1
- Memorial Hospital, Conway NH - 1
- Healthsouth, Concord, NH - 1
- Ledgeview Living Center, West Paris, ME - 1

The 45th Parallel EMS continues to work closely with the Beecher Falls Volunteer Fire Department and the Pittsburg Fire and Rescue who provide FAST Responder service within their catchment areas. As a part of our original commitment, with the help of a USDA grant, the 45th has distributed 17 Fast Responder Packs and Automated External Defibrillators (AED) to first responders in the service area. The packs contain basic and advanced life support equipment to stabilize and treat patients while awaiting the arrival of the ambulance. The packs are distributed in the following communities: Bloomfield - 2, Canaan - 3, Clarksville - 1, Colebrook - 5, Stewartstown - 2, Pittsburg - 3 and 45th Parallel EMS base - 1. The 45th Parallel continues its commitment to all area EMS providers by providing the required continuing education so that they can maintain their EMT certifications. In 2009, the agency sponsored an EMT-Basic course with nine (9) students successfully becoming National Registry EMT- Basics and a First Responder course with another nine (9) students successfully becoming Nationally Registered First Responders. All of the new EMT-Basics have become per diem employees of the 45th and the new First Responders have joined the 45th and other EMS agencies in the area. There were also two First Responder and two EMT-Basic refresher courses offered to provide the mandatory continuing education for area providers. Eight candidates successful completed the Red Cross First Aid/CPR/AED Instructors course and are now teaching First Aid/CPR/AED classes in the community. The 45th continues its commitment to maintain the 36 Public Access Defibrillators and provide training in their use. The process to become a Red Cross Training Center continues and the one of the first goals of increasing the number of CPR instructors has been met.

The 45th was invited to be a presenter at the Coos County Symposium as one of the Big Ideas in Coos County that made a difference in the North Country. We were also the recipient of a \$100,000 grant from the Neil and Louise Tillotson Fund in support of the new facility. The agency was also chosen from amongst the Neil and Louise Tillotson Fund grantees to participate in The 2009 Tillotson Learning Community. The 2008 USDA grant was used to equip the Fast Responder Packs, AED's, and purchase 25 Minitor V pagers. In 2009, the USDA awarded the 45th a \$100,000 grant, along with guaranteeing the financing of the new facility. The 45th was also granted 2 CPAPs (a device used to

treat patients in respiratory distress) from New Hampshire EMS. The 45th has now received \$ 274,590 in grants since its inception.

The leadership of the 45th Parallel is dedicated to fiscal responsibility and to operating the service efficiently to minimize the burden to the taxpayers in the participating towns. Grant application opportunities are taken advantage of. The awarding of the two grants will reduce the overall cost of the mortgage by over \$ 200,000 in interest expenses alone. The agency has put a billing system in place and now has an approximate 20 day turn around for Medicare payments. During 2009, the 45th billed \$ 1,539,999.98, but we anticipate that we will only receive \$ 608,675.92, as the healthcare reimbursement system does not reimburse a majority of the costs incurred. Upcoming changes to Medicare reimbursement rates are of concern as they will further decrease the percentage of the costs that are paid by Medicare.

The 45th Parallel EMS is the first regional, not for profit ambulance service in the state of New Hampshire. The agency has exceeded its expectations during 2009, and the dedication of the leadership and **staff** of the 45th Parallel EMS has allowed the agency to provide the highest quality Advanced Life Support services to the citizens and visitors to the Great North Woods. The 45th will face many challenges in 2010 with the economic realities of the region and the country impacting our operations. The Board of Directors, Chief, and the employees of the 45th Parallel wish to thank the communities for allowing us to serve them in 2009 and look forward to serving them in 2010 from our new facility.

Harry C. Brown, Chief

Michelle A. Hyde, Deputy Chief

TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2009, along with a list of uncollected taxes as of that date. Below is a graph showing the percentage of paid taxes at the end of each of the last five years. You will notice that the percentage remains consistently between 93% and 95%. As always, if you are experiencing difficulty paying your taxes, please make an appointment to meet with me. The Town is always willing to work with you to help you from getting too far behind.

Garry R. Parkhurst
Tax Collector



“We make a living by what we get, we make a life
by what we give.”

Winston Churchill

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2009 - DECEMBER 31, 2009

DEBITS

	Levy of 2009	Levy of 2008
Uncollected as of 1/1/2008:		
Property		\$ 98,774.86
Land Use Change		
Yield		\$ 586.17
Prior Years' Credits	(\$622.39)	
This Years' New Credits	(\$1,290.07)	
Taxes Committed:		
Property	\$1,391,597.00	
Land Use Change	\$ 5,580.00	
Yield	\$ 18,006.54	
Excavation	\$ 735.16	
Overpayment:		
Credits Refunded	\$ 177.00	
Interest - Late Taxes	\$ 1,095.58	\$ 6,859.80
TOTAL DEBITS:	\$1,415,278.82	\$ 106,220.83

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2009 - DECEMBER 31, 2009

CREDITS

	Levy of 2009	Levy of 2008	
Remitted to Treasurer:			
Property Taxes	\$ 1,294,949.66	\$ 38,433.48	
Land Use Change	\$ 5,580.00		
Yield	\$ 16,032.71	\$ 586.17	
Excavation Tax @ \$.02/yd.	\$ 735.16		
Interest & Penalties	\$ 1,095.58	\$ 6,859.80	
Conversion to Lien		\$ 60,155.38	
Prior Year Overpayments			
Assigned	\$ (621.42)		
Abatements:			
Property Taxes	\$ 234.06		
Yield Tax			
Uncollected Taxes - 12/31/2007			
Property	\$ 96,413.28	\$ 186.00	
Yield	\$ 1,973.83		
Remaining Overpayments -			
This Year	\$ (1,114.04)		
TOTAL CREDITS:	\$ 1,415,278.82	\$ 106,220.83	

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
JANUARY 1, 2009 - DECEMBER 31, 2009

	DEBITS		
	2008	2007	2006+
Unredeemed Lien Balance - 1/1/2009:	\$	30,954.87	\$ 11,353.41
Liens Executed This Year	\$ 65,068.10		
Interest & Costs Collected:	\$ 3,100.96	\$ 4,172.60	\$ 4,235.56
TOTAL DEBITS:	\$ 68,169.06	\$ 35,127.47	\$ 15,588.97

	CREDITS		
Redemptions:	\$ 42,931.72	\$ 19,544.95	\$ 11,353.41
Interest & Costs Collected:	\$ 3,100.96	\$ 4,172.60	\$ 4,235.56
Abatements:	\$ 48.36		
Unredeemed Lien Balance - 12/31/2009:	\$ 22,088.02	\$ 11,409.92	\$ -
TOTAL CREDITS:	\$ 68,169.06	\$ 35,127.47	\$ 15,588.97

UNPAID TAXES

UNCOLLECTED 2009 PROPERTY TAXES:

	1st Issue	2nd Issue
Alexander, James F. & Laura	\$ 1,261.00	\$ 1,370.00
Alexander, James F. & Laura	\$ 48.37	\$ 75.00
Bartlett, Gary F.		\$ 648.00 *
Bartlett, Gary F.		\$ 7.00 *
Blanda, Beth-Ann	\$ 573.00	\$ 627.00
Bodge, Joseph D.	\$ 33.00	\$ 45.00
Bodge, Joseph D.		\$ 354.00
Boisvert, Quinten D.		\$ 848.00
Boudle, Corey Jay		\$ 203.00
Brady, Christopher & Joyce	\$ 771.00	\$ 832.00
Bruens, George		\$ 457.00 *
Busfield, J. Scott	\$ 449.00	\$ 483.00
Carter, Paul A.		\$ 128.00 *
Carter, Paul A.		\$ 96.00 *
Carter, Paul A.		\$ 220.00 *
Carter, Paul A.		\$ 93.00 *
Cass, Charles, et als		\$ 16.02 *
Cass, Jacqueline		\$ 1,036.00 *
Cass, Kevin M.	\$ 145.87	\$ 288.00
Cass, Kevin M.		\$ 22.00
Chapple, Nancy	\$ 505.95	\$ 610.00
Chapple, Patricia	\$ 15.77	\$ 1,066.00 *
Chase, Mark	\$ 278.31	\$ 418.00 *
Cleveland, Paul		\$ 638.00 *
Colarusso, Gregory S.		\$ 814.00 *
Collins, Michael D. & Laurie	\$ 12.00	\$ 13.00
Collins, Michael D. & Laurie	\$ 1,929.00	\$ 2,083.00
Crevier, Roger J.	\$ 462.00	\$ 258.09
Davis, Donald N.		\$ 666.68 *
Davis, Edward W.	\$ 380.00	\$ 419.00
Day, Howard		\$ 330.00 *
DeLong, Robert	\$ 486.00	\$ 534.00
Dickey, Dana		\$ 489.00

UNPAID TAXES

Dizoglio, Gregory J.	\$	5.06	\$	197.00	*
Donovan, Robert			\$	1,255.00	*
Dupont, Ronald	\$	958.00	\$	1,033.00	
Erving, Barbara			\$	2,214.00	
Ewing, Sharon L.	\$	1,082.37	\$	1,174.00	
Fairpoint Communications			\$	45.00	*
Falcucci, Angelo	\$	190.00	\$	214.00	
Fedrick, Claire			\$	247.00	*
Feltham, Richard P.			\$	441.00	
Flanders, Robert B.			\$	478.00	*
Flanders, Robert B.			\$	75.00	*
Flanders, Robert B.			\$	70.00	*
Gamache, Ricky	\$	297.00	\$	330.00	
Gardner, Kristin E.			\$	20.29	*
Gervais, Michael			\$	170.00	
Goodwin, John	\$	533.86	\$	602.00	*
Gosselin, Albe & Marie	\$	176.01	\$	631.00	
Gould, Gregory G.			\$	105.00	
Hamel, Derek R. & Raymond	\$	844.00	\$	919.00	
Hand, Dean & Rose	\$	218.00	\$	234.00	*
Harriman, Maurice	\$	239.00	\$	267.00	
Haynes, Albert			\$	94.00	
Hebert, Ann			\$	2,417.00	*
Hebert, Ann			\$	2.00	*
Hebert, Ann			\$	5.00	*
Hodgkins, Roger			\$	603.68	*
Hokanson, Russell C.			\$	509.00	
Hokanson, Russell C.			\$	49.00	
Houle, Michael	\$	158.00	\$	181.00	
Howland, Pamela	\$	268.00	\$	300.00	
Hrycuna, John	\$	17.00	\$	18.00	
Hrycuna, John et als	\$	225.00	\$	243.00	
Hyatt Realty Trust	\$	415.00	\$	447.00	
Kenison, Terry			\$	28.00	*
Kenney, Evelyn Haynes et als	\$	171.71	\$	466.00	

UNPAID TAXES

Kimball, Janet S.		\$	321.00	*
Kimball, Janet S.		\$	65.00	*
Ladd, Jeremy		\$	283.00	
Lamontagne, Gilles		\$	115.68	*
Lanciani, Kevin P. & Wendy	\$	295.00	\$	535.00
Lanciani, Kevin P. & Wendy			\$	6.00
Laros, Charles W. Jr.			\$	996.00
Lawton, Ronald & Maryanne			\$	874.00
Leavenworth, Michelle & Lesperance, Billy	\$	11.00	\$	21.00
Leavenworth, Ronald & Michelle	\$	110.00	\$	128.00
Leavenworth, Ronald & Michelle	\$	99.00	\$	116.00
Lewis, Gregory & Linda			\$	260.78
Limoges, Karen A.	\$	1,489.00	\$	1,614.00
Locke, Daniel P.	\$	1,124.00	\$	1,216.00
Locke, Daniel P., et als	\$	131.00	\$	283.00
Long, Martha D.			\$	222.00
Lynch, Dana R.	\$	97.00	\$	115.00
MacLure, Robert & Wendy	\$	590.00	\$	635.00
Marcotte, Russell L.	\$	510.00	\$	560.00
McKennes, John J.			\$	1,020.00
McKinnon, Barbara A.			\$	1,037.00
Miles, Richard	\$	435.00	\$	479.00
Mills, Arlene M.	\$	451.21	\$	624.00
Mills, Arlene M.	\$	1,796.00	\$	1,936.00
Mills, Arlene M.	\$	289.00	\$	311.00
Mills, Ellen E.	\$	660.00	\$	712.00
Mitchell, Eric B.			\$	945.16
Nash, Susan	\$	257.93	\$	287.00
Nash, Susan	\$	14.00	\$	15.00
Nimblett, Michael E.	\$	114.00		*
Noklund, Sigmund et als			\$	210.00
Oldham, David G. & Carolyn	\$	344.00	\$	371.00
Osgood, Todd			\$	1,641.00
Paquette, Melanie			\$	541.00
Parker, Ronald & Marie			\$	6.41
Peterson, Christopher & Tracey			\$	1,083.00

UNPAID TAXES

Poindexter, Richard	\$ 261.00	\$ 291.00	
Prusik, Brendan C. & Monica		\$ 1,588.00	*
Quay, Charlotte D.		\$ 84.00	*
Quintal, Donald		\$ 137.02	*
Rainault, Jason	\$ 66.00	\$ 81.00	
Rainville, Roberta	\$ 28.00	\$ 41.00	
Rainville, Roberta		\$ 1,321.07	
Rella, Paul M. & Valerie		\$ 67.00	
Rella, Paul M. & Valerie		\$ 123.00	
Reynolds, Daniel (1/2 interest)	\$ 50.00	\$ 64.00	
Richer, Brian & Diane	\$ 99.00	\$ 116.00	
Riendeau, Paul N.		\$ 350.59	
Riley, Francis J. & Carol	\$ 894.00	\$ 964.00	
Rist, Harold Jr.		\$ 137.00	
Roberts, Bonnie B., Trustee		\$ 888.00	*
Roberts, Bonnie B., Trustee		\$ 198.00	*
Roberts, Mark E. Trustee		\$ 199.00	*
Santacroce, B.L.	\$ 943.00	\$ 745.00	
Santacroce, B.L.	\$ 691.00	\$ 1,016.00	
Secret Order of Water Buffalo	\$ 591.47	\$ 653.00	*
Shain, Daniel H.		\$ 12.00	*
Smith, Frances	\$ 532.00	\$ 574.00	
Smith, Jonathan L.		\$ 17.00	*
Smith, Jonathan L.		\$ 1,374.00	*
Smith, Kenneth		\$ 885.00	
St. Clair, Mark A.		\$ 1,299.00	
Stone, Elwin		\$ 1,007.03	*
Tessier, Amy Sue	\$ 636.00	\$ 685.00	
Transedge Energy, LP		\$ 11.84	*
Triple-K Properties, Ltd.		\$ 801.19	*
Venezia, Brenda & Miller, Danielle	\$ 62.86	\$ 131.00	
Venezia, Brenda & Miller, Danielle	\$ 402.00	\$ 443.00	
Whittier, Heather	\$ 167.00	\$ 189.00	
Wood, Russell		\$ 676.00	*
2009 TOTALS	\$ 27,388.75	\$ 69,024.53	

UNPAID TAXES

UNCOLLECTED 2009 YIELD TAXES:

Taylor, Timothy B.	\$1,973.83	*
2009 Yield Tax Total:	\$1,973.83	

UNCOLLECTED PROPERTY TAX LIENS:

LEVY OF 2008

Busfield, J. Scott	\$	978.06	
Crevier, Roger J.	\$	824.34	
Davis, Edward W.	\$	844.17	
Fellbaum, Ralph, et als	\$	135.26	
Gamache, Rickey	\$	366.88	*
Hamel, Derek	\$	1,817.29	
Harriman, Maurice	\$	569.87	
Leaveworth, Michelle et als	\$	68.89	
Leavenworth, Ronald & Michelle	\$	229.50	
Leavenworth, Ronald & Michelle	\$	277.19	
Limoges, Karen	\$	3,171.24	
Locke, Daniel P.	\$	1,998.23	
Lynch, Dana R.	\$	219.88	
MacLure, Robert J.	\$	1,273.68	
McKennes, John J.	\$	215.58	*
Miles, Richard	\$	959.91	
Mills, Ellen E.	\$	1,422.56	
Rainault, Jason,	\$	185.61	
Rainville, Roberta	\$	84.36	
Reynolds, Daniel J.	\$	151.96	
Richer, Brian & Diane	\$	254.00	
Riley, Francis J. & Carol	\$	941.83	
Santacroce, B.L.	\$	2,001.08	
Santacroce, B.L.	\$	1,497.40	
Smith, Frances	\$	1,202.11	
Whittier, Heather	\$	397.14	
2008 TOTALS	\$	22,088.02	

UNPAID TAXES

LEVY OF 2007

Busfield, J. Scott	\$	525.77
Davis, Edward W.	\$	852.14
Hamel, Derek R. & Raymond	\$	1,835.60
Harriman, Maurice	\$	68.88
Leavenworth, Michelle & Lesperence, Billy	\$	68.96
Leavenworth, Ronald & Michelle	\$	279.87
Leavenworth, Ronald & Michelle	\$	230.71
Limoges, Karen	\$	3,203.77
MacLure, Robert J. & Wendy	\$	1,296.94
Miles, Richard	\$	522.68
Rainault, Jason	\$	186.68 *
Rainville, Roberta	\$	56.06
Reynolds, Daniel J. (1/2 interest)	\$	153.29
Riley, Francis & Carol	\$	1,015.04
Santacroce, B.L.	\$	511.75
Smith, Frances	\$	601.78
2007 TOTALS	\$	11,409.92

* INDICATES PAID AFTER 12/31/2009

PLANNING BOARD REPORT

We received a total of **40** building permit applications:

❖ Gravel Pit	1
❖ Signs	2
❖ Deck/Porch	7
❖ Additions	2
❖ Camps	6
❖ Residence	1
❖ Campers	2
❖ Barns	4
❖ Garages	3
❖ Sheds	12

We also processed applications for **1 subdivision** and **4 boundary line adjustments**.

Fees collected were:

- Subdivision/Boundary line adjustment fees	\$1,108.08
- Building permit fees	\$1,320.00
- Copies of Minutes	\$ 5.00
- Copies of Zoning Books	\$ 11.00
 Total Remitted to Treasurer:	 \$2,444.08

Joanne Shimkus, Secretary
Planning Board

ACCOUNTANTS' COMPILATION 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, 2008, 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

June 16, 2009

**MANAGEMENT'S DISCUSSION AND ANALYSIS
TOWN OF COLUMBIA
FOR THE YEAR ENDED DECEMBER 31, 2008**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2008. 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, 2008, were \$679,159, a decrease of \$2,569,718 or 79.1% from December 31, 2007. This decrease is comprised of a prior period adjustment of \$2,701,662 to remove roads from capital assets (Note V.B.) and the change in net assets for 2008.

	Governmental Activities	
	2008	2007
Current and other assets:		
Current and other assets	\$ 772,816	\$ 837,304
Capital assets, net of depreciation	470,797	3,183,815
Total assets	<u>1,243,613</u>	<u>4,021,119</u>
Current and other liabilities:		
Current liabilities	564,454	658,196
Long-term liabilities	-	114,046
Total liabilities	<u>564,454</u>	<u>772,242</u>
Net assets:		
Invested in capital assets, net of related debt	446,511	3,069,769
Permanently restricted	3,003	3,003
Temporarily restricted for -		
Capital acquisition and construction	29,371	28,795
Culture and recreation	533	524
Cemetery maintenance	21,214	22,347
Perpetual care	52	2
Unrestricted	<u>178,475</u>	<u>124,437</u>
Total net assets	<u>\$ 679,159</u>	<u>\$ 3,248,877</u>

The largest component of net assets, \$446,511, 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 increased the Town's net assets by \$131,944 during 2008, as shown in the summarized statement of activities presented below.

	Governmental Activities	
	2008	2007
Program revenues:		
Charges for services	\$ 2,652	\$ 5,342
Operating grants and contributions	36,272	33,032
Capital grants and contributions	-	6,000
Total program revenues	<u>38,924</u>	<u>44,374</u>
General revenues:		
Taxes, licenses and fees	399,648	285,315
Other grants	-	-
All other revenues	69,491	58,782
Total general revenues	<u>469,139</u>	<u>344,097</u>
Total revenues	<u>508,063</u>	<u>388,471</u>
Program expenses:		
General government	124,624	122,490
Public safety	28,292	14,244
Highways and streets	165,680	151,176
Solid waste	29,150	24,971
Health and welfare	9,845	12,652
Culture and recreation	3,075	3,475
Interest expense	4,097	6,273
Capital outlay	-	18,848
Depreciation expense	11,356	146,439
Total expenses	<u>376,119</u>	<u>500,568</u>
Change in net assets	<u>131,944</u>	<u>(112,097)</u>
Net assets, beginning of year, as reported	3,248,877	3,360,974
Prior period adjusted (Note V.B.)	<u>(2,701,662)</u>	<u>-</u>
Net assets, beginning of year, as restated	<u>547,215</u>	<u>3,360,974</u>
Net assets, end of year	<u>\$ 679,159</u>	<u>\$ 3,248,877</u>

Significant variations in revenues between years are summarized as follows:

- Decrease in charges for services is mainly due to \$2,000 less received for fire calls in 2008 in comparison to 2007.
- Increase in operating grants and contributions is due to \$3,240 more received in 2008 from highway block grant.
- Decrease in capital grants and contributions is due to a \$6,000 nonrecurring Tillotson grant received in 2007 for town hall repairs and maintenance.
- Increase in taxes, licenses and fees reflects a decision by the Board of Selectmen in 2007 to use \$70,000 of unrestricted net assets to reduce the tax rate which was not repeated in 2008 along with normal fluctuations in taxes, licenses and fees.

Significant variations in expenses between years are summarized as follows:

- Increase in public safety is due to radio communications cost increase of \$7,000 and ambulance service fees increase of \$6,770 in 2008.

- Increase in highways and streets is mainly due to repairs and maintenance to Meridan Hill Road Bridge in 2008.
- Decrease in capital outlay is due to nonrecurring repairs and maintenance of the Town Hall in 2007.

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 2008, unreserved fund balance of \$146,451 was available for spending at the Town's discretion. 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 2008 exceeded amounts budgeted by \$44,404, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Greater than anticipated tax revenue of \$23,653.
- Greater than anticipated motor vehicle permit fees of \$10,554.
- Unanticipated repayment of welfare tax lien of \$6,588.

Also favorable was that appropriations exceeded actual expenditures by \$25,064, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Less than anticipated general government expenses of \$14,584.
- Less than anticipated highway expenses of \$8,320.
- Less than anticipated welfare expenses of \$4,732.

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, 2009 - DECEMBER 31, 2009

DATE	GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	PLACE OF MARRIAGE
4/18/2009	Morin, Maurice R.	Columbia, NH	Davis, Nancy L.	Columbia, NH	Columbia, NH
5/2/2009	Abbott, Steven P.	Columbia, NH	Smith, Valerie L.	Columbia, NH	Lancaster, NH
9/11/2009	Marquis, Nicholas P.	Columbia, NH	Hebert, Beth M.	Columbia, NH	Colebrook, NH

RESIDENT DEATH REPORT JANUARY 1, 2009 - DECEMBER 31, 2009

DATE OF DECEDENT'S DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
1/24/2009	Erving, Michael	Colebrook, NH	Erving, John	Cooper, Clara
2/25/2009	Lamontagne, Gilles	Lebanon, NH	Lamontagne, Roland	Marcoux, Rachel
6/22/2009	Grant, George	W. Stewartstown, NH	Grant, Clifford	Gill, Hortense
11/26/2009	Houle, Michael	Columbia, NH	Houle, Andrew	Wieczhalek, Shirley

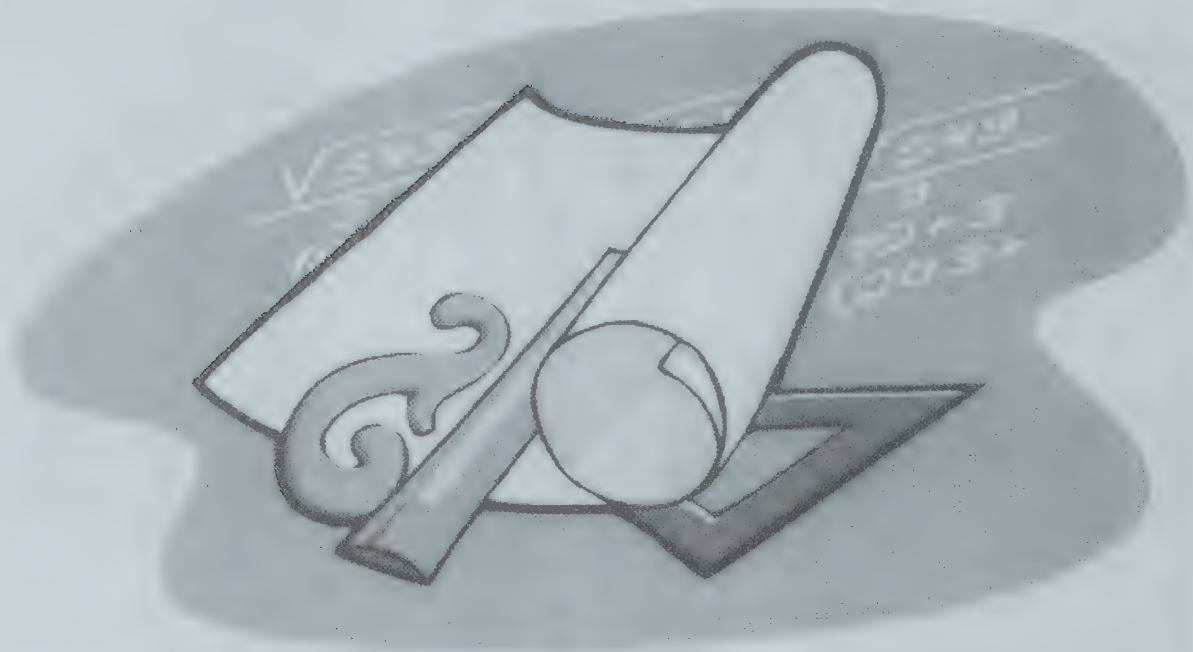
**RESIDENT BIRTH REPORT
JANUARY 1, 2009 - DECEMBER 31, 2009**

DATE OF BIRTH	CHILD'S NAME	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S NAME
4/1/2009	Ouimette, Ava Rose	Littleton, NH	Ouimette, Ryan	Ouimette, Crystal
12/29/2009	Matthews, Jasmine Faith	Berlin, NH	Matthews, Nicholas	Melendez-Gonzales, Cinthya

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA
FOR YEAR ENDING DECEMBER 31, 2009**

NAME OF TRUST FUND	*****PRINCIPAL*****				*****INCOME*****				GRAND TOTAL PRINCIPAL AND INCOME
	BEGINNING BALANCE	NEW FUNDS CREATED	WITHDRAWALS	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE		
Ellen Cleveland Cemetery Fund	\$ 101.60	\$ -	\$ 1.60	\$100.00	\$ 0.89	\$ -	\$ 0.89	\$100.89	
Mrs. Warren Marshall Cemt. Fund	\$ 76.21	\$ -	\$ 1.21	\$75.00	\$ 0.67	\$ -	\$ 0.67	\$75.67	
Mary Walker Cemetery Fund	\$ 406.47	\$ -	\$ 6.47	\$400.00	\$ 3.65	\$ -	\$ 3.65	\$403.65	
Hattie Chamberlain Cemetery Fund	\$ 232.66	\$ -	\$ 4.12	\$228.54	\$ 2.12	\$ -	\$ 2.12	\$230.66	
Percy H. Titus Cemetery Fund	\$ 1,017.97	\$ -	\$ 17.97	\$1,000.00	\$ 9.10	\$ -	\$ 9.10	\$1,009.10	
Thomas Wallace Cemetery Fund	\$ 1,016.56	\$ -	\$ 16.56	\$1,000.00	\$ 9.09	\$ -	\$ 9.09	\$1,009.09	
Henry Forristall Cemetery Fund	\$ 203.38	\$ -	\$ 3.38	\$200.00	\$ 1.82	\$ -	\$ 1.82	\$201.82	
Cemetery Maintenance Fund	\$ 21,214.47	\$ -	\$ 2,126.52	\$19,087.95	\$ 191.27	\$ -	\$ 191.27	\$19,279.22	
Town History Fund	\$ 532.65	\$ 396.18	\$ 276.48	\$652.35	\$ 4.71	\$ -	\$ 4.71	\$657.06	
Columbia School District	\$109,874.99	\$ 5,000.00	\$ -	\$114,874.99	\$ 2,471.35	\$ -	\$2,471.35	\$117,346.34	
Columbia Covered Bridge Fund	\$ 7,708.51	\$ -	\$ -	\$7,708.51	\$ 69.70	\$ -	\$ 69.70	\$7,778.21	
Road Improvement Fund	\$ 21,662.32	\$ -	\$ -	\$21,662.32	\$ 195.89	\$ -	\$ 195.89	\$21,858.21	
Bridge Improvement Fund	\$ -	\$20,000.00	\$ -	\$20,000.00	\$8.44	\$ -	\$ 8.44	\$20,008.44	
	\$164,047.79	\$25,396.18	\$ 2,454.31	\$186,989.66	\$ 2,968.70	\$ -	\$2,968.70	\$189,958.36	

ANNUAL REPORT OF THE SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
COLUMBIA, N H
2008 - 2009



ANNUAL MEETING DATE:

Tuesday, March 9, 2010

approximately 8:00 pm

(immediately following Town Meeting)

Columbia Town Hall

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2008 – 2009

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Vacant

CLERK

Jennifer Wells

TREASURER

Debra DeBlois

SCHOOL BOARD

Jane Cass McCoy

Lisa M. Placy-Brooks, Chairman

Regina Cass

Term Expires 2010

Term Expires 2012

Term Expires 2011

SUPERINTENDENT OF SCHOOLS

Robert C. Mills

BUSINESS ADMINISTRATOR

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 M. Placy-Brooks, phone #237-4853.

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

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 9th day of March 2010 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, five hundred seven thousand, six hundred two dollars (\$1,507,602.00) 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 10th day of February 2010.

LISA M. PLACY-BROOKS, Chairman
REGINA CASS
JANE McCOY
Columbia School Board

A True Copy of Warrant – Attest:

LISA M. PLACY-BROOKS, Chairman
REGINA CASS
JANE McCOY
Columbia School Board

COLUMBIA SCHOOL DISTRICT
2010 - 2011

ESTIMATED REVENUE

	2008 - 2009	2009 - 2010	2010 - 2011	VARIANCE
	REVENUE	BUDGET	PROPOSED	
	RECEIVED	BUDGET	BUDGET	
Balance on Hand, June 30th	212,638.00	99,350.00	110,000.00	10,650.00
Adequate Education Grant	386,630.00	444,625.00	444,625.00	0.00
Vocational Revenue	3,227.58	4,680.00	4,680.00	0.00
Earning on Investment	2,855.33	3,000.00	1,500.00	(1,500.00)
Medicaid Revenue	8,046.19	3,000.00	5,000.00	2,000.00
Catastrophic Aid	0.00	0.00	0.00	0.00
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	31.44	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	613,428.54	554,655.00	565,805.00	11,150.00

BUDGET SUMMARY

	2008 - 2009	2009 - 2010	2010 - 2011	Variance
Budget	1,421,717.00	1,479,809.00	1,507,602.00	27,793.00
Less:				
Estimated Revenue	613,428.54	554,655.00	565,805.00	11,150.00
DISTRICT ASSESSMENT				
State Property Tax	808,288.46	925,154.00	941,797.00	16,643.00
Local Education Tax Rate	163,121.00	137,225.00	154,759.00	17,534.00
Local Education Tax Rate	645,167.46	787,929.00	787,038.00	(891.00)

**COLUMBIA SCHOOL DISTRICT
2010 - 2011 PROPOSED BUDGET**

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011
BUDGET EXPENDED BUDGET PROPOSED
BUDGET

EXPENDITURES	BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE	Footnotes
1100 REGULAR EDUCATION						
561 TUITION IN STATE	1,119,183.00	1,002,593.80	1,147,990.00	1,120,354.00	(27,636.00)	A
Total REGULAR EDUCATION	1,119,183.00	1,002,593.80	1,147,990.00	1,120,354.00	(27,636.00)	
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	60,327.00	83,587.83	77,800.00	120,507.00	42,707.00	B
562 OUT OF STATE TUITION	100.00	0.00	100.00	100.00	0.00	
569 TUITION - PRIVATE	41,340.00	656.25	10,340.00	11,500.00	1,160.00	C
739 EQUIPMENT	0.00	1,597.08	0.00	0.00	0.00	
Total SPECIAL EDUCATION PROGRAMS	101,767.00	85,841.16	88,240.00	132,107.00	43,867.00	
1380 VOCATIONAL PROGRAM						
562 OUT OF DISTRICT TUITION	6,000.00	6,536.10	1,783.00	1,783.00	0.00	
Total VOCATIONAL PROGRAM	6,000.00	6,536.10	1,783.00	1,783.00	0.00	
2140 PSYCHOLOGICAL SERVICES						
323 PUPIL SERVICES	3,800.00	1,410.00	3,800.00	3,800.00	0.00	
Total PSYCHOLOGICAL SERVICES	3,800.00	1,410.00	3,800.00	3,800.00	0.00	
2150 SPEECH PATHOLOGY						
260 WORKERS' COMPENSATION	137.00	137.00	180.00	173.00	(7.00)	
323 CONTRACTED SERVICES	17,141.00	31,866.65	22,500.00	28,905.00	6,405.00	
580 TRAVEL	380.00	123.57	380.00	380.00	0.00	
Total SPEECH PATHOLOGY	17,658.00	32,127.22	23,060.00	29,458.00	6,398.00	D
2160 PHYSICAL/OCCUPATIONAL THERAPY						
260 WORKERS' COMPENSATION	100.00	100.00	100.00	136.00	36.00	
323 PROFESSIONAL SERVICES	15,971.00	10,682.44	16,650.00	16,993.00	343.00	
Total PHYSICAL/OCCUPATIONAL THERAPY	16,071.00	10,782.44	16,750.00	17,129.00	379.00	

EXPENDITURES	2008 - 2009		2008 - 2009		2009 - 2010		2010 - 2011		Footnotes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	PROPOSED BUDGET	VARIANCE	
2190 OTHER SUPPORTING SERVICES									
323 PROFESSIONAL SERVICES	3,666.00	17,368.50	38,100.00		54,944.00		16,844.00		
324 CONTRACTED SERVICE	25.00	0.00	25.00		25.00		0.00		
580 TRAVEL	36.00	0.00	36.00		726.00		690.00		
810 DUES & FEES	0.00	0.00	0.00		350.00		350.00		
Total OTHER SUPPORTING SERVICES	3,727.00	17,368.50	38,161.00		56,045.00		17,884.00		E
2310 SCHOOL BOARD SERVICES									
110 SALARIES	1,150.00	1,125.00	1,150.00		1,150.00		0.00		
220 FICA TAX	90.00	86.08	90.00		90.00		0.00		
250 UNEMPLOYMENT	0.00	45.29	0.00		0.00		0.00		
260 WORKERS' COMPENSATION	196.00	163.00	196.00		196.00		0.00		
330 OTHER PROFESSIONAL SERVICES	3,500.00	3,823.00	4,500.00		4,500.00		0.00		
520 INSURANCE	925.00	1,146.00	1,185.00		1,285.00		100.00		
540 ADVERTISING	500.00	566.87	500.00		600.00		100.00		
580 TRAVEL	50.00	0.00	50.00		50.00		0.00		
610 SUPPLIES	0.00	0.00	0.00		0.00		0.00		
641 BOOKS	0.00	0.00	0.00		0.00		0.00		
810 DUES & FEES	1,896.00	1,897.21	1,955.00		1,985.00		30.00		
890 OTHER EXPENSES	150.00	0.00	150.00		150.00		0.00		
Total SCHOOL BOARD SERVICES	8,457.00	8,852.45	9,776.00		10,006.00		230.00		
2321 OFFICE OF SUPERINTENDENT									
319 APPROPRIATIONS	36,581.00	36,580.53	36,579.00		32,269.00		(4,310.00)		
Total OFFICE OF SUPERINTENDENT	36,581.00	36,580.53	36,579.00		32,269.00		(4,310.00)		F
2329 ADMINISTRATIVE SERVICES									
580 COORDINATOR'S TRAVEL	100.00	0.00	175.00		400.00		225.00		
Total ADMINISTRATIVE SERVICES	100.00	0.00	175.00		400.00		225.00		G
2721 TRANSPORTATION - TO/FROM SCHOOL									
260 WORKER'S COMPENSATION	0.00	0.00	0.00		0.00		0.00		
511 OTHER ORGANIZATIONS	0.00	0.00	0.00		0.00		0.00		
519 OTHER ORGANIZATIONS	74,443.00	72,321.20	76,228.00		76,559.00		331.00		
Total TRANSPORTATION - TO/FROM SCHOOL	74,443.00	72,321.20	76,228.00		76,559.00		331.00		H

EXPENDITURES	2008 - 2009		2008 - 2009		2009 - 2010		2010 - 2011		Footnotes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
2722 TRANSPORTATION SPECIAL PROGRAM									
511 OTHER ORGANIZATIONS	18,250.00	31,208.70			26,875.00		17,000.00	(9,875.00)	
580 TRAVEL	100.00	0.00			562.00		562.00	0.00	
Total TRANSPORTATION SPECIAL PROGRAM	18,350.00	31,208.70			27,437.00		17,562.00	(9,875.00)	I
2743 VOCATIONAL TRANSPORTATION									
511 OTHER SOURCES	900.00	275.80			0.00		0.00	0.00	
580 TRAVEL	4,680.00	0.00			4,680.00		4,680.00	0.00	
Total VOCATIONAL TRANSPORTATION	5,580.00	275.80			4,680.00		4,680.00	0.00	
5250 TRANSFER OF FUNDS									
880 EXPENDABLE TRUST FUNDS	5,000.00	5,000.00			0.00			0.00	
Total TRANSFER OF FUNDS	5,000.00	5,000.00			0.00		0.00	0.00	
5310 CHARTER SCHOOL									
563 TUITION	5,000.00	15,000.00			5,150.00		5,450.00	300.00	
Total CHARTER SCHOOL	5,000.00	15,000.00			5,150.00		5,450.00	300.00	
TOTAL EXPENDITURES	1,421,717.00	1,325,897.90			1,479,809.00		1,507,602.00	27,793.00	

**COLUMBIA SCHOOL DISTRICT 2010 - 2011
BUDGET FOOTNOTES**

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

- A. Regular Education Programs – Tuition – Increase of three students and a projected decrease in the high school tuition rate of \$1,608 per student for FY11.
- B. Special Education Program – Projected increase of three Classroom Assistants over the prior year.
- C. Special Education Program – Projected increase for extended school year services.
- D. Speech Pathology – Projected an increase of three students.
- E. Other Supporting Services – Contracting for a specialist teacher.
- F. Office of Superintendent of Schools – Decrease due to a reduction in the towns equalized valuation which decreased the school districts contribution by .78%.
- G. Coordinator's of Special Services - Travel – Projected increase due to out-of-district travel to court in Lancaster.
- H. Transportation – per contract voted March 2006.
- I. Transportation – Special Programs – Decrease in number of students.

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 16, 2009

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, 2009, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2009, and the respective changes in financial position, thereof and the budgetary comparison for the General Fund for the year then ended in conformity with conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2009, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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

Respectfully submitted,

Fothergill Segale & Valley, CPAs

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

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

The school year started with several new teachers being welcomed to the Colebrook schools. Adam Reeves is a new English teacher at Colebrook Academy, replacing Pat Allen, who retired after 23 years at CA. At Colebrook Elementary School, Tina Darak and April Hand are the new special education resource room teachers; Edward James (EJ) Hughes is the new instrumental and classroom music teacher; and Laurie Hodgman and Lisa Lynch, Colebrook Academy graduates, are teaching first and sixth grade, respectively.

The economy is the cloud hanging over the school districts and the towns. There are many good things happening in the schools and they are being done by dedicated people who are trying to minimize costs while providing a quality education. Currently, we are trying to maintain existing programs for the students, realizing that this is not a time to add and increase costs. The schools are continuing to move forward cautiously, living within the ever-tightening constraints of our economy.

According to figures from New Hampshire Employment Security, the unemployment rate in Columbia for December 2009 was 7.6%, up from 3.6% in December 2008. The loss of jobs at the Ethan Allen factory is very difficult for this area to absorb. There are not enough employment opportunities to pick up all of those who are now unemployed. The school budgets were developed with this in mind. The teachers, administrators, and school boards have worked hard to bring in budgets developed with maximum savings, but balanced with providing a quality, no frills education for the students. This has been difficult when trying to meet state and federal mandates and absorbing costs that are being shifted down to the local level. The state has shifted five percent of retirement costs that the state budget previously paid down to the local towns and school districts. Next year an additional five percent will also be shifted down.

All of the school districts in the area need to find ways to stretch the education dollar. To be more cost effective as a region, we need to work together, and to that end, we have been having regional meetings to discuss how we might share to avoid duplication. On September 29, 2009, the first regional meeting was held to discuss how to proceed if all the parties felt there was a need. We are now meeting on a monthly basis and are divided into four subcommittees: scheduling and staffing, vocational, facility/technology, and

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

immediate solutions. We are looking for more volunteers who would be willing to work on one or more of these committees. Collective thinking will provide more ideas that will be acceptable to the various school districts of the area. If you have an interest and are willing to donate some time, please contact me.

No longer can each town stand alone. Rivalries are fine on the athletic field, but we must be partners in education.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

School Report

Title I

2008-09

During the 2008-09 school year, Title 1 provided services for 62 students in grades 1-8. Most of the students received assistance in either math or reading, while 19 students were helped in both subject areas.

Every attempt is made to provide services in the student's classroom; but if that is not in the best interest of the student, we can and do bring the students to Title I.

This year we added an additional staff member, Ms. Nancy Marchand, to work with students requiring help with math, particularly at the middle school level. We are happy to have her as part of the Title I team, which also includes Ms. Sue Bailey, Ms. Paulette Owen and me.

Colebrook Elementary School is a School In Need of Improvement (SINI). The Title I program provided, through the grant, three multi-day professional development programs to address the SINI issue. In October, we had a 2-day workshop on Differentiated Instruction. In January, we followed up on an earlier workshop by having another 2-day program on Singapore Math that included one day of modeling in the classroom. In April, another 2-day program was presented on Working with Struggling Readers. Each of these PD workshops included all of the primary grade teachers.

Title I will continue to offer appropriate and necessary services to help our struggling students succeed.

The Title I program is always looking for people interested in assisting in the evaluation and improvement of our program. Please contact me if you would be interested in helping. The state does require community input into our policies and procedures. Title I parents are especially encouraged to participate.

Thank you for all of your support during the year.

Respectfully,

Neal Brown, Title 1 Project Manager

SCHOOL ADMINISTRATIVE UNIT #7
2010 - 2011
Budget

November 4, 2009

CATEGORY	TOTAL	COLE 46.04%	PITTS 30.64%	STEW 13.96%	COLU 5.84%	CLARKS 3.52%
Special Education Services	81,831.00	37,674.99	25,073.02	11,423.61	4,778.93	2,880.45
Psychological Services	106,461.00	49,014.64	32,619.65	14,861.96	6,217.32	3,747.43
Other Support Services	32,240.00	14,843.30	9,878.34	4,500.70	1,882.82	1,134.85
Improvement of Instruction	2,575.00	1,185.53	788.98	359.47	150.38	90.64
Office of Superintendent	177,955.00	81,930.48	54,525.41	24,842.52	10,392.57	6,264.02
Coordinator of Special Services	139,450.00	64,202.78	42,727.48	19,467.22	8,143.88	4,908.64
Fiscal Services	202,396.00	93,183.12	62,014.13	28,254.48	11,819.93	7,124.34
Plant Services	21,285.00	9,799.61	6,521.72	2,971.39	1,243.04	749.23
TOTAL	764,193.00	351,834.46	234,148.74	106,681.34	44,628.87	26,899.59
Total Estimated Revenue	211,641.00	97,439.52	64,846.80	29,545.08	12,359.83	7,449.76
TOTAL DISTRICT SHARE FY11	552,552.00	254,394.94	169,301.93	77,136.26	32,269.04	19,449.83
District Share FY 2009 - 2010	552,552.00	250,195.55	176,208.82	71,997.53	36,578.94	17,571.16
Increase (Decrease) over FY10	0.00	4,199.39	(6,906.89)	5,138.73	(4,309.90)	1,878.67

SCHOOL ADMINISTRATIVE UNIT # 7
2010 - 2011
PROPOSED BUDGET

11/4/2009

EXPENDITURES	2008 - 2009	2008 - 2009	2009 - 2010	2010 - 2011	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
GENERAL FUND					
2140 PSYCHOLOGICAL SERVICES					
110 SALARY	19,408.00	15,635.00	19,300.00	19,135.00	(165.00)
211 HEALTH INSURANCE	17,360.00	13,090.10	16,799.00	18,777.00	1,978.00
213 LIFE INSURANCE	90.00	69.00	90.00	90.00	-
220 SOCIAL SECURITY CONTRIBUTION	3,503.00	3,056.02	3,494.00	3,482.00	(12.00)
232 RETIREMENT	2,605.00	2,385.87	3,118.00	3,580.00	462.00
260 WORKERS' COMPENSATION	243.00	58.22	269.00	268.00	(1.00)
320 CONTRACTED SERVICE	10,760.00	3,836.00	10,987.00	11,840.00	853.00
580 MILEAGE	1,750.00	1,139.23	1,750.00	1,750.00	-
610 SUPPLIES	300.00	518.57	300.00	1,050.00	750.00
641 BOOKS	100.00	14.49	100.00	100.00	-
642 SOFTWARE	100.00	-	100.00	100.00	-
733 FURNITURE & FIXTURES	-	982.90	-	-	-
739 EQUIPMENT	1,000.00	-	1,000.00	-	(1,000.00)
810 DUES & FEES	100.00	-	650.00	650.00	-
Total PSYCHOLOGICAL SERVICES	57,319.00	40,785.40	57,957.00	60,822.00	2,865.00
2190 OTHER SUPPORT SERVICES					
641 BOOKS	-	35.05	-	-	-
Total OTHER SUPPORT SERVICES	-	35.05	-	-	-

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011

BUDGET EXPENDED BUDGET PROPOSED

EXPENDITURES	BUDGET	EXPENDED	BUDGET	VARIANCE
2213 IMPROVEMENT OF INSTRUCTION				
320 COURSE REIMBURSEMENT	2,500.00	2,364.00	2,500.00	-
810 DUES & FEES	60.00	-	75.00	-
Total	2,560.00	2,364.00	2,575.00	-
2320 OFFICE OF SUPERINTENDENT				
110 SALARIES	111,450.00	108,467.11	111,720.00	(828.00)
211 HEALTH INSURANCE	19,289.00	17,453.52	18,666.00	2,198.00
213 LIFE INSURANCE	180.00	151.80	180.00	-
220 SOCIAL SECURITY CONTRIBUTION	8,693.00	8,153.62	8,714.00	(64.00)
231 RETIREMENT	9,741.00	9,486.05	10,155.00	3.00
260 WORKERS' COMPENSATION	602.00	418.82	670.00	(5.00)
430 REPAIR & MAINTENANCE	2,675.00	3,596.97	2,436.00	538.00
442 RENTAL - POSTAL	660.00	528.00	600.00	-
522 LIABILITY INSURANCE	1,900.00	1,423.00	1,900.00	(100.00)
531 TELEPHONE	2,200.00	1,752.75	2,280.00	(840.00)
532 POSTAGE	1,800.00	1,600.17	1,800.00	-
540 ADVERTISING	1,000.00	144.71	1,000.00	-
550 PRINTING	900.00	514.57	900.00	(100.00)
580 TRAVEL	6,620.00	6,239.90	7,900.00	700.00
610 SUPPLIES	2,900.00	2,541.59	2,900.00	(300.00)
641 BOOKS/PERIODICALS	500.00	-	500.00	-
642 SOFTWARE	120.00	-	120.00	-
733 FURNITURE & FIXTURES	-	314.23	-	-
739 OTHER EQUIPMENT	1,800.00	1,032.00	100.00	-
810 DUES & FEES	3,570.00	3,277.77	3,470.00	742.00
Total	176,600.00	167,096.58	176,011.00	1,944.00

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011

EXPENDITURES	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE
2332 COORDINATOR OF SP SERVICES					
110 SALARIES	72,677.00	71,502.14	73,649.00	74,086.00	437.00
211 HEALTH INSURANCE	34,718.00	30,836.64	33,598.00	37,554.00	3,956.00
213 LIFE INSURANCE	180.00	151.80	180.00	180.00	-
220 SOCIAL SECURITY CONTRIBUTION	5,669.00	5,270.72	5,745.00	5,779.00	34.00
232 RETIREMENT	6,352.00	6,253.95	6,695.00	6,786.00	91.00
260 WORKERS' COMPENSATION	392.00	218.03	442.00	444.00	2.00
430 REPAIR & MAINTENANCE	725.00	747.00	725.00	825.00	100.00
520 LIABILITY INSURANCE	1,500.00	1,329.88	1,500.00	1,700.00	200.00
531 TELEPHONE	1,200.00	1,323.15	1,200.00	1,440.00	240.00
534 POSTAGE	1,300.00	1,200.00	1,300.00	1,300.00	-
540 ADVERTISING	250.00	109.26	250.00	250.00	-
550 PRINTING	500.00	208.01	500.00	500.00	-
580 TRAVEL	3,710.00	2,284.17	3,900.00	3,300.00	(600.00)
610 SUPPLIES	2,000.00	1,466.23	2,000.00	2,000.00	-
641 BOOKS	500.00	389.11	500.00	500.00	-
642 SOFTWARE	55.00	-	55.00	55.00	-
759 FURNITURE	200.00	-	-	-	-
810 DUES & FEES	2,670.00	322.95	2,670.00	2,750.00	80.00
Total	134,598.00	123,613.04	134,909.00	139,449.00	4,540.00
2520 FISCAL SERVICES					
110 SALARIES	104,926.00	102,257.98	105,326.00	105,324.00	(2.00)
120 PART TIME SALARIES	600.00	600.00	13,600.00	13,184.00	(416.00)
211 HEALTH INSURANCE	36,648.00	23,271.36	35,465.00	34,773.00	(692.00)
213 LIFE INSURANCE	270.00	227.70	270.00	270.00	-
220 SOCIAL SECURITY CONTRIBUTION	8,229.00	7,709.75	9,276.00	9,243.00	(33.00)
231 RETIREMENT	9,171.00	8,947.18	9,574.00	9,648.00	74.00

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011

EXPENDITURES	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE
FISCAL SERVICES CONT'D.					
260 WORKERS' COMPENSATION	570.00	401.05	714.00	711.00	(3.00)
319 CONTRACTED SERVICES	3,000.00	14,470.00	3,000.00	4,800.00	1,800.00
430 REPAIR & MAINTENANCE	6,475.00	5,190.24	5,960.00	6,023.00	63.00
522 LIABILITY INSURANCE	1,800.00	1,183.00	1,800.00	2,150.00	350.00
531 TELEPHONE	1,620.00	1,454.13	1,800.00	1,560.00	(240.00)
534 POSTAGE	1,200.00	1,142.91	1,200.00	1,200.00	-
540 ADVERTISING	200.00	-	200.00	200.00	-
550 PRINTING	500.00	277.34	500.00	500.00	-
580 TRAVEL	4,320.00	3,359.94	4,720.00	4,720.00	-
610 SUPPLIES	4,000.00	4,216.65	4,000.00	4,000.00	-
641 BOOKS	300.00	-	300.00	300.00	-
642 SOFTWARE	55.00	-	55.00	55.00	-
734 NEW COMPUTER EQUIPMENT	1,200.00	1,746.95	350.00	-	(350.00)
810 DUES & FEES	3,780.00	1,335.84	3,655.00	3,735.00	80.00
Total	188,864.00	177,792.02	201,765.00	202,396.00	631.00
2600 PLANT SERVICES					
421 RUBBISH REMOVAL	960.00	716.32	960.00	960.00	-
430 REPAIR & MAINTENANCE	25.00	-	25.00	25.00	-
441 RENTAL CHARGE	18,000.00	18,000.00	18,000.00	18,000.00	-
521 PROPERTY INSURANCE	2,000.00	1,364.00	2,000.00	1,800.00	(200.00)
610 SUPPLIES	500.00	113.00	500.00	500.00	-
739 NEW EQUIPMENT	-	399.00	-	-	-
Total	21,485.00	20,592.32	21,485.00	21,285.00	(200.00)
TOTAL GENERAL FUND EXPENDITURES	581,426.00	532,278.41	594,702.00	604,482.00	9,780.00

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011

EXPENDITURES	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE
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GRANT FUNDS

1100	REGULAR EDUCATION PROGRAMS				
610	-	1,580.91	-	-	-
739	-	4,600.00	-	-	-

TOTAL	-	6,180.91	-	-	-
1210	SPECIAL EDUCATION PROGRAMS				
110	71,000.00	65,156.93	69,623.00	71,049.00	1,426.00
213	-	-	-	-	-
220	5,538.00	4,984.43	5,431.00	5,542.00	111.00
232	1,566.00	1,951.90	2,432.00	2,802.00	370.00
260	383.00	205.88	418.00	426.00	8.00
580	1,200.00	1,432.05	1,500.00	1,512.00	12.00
610	100.00	887.31	100.00	-	(100.00)
641	-	99.95	-	-	-
739	-	385.58	-	-	-
810	500.00	-	500.00	500.00	-

Total	80,287.00	75,104.03	80,004.00	81,831.00	1,827.00
2140	PSYCHOLOGICAL SERVICES				
110	25,500.00	25,500.00	25,500.00	25,500.00	-
320	21,300.00	17,640.00	18,640.00	17,640.00	(1,000.00)
739	2,500.00	617.90	1,000.00	2,500.00	1,500.00

Total	49,300.00	43,757.90	45,140.00	45,640.00	500.00

11/4/2009

2008 - 2009 2008 - 2009 2009 - 2010 2010 - 2011

BUDGET EXPENDED BUDGET PROPOSED

EXPENDITURES	BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE
2191 STUDENT SUPPORT PROGRAMS					
320 CONTRACTED SERVICES	54,100.00	50,119.48	53,000.00	29,740.00	(23,260.00)
580 TRAVEL	1,000.00	171.99	1,000.00	-	(1,000.00)
610 SUPPLIES	-	1,117.43	-	-	-
641 BOOKS	-	213.35	-	-	-
739 EQUIPMENT	-	1,172.85	-	-	-
810 DUES & FEES	2,500.00	-	2,500.00	2,500.00	-
Total	57,600.00	52,795.10	56,500.00	32,240.00	(24,260.00)
2213 IMPROVEMENT OF INSTRUCTION					
110 SALARIES	-	833.00	-	-	-
220 SOCIAL SECURITY TAX	-	63.72	-	-	-
232 RETIREMENT	-	48.33	-	-	-
320 CONTRACTED SERVICES	10,000.00	2,437.50	16,500.00	-	(16,500.00)
580 TRAVEL	-	200.00	-	-	-
610 SUPPLIES	-	585.90	-	-	-
641 BOOKS	-	2,003.58	-	-	-
810 DUES AND FEES	-	10,170.00	-	-	-
Total	10,000.00	16,342.03	16,500.00	-	(16,500.00)
2500 FISCAL SERVICES					
890 INDIRECT COST	-	174.85	-	-	-
2721 TRANSPORTATION					
519 OTHER ORGANIZATIONS	-	939.65	-	-	-
TOTAL GRANT FUND EXPENDITURES	197,187.00	195,294.47	198,144.00	159,711.00	(38,433.00)
GRAND TOTAL GENERAL & GRANT FUNDS	778,613.00	727,572.88	792,846.00	764,193.00	(28,653.00)

SCHOOL ADMINISTRATIVE UNIT #7
ESTIMATED REVENUE
2010 - 2011

	Budget 2008 - 2009	Revenue Received 2008 - 2009	Adopted Budget 2009 - 2010	Proposed Budget 2010 - 2011	Variance
Unreserved Fund Balance (carry over applied)	\$ 25,000.00	\$ -	\$ 38,000.00	\$ 47,830.00	\$ 9,830.00
PL 94-142 Grant	\$ 143,087.00	\$ 135,058.97	\$ 144,044.00	\$ 140,111.00	\$ (3,933.00)
Bureau of Substance Abuse Services	\$ 41,500.00	\$ 40,800.00	\$ 41,500.00	\$ 15,000.00	\$ (26,500.00)
D O E Drug Free Grant	\$ 6,000.00	\$ 4,428.30	\$ 6,000.00	\$ 2,500.00	\$ (3,500.00)
PL 99-457 Preschool Grant	\$ 2,100.00	\$ 2,545.69	\$ 2,100.00	\$ 2,100.00	\$ -
Title II	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ 4,500.00	\$ 12,461.51	\$ 4,500.00	\$ -	\$ (4,500.00)
Interest	\$ 350.00	\$ 94.02	\$ 350.00	\$ 100.00	\$ (250.00)
Other Local Income	\$ 3,500.00	\$ 4,322.20	\$ 3,800.00	\$ 4,000.00	\$ 200.00
District Assessment	\$ 552,576.00	\$ 552,576.00	\$ 552,552.00	\$ 552,552.00	\$ -
TOTAL ESTIMATED REVENUE	\$ 778,613.00	\$ 752,286.69	\$ 792,846.00	\$ 764,193.00	\$ (28,653.00)
Total Expenditures/Appropriations	\$ 778,613.00	\$ 727,572.88	\$ 792,846.00	\$ 764,193.00	\$ (28,653.00)
General Fund and Special Revenue Funds					
Note: General Fund Increase (Decrease) Grant Funds					9,780.00 (38,433.00)

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 16, 2009

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 School Administrative Unit No. 7 (New Hampshire School District), as of and for the year ended June 30, 2009, which collectively comprise the School Administrative Unit No. 7's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of School Administrative Unit No. 7's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 No. 7, as of June 30, 2009, and the respective changes in financial position, thereof and the budgetary comparison for the General Fund and Grant Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2009, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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

Respectfully submitted,

Fothergill Segale & Valley, CPAs

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

COLUMBIA SCHOOL DISTRICT
District Minutes – March 10, 2009
The State of New Hampshire

The meeting opened at 8:25 pm with the school district moderator reading the warrant.

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 McCoy (write ins)	11
Treasurer:	Jennifer Wells (write ins)	5
	Valerie Rella (write ins)	4
Clerk:	Jennifer Wells (write ins)	7
School Board (3 yrs):	Lisa M. Placy-Brooks	58
School Board (1 yr):	Jane McCoy (write ins)	7

Jane McCoy refused the position of Moderator and Jennifer Wells refused the position of School District Treasurer.

2. I move to accept the salaries of the School Board the compensation of any other officers or agents of the District in the amount of \$1,150.00 as printed in the school report on page CU - 5.

Motion made by:	Lisa Potter
Seconded by:	Stephen Brooks
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:	Mary Lou Placy
Seconded by:	Lisa Placy-Brooks
Vote:	Yes

4. I move 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.

Motion made by:	Mary Lou Placy
Seconded by:	Stephen Brooks
Vote:	Yes

**COLUMBIA SCHOOL DISTRICT
District Minutes – March 10, 2009
The State of New Hampshire**

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

Motion made by:	Kristin Brooks
Seconded by:	Daniel Lesperance
Vote:	Yes

I move to dissolve the meeting at 8:50 pm

Motion made by:	Stephen Cass
Seconded by:	Daniel Lesperance
Vote:	Yes

Respectfully submitted,

Jennifer Wells
School District Clerk

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2008 - 2009
BALANCE SHEET
June 30, 2009**

ASSETS:

Current Assets

Cash in Bank	\$ 101,432.67	
Intergovernmental A/R	1,219.93	

TOTAL ASSETS

\$ 102,652.60

LIABILITIES AND FUND EQUITY

Current Liabilities

Accounts Payable	\$ 3,302.93	
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Total Current Liabilities		\$ 3,302.93
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Fund Equity

Reserve for Amounts Voted	0.00	
Unreserved Fund Balance	99,349.67	

Total Fund Equity		\$ <u>99,349.67</u>
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TOTAL LIABILITIES AND FUND EQUITY

\$ 102,652.60

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2008 - 2009
STATEMENT OF REVENUES
June 30, 2009**

REVENUE FROM LOCAL SOURCES

Current Appropriations	648,698.00
Earnings on Investment	2,855.33
Other Local Revenue	31.44
Refunds Prior Year	-

TOTAL LOCAL REVENUE **\$ 651,584.77**

REVENUE FROM STATE SOURCES

State of New Hampshire - Adequacy Aid (Grant)	386,630.00
State of New Hampshire - Adequacy Aid (State Tax)	163,121.00
State of New Hampshire - Vocational	3,227.58

TOTAL STATE REVENUE **\$ 552,978.58**

REVENUE FROM FEDERAL SOURCES

State of New Hampshire - Medicaid	<u>8,046.19</u>
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TOTAL FEDERAL REVENUE **\$ 8,046.19**

TOTAL REVENUE FROM ALL SOURCES **\$ 1,212,609.54**

**2008 - 2009 DETAILED STATEMENT OF EXPENDITURES
SALARIES**

Cass, Regina	300.00
McCoy, Jane	50.00
Placy-Brooks, Lisa M.	300.00
Rella, Valerie	150.00
Riendeau, Karen	125.00
Soucy, Kay K.	150.00
Wells, Jennifer	50.00
TOTAL SALARIES	1,125.00

OTHER EXPENSES

Atech Services	326.09
Advanced Bionics	160.00
BC Country Day School, LLC	1,916.25
Brady, Christopher	275.80
Colebrook Chronicle	130.00
Colebrook School District	1,092,635.04
Coos County Independent Services	31,208.70
Cote, Christine	10,492.98
Deer Creek Psychological	1,050.00
First Colebrook Bank	86.08
Fothergill Segale & Valley	3,500.00
George M. Stevens & Son Co.	435.00
Gray, Suzanne	1.05
Infantine Insurance, Inc.	711.00
N H School Boards Association	1,896.16
News & Sentinel	157.25
North Country Education Services	16,206.00
Phonak LLC	1,437.08
Primex	400.00
Richard, Donna	14,775.00
Roberge, Mandy	1,006.43
Rockhill, Dr. Virginia	360.00
School Administrative Unit #7	36,860.15
Soule, Lesile, Kidder, Sayward & Loughman	323.00
State of NH - UC	45.29
Switser, Jean Maccalous	24,521.25
Trustee of Trust Funds	5,000.00
W W Berry Transportation	72,321.20
White Mountains Regional School District	6,536.10
TOTAL OTHER EXPENSES	1,324,772.90
TOTAL EXPENDITURES	1,325,897.90

COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
June 30, 2009

Fund Equity, July 1, 2008	212,637.62
Plus Total Revenue	1,212,609.54
Less Total Expenditures	<u>1,325,897.90</u>
Fund Equity, June 30, 2009	99,349.26

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

Description	2007 - 2008	2008 - 2009
Expenses:		
Instructional Programs	65,554.92	85,841.16
Related Services:		
Speech, OT, Psychological & Other	32,356.79	85,925.67
Administration	7,795.00	8,910.23
Transportation	19,277.74	31,208.70
Total Expenses	<u>\$124,984.45</u>	<u>\$211,885.76</u>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	51,136.00	51,136.00
Medicaid	1,548.51	8,046.19
Catastrophic Aid	0.00	-
Total Revenue	<u>\$52,684.51</u>	<u>\$59,182.19</u>
Net Cost for Special Education	\$72,299.94	\$152,703.57

**COLUMBIA SCHOOL DISTRICT
TRANSPORTATION 2008 - 2009**

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
WW Berry Transportation Inc.	E. Columbia		25	32.0
WW Berry Transportation Inc.	S. Columbia		36	74.0

TUITION PUPILS & RATES 2008 - 2009

Grade Levels	Pupils	RATE
Kindergarten	4	\$4,596.00
Elementary	58	\$11,010.00
High School	27	\$11,813.00

As of June 2009

S A U # 7 PERSONNEL 2009 - 2010	POSITION	TOTAL SALARY	COLUMBIA SHARE 6.62%
Bissonnette, Beth	Bookkeeper	\$24,742.80	\$1,637.97
Covill, Cheryl	Business Manager	\$52,700.00	\$3,488.74
Daley, Heidi	School Psychologist	\$42,335.00	\$2,802.58
Gray, Suzanne	Payroll	\$27,033.08	\$1,789.59
Grover, Patricia	Administrative Secretary	\$31,574.48	\$2,090.23
Lord, Theresa	Coord Of Special Services	\$48,300.00	\$3,197.46
Mills, Robert C.	Superintendent	\$78,600.00	\$5,203.32
Noyes, Anne	Special Services Secretary	\$25,212.60	\$1,669.07
Phillips, Christine	Human Resources Clerk	\$10,440.00	\$691.13

