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# **ANNUAL REPORT**

**Of The Town Officers**

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CONCORD, NH

**Of The Town of**

## **STEWARTSTOWN**

## **NEW HAMPSHIRE**

**For The Year Ending**

**December 31, 2005**

**INCLUDING REPORT  
OF THE  
SCHOOL DIRECTORS**



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FOR THE YEAR

ENDING

STATEMENT

NEW HAMPSHIRE

FOR THE YEAR

ENDING

STATEMENT

OF THE

SCHOOL DISTRICT

*Printed by:*

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## Stewartstown Selectmen's Report

1. The Stewartstown Selectboard was both pleased and honored to present the Boston Post Cane to Mrs. Lena Burns to honor her many years of longevity and contributions to our community.
2. The 2004 audit was completed and the auditing firm of Dineen and Crane indicated that the results were positive. There were a few items that the firm made suggestions on but they indicated that the financial audit itself was good.
3. The town had appropriated the money to purchase five acres of land to be used in the future for a town garage and storage area but the seller withdrew the offer so the land wasn't purchased. Since that time the Selectboard has negotiated for a 44 acre tract of land in the same vicinity. This larger parcel would be a valuable asset to the town in the future because in addition to the original purpose of an area for storage, the land is large enough to have a community recreation area, ball fields, nature trails, children's fishing grounds and other possible uses for the town.
4. The Board was able to obtain a contract that saved the town \$3,000 over previous years on the Diamond Pond road plowing this winter.
5. After much letter writing to various state departments, a bill has been introduced in the Legislature to increase the amount the State will provide to the Town to help offset the cost of plowing the Diamond Pond Road.
6. The Bridge on Owen Road was closed by the state and the Board was able to get the bridge redecked and the life of the bridge has been extended for an additional 15 to 20 years. The Board was able to save \$3,500 over the original estimate and get the bridge opened in short time by getting bids from multiple sources.
7. The Selectboard was able to rent garage space in the village large enough to store the police cruiser. This helps save mileage on the cruiser and also allows for inside storage.
8. The lot that the Town Office sits on was surveyed and pins were set at all corners. The Town has also received a plat to assist in future planning and use of the lot.

MINUTES  
TOWN MEETING  
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Stewartstown, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Stewartstown Community School in said Town of Stewartstown on Tuesday, March 8<sup>th</sup> Day of March next, at (7:00) Seven O'Clock in the evening, to act upon the following subjects:

Articles:

1. To see if the Town will vote to give the Selectboard authority to appoint all necessary Town Officers not elected by Ballot.

Motion Made By: Philip Pariseau  
Seconded By: Lisette Placey  
Vote: Passed in the Affirmative

2. To see if the Town will vote to authorize for, accept and expend such Federal, State or other Government Unit or Private Source of Funding, which becomes available during the year in accordance with RSA 31:95b.

Motion Made By: Beth St. Onge  
Seconded By: Raymond Lavigne  
Vote: Passed In The Affirmative

3. To see if the Town will vote to authorize the Selectboard to incur debts for temporary loans in anticipation of taxes of the municipal year and pay out of the tax monies when received.

Motion Made By: Philip Pariseau  
Seconded By: Landon Placey  
Vote: Passed In The Affirmative

4. To see if the Town will vote to accept the budget made up by the Selectboard and Budget Committee to raise and appropriate money for the same. If not, to see what sum of money the Town will vote to raise and appropriate to defray Town charges for the ensuing year as follows. Recommended by the Budget Committee and Selectboard (Majority Vote Required)

(a) Executive	\$ 33,000.00
(b) Election, Registration & Vital Stats	20,000.00
(c) Financial	18,500.00

(d) Revaluation of Property	13,000.00
(e) Legal Expenses	5,000.00
(f) Personal Administration (Taxes & Retirement)	12,000.00
(g) Planning – Tax Maps	2,500.00
(h) General Government Building	13,000.00
(i) Cemeteries	3,000.00
(j) Cemetery Improvement	7,000.00
(k) Insurance	24,000.00
(l) Advertising & Regional Association	2,200.00
(m) Police	85,000.00
(n) Ambulance	9,108.00
(o) Fire	22,000.00
(p) Emergency Management	1,500.00
(q) Radio Communication	15,709.44
(r) Administration, Highways & Streets	224,995.58
(s) Street Lighting	7,000.00
(t) Solid Waste Disposal	75,000.00
(u) Sewage Collection & Disposal	60,000.00
(v) Pest Control	500.00
(w) Health Agencies, Hospitals & Others	7,200.00
(x) Direct Assistance & CAP	4,500.00
(y) Parks & Recreation	1,200.00
(z) Library	5,500.00
(aa) Patriotic Purposes	1,000.00
(bb) Canaan Senior Meals	500.00
(cc) NC Elderly Senior Meals Program	550.00
(dd) Principal Long Term Bonds & Notes	21,000.00
(ee) Interest Long Term Bonds & Notes	10,000.00
(ff) Interest on Tax Anticipation Notes	4,000.00
(gg) Capital Reserve Fund – Police Cruiser	10,000.00
(hh) Cemetery Trust	5,000.00
	<u>5,000.00</u>
	\$ 724,463.02

Motion Made By: Landon Placey

Seconded By: Raymond Lavigne

Discussion: Kevin Simpson questioned the Cemetery Improvements – why the payment went to the Treasured Rose and is it a yearly budgeted item. Raymond Lavigne said that it is under the Treasured Rose because of the liability insurance. There was a question why insurance was up \$14,000 – Charles said that Rita Hibbard and Greg Gould now have health insurance. Rick Samson asked why we spent \$7300 for cemetery improvements – it was for repair and improvements to the cemetery stones. He asked how many head stones there were – Raymond said 272 – Piper Hill – 320 – South Hill that he had repaired or replaced. Question of why it was not put out to bid – Connie said that the town received another competitive bid. Beth St. Onge asked if it was a conflict of interest because Raymond was an elected official for the budget committee - Connie said no. Barry Grover asked what local paper it had been put in. Connie said that the bidders were Normandeau and Raymond Lavigne. Karen Belknap asked about line



item (u) Sewage Collection and Disposal – Town Officer Salaries – there are 5 people being paid. Karen made the motion to amend line item (u) to \$52,100. Administration should be paid like they are in Canaan, Vermont, which is \$300 each for the year. Perry said you can change that one total. Rick Samson seconded the motion to amend line item (u) from \$60,000 to \$52,100. Rick Samson provided that they do not need the \$8200. Raymond Lavigne asked Rick Samson if he got paid from the sewer when he was selectman. Landon said it all boils down to the same thing. Beth read from town report page 22 that the salaries had gone over the \$8200 budget amount. She said as executive they receive \$3000. Rick Samson said to correct Mr. Placey, that he never received anything from the sewer. Landon started to say something about Iraq and Perry Richardson – Moderator said he would not be putting up with anything. Carmen Esposito – Sewer – why are we taking any money out of this segment of the account? Connie stated that it has always been done this way. Rita Hibbard said that she had worked for the town for 14 years and when Dwight Dwinell was here that is how the increases went in through the executive portion and the town officer's salaries in the sewer portion. Hasen Burns said part of the answer is that the selectmen are the commissioners – he said he was selectman when they started up the sewer system. Charles said that they receive \$3600 a year including the sewer. Beth said that they receive \$4500 not \$3600 – Jesse Carney said  $\$3000 + \$1500 = \$4500$ . Perry asked if there was any other discussion on article 4 besides to amend line item (u) to \$52,100. Jim Marshall said that commissioners are elected by the municipality. Beth asked where the money comes from – Charles said some comes out of the sewer and the rest out of executive. Vote was taken to amend line item (u) the vote was affirmative to amend to \$52,100. Beth St. Onge questioned (k) Insurance – whether it was single or family coverage and why paying for family plan – Charles said we had the option of single or family and we thought we should offer the family plan. There are only two permanent employees and the town is paying 75% and they are paying 25%. Kevin Simpson asked what Pest Control was – Connie answered that it was animal control. Under Miscellaneous - payments made by the town – what was Southworth Milton – Philip Pariseau said it was for the generator and we received it through the grant money. Supply Inc. – Perry Richardson excused himself from being moderator and said it was for a Simo Pump for the BF Fire Dept. – received grant money. William Smith – Connie said it was from the housing grant. Frank Rancloes asked what the Police budget included. Charles said that last year's warrant went from a part time to a full time police department. Roland St. Onge said that raises for road agents had to be a warrant article and asked why it is that no one else has to put in a warrant article? Charles said if you want it broken down we will. Beth St. Onge – line item (u) or (t) – septage lagoons. Charles said septage lagoons are not a budgeted item. Perry said it was discussed at the last meeting. Sale of the Diamond Pond Lots – the amount paid was placed into a savings account and cannot be used for roads. Question on police budget of \$85,000 and another \$10,000 for the police cruiser – Charles said the operation of the police department for a full time police officer salary and part time officers received \$10.50 per hour. Charles said he can go over expenses and discuss the different items for the police department. Charles said when Greg Gould went to full time police academy he was paid while going to school. Roland St. Onge asked why the town paid for his training. Connie said that Officer Gould had been appointed and Charles said the officer goes to training to improve his job performance. Roland asked why the cruiser was parked in Colebrook. Charles said that it was not successful to park the cruiser in town. Roland asked why not leave the vehicle parked at Phillip Caron's place? Charles said that the Police Cruiser budget went up because the town will be needing to replace the old cruiser eventually. Lynn Schaffer asked about all the increased

items in the budget and they were explained. Jesse Carney asked about the extra 500 yards of sand that the town had to purchase because the road agent ran out. Phillip Caron said he put the sand on the roads. Perry said that the extra sand does not affect this. There was a question on the increase of the library budget – Dallas Chase, Library Trustee explained that Donna Allen received a raise, input information into the library into the state library system. Solid Waste Disposal – question of the re-appropriation, which will be done next year – transfer station is not on town land. Jerry Dobson questioned the raises given by the selectmen and not the people – Jerry said that it is not right. Beth asked about the settlement with Phillip Caron. Charles said that the West Side road agent felt we had not paid him enough and said it could have been avoided if the road agent had agreed what was done was correct. Frank Rancloes said raises are a vote of the town. The vote was taken to amend grand total of Article #4 to \$716,563.02, Philip Pariseau seconded the motion, the vote passed in the affirmative to amend the total of Article #4 to \$716,563.02

5. To see if the Town will vote to raise and appropriate the sum of \$20,000 to purchase approximately five acres of land on Bishop Brook Road. This land will be centrally located and used for a future town garage and sand and salt storage. Recommended by the Budget Committee and Selectboard. (Majority Vote Required)

Motion Made By: Hasen Burns

Seconded By: Barry Grover

Lynn Schaffer asked the reason for purchasing this land and how it was selected. Charles said the federal government is clamping down on salt storage and we need to have a shed to place the winter sand and salt in and be accessible for both sides of town. Charles said the Owen boys had five acres for sale and it was on road frontage. Lynn asked if the town had the land appraised – no the town has not had it appraised. Beth St. Onge, who works for a real estate company, said that five acres of land now sells for about \$40,000. Hasen Burns gives the town credit because the town is in dyer need of this. Beth asked if the amount appropriated was coming out of the reserve fund or the Diamond Pond account. Beth amended Article 5 to read that the \$20,000 appropriation come out of the proceeds of Diamond Pond Lots, Lynn Schaffer seconded the motion. Landon said that the Diamond Pond money couldn't be for highway usage, Perry said it is to purchase land. Vote to amend Article 5 – Passed in the Affirmative

Lynn Schaffer would like the land appraised before purchasing the land – need homework done up front. A motion was made to table the article, Katherine Samson seconded the motion. Norma Burns said that the price for the land was a good price. Donna Marshall asked if Beth St. Onge is a real estate agent, Beth said yes she is a real estate person. John Carrigan said that the price of the land could go up another \$5,000 if we have it appraised. Vote to table Article #5 – the Vote was No

The Vote to pass Article #5 as amended – Passed In The Affirmative

6. To see if the Town will vote to raise and appropriate the sum of \$12,150 to purchase new tax software, this was recommended by NH Department of Revenue. Recommended by the Budget Committee and Selectboard. (Majority Vote Required)

Motion Made By: Beth St. Onge

Seconded By: Renald Mathieu

Lynn Schaeffer asked where the package came from. Charles said that it is a package deal; Paula Clemete of the DRA sent a letter recommending this software. Charles read the letter that Ms. Clemete had sent to the town. Beth St. Onge asked if we could use money from the unreserved funds for this purchased. Lynn Schaeffer asked if the property tax would decrease this year with the new system, she was told not this year. The vote for Article #6 – Passed in the Affirmative

7. To see if the Town will vote to raise and appropriate the sum of \$5,000 to survey the land that the Town Office is situated on. Recommended by the Budget Committee and Selectboard. (Majority Vote Required)

Motion Made By: Barry Grover

Seconded By: Philip Pariseau

Rick Samson asked why does it cost so much. Charles said they contacted Colin Sutherland on this survey. Mr. Sutherland informed Charles that the town office land was taken by tax deed and he would need to review information at the registry of deeds. Jesse said that the church must have a copy of their deed. It was said that the town has the right of way of route 3 and the railroad track. Charles said that they were not sure where the deed lines were. Lynn Schaeffer asked if there was another bid placed for this job. Charles said we stayed with Colin because his prices are better than Cowans. Beth St. Onge said an average survey is between \$3,000 to \$4,000. Beth St. Onge made the motion to amend Article #7 to – Need 3 competitive bids on survey job before doing this job and need to be placed in newspaper. Lynn Mathieu seconded the motion. Hasen Burns asked if a title search would be done – the answer was yes. Philip Pariseau said putting an ad in the newspaper but not a total amount of bids required. Joseph Shank said we will raise the \$5000 and wait for the bid. Patricia Grover said if you don't budget the money you couldn't do anything. The vote to amend Article #7 to read – "To see if the Town will vote to raise and appropriate the sum of \$5000 to survey the land that the Town Office is situated on. The survey job needs to be put out to bid. Recommended by the Budget Committee and Selectboard. (Majority Vote Required)" Frank Coviello asked if the town has had any problem with certain surveyors. Philip Pariseau said that with the bidding process you reserve the right to accept or reject any or all bids. Charles said if the bid goes over we could take the balance out of the general fund. Jerry Dobson asked where the bid had come from; Charles responded that they had asked Colin Sutherland for a price. The vote on the amended Article #7 – Passed in the Affirmative.

8. To see if the Town will vote to authorize the Selectboard to contract for annual audits with independent certified public accountants from outside the district and eliminate the positions of elected auditors. The first annual audit to be held will audit the accounts for FY 2005. A true copy of the Transmittal and Commentary Letter and the Independent Auditors' Report on Financial Presentation will be included in the town report presented to the voters for the annual district meeting in March 2007. (By Petition) (Majority Vote Required)

Motion Made By: Patricia Grover

Seconded By: Beth St. Onge

Perry received a petition that Article #8 be done by secret ballot. Norma Burns asked the specific reason for this article. Carmen said have the language changed in article #8 to have a single audit for last year – 2004 and also amend eliminating position of the elected auditors. Rick Samson seconded this amendment. Hasen Burns asked if you could amend a petition article. Perry Richardson, Moderator stated that minor wording change of a petition article could be made according to RSA 39:3d. Patricia Grover asked if the selectmen couldn't change the wording how can someone else change it. Barry Grover said it should be amended to have the town audited every five years. Selectmen cannot change the intent. Dallas Chase asked about the word annual, Norma Burns said the word annual should be taken out. Beth St. Onge asked if the money could come out of the unreserved funds. Charles gave Perry his book with RSA 39:3-d stating that a petitioned article with the vote of the town can be amended. Carmen said to remove the word annual, Rick seconded this. The vote to amend Article #8 to read – “To see if the Town will vote to authorize the Selectboard to contract for an audit with independent certified public accountants from outside the district. The audit to be held will audit the accounts for FY 2004. A true copy of the Transmittal and Commentary Letter and the Independent Auditors' Report on Financial Presentation will be included in the town report presented to the voters for the annual district meeting March 2006. (By Petition) (Majority Vote Required) Vote – Passed in the Affirmative – Patricia Grover voted was Nay. Ballot vote for the amended petition article #8 – 52 Yes Ballot Votes and 12 No Ballot Votes and 1 Blank Vote - The vote of the amended petitioned article - Passed in the Affirmative

9. To see if the Town will vote to raise and appropriate the sum of \$8,000 to have an audit done by Certified Public Accountants as petitioned in Article #8. Not Recommended by Budget Committee and Selectboard (Majority Vote Required)

Motion Made By: Barry Grover

Seconded By: Karen Belknap

Perry received a petition to have a ballot vote on this article. Lynn Schaeffer asked where the amount came from. Beth said Don Borrer of the DRA said it could come out of the unreserved funds. There was discussion of amending and use unreserved funds for an audit. Donna Marshall seconded this. Appropriated sum of \$8,000 from unreserved funds as petition in article #8. Charles asked if Don Borrer said we could use unreserved funds. Hasen Burns asked Beth to withdraw her petition for a ballot vote. Beth rescinded the petition of having a ballot vote, Donna Marshall seconded the motion. Vote – Passed in the Affirmative

10. To see if the Town will vote to discontinue the section of road best known as the Gordon Riley Road, off Bishop Brook Road. Property to be returned to present owners. This road is not a laid out road, nor is it a thru way or access way to anywhere else, except for the present owners home. (By Petition) (Majority Vote Required)

Motion Made By: Landon Placey

Seconded By: Raymond Lavigne

Perry received a petition to have the vote of this article done by ballot vote. Kevin Simpson said the town has maintained the road. He said that they had received a letter from the selectboard that the town would stop maintaining the road. After researching a letter dated 1960 stating that the town would maintain the road with the selectmen's signature and town seal. The question of why this was the only road in town to be discontinued maintenance. Charles said both Guy Placey Road and Duranleau Road were a town roads that previously connected to other town roads. Celon Hodge, one of the remaining farmer in town swapped land for a turn around on Old County Road for occasionally plowing his driveway. Kevin Simpson said they could not find Guy Placey Road. Rick Samson said the petition is illegal and there is a vendetta and to consider continuing to plow this road. Raymond said Gordon Riley Road is not a town road, he said they went up Gordon Riley Road and the police came to arrest them for harassment. Raymond said it is a town road and the sign is gone. Judy Howcroft said Raymond and Berangere were also outside her house. Perry said we are going to stay focused on Article #10. Frank Rancloes said at a previous town meeting it was voted to take care of the road until the children were out of school. He said back in the 1950's he asked the selectboard to have a map made up of all the town roads. Frank mentioned that the road near his house has a lot of houses going up there. Landon Placey – he is not saying it is a town road and the only way to change is at Town Meeting and taking a vote. There was some discussion of plowing driveways and roads in the 1970's Landon said they have the right to put a petition in the warrant. Beth St. Onge said Deadwater Road is not discontinued closed to subject and bars – she believes the town gave the road up from research she did. Charles said that Deadwater Road is a Class VI road. Hasen Burns added that this thing is not new and not personal, but it was a big thing when he was selectman 39 years ago. Roland St. Onge asked how Landon estimated the amount of winter sand and plowing that was done on Gordon Riley Road. Rick Samson asked the selectmen if they agree with the information on the paper and stated that legal costs would go up again if this article is accepted. Hasen asked what the legal recourse would be since this article was a petitioned article which was brought in to the selectboard. Carmen asked Perry to read the paper that Kevin Simpson had on Gordon Riley Road. The ballot vote – 26 – Yes to discontinue maintaining the road - 40 – No to continue maintaining the road. Vote – This article did not pass

11. To see if the town will take \$50,000 from the left over block grant money and raise an additional \$50,000 to replace the one lane Creampoke Bridge. Construction would be done in accordance to engineered plans already paid for by the town. (By Petition)  
Recommended by Budget Committee and Selectboard (Majority Vote Required)

Motion Made By: Beth St. Onge

Seconded By: Rene Rancloes

Perry received a petition to have a ballot vote. Donna asked about the \$30,000 appropriated last year. Charles said we had Horizon Engineering do the DES permits which we received. Horizon Engineering said the cost to have this bridge redone would be \$100,000. Charles said that the money that was budgeted for the Creampoke Bridge last year does not get carried over to the new year. It was said that this is the year that the state will be checking to see if it should be red lined. Hasen asked whether the state has checked the bridge – original intent for the road agent to do the job and have Horizon Engineering keep track of this job. Connie said the town had spoken with two engineering firms. Frank Rancloes said the job should be put out to bid and Beth St. Onge also said it should be put out to bid because the money was coming out of the Block Grant. Raymond Lavigne said the block grant comes in for the highways and the job does not need to be put out to bid. Jesse Carney asked about the abutments. Charles said we have a gentleman from Horizon Engineering, by the name of Don Bouchard, the selectboard asked if the town's people would give Mr. Bouchard permission to explain the bridge. The town's people voted to give him permission to speak which he explained the diagram of Creampoke Bridge to the people. Roland St. Onge asked about the backfill and certain increments and check by someone and asked if the cost was included in Horizons price. Charles said the amount of \$100,000 should cover the construction. They have already paid for the DES permits which are all accepted by the state. Mr. Bouchard said that their cost estimated was with the road agent doing the job. Frank Rancloes said if they put it out to bid its their bridge and if something happens it is their responsibility. Landon Placey said Clarksville bridge cost them over one million dollars and if we wait for the state to inspect the bridge it will not be done until 2010. Mr. Lafrance of Horizon Engineers had said he did not think that the state would red line the bridge. Jesse Carney asked if anyone had looked into the wing wall so water does not get behind. Mr. Bouchard said there was an evaluation done on this. Kevin Simpson said to amend article #11 to be put out to sealed bids and advertise in the newspaper further down country. Landon said on the amendment who will provide the insurance, it would be under the construction project. Beth said most contractors carry a one million dollar policy. Jerry Dobson said bid for contractor to do the job. Lynn Mathieu asked if the plans had already been paid for. Karen Belknap asked if Horizon Engineering would be in charge, she was told yes. Barry Grover said if it is going out to bid you can forget raising any money. The vote to amend article #11 to read – “ To see if the town will take \$50,000 from the left over block grant money and raise an additional \$50,000 to replace the one lane Creampoke Bridge. Construction project to be put out to sealed bid and be advertised in newspaper with state wide circulation. Construction would be done in accordance to engineered plans already paid for by the town. (By Petition) Recommended by Budget Committee and Selectboard (Majority Vote Required) Vote to Amend article #11 by petition – Passed in the Affirmative Barry said there is no sense of raising the money because we do not know what the cost will be. Lynn Schaeffer said are we saying that someone in the town can do it. Vote was taken to rescind the request of a ballot vote – Passed in the Affirmative Vote on Amended Article #11 – Passed in the Affirmative

12. To transact any other business that may legally be brought before this meeting. Given under hands and seals this 14<sup>th</sup> Day of February, in the Year of our Lord, Two Thousand and Five.

Motion Made By: Rick Samson

Seconded By: Karen Belknap


Rick Samson had two items – 1<sup>st</sup> he asked the selectboard about the sale of the Diamond Pond Leased Lots and how they arrived on the cost of the lots. Charles explained how the cost was generated and the procedure that was used to come up with this cost and also said that there was a public hearing held in May of 2004. Charles said April 1<sup>st</sup>, Avitar had assessed these lots at the same price as land on Bishop Brook Road. Hasen Burns asked if the purchasers of these lots would come back and say we paid this price and the assessing is different, he said that the town evaluation is based on sales.

Barry Grover asked why Lynn Rancloes was videoing the meeting, she said concerned citizens wanted it taped.

Rick Samson said the deal with the Board of Selectmen sending a letter to Brendon Mckeage when he was in Iraq, the manner and callousness needs to be addressed. The board needs to be reprimanded, there was no thought in Brendon's well being. Charles said they sent the letter in hope to be of service and did not intend to be malicious. As the town attorney said in his letter the selectboard was doing it in good faith. Rick said that is the last thing on our mind when we are over there. Jesse Carney said he understands that Brendon can have a job back – complication – we now have changed the job. The selectboard will be sitting down with Brendon and the Town Attorney to discuss this. Kathy asked why does he have to reapply, Charles said because USSA law states that he has 90 days to reapply for the job and the town has received a letter from Brendon reapplying for his job. Jim Marshall said that Brendon did not have to reapply for his job. David Herres made the motion to censure the board of selectmen on this matter – David would like it to go on record that the town disagrees with what the selectmen did to Brendon Mckeage, Rick seconded the motion, Vote: Yes to censure in regards to Brendon Mckeage. Jerry Dobson asked if Brendon has the job back, Connie said he is being offered a position back at the same pay. Charles said right now he has to be rehired. Rick Samson asked if he is being offered a part time chief job. The selectboard received a letter from Shawn Thibeault for reinstatement of his job. Beth St. Onge said that Brendon left as an officer in charge, Charles said that they would offer a position to the officers that went to Iraq. Jim Marshall said that anything Officer Tim Stevens said concerning the jobs was not correct. Karen Belknap asked what job was offered, Connie said we received a letter from Brendon the night before and have not discussed with Brendon anything as of yet and the town attorney will be present for this. Stephanie Grondin said the board of selectmen has done its job and put forth a full time position which the town needs. Perry, Town Moderator said that no decision would be made tonight on the police because it is in legal hands. He said he would allow anyone 5 minutes if they had any more questions.

Motion made to Adjourn Town Meeting by: Hasen Burns  
Seconded by: Barry Grover  
Vote: Passed in the Affirmative

Town Meeting Adjourned At: 11:10 P.M.

  
Rita M. Hibbard  
Town Clerk  
Town of Stewartstown

A True Copy Attest:

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RSA 32 – A Town or District may establish a municipal budget committee to assist its voters in the prudent appropriation of public funds. The budget committee is intended to have budgetary authority analogous to that of a legislative appropriations committee.



TOWN OFFICES

		<u>TERM ENDS</u>
Selectmen	Charles O. Stevens, II	2006
	James Gilbert	2007
	Constance Coviello	2008
Town Clerk	Rita Hibbard	2008
Tax Collector	Rita Hibbard	Appt.
Treasurer	Sharon Leicht	2006
Auditors	Norma Richardson	2006
	Robert Tratzinski	2006
Road Agents - East Side - West Side	Landon Placey	2007
	Phillip Caron	2007
Overseer of Public Health & Welfare	Constance Coviello	2006
Trustee of Trust Funds	Joyce Frizzell	2008
	Cheryl Eastman	2007
	Robert Tratzinski	Resigned
Cemetery Trustees	Board of Selectmen	
Library Trustees	Dallas Chase	2006
	Joan Coats	2007
	Cheryl Eastman	2008
Moderator	Perry Richardson	2006
Board of Health	Francoise Madore	Appt.
Supervisor of Checklist	Robert Tratzinski	2006
	Gordon Frizzell	2008
	Norma Burns	2010

Budget Committee	Karen Belknap	2006
	Rock Jondro	2006
	Raymond Lavigne	2006
	Lisa Demaine	2007
	Robert Tratzinski	2008
Planning Board	Joanne Gilbert	Appt.
	Edward Gilbert	2007.
	Cheryl Eastman	2007
	Vernon Ricker	2008
	Robert Tratzinski	2008

WARRANT  
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Stewartstown, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Stewartstown Community School in said Town Forenoon, to act upon the following subjects:

Articles:

1. To bring in your ballots for the election of the following Town Officer's:

- a) Selectman 1 – For Three Year Term
- b) Moderator 1 – For Two Year Term
- c) Town Treasurer 1 – For One Year Term
- d) Town Auditors 2 – For One Year Term
- e) Overseer of Public Health & Welfare 1 – For One Year Term
- f) Supervisor of Checklist 1 - For Six Year Term
- g) Library Trustee 1 – For Three Year Term
- h) Trustee of Trust Funds 1 – For Three Year Term
- i) Planning Board 1 – For One Year Term  
3 – For Three Year Term
- j) Budget Committee 1 – For One Year Term  
2 – For Two Year Term  
2 – For Three Year Term

The polls will open at (10:00) ten o'clock in the morning and will remain open until (6:00) six o'clock in the evening.

Given under our hands at said Stewartstown the 13<sup>th</sup> day of February of the year Two Thousand and Six.

Charles O. Stevens, II  
Charles O. Stevens, II

James Gilbert  
James Gilbert

Constance Coviello  
Constance Coviello  
Stewartstown Selectboard

A True Copy of Warrant – Attest:

Charles O. Stevens, II  
Charles O. Stevens, II

James Gilbert  
James Gilbert

Constance Coviello  
Constance Coviello  
Stewartstown Selectboard

WARRANT  
State of New Hampshire

To the inhabitants of the Town of Stewartstown, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Stewartstown Community School in said Town of Stewartstown on Tuesday the 14th Day of March next, at (7:00) Seven O'Clock in the evening, to act upon the following subjects:

Articles

1. To see if the Town will vote to give the Selectboard authority to appoint all necessary Town Officers not elected by Ballot.
2. To see if the Town will vote to authorize the Selectbord to apply for, accept and expend money from Federal, State or other Government Unit or Private Source of funding, which becomes available during the year in accordance with RSA 31:95b, until rescinded.
3. To see if the Town will vote to authorize the Selectboard to incur debts for temporary loans in anticipation of taxes of the municipal year and pay out of the tax monies when received, until rescinded.
4. To see if the Town will vote to accept the budget made up by the Budget Committee as follows to raise and appropriate money for the same. If not, to see what sum of money the Town will vote to raise and appropriate to defray Town charges for the ensuing year as follows. Recommended by the Budget Committee and Selectboard. (Majority Vote Required)

a. Executive	\$	35,000.00
b. Election, Registration & Vitals Stats	\$	22,000.00
c. Financial Administration	\$	19,500.00
d. Revaluation of Property	\$	15,000.00
e. Legal Expenses	\$	7,500.00
f. Personnel Administration	\$	12,000.00
g. Planning & Zoning - Tax Maps	\$	2,500.00
h. General Government Building	\$	13,000.00
i. Cemeteries	\$	3,000.00
j. Cemeteries Improvements	\$	1,500.00
k. Insurance	\$	25,000.00
l. Advertising & Regional Association	\$	2,200.00
m. Police	\$	60,000.00
n. Ambulance	\$	9,200.00
o. Fire	\$	23,000.00
p. Emergency Management - 911 Signs	\$	1,500.00
q. Radio Communication	\$	17,845.00
r. Administration, Highways & Streets	\$	288,198.00
s. Street Lighting	\$	7,000.00
t. Solid Waste Disposal	\$	80,000.00
u. Sewage Collection & Disposal	\$	70,000.00
v. Pest Control	\$	500.00
w. Health Agencies, Hospitals & Other	\$	7,400.00
x. Direct Assistance & CAP	\$	7,500.00

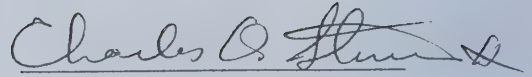
y. Parks & Recreation	\$	1,200.00
z. Library	\$	5,750.00
aa. Patriotic Purposes	\$	2,000.00
bb. Canaan Senior Meals	\$	500.00
cc. NC Elderly Senior Meals Program	\$	550.00
dd. Principal Long Term Bonds & Notes	\$	23,500.00
ee. Interest Long Term Bonds & Notes	\$	7,500.00
ff. Interest On Tax Anticipation Notes	\$	4,000.00
	\$	<u>775,343.00</u>

5. To see if the Town will vote to raise and appropriate the sum of \$70,000.00 to be used for the construction of the bridge on Creampoke Road. This appropriation will be non-lapsing for a period of time not exceeding Five (5) years from the date of this Town Meeting. Recommended by the Budget Committee & Selectboard (Majority Vote Required)
6. To see if the Town will vote to raise and appropriate the sum of \$21,000.00 for the support of the Colebrook Ambulance Building Fund, which will house the ambulances that provide emergency services for the town. Not Recommended by the Selectboard and Budget Committee (Majority Vote Required)
7. To see if the Town will vote to change the term of the Road Agents from Three Years back to a One Year term starting with the March 2007 Elections. (Majority Vote Required)
8. To see if the Town will vote to require building permits for any first time construction on a lot of record. This would have the following benefits: 1) The Town would be alerted for tax purposes, 2) For safety reasons, the new building would be assigned a 911 address, and 3) If the new construction was on an undeveloped seasonal or Class VI Town highway, a release from town liability and maintenance form can be signed and properly recorded. (Majority Vote Required)
9. To see if the Town will vote to enact an ordinance to make it illegal to operate snowmobiles and other OHV's in the town between the hours of 10 P.M. and 7 A.M. (Majority Vote Required)
10. To see if the Town will vote to enact an ordinance regarding winter plowing and snow removal as follows:
  - a. When clearing driveways, yards and parking areas, no snow shall be deposited on, or within, the plowed portion of town or state sidewalks and roads.
  - b. No snow shall be pushed, plowed, dropped or otherwise stored on another owner's property except by written permission of that owner.
  - c. If pushing snow across a town or state sidewalk or road, any plowing residue must be cleared from these areas when done.
(Majority Vote Required)
11. To see if the Town will vote to enact an ordinance that states that there shall be no overnight parking between the hours of midnight and 6 A.M. on Washington (Route 3), Main Streets between October 15th and April 15. (Majority Vote Required)

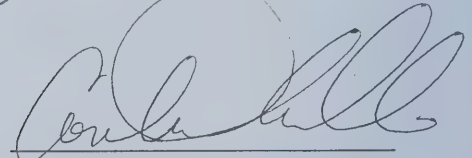
12. To see if the town will release Lakin Road, a Class VI road, (formerly known as Weeks Road) from public servitude. (By Petition) (Majority Vote Required)
  
13. To transact any other business that may legally be brought before this meeting. Given under hands and seals this 13th Day of February, in the Year of our Lord, Two Thousand and Six.

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\*RSA 32 - A Town or District may establish a municipal budget committee to assist its voters in the prudent appropriation of public funds. The budget committee is intended to have budgetary authority analogous to that of a legislative appropriations committee.

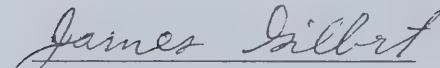
  
Charles O. Stevens, II


  
James Gilbert

  
Constance Coviello  
Stewartstown Selectboard

A True Copy of Warrant – Attest:

  
Charles O. Stevens, II

  
James Gilbert

  
Constance Coviello  
Stewartstown Selectboard



SEWER DEPARTMENT BUDGET

PURPOSE OF APPROPRIATIONS	YEAR 2005 APPROPRIATIONS	YEAR 2005 EXPENDITURES	YEAR 2006 BUDGET
OFFICER'S SALARIES	\$ 300.00	\$ 4,946.00	\$ 3,500.00
OFFICE EXPENSES	\$ 200.00	\$ 222.00	\$ 200.00
TREATMENT PLANT EXPENSE	\$ 40,050.00	\$ 58,636.92	\$ 55,200.00
GENERAL MAINTENANCE	\$ 4,500.00	\$ 4,788.00	\$ 4,500.00
TELEPHONE	\$ 1,150.00	\$ 904.57	\$ 900.00
ELECTRICITY	\$ 5,000.00	\$ 5,443.41	\$ 5,000.00
WATER	\$ 250.00	\$ 215.00	\$ 250.00
PERSONEL ADMINISTRATION	\$ 650.00	\$ 452.30	\$ 450.00
FIRST COLEBROOK BANK		\$ 25,520.30	
	<hr/> \$ 52,100.00	\$ 101,128.50	\$ 70,000.00

TREASURER'S REPORT  
SEWER ACCOUNT

CASH ON HAND, JANUARY 1, 2005	\$ 22,330.30
RECEIVED FROM ALL SOURCES	<u>\$ 86,381.32</u>
TOTAL RECEIPTS	\$ 108,711.62
LESS SELECTMEN'S ORDERS	\$ (101,128.52)
CASH ON HAND, DECEMBER 31, 2004	<u>\$ 7,583.10</u>

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SUMMARY OF RECEIPTS - SEWER ACCOUNT

2005 SEWER TAX	\$ 43,997.68
2005 SEWER TAX INTEREST	\$ 50.67
2004 SEWER TAX	\$ 7,618.03
2004 SEWER TAX INTEREST	\$ 644.56
2004 SEWER TAX PENALTY	\$ 47.00
SEWER RESERVE FOR REPAIRS	\$ 9,000.00
FIRST COLEBROOK BANK - TAX ANTICIPATION NOTE	\$ 25,000.00
FIRST COLEBROOK BANK - INTEREST	<u>\$ 23.38</u>
TOTAL RECEIPTS FOR 2005	\$ 86,381.32

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SUMMARY OF PAYMENTS - SEWER ACCOUNTS

CHARLES O. STEVENS,II	\$ 500.00
JAMES GILBERT	\$ 500.00
CONSTANCE COVIELLO	\$ 500.00
SHARON LEICHT - TREASURER	\$ 1,175.00
RITA HIBBARD - TAX COLLECTOR	\$ 2,271.00
TOWN OFFICE EXPENSES	\$ 222.00
CANAAN SEWER ACCOUNT - GENERAL MAINTENANCE	\$ 4,788.00
- TREATMENT PLANT EXP.	\$ 58,636.92
FIRST COLEBROOK BANK - TEMPORARY LOAN	\$ 25,000.00
FIRST COLEBROOK BANK - INTEREST	\$ 520.30
TELEPHONE	\$ 904.57
ELECTRICITY	\$ 5,443.41
WATER	\$ 215.00
PERSONNEL ADMINISTRATION - TAXES	<u>\$ 452.30</u>
TOTAL PAYMENTS - YEAR 2005	\$ 101,128.50

PURPOSE OF ISSUE: SEWER CONSTRUCTION  
ISSUE AMOUNT: \$309,434.77  
ANNUAL MATURITIES:

YEAR	PRINCIPAL	INTEREST
2006	\$22,896.73	\$ 7,422.77
2007	\$24,291.14	\$ 6,028.36
2008	\$25,759.06	\$ 4,560.44
2009	\$27,339.21	\$ 2,980.29
2010	\$29,004.71	\$ 1,315.34



BUDGET

PURPOSE OF APPROPRIATIONS:	ACTUAL		ACTUAL		YR 2006		YR 2006	
	APPROPRIATIONS	EXPENDITURES	YR 2005	YR 2005	SELECTMEN'S	BUDGET	BUDGET	COMMITTED
EXECUTIVE	\$ 33,000.00	\$ 33,878.03	\$	\$	35,000.00	\$	35,000.00	\$
ELECTION, REGISTRATION & VITALS	\$ 20,000.00	\$ 18,637.61	\$	\$	22,000.00	\$	22,000.00	\$
FINANCIAL ADMINISTRATION	\$ 18,500.00	\$ 18,022.25	\$	\$	19,500.00	\$	19,500.00	\$
REVALUATION OF PROPERTY	\$ 13,000.00	\$ 17,200.06	\$	\$	15,000.00	\$	15,000.00	\$
LEGAL EXPENSES	\$ 5,000.00	\$ 11,412.76	\$	\$	7,500.00	\$	7,500.00	\$
PERSONNEL ADMINISTRATION	\$ 12,000.00	\$ 9,387.13	\$	\$	12,000.00	\$	12,000.00	\$
PLANNING & ZONING - TAX MAPS	\$ 2,500.00	\$ 1,572.50	\$	\$	2,500.00	\$	2,500.00	\$
GENERAL GOVERNMENT BUILDINGS	\$ 13,000.00	\$ 11,096.06	\$	\$	13,000.00	\$	13,000.00	\$
CEMETERIES	\$ 3,000.00	\$ 1,563.41	\$	\$	3,000.00	\$	3,000.00	\$
CEMETERIES IMPROVEMENTS	\$ 7,000.00	\$ 7,000.00	\$	\$	1,500.00	\$	1,500.00	\$
CEMETERY TRUST	\$ 5,000.00	\$ 1,800.00	\$	\$	-	\$	-	\$
INSURANCE	\$ 24,000.00	\$ 23,556.73	\$	\$	25,000.00	\$	25,000.00	\$
ADVERTISING & REGIONAL ASSOC.	\$ 2,200.00	\$ 2,006.48	\$	\$	2,200.00	\$	2,200.00	\$
OTHER GENERAL GOVERNMENT	\$ 20,150.00	\$ 23,285.00	\$	\$	-	\$	-	\$
PUBLIC SAFETY:								
POLICE	\$ 85,000.00	\$ 76,271.21	\$	\$	60,000.00	\$	60,000.00	\$
AMBULANCE	\$ 9,108.00	\$ 9,108.00	\$	\$	9,200.00	\$	9,200.00	\$
FIRE	\$ 22,000.00	\$ 21,811.62	\$	\$	23,000.00	\$	23,000.00	\$
EMERGENCY MANAGEMENT-911 SIGNS	\$ 1,500.00	\$ 1,183.09	\$	\$	1,500.00	\$	1,500.00	\$
RADIO COMMUNICATION	\$ 15,709.44	\$ 15,709.44	\$	\$	17,845.00	\$	17,845.00	\$
HIGHWAYS & STREETS								
ADMINISTRATIONS, HIGHWAYS & STREETS	\$ <del>281,989.76</del>	\$ 308,185.60	\$	\$	288,198.00	\$	288,198.00	\$
CREAMPOKE BRIDGE	\$ 50,000.00	\$ 15,300.00	\$	\$	-	\$	-	\$
STREET LIGHTING	\$ 7,000.00	\$ 6,119.47	\$	\$	7,000.00	\$	7,000.00	\$
SANITATION:								
SOLID WASTE DISPOSAL	\$ 75,000.00	\$ 81,399.32	\$	\$	80,000.00	\$	80,000.00	\$
SEWAGE COLLECTION & DISPOSAL	\$ 52,100.00	\$ 101,128.50	\$	\$	70,000.00	\$	70,000.00	\$

HEALTH & WELFARE:									
HEALTH AGENCIES, HOSPITALS & OTHERS	\$	7,200.00	\$	7,200.00	\$	7,400.00	\$	7,400.00	7,400.00
DIRECT ASSISTANCE & CAP	\$	4,500.00	\$	7,369.72	\$	7,500.00	\$	7,500.00	7,500.00
PEST CONTROL	\$	500.00	\$	-	\$	500.00	\$	500.00	500.00
CULTURE & RECREATION:									
PARKS & RECREATION	\$	1,200.00	\$	905.36	\$	1,200.00	\$	1,200.00	1,200.00
LIBRARY	\$	5,500.00	\$	4,795.07	\$	5,750.00	\$	5,750.00	5,750.00
PATRIOTIC PURPOSES	\$	1,000.00	\$	597.60	\$	2,000.00	\$	2,000.00	2,000.00
CANAAN SENIOR MEALS	\$	500.00	\$	500.00	\$	500.00	\$	500.00	500.00
NC ELDERLY SENIOR MEALS PROGRAM	\$	550.00	\$	550.00	\$	550.00	\$	550.00	550.00
DEBT SERVICES:									
PRINCIPAL-LONG TERMS BONDS & NOTES	\$	21,000.00	\$	21,582.36	\$	23,500.00	\$	23,500.00	23,500.00
INTEREST-LONG TERMS BONDS & NOTES	\$	10,000.00	\$	8,737.14	\$	7,500.00	\$	7,500.00	7,500.00
INTEREST ON TAX ANTICIPATION NOTES	\$	4,000.00	\$	2,489.68	\$	4,000.00	\$	4,000.00	4,000.00
CAPITAL OUTLAY									
LAND	\$	25,000.00	\$	1,800.00					
POLICE CRUISER	\$	10,000.00	\$	10,000.00					
TOTAL APPROPRIATIONS:	\$	844,745.02	\$	883,161.20	\$	775,343.00	\$	775,343.00	775,343.00
		893,707.20							

SOURCE OF REVENUE:	ESTIMATED REVENUES YR 2005	ACTUAL REVENUES ENSUING 2005	SELECTMEN'S BUDGET ENSUING 2006	ESTIMATED REVENUE YR 2006
TAXES:				
LAND USE CHANGE TAXES	\$ -	\$ 4,473.56	\$ -	\$ -
YIELD TAXES	\$ 15,000.00	\$ 25,757.62	\$ 15,000.00	\$ 15,000.00
INTEREST & PENALTIES ON DELINQUENT TAXES	\$ 25,000.00	\$ 33,142.72	\$ 25,000.00	\$ 25,000.00
EXCAVATION TAX (\$.02 CENTS PER CU YARD)	\$ 75.00	\$ 165.16	\$ 75.00	\$ 75.00
LICENSES, PRIMITS & FEES:				
BUSINESS LICENSES & PERMITS	\$ 1,500.00	\$ 1,483.00	\$ 1,500.00	\$ 1,500.00
MOTOR VEHICLE PERMIT FEES	\$ 150,000.00	\$ 165,789.00	\$ 160,000.00	\$ 160,000.00
OTHER LICENSES, PERMITS & FEES	\$ 3,000.00	\$ 7,299.00	\$ 3,000.00	\$ 3,000.00
FROM STATE:				
SHARED REVENUES	\$ 13,000.00	\$ 13,481.00	\$ 13,000.00	\$ 13,000.00
MEALS & ROOMS TAX DISTRIBUTION	\$ 30,000.00	\$ 36,963.85	\$ 30,000.00	\$ 30,000.00
HIGHWAY BLOCK GRANT	\$ 87,720.58	\$ 87,720.58	\$ 88,198.00	\$ 88,198.00
WATER POLLUTION GRANT	\$ 21,732.00	\$ 21,732.00	\$ 21,732.00	\$ 21,732.00
STATE & FEDERAL FOREST LAND REIMBURSEMENT	\$ 1,600.00	\$ 2,887.20	\$ 1,600.00	\$ 1,600.00
OTHER: DIAMOND POND ROAD, FEMA				
SNOW REMOVAL & STATE AID GRANT	\$ 4,275.00	\$ 16,906.16	\$ 7,125.00	\$ 7,125.00
CHARGES FOR SERVICES:				
INCOME FROM DEPARTMENTS	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
MISCELLANEOUS REVENUES:				
INTEREST ON INVESTMENTS	\$ 500.00	\$ 409.34	\$ 400.00	\$ 400.00
INTERFUND OPERATING TRANSFERS IN:				
SEWER	\$ 55,000.00	\$ 86,381.32	\$ 55,000.00	\$ 55,000.00
FROM CEMETERY TRUST	\$ 5,000.00	\$ 1,800.00	\$ -	\$ -

OTHER FINANCING SOURCES:									
FUND BALANCE (SURPLUS) TO REDUCE TAXES	\$	81,000.00	\$	81,000.00	\$	81,000.00	\$	81,000.00	\$ 81,000.00
TOTAL	\$	494,402.58	\$	590,391.51	\$	504,130.00	\$	504,130.00	\$ 504,130.00
APPROPRIATIONS RECOMMENDED									
				SELECTMEN'S		BUDGET COMM.			
				RECOMMENDED		RECOMMENDED			
				BUDGET 2006		BUDGET 2006			
	\$	775,343.00	\$	775,343.00	\$	775,343.00			
"INDIVIDUAL" WARRANT ARTICLES RECOMMENDED	\$	70,000.00	\$	70,000.00					
TOTAL APPROPRIATIONS RECOMMENDED	\$	845,343.00	\$	845,343.00	\$	845,343.00			
LESS: AMOUNT OF ESTIMATED REVENUES EXCLUSIVE OF PROPERTY TAXES	\$	(504,130.00)	\$	(504,130.00)	\$	(504,130.00)			
AMOUNT OF TAXES OF BE RAISED (EXCLUSIVE OF SCHOOL & COUNTY TAXES	\$	341,213.00	\$	341,213.00	\$	341,213.00			

BUDGET OF THE  
TOWN OF STEWARTSTOWN

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF MUNICIPAL BUDGET LAW



TITLE OF APPROPRIATIONS	APPROPRIATIONS	TOTAL AVAILABLE	EXPENDITURES	UNEXPECTED BALANCE	OVERDRAFT
EXECUTIVE	\$ 33,000.00	\$ 33,000.00	\$ 33,878.03	\$	\$ 878.03
ELECTION, REGISTRATION & VITAL STATS	\$ 20,000.00	\$ 20,000.00	\$ 18,637.61	\$ 1,362.39	
FINANCIAL ADMINISTRATION	\$ 18,500.00	\$ 18,500.00	\$ 18,022.25	\$ 477.75	
REVALUATION OF PROPERTY	\$ 13,000.00	\$ 13,000.00	\$ 17,200.06		\$ 4,200.06
LEGAL EXPENSES	\$ 5,000.00	\$ 5,000.00	\$ 11,412.76		\$ 6,412.76
PERSONNEL ADMINISTRATION	\$ 12,000.00	\$ 12,000.00	\$ 9,387.13	\$ 2,612.87	
PLANNING & ZONING - TAX MAPS	\$ 2,500.00	\$ 2,500.00	\$ 1,572.50	\$ 927.50	
GENERAL GOVERNMENT BUILDINGS	\$ 13,000.00	\$ 13,000.00	\$ 11,096.06	\$ 1,903.94	
CEMETERIES	\$ 3,000.00	\$ 3,000.00	\$ 1,563.41	\$ 1,436.59	
CEMETERY IMPROVEMENTS	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -
CEMETERY TRUST	\$ 5,000.00	\$ 5,000.00	\$ 1,800.00	\$ 3,200.00	
INSURANCE	\$ 24,000.00	\$ 24,000.00	\$ 23,556.73	\$ 443.27	
ADVERTISING & REGIONAL ASSOCIATION	\$ 2,200.00	\$ 2,200.00	\$ 2,006.48	\$ 193.52	
AUDIT	\$ 8,000.00	\$ 8,000.00	\$ 11,135.00		\$ 3,135.00
ASSESSMENT/TAX SOFTWARE	\$ 12,150.00	\$ 12,150.00	\$ 12,150.00	\$ -	\$ -
POLICE	\$ 85,000.00	\$ 85,000.00	\$ 76,271.21	\$ 8,728.79	
POLICE CRUISER	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
AMBULANCE	\$ 9,108.00	\$ 9,108.00	\$ 9,108.00	\$ -	\$ -
FIRE	\$ 22,000.00	\$ 22,000.00	\$ 21,811.62	\$ 188.38	
EMERGENCY MANAGEMENT - 911 SIGNS	\$ 1,500.00	\$ 1,500.00	\$ 1,183.09	\$ 316.91	
RADIO COMMUNICATION	\$ 15,709.44	\$ 15,709.44	\$ 15,709.44	\$ -	\$ -
PURCHASE OF LAND	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	
SURVEY OF TOWN LOT	\$ 5,000.00	\$ 5,000.00	\$ 1,800.00	\$ 3,200.00	
DIAMOND POND ROAD	\$ 4,275.00	\$ 4,275.00	\$ 15,000.00		\$ 10,725.00
2004 BLOCK GRANT	\$ 56,994.18	\$ 56,994.18	\$ 56,994.18	\$ -	\$ -
2005 BLOCK GRANT	\$ 87,720.58	\$ 87,720.58	\$ 72,619.57	\$ 15,101.01	
WINTER ROADS	\$ 80,000.00	\$ 80,000.00	\$ 102,543.50		\$ 22,543.50
SUMMER ROADS	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ -	\$ -
GENERAL HIGHWAY EXPENSE	\$ 26,000.00	\$ 26,000.00	\$ 34,028.35		\$ 8,028.35
CREAMPOKE BRIDGE	\$ 50,000.00	\$ 50,000.00	\$ 15,300.00	\$ 34,700.00	
STREET LIGHTING	\$ 7,000.00	\$ 7,000.00	\$ 6,119.47	\$ 880.53	
SOLID WASTE DISPOSAL	\$ 75,000.00	\$ 75,000.00	\$ 81,399.32		\$ 6,399.32
SEWAGE COLLECTION & DISPOSAL	\$ 52,100.00	\$ 52,100.00	\$ 101,128.50		\$ 49,028.50
	\$ 25,000.00	\$ 25,000.00			\$ 2,4028.50

*- 1st Colebrook Bank*

HEALTH AGENCIES, HOSPITALS & OTHERS	\$	7,200.00	\$	7,200.00	\$	-	\$	-
DIRECT ASSISTANCE & CAP	\$	4,500.00	\$	4,500.00	\$	7,369.72	\$	2,869.72
PEST CONTROL	\$	500.00	\$	500.00	\$	-	\$	500.00
PARKS & RECREATION	\$	1,200.00	\$	1,200.00	\$	905.36	\$	294.64
LIBRARY	\$	5,500.00	\$	5,500.00	\$	4,795.07	\$	704.93
PATRIOTIC PURPOSES	\$	1,000.00	\$	1,000.00	\$	597.60	\$	402.40
CANAAN SENIOR MEALS	\$	500.00	\$	500.00	\$	500.00	\$	-
NC ELDERLY SENIOR MEALS PROGRAM	\$	550.00	\$	550.00	\$	550.00	\$	-
PRINCIPAL/INTEREST LONG TERM BOND	\$	31,000.00	\$	31,000.00	\$	30,319.50	\$	680.50
INTEREST ON TAX ANTICIPATION NOTES	\$	4,000.00	\$	4,000.00	\$	2,489.68	\$	1,510.32
	\$	<del>868,707.20</del>	\$	<del>868,707.20</del>	\$	883,161.20	\$	99,766.24
		893,707.20		893,707.20				<del>114,220.24</del>
								89,220.24

STATEMENT OF APPROPRIATIONS  
AND TAXES ASSESSED

PURPOSE OF APPROPRIATIONS:

GENERAL GOVERNMENT

EXECUTIVE	\$	33,000.00
ELECTION, REGISTRATION & VITALS STATS	\$	20,000.00
FINANCIAL ADMINISTRATION	\$	18,500.00
REVALUATION OF PROPERTY	\$	13,000.00
LEGAL EXPENSE	\$	5,000.00
PERSONNEL ADMINISTRATION	\$	12,000.00
PLANNING & ZONING - TAX MAPS	\$	2,500.00
GENERAL GOVERNMENT BUILDINGS	\$	13,000.00
CEMETERIES/IMPROVEMENTS	\$	10,000.00
INSURANCE	\$	24,000.00
ADVERTISING	\$	2,200.00
AUDIT/TAX SOFTWARE	\$	20,150.00

PUBLIC SAFETY

POLICE	\$	85,000.00
AMBULANCE	\$	9,108.00
FIRE	\$	22,000.00
EMERGENCY MANAGEMENT - 911	\$	1,500.00
RADIO COMMUNICATION	\$	15,709.44

HIGHWAY & STREETS

ADMINISTRATION, HIGHWAYS & STREETS	\$	224,995.58
BRIDGES - CREAMPOKE	\$	50,000.00
STREET LIGHTING	\$	7,000.00

SANITATION

SOLID WASTE DISPOSAL	\$	75,000.00
SEWAGE COLLECTION & DISPOSAL	\$	52,100.00

HEALTH & WELFARE

PEST CONTROL	\$	500.00
HEALTH AGENCIES, HOSPITALS & OTHERS	\$	7,200.00
DIRECT ASSISTANCE & CAP	\$	4,500.00

CULTURE & RECREATION

PARKS & RECREATION	\$	1,200.00
LIBRARY	\$	5,500.00
PATRIOTIC PURPOSES	\$	1,000.00
CANAAN SENIOR MEALS	\$	500.00
NC ELDERLY SENIOR MEALS PROGRAM	\$	550.00

DEBT SERVICE

PRINCIPAL-LONG TERM BONDS & NOTES	\$	21,000.00
INTEREST-LONG TERM BONDS & NOTES	\$	10,000.00
INTEREST ON TAX ANTICIPATION NOTES	\$	4,000.00

CAPITAL OUTLAY	
LAND & SURVEY - TOWN OFFICE	\$ 25,000.00
OPERATING TRANSFERS OUT	
CAPITAL RESERVE FUND - POLICE CRUISER	\$ 10,000.00
FROM TRUST - CEMETERY	\$ 5,000.00
	<hr/>
TOTAL APPROPRIATIONS	\$ 811,713.02
SOURCE OF REVENUE:	
TAXES	
YIELD TAXES	\$ 15,000.00
INTEREST & PENALTIES ON DELINQUENT TAXES	\$ 25,000.00
EXCAVATION TAX (\$.02 CENTS PER CU YD)	\$ 75.00
LICENSES, PERMITS & FEES	
BUSINESS LICENSES & PERMITS	\$ 1,500.00
MOTOR VEHICLES PERMITS FEES	\$ 150,000.00
OTHER LICENSES, PERMITS & FEES	\$ 3,000.00
FROM STATE	
SHARED REVENUES	\$ 13,000.00
MEALS & ROOMS TAX DISTRIBUTION	\$ 30,000.00
HIGHWAY BLOCK GRANT	\$ 87,720.00
WATER POLLUTION GRANT	\$ 21,732.00
STATE & FEDERAL FOREST LAND REIM.	\$ 1,600.00
OTHER, DIAMOND POND ROAD	\$ 4,275.00
CHARGES FOR SERVICES	
INCOME FROM DEPARTMENTS	\$ -
MISCELLANEOUS REVENUES	
INTEREST ON INVESTMENTS	\$ 500.00
INTERFUND OPERATING TRANSFERS IN	
SEWER	\$ 55,000.00
FROM TRUST - CEMETERY	\$ 5,000.00
OTHER FINANCING SERVICES	
FUND BALANCE (SURPLUS) TO REDUCE TAXES	\$ 81,000.00
	<hr/>
TOTAL REVENUES & CREDITS	\$ 494,402.00

FINANCIAL REPORT  
ASSETS

CASH GENERAL CHECKING ACCOUNT	\$ 88,562.43
SEWER CASH BALANCE	\$ 7,583.12
DIAMOND POND SAVINGS ACCOUNT	\$ 297,919.76
CDBG CHECKING ACCOUNT	\$ 5,038.52
WELFARE SAVINGS ACCOUNT	\$ 2,635.31
PARK FUND SAVINGS ACCOUNT	<u>\$ 1,245.08</u>
ALL FUNDS IN CUSTODY OF TREASURER	\$ 402,984.22
TOTAL OF UNREDEEMED TAXES	\$ 164,629.53
UNCOLLECTED TAXES YEAR 2005	\$ 239,052.12
SEWER RENTS	\$ 9,556.27
LAND USE CHANGE	\$ 445.87
YIELD RENTS	<u>\$ 16.80</u>
TOTAL UNCOLLECTED TAXES	\$ 413,700.59
TOTAL ASSETS	\$ 816,684.81
FUND BALANCE DECEMBER 31, 2004	\$ 226,894.01
FUND BALANCE DECEMBER 31, 2005	\$ 380,362.87

CHANGE IN FINANCIAL CONDITIONS

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LIABILITIES

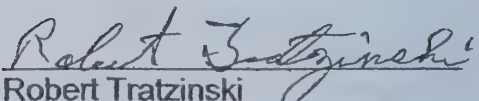
UNEXPECTED BALANCE OF SPECIAL APPROPRIATIONS:

DUE FROM OTHER FUNDS:	
SEWER RENTS	\$ 9,556.27
LAND USE CHANGE	\$ 445.87
YIELD TAX	\$ 16.80
SCHOOL DISTRICT PAYABLE	\$ 426,303.00
TAX ANTICIPATION NOTES OUTSTANDING	<u>\$ -</u>
TOTAL LIABILITIES	\$ 436,321.94
FUND BALANCE CURRENT SURPLUS	\$ 380,362.87

## AUDITOR'S REPORT

We hereby certify that we have examined the books, vouchers, bank statements and other financial records for the Town of Stewartstown. All of the financial records that we have examined are a true summary for the Fiscal year Ending December 31, 2005 and find them correctly cast and properly vouched.

  
Norma Richardson  
Norma Richardson

  
Robert Tratzinski  
Robert Tratzinski

TOWN CLERK'S  
REPORT

COLLECTED DURING 2005

MOTOR VEHICLES PERMIT & FEES	\$	169,806.00
CERTIFIED COPIES	\$	2,352.00
MARRIAGE LICENSES	\$	360.00
UCC FILINGS	\$	930.00
DOG LICENSES	\$	882.00
SALE OF CHECKLIST	\$	30.00
MISCELLANEOUS	\$	185.00
NON-SUFFICIENT FEE	\$	15.00
TOWN FILING FEES	\$	11.00
		<hr/>
TOTAL RECEIPTS	\$	174,571.00

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4 BIRTHS RECORDED IN 2005  
3 MARRIAGES RECORDED IN 2005  
3 DEATH RECORDED IN 2005  
1585 MOTOR VEHICLES PERMITS ISSUED IN 2005  
256 TITLES IN 2005  
152 LICENSED DOGS IN 2005

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TOWN CLERK

MS-61

# TAX COLLECTOR'S REPORT

For the Municipality of STEWARTSTOWN Year Ending 05/31/2005

01/01/2005  
05/31/2005

## DEBITS

UNCOLLECTED TAXES-		Levy for Year of this Report	PRIOR LEVIES		
BEG. OF YEAR*			2004	2003	PRIOR
					(PLEASE SPECIFY YEARS)
Property Taxes	#3110	xxxxxx	\$ 216,574.39	\$ 951.43	\$ 64.13
Sewer Taxes	#3180	xxxxxx	\$ 7,953.94		
Land Use Change	#3120	xxxxxx			
Yield Taxes	#3185	xxxxxx	\$ 3,249.13		\$ 812.26
Excavation Tax @ \$.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
CREDITS - PROPERTY		xxxxxx	\$ 526.05		

### TAXES COMMITTED THIS YEAR

Property Taxes	#3110		
Sewer Taxes	#3180		
Land Use Change	#3120	\$ 3,260.20	
Yield Taxes	#3185		
Excavation Tax @ \$.02/yd	#3187		
Utility Charges	#3189		

### FOR DRA USE ONLY

### OVERPAYMENT:

Property Taxes	#3110		\$ 622.40		
Sewer Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190		\$ 2,047.43		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		\$ 3,260.20	\$ 230,973.34	\$ 951.43	876.39

\*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

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Rev. 08/02



# TAX COLLECTOR'S REPORT

01/01/2005

For the Municipality of STEWARTSTOWN

Year Ending 05/31/2005

## CREDITS

REMITTED TO TREASURER	Levy for this Year	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2005	2004	2003	PRIOR
Property Taxes		\$ 108,599.82		
Sewer Taxes		\$ 2,306.52		
Land Use Change	\$ 1,855.82			
Yield Taxes				
Interest (include lien conversion)		\$ 2,047.43		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)				
Overpaid		\$ 622.40		
<b>DISCOUNTS ALLOWED</b>				

## ABATEMENTS MADE

Property Taxes				
Sewer Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
Adjustment				
<b>CURRENT LEVY DEEDED</b>				

## UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes		\$ 108,500.62	\$ 951.43	\$ 64.13
Resident Taxes		\$ 5,647.42		
Land Use Change	\$ 1,404.38			
Yield Taxes		\$ 3,249.13		\$ 812.26
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>TOTAL CREDITS</b>	<b>\$ 3,260.20</b>	<b>\$ 230,973.34</b>	<b>\$ 951.43</b>	<b>\$ 876.39</b>

# TAX COLLECTOR'S REPORT

BMSI TAX SYSTEM

For the Municipality of STEWARTSTOWN

01/01/2005  
Year Ending 05/31/2005

### DEBITS

	PRIOR LEVIES			
	Last Year's Levy 2003	2002	2001	1994-2000
Unredeemed Liens Balance at Beg. of Fiscal Year	\$ 62,218.55	\$ 30,059.31	\$ 20,450.96	\$ 21,098.68
Liens Executed During Fiscal Year				
Interest & Costs Collected (AFTER LIEN EXECUTION)	\$ 779.66	\$ 817.06	\$ 785.42	\$ 415.50
<b>TOTAL DEBITS</b>	<b>62,998.21</b>	<b>30,876.37</b>	<b>21,236.38</b>	<b>21,514.18</b>

### CREDITS

	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
	Last Year's Levy 2003	2002	2001	1994-2000
Redemptions	\$ 10,915.13	\$ 3,019.78	\$ 1,752.36	\$ 484.50
Interest & Costs Collected (After Lien Execution) #3190	\$ 779.66	\$ 817.06	\$ 785.42	\$ 415.50
Adjustments				
Abatements of Unredeemed Taxes	\$ 74.21			
Liens Decded to Municipality				
Unredeemed Liens Balance End of Year #1110	\$ 51,229.21	\$ 27,039.53	\$ 18,698.60	\$ 20,614.18
<b>TOTAL CREDITS</b>	<b>62,998.21</b>	<b>30,876.37</b>	<b>21,236.38</b>	<b>21,514.18</b>

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YES

TAX COLLECTOR'S SIGNATURE G. M. Hubbard

DATE 01/26/2006

# TAX COLLECTOR'S REPORT

AVITAR TAX SYSTEM  
06/01/2005

For the Municipality of STEWARTSTOWN Year Ending 12/31/2005

## DEBITS

UNCOLLECTED TAXES-		Levy for Year 2005 of this Report	= 2004 =	PRIOR LEVIES	
BEG. OF YEAR*				2003	2002 +
			(PLEASE SPECIFY YEARS)		
Property Taxes	#3110	xxxxxx		\$ 951.43	\$ 64.13
Sewer Taxes	#3180	xxxxxx			
Land Use Change	#3120	xxxxxx			
Yield Taxes	#3185	xxxxxx			\$ 812.26
Excavation Tax @ \$.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
		xxxxxx			

## TAXES COMMITTED THIS YEAR

Property Taxes	#3110	\$ 1,334,181.32	\$ 109,707.65
Sewer Taxes	#3180	\$ 53,402.45	\$ 5,823.20
Land Use Change	3120	\$ 3,063.61	
Yield Taxes	#3185	\$ 26,129.62	\$ 3,249.13
Excavation Tax @ \$.02/yd	#3187	\$ 165.16	
Adjustment to Sewer	#3189	\$ 234.75	

## FOR DRA USE ONLY

## OVERPAYMENT:

Property Taxes	#3110	\$ 448.41	\$ 622.40		
Sewer Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190	\$ 1,684.20	\$ 16,280.78	\$ 119.49	22.31
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>\$ 1,419,309.52</b>	<b>\$ 135,683.16</b>	<b>\$ 1,070.92</b>	<b>\$ 898.70</b>

\*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

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**TAX COLLECTOR'S REPORT**

AVITAR TAX SYSTEM

06/01/2005

For the Municipality of STEWARTSTOWN Year Ending 12/31/2005**CREDITS**

REMITTED TO TREASURER	Levy for this Year 2005	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2004	2003	PRIOR
Property Taxes	\$ 1,093,704.62	\$ 40,754.14	\$ 836.71	8.69
Sewer Taxes	\$ 43,997.68	\$ 1,472.84		
Land Use Change	\$ 2,617.74			
Yield Taxes	\$ 25,757.62	\$ 2,908.71		
Interest (include lien conversion)	\$ 1,684.20	\$ 16,280.78	\$ 119.49	22.31
Adjustment to Property	\$ 236.26			
Excavation Tax @ \$.02/yd	\$ 165.16			
Conversion to Lien (principal only)		\$ 71,286.93	\$ 114.72	55.44
Overpaid	\$ 315.00	\$ 622.40		
<b>DISCOUNTS ALLOWED</b>				

**ABATEMENTS MADE**

Property Taxes	\$ 873.32	\$ 1,731.20		
Sewer Taxes	\$ 83.25	\$ 259.03		
Land Use Change				
Yield Taxes	\$ 355.20			
Excavation Tax @ \$.02/yd				
Utility Charges				
Adjustment				
<b>CURRENT LEVY DEEDED</b>				

**UNCOLLECTED TAXES -****END OF YEAR #1080**

Property Taxes	\$ 239,052.12	\$ 367.13		
Sewer Taxes	\$ 9,556.27			
Land Use Change	\$ 445.87			
Yield Taxes	\$ 16.80			\$ 812.26
Excavation Tax @ \$.02/yd				
Utility Charges				
Credits This Year	\$ 448.41			
<b>TOTAL CREDITS</b>	\$ 1,419,309.52	\$ 135,683.16	\$ 1,070.92	\$ 898.70

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Rev. 08/02

# TAX COLLECTOR'S REPORT

AVITAR TAX SYSTEM

06/01/2005  
12/31/2005

For the Municipality of STEWARTSTOWN

Year Ending 12/31/2005

## DEBITS

	Last Year's Levy 2004	PRIOR LEVIES	
		2003	2002 + Prior
Unredeemed Liens Balance at Beg. of Fiscal Year		\$ 51,601.54	\$ 66,352.31
Liens Executed During Fiscal Year	\$ 82,320.85		
Interest & Costs Collected (AFTER LIEN EXECUTION)	\$ 254.64	\$ 1,902.22	\$ 8,776.24
<b>TOTAL DEBITS</b>	<b>82,575.49</b>	<b>53,503.76</b>	<b>75,128.55</b>

## CREDITS

REMITTED TO TREASURER:	Last Year's Levy 2004	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2003	2002 + Prior
Redemptions	\$ 8,408.77	\$ 11,077.18	\$ 16,966.28
Interest & Costs Collected (After Lien Execution) #3190	\$ 254.64	\$ 1,902.22	\$ 8,776.24
Adjustments			
Abatements of Unredeemed Taxes		\$ 372.33	
Liens Deeded to Municipality			
Unredeemed Liens Balance End of Year #1110	\$ 73,912.08	\$ 40,152.03	\$ 49,386.03
<b>TOTAL CREDITS</b>	<b>\$ 82,575.49</b>	<b>\$ 53,503.76</b>	<b>\$ 75,128.55</b>

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YES

TAX COLLECTOR'S SIGNATURE Gene M. Debraud

DATE 01/26/2006

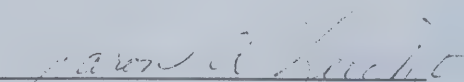
TREASURER'S REPORT  
GENERAL ACCOUNT

CASH ON HAND, JANUARY 1, 2005	\$ 410,312.39
RECEIVED FROM ALL SOURCES	<u>\$ 2,192,728.01</u>
TOTAL RECEIPTS	\$ 2,603,040.40
LESS SELECTMEN'S ORDERS	<u>\$ 2,514,477.97</u>
CASH ON HAND, DECEMBER 31, 2005	\$ 88,562.43

---

SUMMARY OF RECEIPTS

CASH ON HAND, JANUARY 1, 2005	\$ 410,312.39
RECEIVED FROM TAX COLLECTOR	\$ 1,431,578.82
RECEIVED FROM TOWN CLERK	\$ 174,571.00
RECEIVED FROM STATE OF NEW HAMPSHIRE	\$ 179,690.79
RECEIVED FROM LOCAL SOURCES	<u>\$ 406,887.40</u>
TOTAL RECEIPTS	\$ 2,603,040.40

  
SHARON LEICHT  
TREASURER

DETAILED STATEMENT OF RECEIPTS:  
RECEIVED FROM TAX COLLECTOR:

2005 CURRENT YEAR	
PROPERTY TAX	\$ 1,093,704.62
INTEREST	\$ 1,483.06
OVERPAYMENT	\$ 315.00
NON SUFFICIENT FUND	\$ 15.00
YIELD TAX	\$ 25,757.62
YIELD TAX INTEREST	\$ 127.70
CURRENT USE PENALTY	\$ 4,473.56
CURRENT USE PENALTY INTEREST	\$ 7.77
EXCAVATION TAX	\$ 165.16
	<u>\$ 1,126,049.49</u>

PREPAID 2006 TAX YEAR	\$ 299.91
-----------------------	-----------

PREVIOUS YEARS:	
PROPERTY TAX 2004	\$ 216,209.14
INTEREST 2004	\$ 13,992.35
OVERPAYMENT 2004	\$ 622.40
TAX LIEN PENALTY	\$ 3,103.50
NON SUFFICIENT FUND	\$ 15.00
YIELD TAX 2004	\$ 3,249.13
INTEREST 2004	\$ 525.80
PROPERTY TAX 2003	\$ 951.43
INTEREST 2003	\$ 102.49
TAX LIEN PENALTY	\$ 17.00
PROPERTY TAX 2002	\$ 64.13
INTEREST 2002	\$ 4.81
TAX LIEN PENALTY	\$ 17.50
TAX SALES REDEEMED PRIOR TO 2002	\$ 22,222.92
TAX SALES REDEEMED 2003	\$ 21,992.31
TAX SALES REDEEMED 2004	\$ 8,408.77
TAX SALES INTEREST PRIOR TO 2002	\$ 10,794.22
TAX SALES INTEREST 2003	\$ 2,681.88
TAX SALES INTEREST 2004	\$ 254.64
	<u>\$ 305,229.42</u>

RECEIVED FROM TOWN CLERK:	
REGISTRATION OF MOTOR VEHICLES	\$ 169,806.00
CERTIFIED COPIES - VITAL STATS	\$ 2,352.00
MARRIAGE LICENSES	\$ 360.00
UCC FILINGS	\$ 930.00
DOG LICENSES	\$ 882.00
SALE OF CHECKLIST	\$ 30.00
STATE OF NH - HAVA	\$ 150.00
POLE PETITION FEE	\$ 30.00
NON SUFFICIENT FUND	\$ 15.00
COPY	\$ 5.00
TOWN FILING FEES	\$ 11.00
	<u>\$ 174,571.00</u>

RECEIVED FROM THE STATE OF NEW HAMPSHIRE:	
REVENUE SHARING	\$ 13,481.00
DEV WASTEWATER & POLLUTION	\$ 21,732.00
ROOMS/MEALS TAX	\$ 36,963.85
HIGHWAY BLOCK GRANT 2001	\$ 87,720.58
DIAMOND POND ROAD	\$ 8,550.00
NH FEMA SNOW REMOVAL	\$ 3,527.91
STATE AID GRANT	\$ 4,828.25
NH FOREST & LANDS	\$ 2,887.20
	<u>\$ 179,690.79</u>

RECEIVED FROM LOCAL SOURCES:	
TAX ANTICIPATION BANK LOAN	\$ 375,000.00
INTEREST ON DEPOSITS	\$ 409.34
PISTOL PERMITS	\$ 110.00
DIAMOND POND RENTS	\$ 3,000.00
CDBG - SALE MOBILE HOME	\$ 601.00
TRANSFER STATION	\$ 390.00
POLICE FINES & FEES	\$ 1,393.12
CITIZENS CORP.	\$ 15,000.00
MISCELLANEOUS:	
PHOTO COPIES	\$ 106.50
GAME OF CHANCE LICENSE - SPA	\$ 25.00
CONNECTICUT LAKE PROJECT - INTEREST OF CD	\$ 158.58
GALLS - REFUND	\$ 240.22
PRIMEX COMP. - RETURN OF CONTRIBUTION	\$ 816.73
TWO 15" CULVERTS - LANDON PLACEY	\$ 168.80
LOCAL GOVERNMENT CENTER	\$ 1,950.00
FARM FAMILY CASUALLY INS. - TOWN HALL	\$ 3,561.00
PHILLIP CARON - 1 YARD OF WINTER SAND	\$ 8.00
COPIES OF TAX BLOTTERS	\$ 154.25
COPIES OF TAX MAP	\$ 32.00
PRIMEDIA MAGAZINE - REFUND	\$ 15.45
AT&T - RETURN OF TELEPHONE	\$ 9.32
MAURICE CONNARY - REFUND PROPERTY TAX	\$ 91.00
OLD SUMMER JOB PROGRAM, - GENERAL FUND	\$ 30.66
OLD ROAD GRANT - GENERAL FUND	\$ 1.56
CDBG REIMBURSEMENT - TELEPHONE & AUDIT	\$ 3,614.90
CORRECTION TO DEPOSIT	\$ (0.03)
	<u>\$ 406,887.40</u>

TOTAL RECEIPTS	<u>\$ 2,192,728.01</u>
CASH ON HAND, JANUARY 1, 2005	<u>\$ 410,312.39</u>
GENERAL FUND GRAND TOTAL 2005	\$ 2,603,040.40



SUMMARY OF PAYMENTS:

EXECUTIVE	\$	33,878.03
ELECTION, REGISTRATION & VITAL STATS	\$	18,637.61
FINANCIAL ADMINISTRATION	\$	18,022.25
TOWN BUILDING	\$	11,094.06
POLICE	\$	76,271.21
POLICE - EMPLOYEE'S PORTION OF HEALTH INSURANCE	\$	(2,430.93)
POLICE - EMPLOYEE'S PORTION OF RETIREMENT	\$	(1,504.48)
ADVERTISING	\$	2,006.48
DAMAGES & LEGAL EXPENSES	\$	11,412.76
FIRE DEPARTMENT	\$	21,811.62
CEMETERY	\$	1,563.41
CEMETERY IMPROVEMENTS	\$	7,000.00
INSURANCE	\$	26,527.09
INSURANCE - EMPLOYEE'S PORTION	\$	(2,970.24)
TOWN POOR	\$	7,369.72
LIBRARY	\$	4,795.07
STREET LIGHTING	\$	6,119.47
RADIO COMMUNICATION	\$	15,709.44
SOLID WASTE DISPOSAL	\$	81,399.32
PARKS & PLAYGROUNDS	\$	905.36
TAX MAP	\$	1,572.50
REVALUATION OF PROPERTIES	\$	17,200.06
PATRIOTIC PURPOSES	\$	597.60
SEWER LONG TERM	\$	30,319.52
TAX ANTICIPATION NOTE	\$	375,000.00
TAX ANTICIPATION NOTE - INTEREST	\$	2,489.68
HOSPITAL & HEALTH AGENCIES	\$	7,200.00
HEALTH OFFICER	\$	260.00
AMBULANCE	\$	9,108.00
TAXES BOUGHT BY THE TOWN - PROPERTY/SEWER	\$	82,320.85
COUNTY TAX	\$	234,910.00
REFUNDS - OVERPAID TAXES	\$	1,250.94
PERSONAL ADMINISTRATION (TAXES & RETIREMENT)	\$	31,859.13
PERSONAL ADMINISTRATION (TAXES & RETIREMENT) EMPLOYEE	\$	(20,967.72)
SCHOOL	\$	1,031,842.00
911 ROAD SIGNS	\$	1,183.09
MISCELLANEOUS	\$	10,460.39
CERTIFIED PUBLIC AUDIT	\$	11,135.00
SURVEY OF TOWN OFFICE LAND	\$	1,800.00
CANAAN SENIOR MEALS	\$	500.00
NC ELDERLY SENIOR MEALS PROGRAM	\$	550.00
DIAMOND POND ROAD	\$	15,000.00
SUMMER ROADS	\$	27,000.00
WINTER ROADS	\$	102,543.50
2004 BLOCK GRANT	\$	56,994.18
2005 BLOCK GRANT	\$	72,619.57
GENERAL HIGHWAY EXPENSE	\$	34,028.35

CREAMPOKE BRIDGE	\$	15,300.00
CAPITAL RESERVE - POLICE CRUISER	\$	10,000.00
AVITAR ASSESSING & TAX SOFTWARE	\$	12,150.00
SPEED GRANT	\$	634.08
TOTAL ORDERS FOR ALL PURPOSES	\$	2,514,477.97

DETAILED STATEMENTS OF PAYMENT  
ORDERS DRAWN BY THE SELECTMEN

EXECUTIVE:

CHARLES O. STEVENS, II - SELECTMAN	\$	4,240.00
JAMES GILBERT - SELECTMAN	\$	4,352.50
CONSTANCE COVIELLO - SELECTMAN	\$	4,356.00
JOANNE YOUNG - BOOKKEEPER	\$	1,875.63
RITA HIBBARD - SECRETARY	\$	11,260.00
ERICA HIBBARD - CLERICAL	\$	2,833.75
NORMA RICHARDSON - CLERICAL	\$	683.23
DANIELLE HIBBARD - CLERICAL	\$	188.00
RAYMOND LAVIGNE - BUILDING INSPECTOR	\$	200.00
US POSTAL SERVICE	\$	481.00
LIEBL PRINTING COMPANY	\$	1,966.00
NH ASSOCIATION ASSESSING OFFICIALS	\$	20.00
PAPER RITE	\$	29.67
SOLOMONS STORE	\$	10.99
LAPERLE'S IGA	\$	135.00
MATTHEW BENDER CO. - LAW BOOKS	\$	334.54
VIKING OFFICE SUPPLY	\$	447.10
NCIA - INTERNET	\$	147.37
NEW & SENTINEL	\$	74.00
NASASP	\$	35.00
BLOSSOMS SHOP	\$	86.00
ANY BLOOMING THING	\$	50.00
NH LABOR LAW	\$	62.25
COOS ECONOMIC DEVELOPMENT CORPORATION	\$	10.00
	\$	<u>33,878.03</u>

ELECTION, REGISTRATIONS & VITAL STATS:

RITA HIBBARD - TOWN CLERK	\$	13,578.74
NORMA BURNS - SUPERVISOR OF CHECKLIST	\$	118.00
GORDON FRIZZELL - SUPERVISOR OF CHECKLIST	\$	120.00
ROBERT TRATZINSKI - SUPERVISOR OF CHECKLIST	\$	156.00
MARCELLE DAY - BALLOT CLERK	\$	116.00
JOHN CARRIGAN - BALLOT CLERK	\$	110.00
PERRY RICHARDSON - MODERATOR	\$	140.00
LYNN RANCLOES - VIDEO	\$	16.00
TREASURER, ST. OF NH	\$	2,597.36
NH CITY & TOWN CLERKS ASSOCIATION	\$	20.00
PRIMEDIA BUSINESS	\$	57.95
NEWS & SENTINEL	\$	119.00
JORDAN ASSOCIATES	\$	58.60
UPLAND RESOURCES	\$	34.00
INTAB - ELECTION BOOTHS	\$	1,245.95
WHITE MOUNTAIN REGION - SPRING MEETING	\$	35.00
CPI PRINTING SERVICE	\$	49.83
STARK & SONS MACHINING	\$	65.18
	\$	<u>18,637.61</u>

FINANCIAL:

RITA HIBBARD - TAX COLLECTOR	\$	8,430.00
SHARON LEICHT - TREASURER	\$	2,471.50
NORMA RICHARDSON - AUDITOR	\$	1,102.50
ROBERT TRATZINSKI - AUDITOR	\$	810.00
CONSTANCE COVIELLO - WELFARE DIRECTOR	\$	1,800.00
CPI PRINTING SERVICE	\$	71.53
REGISTRY OF DEEDS	\$	487.40
US POSTAL SERVICE	\$	1,426.56
LIN JO CREATION - LAZER PRINTER	\$	830.90
NEWS & SENTINEL	\$	22.00
PAYMASTER TECHNOLOGIES - CHECKWRITERS	\$	290.00
NH TAX COLLECTORS ASSOCIATION	\$	80.00
NHGFOA	\$	15.00
VIKING OFFICE SUPPLY	\$	164.91
PAPER RITE	\$	19.95
	\$	<u>18,022.25</u>

TOWN BUILDING:

LYNN MATHIEU	\$	2,214.00
JEREMY O'KEEFE	\$	172.00
RICHARD BERRY	\$	140.00
RITA HIBBARD - SUPPLIES	\$	9.00
CHARLES CONVERSE	\$	8.00
SOLOMONS STORE	\$	107.82
LYNDONVILLE OFFICE EQUIPMENT	\$	355.00
STEWARTSTOWN WATER PRECINCT	\$	160.00
UNIFIRST CORP.	\$	936.25
EARLY RUBBISH REMOVAL	\$	30.00
RICKER RUBBISH	\$	105.00
VERIZON	\$	3,050.81
PUBLIC SERVICE OF NEW HAMPSHIRE	\$	1,800.30
NH ELECTRIC COOP	\$	239.66
NUGENT MOTOR CO.	\$	1,566.50
KEDDY ELECTRIC	\$	92.44
MARQUIS HARDWARE	\$	19.89
PA HICKS & SONS	\$	25.89
COLEBROOK FEED	\$	11.50
TREASURER, STATE OF NH	\$	50.00
	\$	<u>11,094.06</u>

POLICE DEPARTMENT:

MARK JONES	\$	4,418.30
SHAWN THIBEAULT	\$	1,069.50
JACOB WEBER	\$	4,260.75
BRIDGET JEFFERS	\$	6,166.88
GREGORY GOULD	\$	25,828.66
GIA GOULD	\$	1,480.50
CONNECTICUT LAKES TIMBER - GARAGE RENTAL	\$	540.00
TOWLES MARKET	\$	25.00
NORTHERN TIRE	\$	470.00
PAUL GARLAND -	\$	315.00

D'ANJOU BODY SHOP	\$	25.00
RUSS LAREY	\$	200.00
CONRAD CHAPPLE	\$	1,386.80
DAN'S GLASS & MIRROR	\$	400.00
NEW HAMPSHIRE RETIREMENT	\$	3,309.24
LOCAL GOVERNMENT HEALTH - INSURANCE	\$	12,376.60
HEALTH INSURANCE - EMPLOYEE'S PORTION	\$	(2,430.93)
NEW HAMPSHIRE RETIREMENT - EMPLOYEE'S PORTION	\$	(1,504.48)
TREASURER, STATE OF NEW HAMPSHIRE	\$	3,675.40
TOWN OF COLEBROOK	\$	359.12
VIKING OFFICE SUPPLY	\$	230.93
COLEBROOK OFFICE SUPPLY	\$	73.64
MID AMERICAN SPECIALITIES	\$	775.21
PUBLIC SAFETY CENTER	\$	479.73
ZIZZA LOCKS	\$	27.00
MATTHEW BENDER & CO.	\$	193.30
LAZER WORKS	\$	109.75
IDEAL AUTO	\$	210.94
US POSTAL SERVICE	\$	74.00
MARQUIS HARDWARE	\$	64.04
DUCRET'S SPORTING GOODS	\$	246.47
NCIA - INTERNET SERVICE	\$	147.38
LEWIS FORD	\$	2,058.26
LAB SAFETY SUPPLY	\$	223.06
GALLS	\$	2,053.95
KEDDY ELECTRIC	\$	274.22
UPPER CONNECTICUT HOSPITAL	\$	10.00
QUINLAW PUBLISHING GROUP	\$	147.00
TRIPEL NICKEL TACTICAL	\$	1,795.63
LIEBL PRINTING COMPANY	\$	240.00
BASKET OF STITCHES	\$	480.00
OSSIPEE MOUNTAIN ELECTRONICS	\$	20.00
PAPER RITE, INC.	\$	29.95
	\$	<u>72,335.80</u>
CAPITAL RESERVE		
POLICE CRUISER	\$	<u>10,000.00</u>
ADVERTISING:		
NEWS & SENTINEL	\$	384.49
JORDANS ASSOCIATES	\$	314.90
NEW HAMPSHIRE MUNICIPAL ASSOCIATION	\$	582.91
UNION LEADER CORP	\$	392.98
SALMON PRESS	\$	331.20
	\$	<u>2,006.48</u>
DAMAGES & LEGAL:		
JAMES MICHALIK - ATTORNEY AT LAW	\$	7,430.00
PRETI, FLAHERTY & BELIVEAU - ATTORNEY AT LAW	\$	3,982.76
	\$	<u>11,412.76</u>

FIRE DEPARTMENT:

BEECHER FALLS FIRE DEPARTMENT	\$	16,000.00
COLEBROOK FIRE DEPARTMENT	\$	4,970.20
HASEN BURNS - WARDEN	\$	260.33
E. HAMPTON ROY, SR. - DEPUTY WARDEN	\$	130.26
PERRY RICHARDSON - DEPUTY WARDEN	\$	64.10
PHILIP PARISEAU - DEPUTY WARDEN	\$	153.91
JOHN BOUCHARD - DEPUTY WARDEN	\$	129.91
WILMAN ALLEN - DEPUTY WARDEN	\$	102.91
	\$	<u>21,811.62</u>

STREET LIGHTS:

PUBLIC SERVICE OF NEW HAMPSHIRE	\$	5,570.29
NEW HAMPSHIRE ELECTRIC COOP.	\$	549.18
	\$	<u>6,119.47</u>

SOLID WASTE DISPOSAL:

COOS COUNTY TRANSFER STATION	\$	47,778.44
AARRDD - MT CARBERRY	\$	33,563.84
SOLOMONS STORE	\$	57.04
	\$	<u>81,399.32</u>

PARKS & PLAYGROUNDS:

PUBLIC SERVICE OF NEW HAMPSHIRE	\$	287.18
RICHARD BERRY	\$	230.00
RICKER'S RUBBISH	\$	105.00
PA HICKS & SONS	\$	283.18
	\$	<u>905.36</u>

LIBRARY:

DONNA ALLEN - LIBRARIAN	\$	2,641.59
PENWORTHY	\$	161.34
LOOKOUT BOOKS	\$	412.15
MARKOSOFT PLUS	\$	161.55
GM CARD	\$	658.50
N. COUNTRY LIBRARY	\$	5.00
MID AMERICAN BOOKS	\$	121.60
DIAMOND LAKE BOOK	\$	151.77
COMP LIT PROGRAM	\$	125.00
SMART APPLE MEDIA	\$	95.70
CA PRINCETON	\$	45.57
COLEBROOK OFFICE SUPPLY	\$	28.95
ENSLOW PUBLISHERS	\$	155.20
KNOWBUDDY RESOURCES	\$	21.95
NH STATE LIBRARY	\$	9.20
	\$	<u>4,795.07</u>

AVITAR ASSESSING & TAX SOFTWARE

	\$	<u>12,150.00</u>
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CITIZENS CORP GRANT FOR THE POLICE DEPARMENT:	
MARK JONES	\$ 3,000.00
DELL FINANCIAL SERVICE - PURCHASE OF COMPUTER	\$ 1,680.99
NEWS & SENTINEL, INC.	\$ 13.00
	<u>\$ 4,693.99</u>
SPEED GRANT:	
GREGORY GOULD	\$ 450.08
MARK JONES	\$ 92.00
BRIDGET JEFFERS	\$ 92.00
	<u>\$ 634.08</u>
PERSONAL ADMINISTRATION:	
FIRST COLEBROOK BANK	\$ 27,995.20
NEW HAMPSHIRE RETIREMENT SYSTEM	\$ 3,863.93
NEW HAMPSHIRE RETIREMENT SYSTEM	\$ (1,719.84)
EMPLOYEE PORTION OF FICA	\$ (19,247.88)
	<u>\$ 10,891.41</u>
SCHOOL:	
STEWARTSTOWN SCHOOL DISTRICT	<u>\$ 1,031,842.00</u>
TEMPORARY LOANS:	
FIRST COLEBROOK BANK	\$ 375,000.00
FIRST COLEBROOK BANK - INTEREST	\$ 2,489.68
	<u>\$ 377,489.68</u>
SEWER LONG TERM PAYMENT:	
1ST COLEBROOK BANK	<u>\$ 30,319.52</u>
CEMETERY:	
RICHARD BERRY - SEXTON	\$ 1,458.41
RICKER'S RUBBISH	\$ 105.00
	<u>\$ 1,563.41</u>
CEMETERY IMPROVEMENTS:	
TREASURED ROSE - CLEANING & REPAIRING HEADSTONES	<u>\$ 7,000.00</u>
INSURANCE:	
LOCAL GOVERNMENT CENTER - HEALTH TRUST	\$ 14,851.92
EMPLOYEE PORTION OF HEALTH TRUST	\$ (2,970.24)
PRIMEX UNEMPLOYMENT COMP.	\$ 4,522.00
LOCAL GOVERNMENT CENTER - LLC	\$ 7,153.17
	<u>\$ 23,556.85</u>
TOWN POOR:	
TRI COUNTY CAP	\$ 1,150.00
PUBLIC SERVICE OF NEW HAMPSHIRE	\$ 165.00
NEW HAMPSHIRE ELECTRIC COOP	\$ 219.01
NEWMAN'S FUNERAL HOME	\$ 500.00
NH WELFARE ADMINISTRATIVE ASSOC.	\$ 30.00

NUGENT MOTOR COMPANY	\$	549.82
PKD APARTMENTS - RENT	\$	950.00
CHARLES PATTERSON - RENT	\$	450.00
FLOYD RICHARDSON - RENT	\$	220.00
MARY CARDINAL - RENT	\$	450.00
ROBBIE KIMBALL - RENT	\$	542.00
FOXFIRE MANAGEMENT - RENT	\$	493.00
NANCY MARCHAND - RENT	\$	440.00
VERONICA SHANK - RENT	\$	400.00
LONDON PLACEY - RENT	\$	450.00
EJL MANAGEMENT - RENT	\$	223.00
JK LYNCH DISPOSAL	\$	129.50
COLEBROOK OFFICE SUPPLY	\$	2.54
SOLOMONS STORE	\$	5.85
	\$	<u>7,369.72</u>
REFUNDS ON OVERPAID TAXES:		
DAVID RAYNO	\$	371.09
WILLIAM VACHON, JR.	\$	17.81
JOHN KRASNECKI	\$	444.98
RICHARD MCCORMACK & SHARI DEMERS	\$	326.06
MAURICE CONNARY	\$	91.00
	\$	<u>1,250.94</u>
TAX MAP:		
CARTAGRAPHIC ASSOCIATES, INC.	\$	1,450.00
AVITAR ASSOCIATION	\$	122.50
	\$	<u>1,572.50</u>
CREAMPOKE BRIDGE		
HORIZON ENGINEERING	\$	<u>15,300.00</u>
HOSPITAL & HEALTH AGENCIES:		
UPPER CONNECTICUT VALLEY HOSPITAL & HEALTH AGENCIES	\$	6,200.00
UPPER CONNECTICUT VALLEY MENTAL HEALTH	\$	1,000.00
	\$	<u>7,200.00</u>
AMBULANCE:		
AMBULANCE DISTRICT A-1	\$	<u>9,108.00</u>
HEALTH OFFICER		
FRANCOISE MADORE	\$	215.00
HEALTH OFFICERS ASSOCIATION	\$	45.00
	\$	<u>260.00</u>
SENIOR MEALS		
CANAAN SENIOR MEALS	\$	500.00
NC SENIOR MEALS	\$	550.00
	\$	<u>1,050.00</u>



RADIO COMMUNICATION: TOWN OF COLEBROOK	\$	15,709.44
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PATRIOTIC PURPOSES:		
STEWARTSTOWN DAY COMMITTEE	\$	350.00
RICKER'S RUBBISH	\$	200.00
MARQUIS TRUE VALUE	\$	14.40
PA HICKS & SONS	\$	33.20
	\$	597.60
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TAXES BOUGHT BY TOWN OF STEWARTSTOWN:		
PROPERTY & YIELD TAX	\$	77,736.33
SEWER TAX	\$	4,584.52
	\$	82,320.85
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REVALUATION OF PROPERTY:		
AVITAR ASSOCIATION	\$	17,200.06
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MISCELLANEOUS:		
SOUTHWORTH MILTON - GENERATOR	\$	506.40
RAYMOND LAVIGNE - REPAIR OF TOWN HALL - TOWN REIMB.	\$	2,440.00
ROBERT & LINDA HOOK - REPAIR TO WATER LINE - TOWN REIMB.	\$	1,950.00
BRIDGET JEFFERS - DIRECTING TRAFFIC/PSNH - TOWN REIMB.	\$	870.00
	\$	5,766.40
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SURVEY OF TOWN OFFICE LAND:		
YORK LAND SERVICE	\$	1,800.00
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CERTIFIED PUBLIC ACCOUNTANT:		
DINEEN & CRANE ACCOUNTANTS	\$	11,135.00
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COUNTY TAX:		
DONALD BISSON, TREASURER	\$	234,910.00
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911 SIGNS:		
PERRY RICHARDSON - LIASON	\$	200.00
WILMAN ALLEN - EMERGENCY MANAGEMENT	\$	599.56
DANIEL OWEN	\$	222.38
TREASURER, STATE OF NH - ROAD SIGNS	\$	161.15
	\$	1,183.09
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TOWN ROADS:		
DIAMOND POND ROAD	\$	15,000.00
2004 BLOCK GRANT	\$	56,994.18
2005 BLOCK GRANT	\$	72,619.57
WINTER ROADS	\$	27,000.00
SUMMER ROADS	\$	102,543.50
GENERAL HIGHWAY EXPENSES	\$	34,028.35
	\$	308,185.60
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TOTAL 2005 EXPENSES	\$	2,514,477.97

GENERAL HIGHWAY EXPENSE:

N. AMERICAN SALT	\$	6,769.11
LANDON PLACEY - WINTER SAND	\$	3,975.00
LUCAS LEIGHTON - WINTER SAND	\$	3,975.00
PHILLIP CARON - WINTER SAND	\$	11,056.25
CLARK JEFFERS	\$	4,250.00
MARILYN LYONS	\$	1,496.00
ROBERT BROOKS	\$	1,400.00
FW COWAN SURVEYOR	\$	957.00
BROOKS AGWAY SERVICE	\$	149.99
	\$	<u>34,028.35</u>

DIAMOND POND ROAD:

CLARK JEFFERS	\$	<u>15,000.00</u>
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WEST SIDE ROAD AGENT - WINTER ROADS:

PHILLIP CARON - DUMP TRUCK	\$	26,967.50
- PICKUP	\$	13,477.50
- LOADING SAND	\$	2,986.00
- BACKHOE	\$	3,125.00
- SKID STEER	\$	975.00
- PRESSURER WASHER & GENERATOR	\$	755.00
- LABOR	\$	460.00
- CHAINSAW	\$	922.50
DANA CARON - LABOR	\$	5,410.00
- CHAINSAW	\$	210.00
SHELDON GRAY - GRADER	\$	2,275.00
DUSTIN DAY - CHAINSAW	\$	210.00
	\$	<u>57,773.50</u>

EAST SIDE ROAD AGENT - WINTER ROADS:

LANDON PLACEY - PICKUP PLOWING & SANDING	\$	16,992.50
- LOADING SAND	\$	1,166.00
- CHECKING ROADS & TURNING WATER	\$	375.00
- GRADER	\$	280.00
- GRAVEL/SAND	\$	1,144.00
- BACKHOE	\$	600.00
- BEAVERS	\$	100.00
LUCAS LEIGHTON - MACK TRUCK PLOWING & SANDING	\$	5,062.50
- PICKUP PLOWING & SANDING	\$	8,970.00
- LOADING SAND	\$	860.00
- BACKHOE	\$	150.00
- BOBCAT	\$	1,530.00
- PICKUP & TRAILER	\$	875.00
BRIAN PLACEY - PICKUP PLOWING	\$	3,135.00
- PICKUP	\$	40.00
- CHAINSAW	\$	30.00
RAYMOND LAVIGNE - PICKUP PLOWING	\$	2,070.00
R. BROOKS EXCAVATION	\$	330.00
IRVING POLLARD	\$	540.00
JEFF PETTIT	\$	100.00
RICHARD RANCOURT - PICKUP & CHAINSAW	\$	200.00

RODERICK MCCALLASTER - CHAINSAW	\$	90.00
- TRACTOR	\$	90.00
PAUL MCCALLASTER - PICKUP & CHAINSAW	\$	40.00
	\$	<u>44,770.00</u>
TOTAL WINTER ROADS	\$	<u>102,543.50</u>
WEST SIDE ROAD AGENT - SUMMER ROADS:		
PHILLIP CARON - DUMP TRUCK	\$	2,070.00
- EXCAVATOR	\$	2,762.50
- BACKHOE	\$	275.00
- PICKUP	\$	225.00
- GRAVEL	\$	112.00
DANA CARON - LABOR	\$	130.00
- OPERATOR	\$	425.00
SHELDON GRAY - GRADER	\$	1,325.00
MICHAEL LYNCH - ROAD SIDE MOWING	\$	3,640.00
	\$	<u>10,964.50</u>
EAST SIDE ROAD AGENT - SUMMER ROADS:		
LONDON PLACEY - GRADER	\$	1,610.00
- EXCAVATOR	\$	3,628.00
- BACKHOE	\$	3,750.00
- BEAVERS	\$	100.00
LUCAS LEIGHTON - HAULING & LOADING GRAVEL & SAND	\$	955.50
- BACKHOE	\$	722.50
RAYMOND LAVIGNE - PICKUP	\$	1,440.00
- PICKUP & ROCKRAKE	\$	630.00
DNP SITEWORK & SERVICES - ROAD SIDE MOWING	\$	3,000.00
RODRIGUE BROTHERS - WELDING	\$	37.00
COLUMBIA SAND & GRAVEL	\$	162.50
	\$	<u>16,035.50</u>
TOTAL SUMMER ROADS	\$	<u>27,000.00</u>
2004 BLOCK GRANT - WEST SIDE ROAD AGENT		
PHILLIP CARON - PICKUP	\$	180.00
- BACKHOE	\$	4,650.00
- GRAVEL/SAND/STONE	\$	23,952.00
- TRUCK & LOWBED	\$	65.00
- SKID STEER	\$	915.00
- POWER BROOM	\$	457.50
- LABOR	\$	60.00
- CAMERA & ALBUM	\$	53.80
DANA CARON - LABOR	\$	60.00
- OPERATOR	\$	1,260.00
HELENA LEIGHTON - LABOR	\$	90.00
JEREMY O'KEEFE - LABOR	\$	72.00
TOWN OF COLEBROOK - PAGER	\$	78.00
SHELDON GRAY - GRADER	\$	3,337.50
CLARK JEFFERS	\$	477.74
	\$	<u>35,708.54</u>

2004 BLOCK GRANT - EAST SIDE ROAD AGENT	
LONDON PLACEY - BACKHOE	\$ 1,050.00
- PICKUP	\$ 840.00
- GRADER	\$ 6,015.00
- ROCK RAKE	\$ 245.00
- HAULING STONE	\$ 120.00
- FILM & DEVELOPING	\$ 42.62
RAYMOND LAVIGNE - PICKUP	\$ 1,160.00
- CHAINSAW	\$ 705.00
LUCAS LEIGHTON - HAULING & LOADING GRAVEL & SAND	\$ 3,338.97
- PICKUP & TRAILER	\$ 840.00
- BOBCAT	\$ 1,842.50
- BACKHOE	\$ 750.00
- CHAINSAW	\$ 60.00
OWENS DAIRY FARM - STONE	\$ 496.00
- SCREENED GRAVEL	\$ 1,071.00
- CRUSHED GRAVEL/LOADING/TRUCKING	\$ 1,625.00
R. BROOKS EXCAVATION	\$ 400.00
SOLOMONS - CAMERA'S	\$ 64.70
TOWN OF COLEBROOK	\$ 78.00
PA HICKS & SONS	\$ 17.05
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	\$ 20,760.84
2004 BLOCK GRANT - MISCELLANEOUS	
JAMES GILBERT	\$ 50.00
IDEAL AUTO	\$ 99.80
FW COWAN SURVEYOR	\$ 375.00
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	\$ 524.80
TOTAL 2004 BLOCK GRANT	
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	\$ 56,994.18
2005 BLOCK GRANT - WEST SIDE ROAD AGENT	
PHILLIP CARON - EXCAVATOR	\$ 1,612.50
- PICKUP & ROCKRAKING	\$ 1,167.50
- TRUCK & LOWBED	\$ 140.00
- DUMP TRUCK	\$ 1,170.00
- BACKHOE	\$ 770.00
- SKID STEER	\$ 532.50
- CHAINSAW	\$ 285.00
- GRAVEL	\$ 1,792.00
- SPREADER	\$ 80.00
DANA CARON - LABOR	\$ 610.00
- OPERATOR	\$ 325.00
SHELDON GRAY - GRADER	\$ 5,177.50
COLUMBIA SAND & GRAVEL	\$ 1,337.98
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	\$ 14,999.98

2005 BLOCK GRANT - EAST SIDE ROAD AGENT	
LONDON PLACEY - GRADER	\$ 4,690.00
- PICKUP	\$ 525.00
- EXCAVATOR	\$ 15,302.00
- BACKHOE	\$ 1,600.00
- ROCKRAKE	\$ 980.00
- LABOR	\$ 30.00
- CHLORIDING	\$ 210.00
- BEAVERS	\$ 100.00
RAYMOND LAVIGNE - PICKUP	\$ 220.00
- PICKUP & ROCKRAKE	\$ 1,995.00
- CHAINSAW	\$ 30.00
- LABOR	\$ 150.00
- PICKUP & CHAINSAW	\$ 2,800.00
LUCAS LEIGHTON - HAULING & LOADING SAND & GRAVEL	\$ 1,389.53
- BOBCAT	\$ 2,947.50
- PICKUP & TRAILER	\$ 35.00
- TRUCK & BOBCAT	\$ 10,625.50
- TRUCK	\$ 3,520.00
- LABOR	\$ 30.00
BRIAN PLACEY - PICKUP & CHAINSAW	\$ 100.00
PA HICKS & SONS	\$ 74.25
COLUMBIA SAND & GRAVEL	\$ 14.00
M & F SUPPLY	\$ 31.60
R. BROOKS EXCAVATION	\$ 330.00
EDDIE NASH & SONS - CHIPPER	\$ 650.00
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	\$ 48,379.38
LONDON PLACEY - BRIDGE ON OWEN ROAD	\$ 1,250.00
RAYMOND LAVIGNE - BRIDGE ON OWEN ROAD	\$ 400.00
ROCK JONDRO - BRIDGE ON OWEN ROAD	\$ 200.00
LUCAS LEIGHTON - BRIDGE ON OWEN ROAD	\$ 700.00
PA HICKS & SONS - BRIDGE ON OWEN ROAD	\$ 2,908.83
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	\$ 5,458.83
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	\$ 53,838.21
2005 BLOCK GRANT - MISCELLANEOUS	
FERGUSON WATERWORK - CULVERTS	\$ 3,286.80
COLUMBIA SAND & GRAVEL - DIAMOND POND ROAD	\$ 468.27
JAMES GILBERT	\$ 26.31
	<hr/>
	\$ 3,781.38
	<hr/>
TOTAL 2005 BLOCK GRANT	\$ 72,619.57

TOWN OF STEWARTSTOWN  
SHIRLEY H. MCALLASTER MEMORIAL ACHIEVEMENT  
MEMORIAL FUNDS

PURPOSE OF TRUST FUND: ACHIEVEMENT SCHOOL AWARD  
HOW INVESTED: CD

BEGINNING BALANCE 01/01/2005	\$	1,290.18
INTEREST AS OF 12/31/2005	\$	13.93
EXPENDED DURING YEAR 2005	\$	<u>(50.00)</u>
TOTAL IN FUND 12/31/2005	\$	1,254.11

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TOWN OF STEWARTSTOWN  
BUS CAPITAL RESERVE

PURPOSE OF TRUST FUND: NEW SCHOOL BUS  
HOW INVESTED: SAVINGS ACCOUNT  
DATE OF CREATION: 05/15/2000

BALANCE BEGINNING 01/01/2005	\$	28,599.43
INTEREST AS OF 12/31/2005	\$	<u>142.41</u>
TOTAL IN FUND 12/31/2005	\$	28,741.84

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TOWN OF STEWARTSTOWN  
SCHOOL DISTRICT BUILDING FUND

DATE OF CREATION: 10/15/1996  
PURPOSE OF FUND: NEW BUILDING  
HOW INVESTED: CD

BALANCE BEGINNING 01/01/2005	\$	10,551.29
INTEREST AS OF 12/31/2005	\$	<u>259.09</u>
TOTAL IN FUND 12/31/2005	\$	10,810.38

TOWN OF STEWARTSTOWN  
DATE OF CREATION 10/30/2003  
PURPOSE OF TRUST FUND: TUITION EXPENDABLE TRUST FUND  
HOW INVESTED: CD

BALANCE BEGINNING 01/01/2005	\$	36,505.30
INTEREST AS OF 12/31/2005	\$	<u>420.43</u>
TOTAL IN FUND 12/31/2005	\$	36,925.73

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TOWN OF STEWARTSTOWN  
DATE OF CREATION 11/25/02  
PURPOSE OF TRUST FUND: TUITION EXPENDABLE TRUST FUND  
HOW INVESTED: CD

BALANCE BEGINNING 01/01/2005	\$	15,429.02
INTEREST AS OF 12/31/2005	\$	<u>162.52</u>
TOTAL IN FUND 12/31/2005	\$	15,591.54

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TOWN OF STEWARTSTOWN  
DATE OF CREATION 09/13/2004  
PURPOSE OF TRUST FUND: TUITION EXPENDABLE TRUST FUND  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	10,014.98
INTEREST AS OF 12/31/2005	\$	<u>49.86</u>
TOTAL IN FUND 12/31/2005	\$	10,064.84

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TOWN OF STEWARTSTOWN  
SEWER RESERVE ACCOUNT

DATE OF CREATION: 10/15/1996  
PURPOSE OF TRUST FUND: SEWER IMPROVEMENT & REPAIRS  
HOW INVESTED: MONEY MARKET

BALANCE BEGINNING 01/01/2005	\$	40,294.40
WITHDRAWN FOR REPAIRS 01/18/2005	\$	(9,000.00)
INTEREST AS OF 12/31/2005	\$	<u>267.92</u>
TOTAL IN FUND 12/31/2004	\$	31,562.32

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TOWN OF STEWARTSTOWN  
SEWER CAPITAL RESERVE FUND

DATE OF CREATION: 12/12/1996  
PURPOSE OF FUND: SEWER IMPROVEMENT & REPAIRS  
HOW INVESTED: CD

BALANCE BEGINNING 01/01/2005	\$	32,414.31
INTEREST AS OF 12/31/2005	\$	<u>796.01</u>
TOTAL IN FUND 12/31/2005	\$	33,210.32

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TOWN OF STEWARTSTOWN  
CEMETERY PERPETUAL TRUST FUND

DATE OF CREATION: 10/23/1998  
PURPOSE OF TRUST: PERPETUAL CARE  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	17,207.04
WITHDRAWN - CLEANING & REPAIRING CEMETERY HEADSTONES 09/22/05	\$	(1,800.00)
INTEREST AS OF 12/31/2005	\$	<u>83.18</u>
TOTAL IN FUND 12/31/2005	\$	15,490.22

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TOWN OF STEWARTSTOWN  
CEMETERY TRUST - EVELYN HUNT

DATE OF CREATION: 11/02/1998  
PURPOSE OF TRUST FUND: PERPETUAL CARE  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	110.82
INTEREST AS OF 12/31/2005	\$	<u>0.55</u>
TOTAL IN FUND 12/31/2005	\$	111.37

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TOWN OF STEWARTSTOWN  
CEMETERY TRUST - FAY RICHARDSON

DATE OF CREATION: 09/16/2000  
PURPOSE OF TRUST FUND: PERPETUAL CARE  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	540.39
INTEREST AS OF 12/31/2005	\$	<u>2.69</u>
TOTAL IN FUND 12/31/2005	\$	543.08

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TOWN OF STEWARTSTOWN  
WILDLAND FIRE SUPPRESSION  
DATE OF CREATION: 01/06/2004  
PURPOSE OF TRUST FUND: TO FIGHT WILDLAND FIRES  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	5,024.93
INTEREST AS OF 12/31/2005	\$	25.02
TOTAL IN FUND 12/31/2005	\$	<u>5,049.95</u>

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TOWN OF STEWARTSTOWN  
POLICE CRUISER  
DATE OF CREATION: 12/28/2004  
PURPOSE OF TRUST FUND: REPLACEMENT OF POLICE CRUISER  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	7,500.40
DEPOSITED 12/29/2005	\$	10,000.00
INTEREST AS OF 12/31/2005	\$	37.76
TOTAL IN FUND 12/31/2005	\$	<u>17,538.16</u>

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TOWN OF STEWARTSTOWN  
DIAMOND POND LOTS  
DATE OF CREATION: 08/31/2004  
PURPOSE: SALE OF DIAMOND POND LOTS  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	296,343.66
DEPOSITED 01/05/2005	\$	100.00
INTEREST AS OF 12/31/2005	\$	1,476.10
TOTAL IN FUND 12/31/2005	\$	<u>297,919.76</u>

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TOWN OF STEWARTSTOWN  
TOWN HALL ACCOUNT  
DATE OF CREATION 05/15/2003  
PURPOSE: FROM WILFRED CHARLES FISSETTE ESTATE - FOR UPKEEP TO THE  
TOWN HALL  
HOW INVESTED: SAVINGS ACCOUNT

BALANCE BEGINNING 01/01/2005	\$	6,393.05
WITHDRAWAL - 02/01/05 - NUGENT - FUEL	\$	(387.58)
INTEREST AS OF 12/31/2005	\$	30.07
TOTAL IN FUND 12/31/2005	\$	<u>6,035.54</u>

**DEPARTMENT OF REVENUE ADMINISTRATION**  
**Municipal Services Division**  
**2005 Tax Rate Calculation**

**TOWN/CITY: STEWARTSTOWN**

*Barbara Robinson*  
11/15/05

Gross Appropriations	811,713
Less: Revenues	614,974
Less: Shared Revenues	4,186
Add: Overlay	9,602
War Service Credits	7,000

Net Town Appropriation	209,155
Special Adjustment	0

Approved Town/City Tax Effort	209,155
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**TOWN RATE**  
**3.42**

**SCHOOL PORTION**

Net Local School Budget (Gross Approp. - Revenue)	1,426,707
Regional School Apportionment	0
Less: Equitable Education Grant	(530,404)
Less: Additional FY04 Targeted Aid	0
State Education Taxes	(129,001)
Approved School(s) Tax Effort	767,302

**LOCAL SCHOOL RATE**  
**12.53**

**STATE EDUCATION TAXES**

Equalized Valuation(no utilities) x	\$2.84	
45,422,823		129,001
Divide by Local Assessed Valuation (no utilities)		
48,482,740		
Excess State Education Taxes to be Remitted to State		
Pay to State →		0

**STATE SCHOOL RATE**  
**2.66**

**COUNTY PORTION**

Due to County	234,910
Less: Shared Revenues	(1,573)

Approved County Tax Effort	233,337
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**COUNTY RATE**  
**3.81**

Total Property Taxes Assessed	1,338,795
Less: War Service Credits	(7,000)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>1,331,795</b>

**TOTAL RATE**  
**22.42**

**PROOF OF RATE**

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	2.66	129,001
All Other Taxes	19.76	1,209,794
		1,338,795

**TRC#**  
**206**

**TRC#**  
**206**

2005 SEPTAGE FACILITY

	RECEIPTS	PAYMENTS	BALANCE
BEGINNING BALANCE JANUARY 1, 2005			\$ 13,487.26
RECEIVED FROM:			
1ST COLEBROOK BANK INTEREST	\$ 34.23		
TOTAL BALANCE DECEMBER 31, 2005			\$ 13,521.49
<hr/>			
STEWARTSTOWN'S SHARE			
BEGINNING BALANCE 01/01/2005	\$ 9,982.12		
HALF OF 2005 INCOME	\$ 17.12		
TOTAL BALANCE 12/31/2005		\$ 9,999.24	
COLUMBIA'S SHARE:			
BEGINNING BALANCE 01/01/2005	\$ 3,505.14		
HALF OF 2005 INCOME	\$ 17.11		
TOTAL BALANCE 12/31/2005		<u>\$ 3,522.25</u>	
TOTAL BALANCE END OF 2005			<u>\$ 13,521.49</u>

PLANNING BOARD

BEGINNING BALANCE 01/01/2005	\$ 2,133.20
EXPENSES AS OF 12/31/2005	876.56
INCOME AS OF 12/31/2005	858.96
INTEREST AS OF 12/31/2005	4.52
ENDING BALANCE 12/31/2005	\$ 2,120.12
5 SUBDIVISIONS YEAR 2005	

  
ROBERT TRATZINSKI

## TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen of  
Stewartstown, New Hampshire:

In planning and performing our audit of the financial statements of Town of Stewartstown, New Hampshire, for the year ended December 31, 2004, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and evaluation disclosed no material weaknesses.

During our audit, we did, however, become aware of certain conditions that, if changed, would strengthen internal controls and operating efficiency. This letter does not affect our report dated July 28, 2005, on the Town's financial statements. We offer these suggestions in the spirit of continuous improvement to the Town's operations.

### **Tax collector**

#### *Excessive recordkeeping on behalf of one taxpayer*

We noted that the Town maintains extensive spreadsheets to allocate property tax bills for an estate that owns one piece of property. The estate has numerous beneficiaries, and the Town, rather than billing the estate, sends individual bills to each beneficiary, thus multiplying the Town's collection responsibilities. In addition, if some of the beneficiaries pay their share of taxes and others do not, the Town is placed in a difficult position in determining whether to place a lien on the property.

We recommend that the Town bill the estate for its property taxes, and let the estate determine how, and how much, to collect from its beneficiaries.

#### *Documentation of lien filing*

The Town's copy of its lien filing for 2004 (2003 levy) showed names crossed out and various totals crossed out and replaced with handwritten amounts. These changes reflect taxpayers who paid in full between the date the lien was executed and when it was filed with the register of deeds.

In the future, we suggest that the tax collector print a final lien execution document just before delivering it to the register of deeds. This will ensure that the lien document reflects those properties against which the Town actually has perfected a lien, and will provide a clearer audit trail of lien activities.

*Policy regarding tax-deeded property*

We noted that the Town's list of unpaid taxes as of December 31, 2004, included amounts from 2002 and 2003 that had been excluded from lien filings in the year subsequent to assessment, resulting principally from the estate billing issue referred to above. In addition, we noted outstanding lien balances dating as far back as 1995.

While we empathize with the Town's reluctance to seize people's homes due to unpaid taxes, and we appreciate the tax collector's desire to be helpful by splitting the aforementioned estate's bill among numerous individuals, we also recognize that these accommodations are, ultimately, paid for by other taxpayers who pay their taxes on time. We believe the Town needs a clear policy with respect to both of these issues and needs to apply it consistently among all taxpayers.

**Cash management**

*Investment of temporarily idle cash*

Throughout the year, but especially following issuance of tax bills, the Town has substantial cash balances on deposit at its bank. In addition, the sale of Diamond Pond lots has resulted in close to \$300,000 deposited at the bank, and the Trustees of Trust Funds are custodians for over \$200,000 of funds held on behalf of the Town and Stewartstown School District. With the exception of some of the trust funds that are held in certificates of deposit, all of these deposits are held either in checking accounts bearing interest at .25%, or savings accounts bearing interest at .5%.

The Town has an opportunity to increase its return on these invested funds, in some cases substantially. We recommend that the Town consider using New Hampshire Public Deposit Investment Pool (NHPDIP) as a repository for funds not needed in the near future. NHPDIP functions like a money market account, and its current returns, which respond to market interest rates, exceed 1% and are climbing as short-term interest rates climb. Wire transfers to and from a PDIP account can be accomplished by phone, so the funds are essentially immediately available. Most municipalities and school districts in New Hampshire use NHPDIP, and they find it a very convenient way to earn better rates of return than are available in checking and savings accounts.

Also, in situations where funds are not likely to be needed for an extended period (perhaps even as short as three months), certificates of deposit are good vehicles for significantly improving returns. A six-month CD will currently earn at least 2% at most banks, and often more, and banks are usually willing to negotiate rates for large deposits.

With attentive management of available funds, the Town could potentially realize \$5,000 to \$10,000 of additional interest income annually, with the amounts climbing as interest rates climb.

### *Sewer debt*

The Town owed just under \$150,000 on the sewer loan as of December 31, 2004. The loan bears interest at 6%, and that interest to the bank is exempt from federal income taxes. That interest rate is the equivalent of over 9% if it were taxable to the bank.

In today's interest rate environment, we believe there is an opportunity for the Town to refinance this loan at a much lower rate – perhaps as low as half the current rate. Even at 4%, the Town could save about \$12,000 in interest over the remaining life of the loan.

### **Other observations**

#### *Custodians of funds*

There are numerous bank accounts on which the Selectmen are listed as custodians that potentially, by law, should be in the hands of the Trustees of Trust Funds. Such accounts include the police cruiser capital reserve fund (established in 2004), the wildland fire suppression capital reserve fund (established in 2003), and the old town hall maintenance and improvement account (established by bequest in 2003). We recommend that the Selectmen confer with the Town's DRA municipal auditor to determine who should be the appropriate custodian of these accounts, and make any changes accordingly.

Additionally, the Selectmen are custodians of the savings account containing the proceeds of the Diamond Pond lot sales. The record of town votes authorizing the sale of these lots does not specify for what purpose these funds are to be used; as such, the funds are a component of the Town's unrestricted fund balance. In such a case, the Selectmen are the appropriate guardians. If the intent of these funds is to use them for a particular purpose, then the townspeople should vote to restrict the funds for that purpose and the Town should transfer the funds to the Trustees.

#### *Invoice approval*

The Town has good controls in place over cash disbursements. Invoices are presented to the Selectmen weekly for review and approval, and then are given to the Treasurer for preparation of checks. These checks are presented to the Selectmen for signature at the following meeting.

We have two suggestions to further strengthen this process. First, the Selectmen should indicate on each invoice, by initialing it, that they have reviewed and approved it for payment. Second, all invoices supporting each check should accompany the check when it is presented for signature so each check-signer is reminded of what is being paid and that it has been approved for payment.

#### *Disaster recovery*

Consistent with most small municipalities, the Town does not have a plan to recover from a disaster, such as a fire or some other destruction of the town office building. The Town does perform daily backups of all critical electronic data, and stores them in a fireproof vault, which is an excellent start, though offsite storage would be preferable. However, recovery from a total disaster requires attention to countless details, and it is always helpful to have those details sorted out thoughtfully instead of under the stress resulting from a sudden interruption of operations.



### **Implementation of New Accounting Model**

As explained further in the auditors' report and Note 7 to the financial statements, management has elected not to implement the provisions of GASB Statement No. 34. This statement sets forth a new financial reporting model for states and local governments.

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

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

We extend our thanks to the officials and employees of the Town for their warm welcome and assistance during our audit. We also thank the townspeople and Selectmen for inviting us to be of service to your town.

*Dineen & Crane, PLLC*

July 28, 2005

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen of  
Stewartstown, New Hampshire:

We have audited the accompanying financial statements of Town of Stewartstown as of December 31, 2004, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

Board of Selectmen  
Town of Stewartstown



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

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

*Dineen & Crane, PLLC*

July 28, 2005, except with respect  
to Note 11, as to which the date  
is November 16, 2005.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – *Summary of Significant Accounting Policies*

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are CDBG, Septage, and Sewer funds.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from Governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements, which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories, as they deem necessary. State statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end.

In 2004, beginning fund balance was applied as follows:

Unreserved fund balance used to reduce tax rate	<u>\$81,000</u>
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TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and continuing appropriations (certain projects and specific items not fully expended at yearend) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. As of December 31, 2004, none of the fund balance was reserved for encumbrances.

F. Cash and Cash Equivalents

The Town Treasurer is authorized by State statute to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

For financial reporting purposes, cash and cash equivalents include amounts in demand deposits and money market funds, as well as certificates of deposits and short-term investments with original maturities of 90 days or less.

G. Investments

Investments are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

H. Fund Equity

Reserved Fund Balance - Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance - Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of subsequent years.

I. Vacation and Sick Pay

Vacation and sick time are granted together in varying amounts on length of service up to four weeks per year. As of December 31, 2004, there was no accumulated sick leave or accrued vacation. All had been used by yearend.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

J. Taxes Collected for Others

The property taxes collected by the Town include taxes levied for Stewartstown School District, Coös County, and the State of New Hampshire (Education Tax) which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. No revenue is recognized for taxes collected on behalf of other governmental units, nor are expenditures recorded when these taxes are remitted to those governmental units. The balance of tax revenues due to Bath School District is recorded as a liability in the General Fund balance sheet.

An analysis of the 2004 property tax levy is presented below.

	<u>Amount Levied</u>	<u>Percent</u>
Town of Stewartstown	\$ 192,639	14.1%
Stewartstown School District	772,600	56.8
New Hampshire Education Tax	149,242	11.0
Coös County	<u>246,197</u>	<u>18.1</u>
	<u>\$1,360,678</u>	<u>100.0%</u>

K. Property Taxes

Property tax revenue is recognized during the year in which taxes are levied. The Town recognizes all taxes receivable at the end of each year unless reserved for anticipated abatements.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the year following that when taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If taxes are not paid within a two-year redemption period, the property may be deeded to the Town.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property tax revenues known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at yearend. There was no reserve for abatements or refunds as of December 31, 2004.

Property taxes are billed twice annually. The first bill is generally mailed in early summer and is an estimate based on one-half of the prior year's tax. The second bill is mailed in December subsequent to the setting of the tax rate by the state and is due thirty days from the date of the bill. The lien date is determined by the Town but is limited to the period between when the taxes become delinquent and September 30th of the following year.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

L. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

M. Total Column on Combined Statements

Total columns of the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, results of operations or changes in cash flows in conformity with generally accepted accounting principles, nor are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 – *Deposits and Investments*

The Town had bank deposits totaling \$667,444 at December 31, 2004, that were neither insured by federal deposit insurance (FDIC) nor collateralized.

None of the Town's deposits or investments is subject to interest rate risk or foreign currency risk.

NOTE 3 – *Tax Anticipation Notes*

In June 2004, the Town borrowed \$75,000 and in July 2004 the Town borrowed another \$65,000 under a 2.75% tax anticipation note. On July 20, 2004, the Town repaid the tax anticipation notes in full, plus interest of \$651.

NOTE 4 – *Long-term Debt*

Following is a summary of long-term debt transactions of the Town for the year ended December 31, 2004.

Long-term debt, January 1, 2004	\$171,192
Additional long-term borrowings	-
Payments of long-term debt	<u>(21,640)</u>
Long-term debt, December 31, 2004	<u>\$149,552</u>

The balance of long-term debt consists of a \$199,590 sewer refinancing note, entered into in 2002, that is payable to a bank in semiannual installments of \$15,160 including interest at 6% through July 2010. This note is unsecured and is backed by the full faith and credit of the Town.



TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2004, including interest payments, are as follows:

Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
2005	\$ 21,582	\$ 8,737	\$ 30,319
2006	22,897	7,423	30,320
2007	24,291	6,028	30,319
2008	25,759	4,560	30,319
2009	<u>27,339</u>	<u>2,980</u>	<u>30,319</u>
	121,868	29,728	151,596
Thereafter	<u>27,684</u>	<u>1,315</u>	<u>28,999</u>
Total	<u>\$149,552</u>	<u>\$31,043</u>	<u>\$180,595</u>

NOTE 5 – *Trust Funds*

The Trust Fund and Capital Reserve balances at December 31, 2004, are as follows:

Type of Fund	Purpose	Balance
Nonexpendable	Cemetery perpetual care (principal)	\$ 6,391
Nonexpendable	Cemetery perpetual care (income available to spend)	11,626
Nonexpendable	Connecticut Headwaters Community Investment Fund	<u>15,000</u>
		<u>33,017</u>
Expendable	Sewer reserve account	40,295
Expendable	Sewer improvements and repairs	32,414
Expendable	Wildland fire suppression	<u>5,025</u>
		<u>77,734</u>
Capital reserve	Police cruiser	<u>7,500</u>
Total Town Trust Funds		<u>\$118,251</u>

All funds are held by the Trustees of Trust Funds, except the Connecticut Headwaters Community Investment Fund (held by First Colebrook Bank).

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

In addition, the Trustees held nonexpendable and expendable trust funds as an agent for Stewartstown School District. Amounts held on their behalf are recorded as a liability to the School District. Activity in these agency funds during 2004 was as follows:

	<u>Nonexpendable Funds</u>		<u>Expendable</u>
	<u>Principal</u>	<u>Income</u>	<u>Funds</u>
Agency trust funds, January 1, 2004	\$ 1,220	\$ 102	\$ 87,930
New funds invested	-	-	15,000
Interest income	-	18	858
Distributions	-	(50)	(2,688)
Agency trust funds, December 31, 2004	<u>\$ 1,220</u>	<u>\$ 70</u>	<u>\$101,100</u>

NOTE 6 – *Sewer and Septage Departments*

The Town has elected to account for the activities of the Sewer and Septage funds in the Special Revenue Funds. Generally accepted accounting principles require that Enterprise Funds be established to account for financing of services to the general public where all or most of the costs involved are collected in the form of charges to users of such services. Such accounting principles also require the recording of fixed assets and related depreciation.

NOTE 7 – *Transfer Station Joint Venture*

The towns of Stewartstown and Columbia, New Hampshire, cooperatively operate a municipal solid waste transfer station under a joint venture agreement. The transfer station is operated under contract by Coös County on county land, and the costs of operation are shared between the two towns based on the relative weight of refuse from each town, adjustable annually. A third town, Lemington, Vermont, uses the transfer station in exchange for payment for its share of costs, but it is not a party to the joint venture. Equipment purchased for the transfer station is funded and owned equally by the two principals.

The joint venture agreement expires July 31, 2006, though it may be terminated early by either party with one year's notice, and it may be renewed upon expiration if mutually agreeable. The joint venture is managed by the six selectmen of the two towns, with decisions approved by a majority of those voting. Under the agreement, both parties are contingently liable for any waste disposal costs that may arise after termination of operations of the transfer station.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

The net cost to operate the transfer station for the year ended December 31, 2004, and the share absorbed by each town, was as follows:

Operating expenses	\$55,732
Less – revenues derived from other sources	<u>(4,932)</u>
Net transfer station operating expenses	<u>\$50,800</u>
Share of expenses borne by:	
Stewartstown	\$37,856
Columbia	10,341
Lemington	<u>2,603</u>
	<u>\$50,800</u>

In addition, the landfill to which the transfer station's refuse is delivered charges each of the towns directly for its share of disposal costs. In 2004, Town of Stewartstown incurred \$37,941 of direct landfill costs which are included in solid waste in the accompanying statement of revenues, expenditures, and changes in fund balance.

NOTE 8 – *Pension Plan*

The Town's tax collector and full-time police officer participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multi-employer public employee retirement system. The payroll for the employees covered by the System for the year was \$47,147; the Town's total payroll was \$92,600.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulas. All full-time employees are eligible to participate in the system.

Covered employees are required by State statute to contribute 5.0% of their salary to the plan. The Town is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirements for the year ended December 31, 2004, were \$3,382, which consisted of \$1,691 from the Town and \$1,691 from employees.

"Pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 2004, for the system as a whole, determined through an actuarial valuation performed as of that date, was \$5,029,877,000. The system's net assets available for benefits on June 30, 2004 were estimated as \$3,623,840,000. The percentage that the Town of Stewartstown has in relation to the entire plan cannot be determined.

TOWN OF STEWARTSTOWN  
Stewartstown, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – *Risk Management*

The Town maintains commercial insurance coverage for its liability, property and workers' compensation insurance. Management believes that such coverage is adequate and anticipates no claims that would exceed specified coverage.

NOTE 10 – *New Reporting Standard*

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This Statement established new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town was required to implement this standard for the year ended December 31, 2004. The Town elected, however, not to implement Statement No. 34 at this time. Accordingly, these financial statements are prepared under the accounting model in effect previously.

NOTE 11 – *Community Development Block Grant*

Subsequent to yearend, a resident of Stewartstown proffered allegations that two town officials, in their administration of the Town's Community Development Block Grant, accepted personal remuneration from approved contractors in connection with the grant in exchange for awarding construction work to them. The Selectmen have made an investigation of these charges and believe they are without merit or any substantiation. Further, the New Hampshire Attorney General's Office conducted its own inquiry into the allegations and found no evidence that criminal violations have occurred.

NOTE 12 – *Contingency*

A former police officer of the Town has filed a complaint with the U.S. Department of Labor under the Uniformed Services Employment and Reemployment Rights Act alleging that the Town wrongfully denied him reemployment following a tour of military duty in Iraq. The Town believes that it complied with the law by offering the complainant a comparable position when he returned, subject to certain conditions.

The two parties and the Department of Labor have made efforts to settle the complaint, as yet unsuccessful. If either the complainant or the Department of Labor sues the Town, it intends to defend itself vigorously. If the Town is unsuccessful in its defense, it may be required to reinstate the complainant with payment of back wages and, potentially, other damages and attorneys' fees.

TOWN OF STEWARTSTOWN  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDING DECEMBER 31, 2004  
HAVE BEEN AUDITED BY THE FIRM OF  
DINEEN & CRANE  
5 MIDDLE STREET  
LANCASTER, NH 03584  
AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL SCHEDULES  
AVAILABLE  
AT THE TOWN OFFICE

## STEWARTSTOWN POLICE DEPARTMENT ANNUAL 2005 REPORT

In the year 2005 the Stewartstown Police Department has gone through a lot of changes again. Officer Shawn Thibeault and Officer Mark Jones returned from active duty and returned to duty as Police Officers on the department.

In this year 2005 the department hasn't been without it conservative. I believe the Stewartstown Police Department can and will be able to serve the people of the town even with the loss of officers. I wish to thank the people of Stewartstown for the support and practices they have shown the department.

I had the honor of speaking to the graduating class of the Stewartstown Community School and I want to thank the faculty for allowing me to be a guest speaker. I am also involved with the Citizen Corp Program. This program is geared to teaching the community how to act and prepare for a major disaster. There is training in the works so keep an eye on the newspaper for announcements.

The year has been quite busy with motor vehicles stops, DWI, domestic cases, as some juvenile cases, and many complaints. The police department has been very visible the last part of this year and it plans to be visible so it can serve the people of Stewartstown better.

In conclusion, I would like to thank the local, state and federal agencies that help the police department and I would also thank the people of Stewartstown for their support. I also would like to thank the Stewartstown Selectmen for their support. I like to say a BIG thanks to the Stewartstown Town Clerk, Rita Hibbard, she has been a valuable asset to me and the Police Department but the Town of Stewartstown itself, we are quite lucky to have her once again  
THANK YOU.

THANK YOU



Mark A. Jones, OIC  
Stewartstown Police Department

Emergency 911

Dispatch 237-4487

Police Department 246-7076

## Dennis Joos Memorial Library

2005 has been a quiet year for us. We have continued to add new patrons and have shown an increase in the use of the library. Our computers, by far, are responsible for the increase.

On July 11, the Library hosted a very informative and entertaining talk about the Navajo people. Barbara and Bob Larssen of Colebrook, who spent many years living near a reservation in Arizona, did the presentation. The couple brought items, including fabrics, rugs, paintings, jewelry, and more to set up a display.

As we receive them, all new book purchases are listed in the state system. The books chosen this year again offer variety, such as, **The Encyclopedia of Animals** for the reference section. The history section includes a set titled **Events that Changed the World**. This set covers from 1900 to the year 2000.

Books on health problems, world and lifestyle issues, and enjoyable reading for all ages were added, as well as additions to our DVD collection. A few recently released DVDs include **Madagascar**, **The Polar Express**, and **March of the Penguins**. We have also had donations to our music CD collection, along with many books and a few videos.

The **Dennis Joos Memorial Library** is open on Monday evenings, 6:00-8:00 PM, and Tuesday and Thursday afternoons from 2:00-5:00 PM. We appreciate your generosity and support.

The Librarian and Trustees

<u>Dennis Joos Memorial Fund</u>		<u>Dwinell Fund</u>		<u>Tillotson Fund</u>	
Balance 12/31/04	\$2559.22	12/31/04	\$273.06	12/31/04	\$4173.83
Interest	12.75	Interest	1.35	Interest	20.79
<hr style="border: 0.5px solid black;"/>					
<b>Balance 12/31/05</b>	<b>\$2571.97</b>		<b>\$274.41</b>		<b>\$4194.62</b>

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2005-12/31/2005

--STEWARTSTOWN--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2005002865	MCALLASTER,AIDAN PAUL	03/26/2005	LITTLETON,NH	MCALLASTER,PAUL	ELDRED,JESSICA
2005007340	COVELL,KAEDYN SCOTT	07/06/2005	LEBANON,NH	COVELL,DWAYNE	COVELL,KATHLEEN
2005007754	BISSONNETTE,HANA LYNN	07/26/2005	LANCASTER,NH	BISSONNETTE,BRIAN	BISSONNETTE,TERESA
2005009654	HERRES,ASHTON REID	09/11/2005	LANCASTER,NH	HERRES,ALBION	HERRES,ROXANNE

Total number of records 4



DEPARTMENT OF STATE  
 DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2005 - 12/31/2005

-- STEWARTSTOWN --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2005003757	HARDING,SHAWN D	STEWARTSTOWN,NH	SWALLOW,TINA L	STEWARTSTOWN,NH	STEWARTSTOWN	PITTSBURG	06/25/2005
2005006284	LEDUC,NORMAN E	STEWARTSTOWN,NH	MELONI,CARLA L	STEWARTSTOWN,NH	COLEBROOK	WEST STEWARTSTOW	09/09/2005
2005006871	GRAY,CHRISTOPHER R	STEWARTSTOWN,NH	HUNT,BETSY D	STEWARTSTOWN,NH	STEWARTSTOWN	PITTSBURG	09/17/2005

Total number of records 3

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT  
01/01/2005-12/31/2005  
--STEWARTSTOWN--

SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2005003188	HARRIMAN,KIMBERLY	04/16/2005	STEWARTSTOWN, NH	HARRIMAN, FREEMONT	HICKS, IRENE
2005004263	OWEN,JOHN	05/30/2005	COLEBROOK, NH	OWEN, LEON	BROWN, EVA
2005008174	HAYNES,LYDIA	10/29/2005	STEWARTSTOWN, NH	PARKER, EDWIN	LIBBY, IDA

Total number of records 3

FINANCIAL REPORT

WEST STEWARTSTOWN WATER PRECINCT  
Year ending December 31, 2005

ASSETS

Cash on hand	\$ 59,307.03
Fixed assets	94,600.00
Uncollected water rent	3,229.76
	\$ 157,136.79

LIABILITIES

Liabilities	0.00
Excess of assets over liabilities	\$ 157,136.79

RECEIPTS

Water rent	\$ 20,889.37
Interest	249.91
Savings deposit	5,000.00
Cash on hand 01/01/2006	56,433.92
	\$ 82,573.20

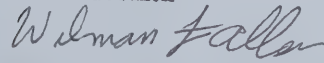
PAYMENTS

Salaries	\$ 500.00
Collector's fee	1,029.19
Auditors	40.00
Postage and supplies	81.68
Insurance	100.00
License renewal	100.00
Lab equipment & tests	440.00
Repair & maintenance	1,556.24
Meters & equipment	2,790.81
Purchased water	11,420.00
Rural Water Association	125.00
Overpayment refund	83.25
Funds transfer to savings	5,000.00
	\$ 23,266.17

Cash on hand December 31, 2006	\$ 59,307.03
	\$ 82,573.20

COMMISSIONERS:

Wilman F. Allen



Barry Grover



James Belknap



## BEECHER FALLS VOLUNTEER FIRE DEPARTMENT, INC. REPORT FOR YEAR ENDING 2005

Current members

Wilman Allen	Bernard Charest	Gordon Frizzell	Richard Bailey
John Charest	Andre Gagnon	Steve Young	Jeff Noyes
Brian Bissonette	Paul Cote	Donald Gagnon	Steve Noyes
Bob Couture	James Gates	Kevin Rice	Ray Bryant
Robert Brousseau	Harland Crawford	Roland Roy	Doug Burns
Vernon Crawford	Bryan Lachance	Guy St. Pierre	Todd Nicholes
Serge Dionne	Chris Bissonette	Phillip Pariseau	Chris Ricker
Jamie Fogg	Keenan Carney	Ben Lemay	Richard Dueso
Michel Pariseau	Tom Keezer	Kevin Voigt	Nicolas Gagnon
Gary Richardson	Perry Richardson	Dan Lepine	Daniel Leigh

The Beecher Falls volunteer fire department answered a total of 270 emergency calls in the fiscal year December 1, 2004 to November 30, 2005. The 270 emergency calls included 42 fire related incidents, 11 service calls, and 212 emergency medical calls which includes MVA's, and other types of rescue calls.

These calls were answered in the following towns and Gores Canaan VT, Norton VT, Averill VT, Hall Stream Rd. in Pittsburg NH, Clarksville NH, West Stewartstown NH, East Hereford Quebec, Saint Venant de-Paquette Quebec, Saint Malo Quebec, Saint Hermenegilde Quebec, and East Clifton Quebec. These areas cover approximately 465 square miles and 4500 permanent residents.

The fire department continues to receive grants from the Vermont department of Homeland security and the Federal government. Over the past year the department received a \$9,500.00 grant to hold an exercise to prepare for a terrorism act or major natural disaster. The exercise included a response to Norton, which involved a train derailment caused by terrorism. The fire department was able to work with other fire departments from the area, EMS squads and the police. The exercise was used to create continuity between all different types of agencies in the event of a disaster.

The fire department also received a grant for \$25,000.00 dollars for training. This training involved 4 full days of rope rescue from heights and below grade, and 3 full days of confined space rescue. There were members present from the Beecher Falls FD, Colebrook FD., Pittsburg FD., and from Ethan Allen. We also received a grant for \$5,000.00 dollars that was used to purchase the basic specialized equipment to perform this task.

The fire department also received the fire act grant again this year. The grant is for \$39,845.00 with a 10% match. This grant will be used to purchase new hose, nozzles, and appliances for water supply.

Also again this year another dry hydrant was installed using RCD grant money. This hydrant was installed at Walter Earl's residence in Wallace pond. This is a total of 6 dry hydrants that have been granted.

The Ford 550 that was mentioned in last year's report was received in October and is now in service as 44R1. This truck can handle many different scenarios but will mainly be used to answer the department's medical and rescue calls.

The large combination engine and rescue that was purchased through last year's Fire Act Grant will be delivered in April of this year.

The grants have been of great value to us, and also to the towns that we cover. However it appears that the grants from Vermont Homeland security are over. The state will now use the grant funding for large projects that will help protect us all if any major terrorism incidents or natural disasters should come our way. We have not had to ask for any increase in allocations from the towns that we cover due to these grants and the aggressive fire department fund raising. This attributes to the hard work of all the dedicated volunteers on this department. There were countless hours spent answering the calls, training for these calls, attending meeting after meeting, and getting all of the above extra work done. We thank our families who are as dedicated as the firemen. Without their continued support of all of us, none of this would be able to happen.

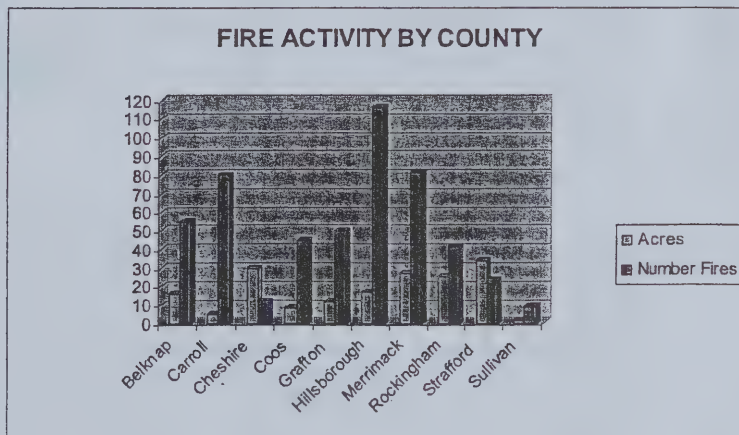
Steve Young, Chief Beecher Falls Volunteer Fire Department Inc.

## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2217, or online at [www.nhdfi.org](http://www.nhdfi.org).

Fire activity was high during the first several weeks of the 2005 fire season, with red-flag conditions issued by the National Weather Service and extreme fire danger in the southern and central portions of the state. This period of increased initial attack activity prompted a 5-day ban on open burning, the first such ban in several years. Despite the dry conditions, the state's largest wildland fire was contained at 29 acres. Our statewide system of fire lookout towers is credited with keeping the fires small and saving several structures this season due to their quick and accurate spotting capabilities. Fires in the wildland urban interface damaged 10 structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

### 2005 FIRE STATISTICS (All fires reported as of November 4, 2005)



#### CAUSES OF FIRES REPORTED

Cause	Count	Total Fires	Total Acres
Arson	2	2005	513
Campfire	34	2004	482
Children	29	2003	374
Smoking	40	2002	540
Debris	284		
Railroad	1		
Equipment	7		
Lightning	5		
Misc.*	111	(*Misc.: power lines, fireworks, electric fences, etc.)	

**ONLY YOU CAN PREVENT WILDLAND FIRE**



## Raymond S. Burton

338 River Road  
Bath, NH 03740  
Tel. (603) 747-3662  
Car Phone (603) 481-0863  
E-mail: ray.burton4@gte.net

107 North Main St.  
State House Room 207  
Concord, NH 03301  
Rburton@nh.gov

12/01/05

Executive Councilor  
District One

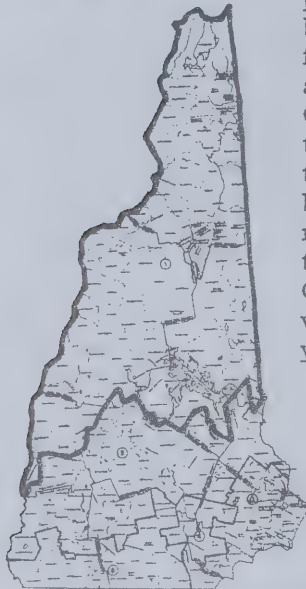
### REPORT TO THE PEOPLE OF DISTRICT ONE by Raymond S. Burton, Executive Councilor

As one of your elected public servants, I am honored to report to you in my role as Executive Councilor for District One. My Constitutional and legal responsibilities while serving in this position parallel those of a Board of Directors. We administer state law and budgets passed by the NH House and Senate. We also must comply with federal laws and regulations when we accept federal programs, projects and grants.

One responsibility of the Governor and Council is to seek citizens willing to serve on the state volunteer boards and commissions. It is important that your region be well represented. If you are interested in serving on a board or commission, please send your letter of interest and resume to my office or directly to Kathy Goode, Director of Appointments/Liaison to the Council, Governor's Office, State House, 107 North Main Street, Concord, NH 03301, Tel. (603) 271-2121. Visit the Secretary of State's website to see what is available/open at:

[www.sos.nh.gov/redbook/index.htm](http://www.sos.nh.gov/redbook/index.htm)

- Sources of information from my office to you include:
- The New Hampshire Constitution
  - Official NH Highway Map
  - Organizational Chart of NH State Government
  - NH Political Calendar 2006-07
  - NH Executive Council brochure
  - Listing of toll-free phone numbers for resources and information.



#### Towns in Council District #1

##### CARROLL COUNTY:

Albany, Bartlett,  
Chatham, Conway, Eaton,  
Effingham, Freedom, Hart's Loc.,  
Jackson, Madison, Moultonborough,  
Ossipee, Sandwich, Tamworth,  
Tiltonboro, Wakefield, Wolfeboro,

##### GRAFTON COUNTY:

Alexandria, Ashland, Bath,  
Benton, Bethlehem, Bridgewater,  
Bristol, Campton, Canaan,  
Dorchester, Easton, Ellsworth,  
Enfield, Franconia, Grafton,  
Groton, Hanover, Haverhill,  
Hebron, Holderness, Landaff,  
Lebanon, Lincoln, Lisbon,  
Livermore, Littleton, Lyman,  
Lyme, Monroe, Orange, Orford,  
Piermont, Plymouth, Rumney,  
Sugar Hill, Thornton, Warren,  
Waterville Valley, Wentworth,  
Woodstock

##### BELKNAP COUNTY:

Alton, Belmont, Center Harbor,  
Gilford, Laconia, Meredith,  
New Hampton, Sanbornton, Tilton

#### Effective email/website source includes:

[www.nh.gov](http://www.nh.gov) for all state agencies; executive, legislative, state personnel, licensing boards, and much more.

[www.nh.gov/council](http://www.nh.gov/council) includes duties, minutes of meetings, agendas for upcoming meetings and the history of the Executive Council.

[bcheney@nheom.state.nh.us](mailto:bcheney@nheom.state.nh.us) Bruce Cheney, Bureau Chief all emergency management matters.

[www.gencourt.state.nh.us/house/members/](http://www.gencourt.state.nh.us/house/members/) All NH House Members email addresses.

[www.gencourt.state.nh.us/senate/members](http://www.gencourt.state.nh.us/senate/members) ALL NH State Senate Members email addresses.

##### COOS COUNTY:

Berlin, Carroll, Clarksville,  
Colebrook, Columbia, Dalton,  
Dixville, Dummer, Errol,  
Gorham, Jefferson, Lancaster,  
Milan, Millsfield, Northumberland,  
Pittsburg, Randolph, Shelburne,  
Stewartstown, Stark, Stratford,  
Whitefield

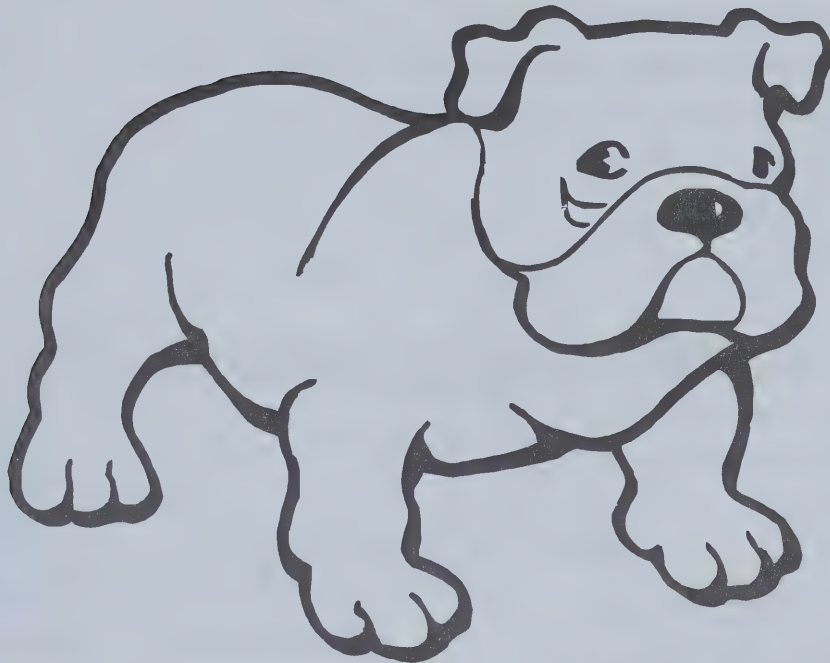
I am always available to assist you and your region in solving issues and concerns of importance to you.

**IT IS A PLEASURE TO SERVE DISTRICT ONE.**

##### SULLIVAN COUNTY:

Charlestown, Claremont, Cornish,  
Croydon, Grantham, Newport  
Plainfield, Springfield, Sunapee

*Annual Report  
of the  
School Officials  
of the School District*



**STEWARTSTOWN, N H  
2004 – 2005**

ANNUAL MEETING DATE

*Monday, March 13, 2006*

*7:00 pm*

*Stewartstown Community School*

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**2004 - 2005**

**Report of**

**STEWARTSTOWN SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Perry Richardson*

**CLERK**

*Patricia E. Grover*

**TREASURER**

*Cheryl Eastman*

**SCHOOL BOARD**

*Amy Brooks*

*Term Expires 2006*

*Philip Pariseau, Chairman*

*Term Expires 2007*

*Donna Marshall*

*Term Expires 2008*

**SUPERINTENDENT OF SCHOOLS**

*Robert C. Mills*

**BUSINESS MANAGER**

*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**

*Anthony Wm. Paul*

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Philip Pariseau, phone # 246-8625.

# STEWARTSTOWN SCHOOL DISTRICT

## WARRANT

### State of New Hampshire

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

You are hereby notified to meet at the Stewartstown Community School in said District on Monday, the 13th day of March 2006, at 7:00 o'clock in the evening to act upon the following subjects:

1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District.
2. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
3. To see if the school district will vote to raise and appropriate the sum of Five thousand dollars (\$5,000.00) to be added to the school district Bus Capital Reserve Fund previously established. The school board and budget committee recommend this appropriation. (Majority vote required)
4. To see if the district will vote to raise and appropriate the sum of One million, eight hundred eight thousand, four hundred eighty-seven dollars (\$1,808,487.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations voted in warrant article #3. The school board and budget committee recommend this appropriation. (Majority vote required)
5. To transact any other business that may legally come before this meeting.

Given under our hands at said Stewartstown, the 6<sup>th</sup> of February 2006.

Philip Pariseau, Chairman  
Amy Brooks  
Donna Marshall  
Stewartstown School Board

A True Copy of Warrant - Attest:

Philip Pariseau, Chairman  
Amy Brooks  
Donna Marshall  
Stewartstown School Board

# STEWARTSTOWN SCHOOL DISTRICT

## SPECIAL WARRANT

### The State of New Hampshire

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

You are hereby notified to meet at the Stewartstown Community School in said District on Tuesday, the 14th day of March, 2006, to act upon the following subjects: (Polls will be open from 10:00 o'clock in the morning until 6:00 o'clock in the evening).

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

Given under our hands at said Stewartstown the 6<sup>th</sup> of February 2006.

PHILIP PARISEAU, CHAIRMAN  
AMY BROOKS  
DONNA MARSHALL  
Stewartstown School Board

A True Copy of Warrant - Attest:

PHILIP PARISEAU, CHAIRMAN  
AMY BROOKS  
DONNA MARSHALL  
Stewartstown School Board

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		1,043.39	500.00	700.00
1600-1699	Food Service Sales		12,464.71	12,750.00	12,750.00
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		4,395.78		
<b>REVENUE FROM STATE SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	School Building Aid		17,086.25	16,697.00	17,086.00
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		518.74	525.00	525.00
3270	Driver Education				
3290-3299	Other State Sources		1,103.40	950.00	950.00
<b>REVENUE FROM FEDERAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4100-4539	Federal Program Grants		208,678.74	205,275.00	195,116.00
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		24,222.35	19,000.00	23,500.00
4570	Disabilities Programs				
4580	Medicaid Distribution		133.85	100.00	100.00
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds		61.20		
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds			17,476.00	
<b>SUB TOTAL</b>			<b>269,708.41</b>	<b>273,273.00</b>	<b>250,727.00</b>

1                                      2                                      3                                      4                                      5                                      6

Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES CONT.</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		-	10,000.00	
	Fund Balance to Reduce Taxes		114,761.00	118,522.00	75,000.00
	<b>Total Estimated Revenue &amp; Credits</b>		<b>384,469.41</b>	<b>401,795.00</b>	<b>325,727.00</b>

**\*\*BUDGET SUMMARY\*\***

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
<b>SUBTOTAL 1 Appropriations Recommended (from page 3)</b>	1,828,502.00	1,808,487.00	1,808,487.00
<b>SUBTOTAL 2 Special Warrant Articles Recommended (from page 4)</b>	-	5,000.00	5,000.00
<b>SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 4)</b>	-	-	-
<b>TOTAL Appropriations Recommended</b>	1,828,502.00	1,813,487.00	1,813,487.00
<b>Less: Amount of Estimated Revenues &amp; Credits (from above)</b>	401,795.00	325,727.00	325,727.00
<b>Less: Amount of Statewide Enhanced Education Tax/Grant</b>	659,405.00	673,950.00	673,950.00
<b>Estimated Amount of Local Taxes to be Raised For Education</b>	767,302.00	813,810.00	813,810.00

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$ 173,169.30**  
(See Supplemental Schedule With 10% Calculation)

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Expenditures		Appropriations		School Board's Appropriations		Budget Committee's Approp.	
			for Year 7/1/04 to 6/30/05	XXXXXXXXXX	Current Year as Approved by DRA	XXXXXXXXXX	Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	<b>INSTRUCTION (1000-1999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100-1199	Regular Programs		724,698.91	829,113.00	893,892.00		893,892.00		893,892.00	
1200-1299	Special Programs		117,602.48	271,529.00	243,906.00		243,906.00		243,906.00	
1300-1399	Vocational Programs									
1400-1499	Other Programs		1,217.14	25,773.00	28,934.00		28,934.00		28,934.00	
1500-1599	Non-Public Programs									
1600-1899	Adult & Community Programs									
	<b>SUPPORT SERVICES (2000-2999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2000-2199	Student Support Services		49,375.69	154,419.00	95,232.00		95,232.00		95,232.00	
2200-2299	Instructional Staff Services		25,935.60	37,971.00	40,420.00		40,420.00		40,420.00	
	General Administration		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 840	School Board Contingency									
2310-2319	Other School Board		13,101.99	15,609.00	15,387.00		15,387.00		15,387.00	
	Executive Administration		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320-310	SAU Management Services									
2320-2399	All Other Administration		61,256.72	64,395.00	69,747.00		69,747.00		69,747.00	
2400-2499	School Administration Service		55,336.41	72,724.00	71,100.00		71,100.00		71,100.00	
2500-2599	Business									
2600-2699	Operation & Maintenance of Plant		99,513.84	86,418.00	97,152.00		97,152.00		97,152.00	
2700-2799	Student Transportation		110,611.79	111,036.00	105,133.00		105,133.00		105,133.00	
2800-2999	Support Service Central & Other									
3000-3999	NON-INSTRUCTIONAL SERVICES		-	5,222.00	5,336.00		5,336.00		5,336.00	
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		-	500.00	500.00		500.00		500.00	
	<b>OTHER OUTLAYS (5000-5999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110	Debt Service - Principal		55,000.00	55,000.00	55,000.00		55,000.00		55,000.00	
5120	Debt Service - Interest		31,967.50	31,263.00	26,794.00		26,794.00		26,794.00	
	sub total		1,345,618.07	2,176,972.00	1,748,533.00		1,748,533.00		1,748,533.00	

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Expenditures for Year 7/1/04 to 6/30/05		Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
			XXXXXXXXXX	XXXXXXXXXX		RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	FUND TRANSFERS								
5220-5221	To Food Service		27,286.00		57,530.00	59,854.00		59,854.00	
5222-5229	To Other Special Revenue (5210 Charter School)					100.00		100.00	
5230-5239	To Capital Projects								
5251	To Capital Reserves								
5252	To Expendable Trust (*see below)		10,000.00		10,000.00	-		-	
5253	To Non-Expendable Trusts								
5254	To Agency Funds								
5300-5399	Intergovernmental Agency Alloc.								
	SUPPLEMENTAL								
	DEFICIT								
	SUBTOTAL 1		1,382,904.07		1,828,502.00	1,808,487.00	-	1,808,487.00	

PLEASE PROVIDE FURTHER DETAIL:

\* Amount of line 5252 which is for Health Maintenance Trust \$ \_\_\_\_\_ (see RSA 198:20-c, V)

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	School Board's Appropriations		Budget Committee's Approp.	
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/04 to 6/30/05	Appropriations Current Year As Approved by DRA	WARR. ART.#	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
5251	School Bus Capital Reserve	5,000.00	0.00	3	5,000.00		5,000.00	
CO	SUBTOTAL 2 RECOMMENDED	XXXXXXX	XXXXXXXXXX	XXXX	5,000.00	XXXXXXXXXX	5,000.00	XXXXXXXXXX
00								

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be:  
 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1	3	4	5	School Board's Appropriations		Budget Committee's Approp.		
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/04 to 6/30/05	Appropriations Prior Year As Approved by DRA	WARR. ART.#	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	SUBTOTAL 3 RECOMMENDED	XXXXXXXXXX	XXXXXXXXXX	XXXX		XXXXXXXXXX		XXXXXXXXXX



BUDGET COMMITTEE  
 SUPPLEMENTAL SCHEDULE - MBA  
 (RSA 32:18, 19, &32:21)

VERSION #1  
 REVISED 1996

LOCAL GOVERNMENTAL UNIT: STEWARTSTOWN SCHOOL DISTRICT

FISCAL YEAR END 07

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm.	1,813,487.00
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	55,000.00
3. Interest: Long-Term Bonds & Notes	26,794.00
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
6. TOTAL EXCLUSIONS (Sum of rows 2 - 5)	81,794.00
7. AMOUNT RECOMMENDED LESS RECOMMENDED EXCLUSION AMOUNTS (Line 1 less Line 6)	1,731,693.00
8. Line 7 times 10%	173,169.30

THIS IS THE MAXIMUM ALLOWABLE INCREASE TO BUDGET COMMITTEES  
RECOMMENDED BUDGET. See versions 2 & 3 if you have collective  
 bargaining items.

2006 - 2007 ESTIMATED REVENUE

	2004 - 2005 Actual	2005 - 2006 Budget	2006 - 2007 Proposed	Variance	Percentage
Balance on Hand, June 30	114,761.00	118,522.00	75,000.00	(43,522.00)	-36.72%
State Adequate Education Grant**	417,793.00	530,404.00	530,404.00	-	0.00%
Building Aid	17,086.25	16,697.00	17,086.00	389.00	2.33%
School Meals:					
State	518.74	525.00	525.00	-	0.00%
Federal	24,222.35	19,000.00	23,500.00	4,500.00	23.68%
Local (Sales of Breakfasts & Lunches)	12,464.71	12,750.00	12,750.00	-	0.00%
Title I	156,778.42	202,275.00	176,116.00	(26,159.00)	-12.93%
Other Federal Programs	51,900.32	3,000.00	19,000.00	16,000.00	533.33%
Earnings on Investment	1,043.39	500.00	700.00	200.00	40.00%
Gas Tax Refund	1,103.40	950.00	950.00	-	100.00%
Medicaid	133.85	100.00	100.00	-	0.00%
Refund/Other Local Revenue	4,395.78	-	-	-	0.00%
Transfer from Expendable Trust Fund	61.20	-	-	-	0.00%
Transfer from Capital Reserve Fund	-	17,476.00	-	(17,476.00)	0.00%
Voted From Surplus	-	10,000.00	-	(10,000.00)	-100.00%
<b>TOTAL ESTIMATED REVENUE</b>	<b>802,262.41</b>	<b>932,199.00</b>	<b>856,131.00</b>	<b>(76,068.00)</b>	<b>-8.16%</b>

BUDGET SUMMARY

	2004 - 2005 Actual	2005 - 2006 Budget	2006 - 2007 Proposed	Variance
<b>TOTAL ESTIMATED REVENUE</b>	<b>802,262.41</b>	<b>932,199.00</b>	<b>856,131.00</b>	<b>(76,068.00)</b>
Budget	1,702,647.00	1,828,502.00	1,813,487.00	(15,015.00)
Total Appropriations	900,384.59	896,303.00	957,356.00	61,053.00
State Property Tax (Estimated)	149,242.00	129,001.00	143,546.00	14,545.00
Estimated District Assessment	772,600.00	767,302.00	813,810.00	46,508.00

## STEWARTSTOWN SCHOOL DISTRICT 2006 - 2007 BUDGET FOOTNOTES

Footnotes delineated in the far right hand column of the Detail Budget pages.

- A. Estimated salary increases for personnel, split grades 1 and 2, which required an additional staff member. This is due to the number of students, 22 students this year and projected 30 students next year in grades one and two. Title II grant pays for \$16,000 of this position.
- B. Part Time Certified Art Teacher and Physical Education Teacher.
- C. Health Insurance is projected to increase 26.3 % (Last year 9.3%)
- D. Decrease of high school students.
- E. Reduction in out of district placements.
- F. Title I funds (offset on the revenue side of the budget).
- G. Decrease due to adding a speech assistant, which reduces the direct service of the pathologist. Reduction in student services for psychological and OT
- H. Anticipated reduction in funds and the Title II position moved to Regular Education.
- I. Reduction in computer equipment. Grants will purchase equipment as needed.
- J. Salary and Benefit package.
- K. Projected salary and health insurance costs.
- L. Projected increase in fuel costs.
- M. Salary and Benefit package plus additional time allocated for calendar differences and transportation needs between Canaan and Stewartstown.
- N. Add to Bus Capital Reserve Fund and decrease in contributions to Tuition Expendable Trust Fund.

STEWARTSTOWN SCHOOL DISTRICT  
PROPOSED BUDGET 2006 - 2007

	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE
<b>EXPENDITURES</b>					
1100 REGULAR EDUCATION					
110 TEACHERS' SALARIES	146,200.00	150,650.00	151,450.00	194,900.00	43,450.00
114 AIDES' SALARIES	7,202.00	5,582.66	7,458.00	8,052.00	594.00
120 PART-TIME SALARIES	9,386.00	8,892.00	14,706.00	20,140.00	5,434.00
123 SUBSTITUTE SALARY	5,280.00	4,506.30	5,720.00	7,280.00	1,560.00
211 HEALTH INSURANCE	47,705.00	48,268.69	51,793.00	84,576.00	32,783.00
220 FICA TAX	13,109.00	12,655.09	13,988.00	17,969.00	3,981.00
232 RETIREMENT	3,860.00	3,816.51	5,604.00	7,211.00	1,607.00
250 UNEMPLOYMENT COMPENSATION	2,964.00	0.00	2,964.00	2,964.00	0.00
260 WORKERS' COMPENSATION	1,008.00	494.24	1,076.00	1,382.00	306.00
270 OTHER EMPLOYEE BENEFITS	351.00	880.00	450.00	525.00	75.00
323 CONTRACTED SERVICES	27,951.00	16,215.12	17,370.00	19,552.00	2,182.00
430 REPAIR & MAINTENANCE	3,250.00	1,380.74	2,950.00	2,850.00	(100.00)
531 COMMUNICATIONS	1,980.00	1,600.88	1,860.00	1,860.00	0.00
561 TUITION IN STATE	240,796.00	244,361.40	292,300.00	281,927.00	(10,373.00)
562 TUITION-OUT OF STATE	247,500.00	198,297.94	232,400.00	213,900.00	(18,500.00)
580 TRAVEL	0.00	1,055.07	532.00	0.00	(532.00)
610 SUPPLIES	9,010.00	7,291.98	10,454.00	10,067.00	(387.00)
641 BOOKS	13,585.00	10,602.32	5,570.00	11,192.00	5,622.00
642 SOFTWARE	233.00	67.85	472.00	605.00	133.00
643 VIDEOS	69.00	68.82	0.00	0.00	0.00
733 FURNITURE	1,525.00	1,605.14	0.00	800.00	800.00
739 EQUIPMENT	8,226.00	3,207.27	8,196.00	4,340.00	(3,856.00)
810 DUES & FEES	1,800.00	813.50	1,800.00	1,800.00	0.00
Total REGULAR EDUCATION	792,990.00	722,313.52	829,113.00	893,892.00	64,779.00

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
1200 SPECIAL PROGRAMS					
110 TEACHER'S SALARY	36,700.00	36,700.00	37,750.00	39,250.00	1,500.00
114 AIDES' SALARIES	16,365.00	7,802.33	17,263.00	12,694.00	(4,569.00)
123 SUBSTITUTES' SALARIES	540.00	0.00	585.00	260.00	(325.00)
211 HEALTH INSURANCE	5,301.00	4,563.65	5,755.00	7,229.00	1,474.00
220 FICA TAX	4,181.00	3,359.06	4,337.00	4,072.00	(265.00)
232 RETIREMENT	969.00	968.69	1,397.00	1,452.00	55.00
260 WORKERS' COMPENSATION	322.00	179.83	334.00	313.00	(21.00)
290 EMPLOYEE BENEFIT	117.00	0.00	150.00	175.00	25.00
323 PUPIL SERVICES	16,388.00	5,798.21	4,422.00	0.00	(4,422.00)
561 TUITION - IN STATE	0.00	0.00	25,500.00	0.00	(25,500.00)
562 OUT OF STATE TUITION	5,644.00	658.80	5,894.00	5,894.00	0.00
569 PRIVATE TUITION	31,140.00	55,273.43	59,404.00	45,100.00	(14,304.00)
580 TRAVEL	0.00	327.26	0.00	0.00	0.00
610 SUPPLIES	100.00	97.15	244.00	102.00	(142.00)
641 BOOKS	494.00	471.60	626.00	1,073.00	447.00
642 SOFTWARE	0.00	0.00	0.00	159.00	159.00
739 NEW EQUIPMENT	0.00	1,002.10	0.00	0.00	0.00
Total SPECIAL PROGRAMS	118,261.00	117,202.11	163,661.00	117,773.00	(45,888.00)
1290 TITLE I					
110 TEACHER'S SALARY	80,800.00	0.00	59,300.00	66,500.00	7,200.00
114 AIDE'S SALARIES	16,911.00	0.00	18,617.00	12,033.00	(6,584.00)
211 HEALTH INSURANCE	21,203.00	0.00	17,264.00	33,975.00	16,711.00
220 FICA TAX	7,621.00	0.00	6,078.00	6,126.00	48.00
232 RETIREMENT	2,133.00	0.00	2,194.00	2,461.00	267.00
260 WORKERS' COMPENSATION	586.00	0.00	468.00	471.00	3.00
290 OTHER EMPLOYEE BENEFIT	117.00	0.00	150.00	175.00	25.00
323 CONTRACTED SERVICE	8,250.00	0.00	0.00	0.00	0.00
580 TRAVEL	500.00	0.00	500.00	200.00	(300.00)
610 SUPPLIES	1,200.00	0.00	1,470.00	663.00	(807.00)

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
TITLE I CONT'D.					
641 BOOKS	1,198.00	0.00	856.00	334.00	(522.00)
642 SOFTWARE	100.00	0.00	0.00	195.00	195.00
733 NEW FURNITURE	0.00	0.00	465.00	0.00	(465.00)
734 NEW EQUIPMENT	0.00	0.00	506.00	3,000.00	2,494.00
Total TITLE I	140,619.00	0.00	107,868.00	126,133.00	18,265.00 F
1410 COCURRICULAR ACTIVITIES					
810 DUES AND FEES	2,080.00	1,217.14	766.00	766.00	0.00
Total COCURRICULAR ACTIVITIES	2,080.00	1,217.14	766.00	766.00	0.00
1420 COCURRICULAR SPORTS					
110 SALARY	600.00	0.00	600.00	600.00	0.00
220 FICA TAX	47.00	0.00	47.00	47.00	0.00
232 RETIREMENT	0.00	0.00	22.00	22.00	0.00
260 WORKMEN'S' COMPENSATION	0.00	0.00	2.00	2.00	0.00
610 SUPPLIES	500.00	0.00	500.00	500.00	0.00
Total COCURRICULAR SPORTS	1,147.00	0.00	1,171.00	1,171.00	0.00
1430 SUMMER SCHOOL					
114 AIDE'S SALARY	1,710.00	0.00	1,800.00	2,160.00	360.00
120 SALARIES	13,500.00	0.00	15,900.00	18,375.00	2,475.00
220 FICA TAX	1,186.00	0.00	1,381.00	1,602.00	221.00
232 RETIREMENT	443.00	0.00	655.00	760.00	105.00
610 SUPPLIES	1,500.00	0.00	1,500.00	1,500.00	0.00
641 BOOKS	0.00	0.00	800.00	800.00	0.00
810 DUES AND FEES	1,800.00	0.00	1,800.00	1,800.00	0.00
Total SUMMER SCHOOL	20,139.00	0.00	23,836.00	26,997.00	3,161.00 F

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
				VARIANCE	
2120 GUIDANCE SERVICES					
323 CONTRACTED SERVICES	975.00	1,059.86	18,490.00	14,330.00	(4,160.00)
610 SUPPLIES	325.00	0.00	425.00	525.00	100.00
739 EQUIPMENT	1,500.00	1,425.11	0.00	0.00	0.00
Total GUIDANCE SERVICES	2,800.00	2,484.97	18,915.00	14,855.00	(4,060.00)
2130 HEALTH SERVICES					
323 CONTRACTED SERVICE	10,383.00	10,285.00	10,902.00	11,664.00	762.00
430 REPAIR & MAINTENANCE	75.00	33.00	75.00	75.00	0.00
610 SUPPLIES	1,000.00	405.94	1,150.00	1,454.00	304.00
641 BOOKS	80.00	57.56	13.00	91.00	78.00
643 VIDEO	0.00	0.00	0.00	20.00	20.00
739 EQUIPMENT	315.00	262.69	0.00	0.00	0.00
Total HEALTH SERVICES	11,853.00	11,044.19	12,140.00	13,304.00	1,164.00
2140 PSYCHOLOGICAL SERVICES					
323 COUNSELING SERVICES	10,800.00	3,670.00	7,200.00	3,600.00	(3,600.00)
Total PSYCHOLOGICAL SERVICES	10,800.00	3,670.00	7,200.00	3,600.00	(3,600.00) G
2150 SPEECH PATHOLOGIST					
120 SALARY	0.00	105.75	0.00	0.00	0.00
220 FICA	0.00	8.09	0.00	0.00	0.00
260 WORKERS' COMPENSATION	135.00	0.00	135.00	135.00	0.00
323 PROFESSIONAL SERVICES	27,555.00	13,756.77	34,827.00	26,381.00	(8,446.00) G
580 TRAVEL	2,438.00	2,801.34	1,778.00	2,444.00	666.00
610 SUPPLIES	753.00	750.82	904.00	484.00	(420.00)
640 BOOKS	0.00	0.00	190.00	635.00	445.00
642 SOFTWARE	328.00	285.00	0.00	0.00	0.00
Total SPEECH PATHOLOGIST	31,209.00	17,707.77	37,834.00	30,079.00	(7,755.00)

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
				VARIANCE	
2160 OCCUPATIONAL/PHYSICAL THERAPY					
260 WORKERS' COMPENSATION	19.00	0.00	38.00	34.00	(4.00)
323 CONTRACTED SERVICE	3,151.00	1,968.75	6,505.00	5,764.00	(741.00)
Total OCCUPATIONAL/PHYSICAL THERAPY	3,170.00	1,968.75	6,543.00	5,798.00	(745.00) G
2190 OTHER SUPPORT SERVICE					
110 SALARIES	2,800.00	0.00	26,900.00	2,800.00	(24,100.00)
211 HEALTH INSURANCE	0.00	0.00	11,509.00	0.00	(11,509.00)
220 FICA TAX	218.00	0.00	2,098.00	0.00	(2,098.00)
232 RETIREMENT	0.00	0.00	995.00	0.00	(995.00)
260 WORKER'S COMPENSATION	17.00	0.00	161.00	0.00	(161.00)
320 CONTRACTED SERVICES	0.00	500.00	0.00	3,100.00	3,100.00
323 CONTRACTED SERVICE	9,630.00	2,611.00	5,510.00	0.00	(5,510.00)
324 STUDENT ASSIST PROGRAM	10,000.00	6,014.68	11,173.00	13,275.00	2,102.00
580 TRAVEL	198.00	0.00	246.00	288.00	42.00
610 SUPPLIES	125.00	73.00	125.00	125.00	0.00
630 FOOD	0.00	19.50	0.00	0.00	0.00
810 DUES AND FEES	1,370.00	744.00	1,220.00	1,220.00	0.00
Total OTHER SUPPORT SERVICE	24,358.00	9,962.18	59,937.00	20,808.00	(39,129.00) H
2191 TECHNOLOGY SERVICES					
390 CONTRACTED SERVICES	5,580.00	137.50	3,000.00	3,000.00	0.00
610 SUPPLIES	500.00	482.15	200.00	200.00	0.00
642 SOFTWARE	1,200.00	1,918.18	2,250.00	3,588.00	1,338.00
733 COMPUTER EQUIPMENT	0.00	0.00	6,400.00	0.00	(6,400.00)
Total TECHNOLOGY SERVICES	7,280.00	2,537.83	11,850.00	6,788.00	(5,062.00) I
2210 IMPROVEMENT OF INSTRUCTION					
120 PART TIME SALARY	4,150.00	525.00	2,770.00	2,770.00	0.00
220 FICA TAX	324.00	0.00	216.00	216.00	0.00
232 RETIREMENT	108.00	0.00	102.00	102.00	0.00



EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
IMPROVEMENT OF INSTRUCTION CONT'D.					
260 WORKERS' COMPENSATION	25.00	0.00	17.00	17.00	0.00
330 CONTRACTED SERVICES	3,000.00	1,000.00	5,620.00	5,620.00	0.00
580 TRAVEL	3,500.00	82.13	2,245.00	2,245.00	0.00
610 SUPPLIES	0.00	0.00	400.00	400.00	0.00
810 DUES AND FEES	2,500.00	0.00	1,500.00	1,500.00	0.00
930 TRANSFER TO S. D. C.	950.00	950.00	950.00	870.00	(80.00)
Total IMPROVEMENT OF INSTRUCTION	14,557.00	2,557.13	13,820.00	13,740.00	(80.00)
2220 EDUCATIONAL MEDIA SERVICES					
110 SALARY	17,772.00	18,578.08	18,416.00	19,714.00	1,298.00
220 FICA TAX	1,386.00	1,421.25	1,436.00	1,538.00	102.00
260 WORKERS' COMPENSATION	107.00	0.00	110.00	118.00	8.00
290 EMPLOYEE BENEFIT	117.00	0.00	150.00	1,000.00	850.00
323 CONTRACTED MEDIA SERVICE	540.00	558.00	540.00	540.00	0.00
610 SUPPLIES	288.00	281.17	575.00	340.00	(235.00)
641 BOOKS	1,837.00	1,832.97	2,429.00	2,486.00	57.00
642 SOFTWARE	625.00	707.00	345.00	944.00	599.00
643 VIDEOS	713.00	0.00	0.00	0.00	0.00
739 EQUIPMENT	0.00	0.00	150.00	0.00	(150.00)
Total EDUCATIONAL MEDIA SERVICES	23,385.00	23,378.47	24,151.00	26,680.00	2,529.00
2310 SCHOOL BOARD SERVICES					
110 SALARIES	3,335.00	3,025.00	3,335.00	3,335.00	0.00
220 FICA TAX	260.00	231.43	260.00	260.00	0.00
260 WORKERS' COMPENSATION	20.00	16.34	20.00	20.00	0.00
323 CONTRACTED SERVICES	0.00	0.00	1,000.00	0.00	(1,000.00)
340 OTHER PROFESSIONAL SERVICES	6,600.00	5,275.00	5,200.00	5,800.00	600.00
520 INSURANCE	880.00	395.95	880.00	880.00	0.00
532 POSTAGE	0.00	0.00	0.00	0.00	0.00
540 ADVERTISING	1,500.00	1,120.29	1,500.00	1,500.00	0.00
					<b>J</b>

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
SCHOOL BOARD SERVICES CONT'D.					
610 SUPPLIES	900.00	599.99	1,000.00	1,000.00	0.00
641 BOOKS	0.00	50.00	0.00	0.00	0.00
810 DUES AND FEES	2,343.00	2,387.99	2,414.00	2,592.00	178.00
Total SCHOOL BOARD SERVICES	15,838.00	13,101.99	15,609.00	15,387.00	(222.00)
2321 OFFICE OF SUPERINTENDENT					
351 APPROPRIATIONS	61,257.00	61,256.72	55,900.00	61,304.00	5,404.00 K
Total OFFICE OF SUPERINTENDENT	61,257.00	61,256.72	55,900.00	61,304.00	5,404.00
2329 COORD OF SPECIAL SERVICES					
580 TRAVEL	250.00	0.00	398.00	346.00	(52.00)
Total COORD OF SPECIAL SERVICES	250.00	0.00	398.00	346.00	(52.00)
2410 OFFICE OF PRINCIPAL					
110 PRINCIPAL'S SALARY	32,126.00	26,115.33	38,492.00	34,793.00	(3,699.00)
114 SECRETARIAL SALARY	9,840.00	10,244.14	9,322.00	10,427.00	1,105.00
120 ASSISTANTS SALARY	1,000.00	1,000.00	1,000.00	1,250.00	250.00
211 HEALTH INSURANCE	10,601.00	5,549.79	5,755.00	7,229.00	1,474.00 C
220 FICA TAX	3,352.00	2,852.47	3,808.00	3,625.00	(183.00)
232 RETIREMENT	964.00	682.51	1,461.00	1,334.00	(127.00)
260 WORKERS' COMPENSATION	258.00	205.63	293.00	279.00	(14.00)
290 EMPLOYEE BENEFIT	0.00	0.00	0.00	500.00	500.00
430 REPAIR & MAINTENANCE	1,200.00	1,877.16	1,600.00	1,950.00	350.00
440 RENT	66.00	0.00	66.00	66.00	0.00
531 TELEPHONE	2,196.00	1,918.79	2,196.00	2,196.00	0.00
532 POSTAGE	600.00	230.78	800.00	800.00	0.00
550 PRINTING	300.00	168.00	1,000.00	1,000.00	0.00
580 TRAVEL	0.00	840.73	750.00	750.00	0.00
610 SUPPLIES	1,200.00	1,243.34	600.00	1,430.00	830.00
641 BOOKS	0.00	0.00	0.00	665.00	665.00

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
OFFICE OF PRINCIPAL CONT'D.					
645 SOFTWARE	0.00	0.00	1,445.00	0.00	(1,445.00)
733 FURNITURE	0.00	336.75	1,600.00	0.00	(1,600.00)
739 EQUIPMENT	450.00	997.99	0.00	270.00	270.00
810 DUES AND FEES	1,186.00	1,073.00	2,536.00	2,536.00	0.00
Total OFFICE OF PRINCIPAL	65,339.00	55,336.41	72,724.00	71,100.00	(1,624.00)
2490 TITLE I DIRECTOR					
110 SALARY	7,000.00	0.00	7,000.00	7,000.00	0.00
220 FICA TAX	546.00	0.00	546.00	546.00	0.00
232 RETIREMENT	185.00	0.00	259.00	259.00	0.00
260 WORKERS' COMPENSATION	42.00	0.00	42.00	42.00	0.00
580 TRAVEL	200.00	0.00	200.00	200.00	0.00
810 DUES & FEES	50.00	0.00	50.00	50.00	0.00
Total TITLE I DIRECTOR	8,023.00	0.00	8,097.00	8,097.00	0.00
2600 PLANT SERVICES					
110 SALARY	24,495.00	22,186.53	22,317.00	23,940.00	1,623.00
220 FICA TAX	1,911.00	1,720.64	1,741.00	1,867.00	126.00
260 WORKERS' COMPENSATION	818.00	747.10	745.00	800.00	55.00
270 EMPLOYEE BENEFIT	0.00	117.00	0.00	500.00	500.00
323 CONTRACTED SERVICES	16,710.00	20,116.00	9,000.00	9,500.00	500.00
329 CONTRACTED SERVICE	10,800.00	227.50	0.00	0.00	0.00
411 WATER & SEWERAGE	650.00	599.38	650.00	650.00	0.00
421 RUBBISH DISPOSAL	840.00	1,144.00	1,320.00	1,500.00	180.00
422 SNOWPLOWING	5,000.00	2,430.00	4,500.00	4,500.00	0.00
430 REPAIR & MAINTENANCE	9,730.00	13,919.74	12,990.00	12,990.00	0.00
520 INSURANCE	6,300.00	5,958.00	6,300.00	6,800.00	500.00
580 TRAVEL	0.00	6.75	0.00	0.00	0.00
610 SUPPLIES	5,855.00	6,205.95	6,530.00	6,830.00	300.00
622 ELECTRICITY	13,000.00	13,740.13	13,000.00	14,500.00	1,500.00

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
			VARIANCE		
PLANT SERVICES CONT'D.					
624 FUEL OIL	5,500.00	5,007.35	5,600.00	10,800.00	L
626 GAS	75.00	59.55	75.00	75.00	0.00
733 FURNITURE	0.00	0.00	0.00	500.00	500.00
739 NEW EQUIPMENT	2,125.00	2,560.41	250.00	0.00	(250.00)
810 DUES & FEES	1,600.00	1,026.79	1,400.00	1,400.00	0.00
Total PLANT SERVICES	105,409.00	97,772.82	86,418.00	97,152.00	10,734.00
2721 PUPIL TRANSPORTATION					
110 SALARIES	31,281.00	33,698.55	36,683.00	39,456.00	2,773.00 M
120 SUBSTITUTES' SALARIES	131.00	2,650.63	131.00	840.00	709.00
220 FICA TAX	2,450.00	2,780.78	2,872.00	3,143.00	271.00
260 WORKERS' COMPENSATION	2,607.00	1,417.03	2,319.00	2,539.00	220.00
270 EMPLOYEE BENEFIT	900.00	584.34	900.00	1,900.00	1,000.00 J
323 CONTRACTED SERVICES	10,600.00	0.00	0.00	0.00	0.00
430 REPAIR AND MAINTENANCE	7,000.00	13,615.84	5,500.00	6,500.00	1,000.00
443 RENTAL BUS-EMERGENCIES	675.00	8,645.00	675.00	675.00	0.00
519 OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
520 INSURANCE	3,300.00	3,962.00	4,100.00	4,300.00	200.00
523 COMMUNICATIONS	1,000.00	857.13	1,000.00	1,000.00	0.00
580 TRAVEL	0.00	745.22	0.00	0.00	0.00
610 SUPPLIES	2,000.00	2,267.64	1,500.00	2,500.00	1,000.00
622 UTILITIES	225.00	122.00	225.00	225.00	0.00
626 GASOLINE	8,300.00	13,592.37	10,600.00	14,000.00	3,400.00 L
732 PURCHASE/LEASE BUS	17,476.00	17,475.83	37,582.00	20,106.00	(17,476.00)
891 DUES AND FEES	0.00	402.25	0.00	0.00	0.00
Total PUPIL TRANSPORTATION	87,945.00	102,816.61	104,087.00	97,184.00	(6,903.00)

	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
EXPENDITURES	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	VARIANCE
2722 TRANSPORTATION SPECIAL PROGRAM					
110 SALARY	100.00	0.00	100.00	100.00	0.00
220 FICA TAX	8.00	0.00	8.00	8.00	0.00
519 OTHER ORGANIZATIONS	0.00	4,436.73	0.00	0.00	0.00
Total TRANSPORTATION SPECIAL PROGRAM	108.00	4,436.73	108.00	108.00	0.00
2723 PUPIL TRANSPORTATION					
519 OTHER ORGANIZATIONS	100.00	0.00	100.00	100.00	0.00
Total PUPIL TRANSPORTATION	100.00	0.00	100.00	100.00	0.00
2725 TRANSPORTATION FIELD TRIPS					
110 SALARY	650.00	1,139.16	665.00	665.00	0.00
220 FICA TAX	51.00	87.14	52.00	52.00	0.00
260 WORKERS' COMPENSATION	62.00	29.45	55.00	55.00	0.00
519 CONTRACTED SERVICES	500.00	0.00	500.00	800.00	300.00
656 FUEL	209.00	487.20	199.00	800.00	601.00
Total TRANSPORTATION FIELD TRIPS	1,472.00	1,742.95	1,471.00	2,372.00	901.00
2729 TRANSP. - AFTERSCHOOL PROGRAMS					
110 SALARY	3,366.00	0.00	3,978.00	3,978.00	0.00
220 FICA	263.00	0.00	310.00	310.00	0.00
260 WORKERS' COMPENSATION	323.00	0.00	382.00	381.00	(1.00)
656 GASOLINE	500.00	0.00	600.00	700.00	100.00
Total TRANSP. - AFTERSCHOOL PROGRAMS	4,452.00	0.00	5,270.00	5,369.00	99.00
3121 FOOD SERVICES TITLE I					
120 SALARIES	855.00	0.00	1,069.00	1,174.00	105.00
220 FICA TAX	67.00	0.00	83.00	92.00	9.00
630 FOOD	1,500.00	0.00	1,500.00	1,500.00	0.00
Total FOOD SERVICES TITLE I	2,422.00	0.00	2,652.00	2,766.00	114.00

EXPENDITURES	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007	Foot- Note
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
3300 COMMUNITY SERVICE					
120 P/T SALARY	300.00	0.00	630.00	630.00	0.00
220 FICA	24.00	0.00	24.00	24.00	0.00
260 WORKERS' COMPENSATION	16.00	0.00	16.00	16.00	0.00
532 POSTAGE	500.00	0.00	200.00	200.00	0.00
540 ADVERTISING	300.00	0.00	100.00	100.00	0.00
610 SUPPLIES	750.00	0.00	750.00	750.00	0.00
630 FOOD	300.00	0.00	550.00	550.00	0.00
810 DUES & FEES	200.00	0.00	300.00	300.00	0.00
Total COMMUNITY SERVICE	2,390.00	0.00	2,570.00	2,570.00	0.00
4100 SITE ACQUISITION					
710 PURCHASE LAND	9,900.00	0.00	100.00	100.00	0.00
4200 SITE IMPROVEMENT					
450 CONTRACTED SERVICES	100.00	0.00	100.00	100.00	0.00
4300 ARCHITECTURE & ENGINEERING					
340 CONTRACTED SERVICE	100.00	0.00	100.00	100.00	0.00
4500 BUILDING CONSTRUCTION/NEW					
460 CONSTRUCTION SERVICES	100.00	0.00	100.00	100.00	0.00
4600 BUILDING IMPROVEMENT					
460 CONSTRUCTION SERVICES	100.00	0.00	100.00	100.00	0.00
5110 DEBT SERVICE					
840 PRINCIPAL	55,000.00	55,000.00	55,000.00	55,000.00	0.00
5130 DEBT SERVICE					
841 INTEREST	31,968.00	31,967.50	31,263.00	26,794.00	(4,469.00)

EXPENDITURES	2004 - 2005 BUDGET	2004 - 2005 EXPENDED	2005 - 2006 BUDGET	2006 - 2007 PROPOSED BUDGET	VARIANCE	Foot- Note
5210 CHARTER SCHOOL						
569 TUITION	0.00	0.00	0.00	100.00	100.00	
5221 FOOD SERVICE						
930 TRANSFER OF FUNDS	57,336.00	27,286.00	57,530.00	59,854.00	2,324.00	
5251 CAPITAL RESERVE FUND						
930 TRANSFER	5,000.00	5,000.00	0.00	5,000.00	5,000.00	N
5252 EXPENDABLE TRUST FUND						
880 TRANSFER	10,000.00	10,000.00	10,000.00	0.00	(10,000.00)	N
TOTAL EXPENDITURES	1,729,257.00	1,381,761.79	1,828,502.00	1,813,487.00	(15,015.00)	

Note: FY04 includes encumbrance from FY03 \$26,610

# STEWARTSTOWN SCHOOL LUNCH

## EXPENSES

	2004 - 2005	2004 - 2005	2005 - 2006	2006 - 2007
	Budget	Expenditures	Budget	Budget
Salaries	\$22,774.00	21,855.59	\$22,884.00	\$23,809.00
Substitute Salaries	315.00	1,339.15	315.00	360.00
Fixed Costs	3,197.00	2,187.48	2,656.00	3,840.00
Repair/Maintenance	500.00	4,650.38	500.00	700.00
Travel	300.00	236.12	300.00	300.00
Supplies/Food	26,000.00	27,198.25	27,500.00	28,470.00
Equipment	3,000.00	7,367.95	2,000.00	1,000.00
Dues & Fees	500.00	537.00	500.00	500.00
Utilities/Gas	750.00	545.47	875.00	875.00
	\$57,336.00	\$65,917.39	\$57,530.00	\$59,854.00

Note: FY05 includes purchase new equipment

## REVENUES

	2004 - 2005	2004 - 2005	2005 - 2006	2005-2006
	Budget	Actual	Budget	Budget
Sales-Breakfast/Lunch	\$12,000.00	\$12,462.67	\$12,750.00	\$12,750.00
District Appropriation	27,286.00	27,286.00	25,255.00	27,579.00
State Reimbursement	550.00	518.74	525.00	525.00
Federal Reimbursement	17,500.00	24,222.35	19,000.00	19,000.00
Miscellaneous	0.00	19.50	0.00	0.00
	\$57,336.00	\$64,509.26	\$57,530.00	\$59,854.00

## FUND EQUITY

07/01/01	\$3,234.12
07/01/02	\$6,294.12
07/01/03	\$12,810.88
07/01/04	\$11,086.32
07/01/05	\$10,475.02



**SCHOOL ADMINISTRATIVE UNIT #7**

**2006 - 2007**

**December 7, 2005**

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

**SAU #7 BUDGET FOOTNOTES**

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

SCHOOL ADMINISTRATIVE UNIT #7

2006 - 2007 Budget - Adopted December 7, 2005

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

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

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

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

SCHOOL ADMINISTRATIVE UNIT #7

financial statements for the year ending June 30, 2005

have been audited by the firm of Dineen & Crane

5 Middle St., Lancaster, N H 03584

Their Transmittal & Commentary Letter

and

Independent Auditors' Report

will be available at the SAU #7 Office

**STEWARTSTOWN SCHOOL DISTRICT MINUTES**  
**State of New Hampshire**  
**March 7, 2005**

With 31 registered voters present plus Superintendent Robert Mills; Business Manager Cheryl Covill; Principal Daphne Berntsen; and newspaper correspondent Deborah Dimmett, Moderator Perry Richardson opened the meeting at the Stewartstown Community School in said District on Monday, the 7th day of March 2005, at 7:30 o'clock in the evening. The moderator notified the attendees where the exits were and the rules of order. He then read Article 1.

1. I move that the salaries of the School Board and the compensation of any other officers or agents of the District be the same as printed in the school report.

Motion made by:       Hasen Burns  
Seconded by:         John Carrigan  
**Vote:**                 **Affirmative**

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

Motion made by:       Charles O. Stevens, II  
Seconded by:         James Gilbert  
**Vote:**                 **Affirmative**

3. I move to authorize the school board to withdraw \$17,476.00 from the School Bus Capital Fund for the second and final payment on the school bus purchased last year.

Motion made by:       Charles O Stevens, II  
Seconded by:         Karen Pariseau  
**Vote:**                 **Affirmative**

4. I move to authorize the school board to enter into a 3-year lease/purchase agreement for the purpose of leasing/purchasing a school bus, and to raise and appropriate the sum of Nineteen thousand, four hundred eleven dollars (\$19,411.00) for the first year's payment for that purpose. Total cost is anticipated to be \$58,230.57. This lease agreement contains an "escape" clause.

Motion made by         James Gilbert  
Seconded by            John Carrigan

I move to amend Article 4 to authorize the school board to enter into a 3-year lease/purchase agreement for the purpose of leasing/purchasing a school bus, and to raise and appropriate the sum of Twenty thousand, one hundred six dollars (\$20,106.00) for the first year's payment for that purpose. Total cost is anticipated to be \$60,318.00. This lease agreement contains an "escape" clause. The additional \$695 (total of \$2087.43) is to purchase drop down chains for the bus.

Motion made by         Philip Pariseau  
Seconded by            Charles O. Stevens, II  
**Vote to amend:**       **Affirmative**



**STEWARTSTOWN SCHOOL DISTRICT MINUTES**  
**State of New Hampshire**  
**March 7, 2005**

I move to accept Article 4 as amended.

Motion made by:	Hasen Burns
Seconded by:	Charles O. Stevens, II
<b>Vote:</b>	<b>Affirmative</b>

5. I move to raise and appropriate the sum of Ten thousand dollars (\$10,000.00) to be added to the school district Tuition Expendable Trust Fund previously established and authorize the transfer of that amount from the year end undesignated fund balance (surplus) available on July 1 of this year.

Motion made by	Charles O. Stevens, II
Seconded by	Robert Tratzinski
<b>Vote</b>	<b>Affirmative</b>

6. I move to raise and appropriate the sum of One million, seven hundred ninety-eight thousand, three hundred ninety six dollars (\$1,798,396.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations voted in warrant articles #4 & 5. This article does include appropriation in warrant article #3.

Motion made by	Landon Placey
Seconded by	Charles O. Stevens, II
<b>Vote</b>	<b>Affirmative</b>

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

With a motion from Hasen Burns and a second from Jesse Carney the meeting was adjourned at 8:28 pm.

**Results of voting on March 8, 2005**

<b>Moderator</b> (write ins)		<b>School Board</b>	
Perry Richardson	57	Donna J. Marshall	199
<b>School Treasurer</b>		<b>School Clerk</b>	
Cheryl A. Eastman	218	Patricia E. Grover	209

Are you in favor of changing the terms of the school district clerk, moderator and treasurer from one year to two years, beginning with the terms of the school district clerk, moderator and treasurer to be elected at next year's regular school district meeting?      **YES 139**      **NO 60**

Respectfully submitted,

Patricia E. Grover  
School District Clerk

# SUPERINTENDENT'S REPORT STEWARTSTOWN

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

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

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

# **SUPERINTENDENT'S REPORT STEWARTSTOWN**

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

Respectfully submitted,

Robert C. Mills  
Superintendent of Schools

**STEWARTSTOWN COMMUNITY SCHOOL  
TITLE I REPORT 2004-2005**

The Title I Schoolwide program at the Stewartstown Community School continues to provide services and activities to enhance the quality of education and the academic achievement of students.

Dr. Melissa Keenan provided training in the form of consultation days for all grades K-8 as well as Title I Teachers. This training was instrumental in streamlining our language arts program to ensure its match to grade level benchmarks, quality, and efficiency. Dr. Keenan also assisted the Title I Committee in the rewriting of its three-year plan.

New Hampshire along with other New England States is in the process of piloting a new assessment, the New England Common Assessment Program. Grades 2-8 will be participating in this assessment program in the fall of 2005 and scores will be available in the spring of 2006.

School districts in SAU 7 administered the Iowa Tests of Basic Skills in Grades 1-8. All students in grades 1-8 of Stewartstown Community School scored in the average range in reading, language and mathematics according to the National Stanine. We will continue to monitor progress using the Iowa Tests annually in the spring.

The Title I Summer Program had 45 participants. All of whom were voluntary attendees. The students participated not only in academics but also other fun activities such as swimming, physical education, computers, and arts and crafts. A trip to the Weathervane Theater concluded the program.

The Title I After School program continued to provide services and activities such as board games, band, yearbook and digital photography just to name a few. The after school program provides extra curricular activities for the students throughout the year. These activities are well attended and appreciated by the students.

Title I teachers and support staff play a vital role in the educational process at the Stewartstown Community School. Their dedication and diligence in addressing the education of all children is to be commended.

Respectfully submitted,

Daphne J. Berntsen – Principal/Title I Manager

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**SALARIES**

Barr, Gregory	150.00
Belliveau, Carol	8,320.21
Berntsen, Daphne	24,303.45
Brooks, Amy	750.00
Burrill, Robert	11,644.96
Burrill, Yvonne	5,717.27
Clogston, Jennifer	100.00
Day, Evie	29.40
DePoumayrac, Christine	100.00
Doyon, Paula	105.75
Eastman, Cheryl	578.76
Estes, Donna	250.00
Farnsworth, Alan	2,100.00
Frederickson, Nicola	1,750.00
Grover, Patricia	150.00
Hemon, Laurel	28,210.00
Hunt, Kathleen	17,020.32
Hutchinson, Jaime	27,100.00
Johnsen, Michele	4,540.00
Judd, Vincent	8,892.00
Marshall, Donna	750.00
Maxwell, Robin	325.00
McKinnon, Regina	250.00
Miller, Margaret	36,700.00
Noyes, Lurna	50.00
Nugent, Paul	2,698.50
O'Keefe, Kevin	600.00
Pariseau, Philip	750.00
Pelegano, Roberta	7,869.37
Placey, Candace	16,513.42
Rancloes, Lynn	200.00
Reese, Melanie	400.00
Richardson, Perry	75.00
Ross, Marielle	9,028.16
Roy, Robert	22,168.17
Stebbins, Dorothy	27,600.00

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

Sutters, Peter	26,725.00
Young, Denise	38,600.00
Zarka, Mohammad	250.00

<b>SUBTOTAL SALARIES</b>	<b>333,364.74</b>
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**EXPENDITURES**

A T & T	412.32
Academic Therapy Publications	78.10
Adair, Wallace	6.75
Adamkowski, Mike & Patricia	35.64
Adaptive Technology Consulting	1,002.10
AGS Publishing	87.94
American Guidance Service	28.45
American Music	1,014.94
Ames Electric Service, Inc.	3,735.04
Amey, Roy	122.50
Antec	33.00
Arnold's Automotive, Inc.	491.81
ASCD	159.00
Basket of Stitches, LLC	177.19
Belliveau, Carol	90.75
Berntsen, Daphne	245.89
Best Western Executive	493.83
Bissonnette, Beth	41.06
BMI Education Services	96.88
Bob's Painting	700.00
Bound to Stay Bound Books	241.30
Brooks, Clint	200.00
Burrill, Robert	173.63
Burrill, Yvonne	131.39
C N Brown Company	17,026.79
Canaan School District	198,297.94
Canaan Gulf Station	120.00
Carney Construction	230.00
Carus Publishing Company	35.97
CCV Software	224.35

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

Central Paper Products	2,216.53
Children's Library Resources	478.21
Citizen's Bank	1,063.87
Classroom Direct	363.36
Clean-O-Rama	1,112.96
Coderre, Mitch	1,647.50
Colebrook Chronicle	318.26
Colebrook Feeds, Inc.	36.95
Colebrook Floor Care	32.28
Colebrook Plumbing & Heating, Inc.	2,573.06
Colebrook School District	195,801.67
Columbia School District	373.00
Command Software	427.46
Computer Resources, Inc.	1,174.00
Control Technologies	871.50
Coos Auto Parts, Inc.	139.48
Coos County Independent Living Services	386.73
Cote, Christine	1,912.50
Covill, Cheryl A.	249.59
Covill, David	73.32
Criteria II, Ltd.	1,408.86
Crystal Spring Books	153.72
D'Anjou's Body Shop	970.00
Daley Wash	307.50
Dan's Glass and Mirror	220.00
Dartmouth-Hitchcock Clinic	1,691.00
David White Trucking	600.00
Deer Creek Psychological Assoc.	650.00
Delta Business Systems	245.35
Delta Education, Inc.	447.22
Dick Blick Art Materials	434.06
Dineen & Crane, PLLC	5,275.00
Driscoll, Dan	1,930.00
DTM	24.48
Ducret's Sporting Goods	228.57
Eckerd Youth Alternatives, Inc.	13,143.06
Education People	70.20

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

Educational Aids, Inc.	36.41
Educational Resource/Fas-Track	768.97
Edwards, Daniel	204.93
Electriduct Cable Mgt.	242.63
Essex North Supervisory Union - Special Education	658.80
First Colebrook Bank	24,088.80
Flagship Bank & Trust Company	86,967.50
Frizzell, Everett	1,027.86
George M. Stevens & Son Co.	240.00
Glencoe	1,310.65
Goulet Communications Inc.	916.40
Grainger	137.32
Granite State Acoustics, Inc.	9,670.00
Gray, Suzanne	281.29
Great East Festivals	476.00
Green Mountain Electric Supply	111.96
Harcourt Brace & Companies	2,444.00
Hawthorne Educational Services	111.10
Hibbard, Heather	0.00
Highsmith	112.77
Howland Paving & Const., Inc.	1,556.40
Hunt, Kathleen	323.00
Infantine Insurance, Inc.	(12.73)
Inland Divers, Inc.	43.10
Interstate Fire Protection	404.50
J K Lynch Disposal, Inc.	1,144.00
Johnsen, Michelle	503.03
Kenco, Inc.	3,396.68
Lakeshore Learning Materials	560.10
Langley, Karen	500.00
Laperle's - IGA	16.55
Learning Links	1,240.34



**STEWARTSTOWN SCHOOL DISTRICT**  
**2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

Lewis & Woodard, Inc.	7,663.50
LexisNexis Matthew Bender	88.91
LGC Health Trust	58,580.38
Liberty International Trucks	1,819.14
Liebl Printing Co.	303.00
Lin-Jo Creations	1,388.80
Littleton School District	119.31
Lyndonville Office Equipment	1,182.92
Marquis Hardware	6.97
McGraw-Hill Macmillan	1,531.70
Merrill & Sons	12,143.70
Miller, Margaret	199.82
Mostly Muffins	57.00
Museum of N H History	222.31
N H Association School Principals	719.00
N H DES	20.00
N H Magazine	12.97
N H Music Educators Association	25.00
N H Retirement System	5,467.71
N H School Boards Association	1,815.58
N H To Do Magazine	24.95
N2H2, Inc.	388.50
NASCO	196.98
Nashua Children's Home	7,062.66
Nashua School District #42	23,403.99
National Geographic For Kids	19.95
National Wildlife Federation	36.95
New England Barricade Corp	82.28
News & Sentinel	577.75
North Country Education Services	3,540.00
North Country Internet Access	630.00
Northern Tire	3,669.64
Nugent Motor Company	8,645.00
Nugent, Paul L.	264.59
Ossipee Mountain Electronics, Inc.	852.66

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

P A Hicks & Sons	407.19
Paul, Anthony	288.36
Perma-Bound Books	121.89
Pittsburg School District	71,384.91
Plank Road Publishing	58.40
Porter Office Machines	2,007.85
Postmaster	66.00
Premier Agendas, Inc.	636.70
Presidential Pest Control	408.00
Primex	3,089.62
Public Service of N H	13,740.13
Quill Corporation	9.67
Radisson Hotel Manchester	217.00
Rancourt, Marc	3,800.00
Remedia Publications	55.17
Riverside Publishing Co.	2,484.97
Roberge, Mandy	16,354.59
Robert Brooke & Assoc.	39.10
Rockhill, Dr. Virginia	500.00
Ross, Marielle	56.98
Round Hill Fence Company	5,892.00
Roy, Robert	15.96
Sadlier - Oxford	383.66
Salisbury Industries	13.68
Scholastic, Inc.	410.40
School Administrative Unit #7	67,545.68
School Health Corporation	155.25
School Lines, Inc.	17,772.74
School Specialty, Inc.	5,855.23
Scott Foresman & Company	2,710.23
Seton Identification Products	502.41
Soule, Leslie, Kidder, Loughman	418.50
Sportime	987.21
Sports Illustrated for Kids	31.96
Staff Development Committee	950.00
State of New Hampshire	737.00

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

State of New Hampshire - Criminal Records	90.00
State of New Hampshire - Motor Vehicle	8.00
Stewartstown Community School	104.93
Stewartstown School Lunch Program	27,286.00
Stewartstown Sewer Acct	599.38
Successful Events	63.33
Sundance Publishing	400.47
Super Duper School Company	887.43
Sutters, Peter	54.27
Sysco of Northern New England	59.00
Teacher Created Materials	1,207.77
Theroux, Jean	20.00
Thibault, Kyla	56.25
Towles Market, LLC.	59.55
Treasurer, State of N H	5,020.00
Trustee of Trust Funds	10,000.00
Unicel	137.13
Upper Connecticut Valley Hospital	10,662.20
Verizon	3,107.35
Vershire Center	18,080.00
Ward's Natural Science Est. Inc.	1,641.74
World Almanac Education	967.04
Zaner - Bloser	172.48
Zizza Lock & Safe, LLC	572.50
	<hr/>
<b>TOTAL OTHER EXPENSES</b>	<b>1,048,397.05</b>
<b>TOTAL EXPENDITURES</b>	<b>1,381,761.79</b>

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**FEDERAL PROGRAMS  
TITLE I PROGRAM - #40009**

**SALARIES**

Belliveau, Carol	272.32
Berntsen, Daphne	5,275.00
Biron, Ann Renee	5,057.47
Boivin, Debbie	577.72
Burrill, Yvonne	9.27
Covell, Kathleen	37.80
Crawford, Tyler	150.00
Day, Ann	34.28
Day, Evie	6,909.00
Dorman, Emily	112.50
Frederickson, Nicola	150.00
Hanlon, Mark	1,100.00
Hemon, Laurel	460.00
Hunt, Kathleen	713.85
Hutchinson, Jaime	578.75
Judd, Sheli	550.00
Keazer, Kathy	131.25
Lyons, Kristen	125.00
Miller, Margaret	870.00
O'Brien, Joanne	37.50
O'Keefe, Kevin	100.00
Pariseau, Karen	550.00
Pelegano, Roberta	2,791.85
Placey, Candace	889.39
Renaudette, Nancy	32,682.50
Ross, Marielle	508.99
Stebbins, Dorothy	268.75
Sutters, Peter	780.00
Sutters, Peter	412.50
Wonkka, Alyssa	24,525.95
Young, Denise	182.50
Zarka, Mohammad	150.00
	<hr/>
<b>TOTAL SALARIES</b>	<b>86,994.14</b>

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**OTHER EXPENSES**

Abrams & Co. Publishers	96.47
Berntsen, Daphne	449.07
Biron, Ann Renee	263.55
CN Brown Company	181.34
Colebrook Chronicle	161.50
College for LifeLong Learning	793.00
Education Works	984.95
Educators Outlet	78.07
First Colebrook Bank	6,284.44
Great Source Education Group	564.57
Gumdrop Books	248.00
H P Hood & Sons, Inc.	86.10
Harcourt Brace & Companies	3,481.69
Hemon, Laurel	98.84
Houghton Mifflin	290.55
Hunt, Kathleen	291.15
IBC - Nissen Wonder Hostess	21.68
J W Pepper & Sons, Inc.	97.25
Keenan, Melissa D.H. Ed.D.	6,250.00
Learning Links	611.00
LGC HealthTrust	15,794.09
Lyndonville Office Equipment	157.85
Mathieu, Renald	450.00
Miller, Margaret	97.75
N H Community Technical College	453.00
N H Retirement System	1,846.36
News & Sentinel	88.00
North Country Title I Conference	90.00
P A Hicks & Sons, Inc.	181.72
Paper Rite	86.97
Placey, Candace	184.39
Primex	428.63
Radisson Hotel Manchester	1,223.64
Renaudette, Nancy	63.15
Riverside Publishing Co.	702.34
Scholastic Book Club	644.21
School Specialty	409.03
Solomon's Store	269.09

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

Staff Development for Educators	2,854.00
Sysco of Northern New England	1,398.10
Troll Carnival Book Club	86.25
Weekly Reader Corporation	204.12
Young, Denise	213.30
<b>TOTAL OTHER EXPENSES</b>	<b>49,259.21</b>
<b>TOTAL TITLE I</b>	<b>136,253.35</b>

**TITLE I SUMMER SCHOOL FY 2004  
SALARIES**

Belliveau, Carol	237.12
Biron, Ann Renee	634.14
Boivin, Debbie	699.01
Burrill, Robert	263.12
Day, Ann	95.68
Gilbert, Ashley	160.00
Hanlon, Mark	275.00
Hunt, Kathleen	608.00
Hutchinson, Jaime	1,750.00
Inkel, Danielle	1,725.00
Judd, Sheli	1,750.00
Judd, Vincent	237.50
Lyons, Kirsten	387.50
Miller, Margaret	1,750.00
Pariseau, Karen	1,750.00
Placey, Candace	966.88
Rastonis, Audrone	1,772.50
Ross, Marielle	502.32
White, Erica	120.00
<b>TOTAL SALARIES</b>	<b>15,683.77</b>

**OTHER EXPENSES**

First Colebrook Bank	1,102.43
Day, Ann	62.98
Solomon's Store	122.42
H P Hood & Sons, Inc.	159.65
Hunt, Kathleen	79.00

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

N H Retirement System	283.54
Northeast Foundation	625.00
Notch View Country Inn & AV Resort	126.00
Placey, Candace	432.00
Renaudette, Nancy	311.37
School Administrative Unit #7	1,000.00
Solomon's Store	122.42
Stewartstown Community School	414.49
	<hr/>
<b>TOTAL OTHER EXPENSES</b>	<b>4,841.30</b>

**TOTAL TITLE I** 20,525.07

**TITLE V - REGULAR PROGRAMS**

Leap Frog Enterprises, Inc.	583.00
Saddleback	626.38
Voyager Expanded Learning	1,106.60
	<hr/>
<b>Total Title V - Regular Education</b>	<b>2,315.98</b>

**TITLE IID - TECHNOLOGY**

**Salaries**

Hemon, Laurel	41.25
Placey, Candace	17.67
Renaudette, Nancy	45.00
Sutters, Peter	37.50
Wonkka, Alyssa	45.00
Young, Denise	33.75
	<hr/>
<b>Total Title IID Salaries</b>	<b>220.17</b>

**Expenses**

First Colebrook Bank	14.25
Lin-Jo Creations	1,632.00
N H Retirement	4.45
North Country Education Services	1,444.62
	<hr/>
<b>Total Title IID Expenses</b>	<b>3,095.32</b>

**Total Title IID Technology** 3,315.49

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**TITLE II**

**Salaries**

Hemon, Laurel	22.50
Hunt, Kathleen	399.00
Hutchinson, Jaime	67.50
Miller, Meg	22.50
Stebbins, Dorothy	82.50
Sutters, Peter	108.75
Wonkka, Alyssa	22.50
Young, Denise	22.50
	747.75
<b>Total Title II Salaries</b>	<b>747.75</b>

**Expenses**

First Colebrook Bank	55.48
Frizzell, Everett	5,533.06
Hunt, Kathleen	288.00
N H Retirement System	8.89
North Country Education Services	3,230.75
School Administrative Unit #7	300.00
Solomon's Store	24.76
	9,440.94
<b>Total Title II Expenses</b>	<b>9,440.94</b>

**TOTAL TITLE II** 10,188.69

**Eckerd Youth Alt.**

CDW Government, Inc.	361.99
Northeast Computer Systems, Inc.	2,637.00
Vocational Research Institute	1,525.00
	4,523.99
<b>TOTAL ECKERD YOUTH ALT.</b>	<b>4,523.99</b>



**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**TITLE II - FY 2005**

**Salaries**

Berntsen, Daphne	500.00
Biron, Ann Renee	14,455.62
Miller, Margaret	22.50
Placey, Candace	17.67
Renaudette, Nancy	22.50
Sutters, Peter	22.50
Wonkka, Alyssa	22.50
<b>Total Salaries</b>	15,063.29

**EXPENSES**

College for LifeLong Learning	793.00
First Colebrook Bank	1,121.85
LGC Health Trust	2,632.32
Hunt, Kathleen	160.80
N H Retirement System	393.99
North Country Education Services	4,097.72
Primex	52.29
Solomon's Store	13.91
<b>Total Title II Expenses</b>	9,265.88

**TOTAL TITLE II - FY 04**                      24,329.17

**TITLE IID - FY06**

Lin-Jo Creations	7,227.00
<b>TOTAL TITLE IID - FY06</b>	7,227.00

**STEWARTSTOWN SCHOOL DISTRICT  
2004 - 2005 DETAILED STATEMENT OF EXPENDITURES**

**SCHOOL LUNCH PROGRAM**

**SALARIES**

Boivin, Debbie	14,647.80
Biron, Simone	4,481.29
Clermont, Kerry	37.50
Day, Ann	3,125.91
Estes, Donna	110.63
McKinnon, Regina	416.25
Pelegano, Roberta	210.38
<b>TOTAL SALARIES</b>	<b>23,029.76</b>

**OTHER EXPENSES**

Amerigas - Lancaster	605.47
Ames Electric SVC, Inc.	937.26
ASFSA	32.00
Biron, Simone	3.99
Boivin, Debbie	247.90
Central Restaurant Products	625.25
Colebrook Plumbing & Heating, Inc.	947.40
Colebrook School District	28.00
Daley Wash	315.00
First Colebrook Bank	1,761.80
H P Hood & Sons, Inc.	6,001.51
Hobart	164.80
IBC - Nissen Wonder Hostess	652.68
Liebl Printing Co.	52.50
Lyndonville Office Equipment	184.33
NHSFSA	65.00
Northeast Food Service	6,336.00
Original Crispy Pizza Co.	1,559.47
Paper Rite	179.80
Primex	425.68
R & J Refrigeration	2,000.92
School Link Technologies	544.00
Solomon's Store	583.47
Sysco of Northern New England	16,569.06
Treasurer, State of N H	899.38
UNH Cooperative Extension	125.00
Viking Office Products	22.98
<b>TOTAL OTHER EXPENSES</b>	<b>41,870.65</b>
<b>TOTAL LUNCH PROGRAM</b>	<b>64,900.41</b>

STEWARTSTOWN SCHOOL DISTRICT

financial statements for the year ending June 30, 2005

have been audited by the firm of Dineen & Crane

5 Middle St., Lancaster, N H 03584

Their Transmittal & Commentary Letter

and

Independent Auditors' Report

will be available at the SAU #7 Office

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

<b>Description</b>	<b>2003 - 2004</b>	<b>2004 - 2005</b>
Expenses:		
Instructional Programs	\$95,900.63	\$117,202.11
Related Services:		
Speech, OT, Psychological & Other	\$22,680.27	\$34,940.70
Administration	\$4,279.05	\$4,532.00
Legal Costs	\$0.00	\$0.00
Transportation	<u>\$6,989.47</u>	<u>\$4,436.73</u>
 Total Expenses	 <u>\$129,849.42</u>	 <u>\$161,111.54</u>
 Revenue:		
Special Ed. Allocation in		
Adequacy State Grant	\$41,019.00	\$0.00
Medicaid	<u>\$37.31</u>	<u>\$133.85</u>
 Total Revenue	 <u>\$41,056.31</u>	 <u>\$133.85</u>
 <b>Net Cost for Special Education</b>	 <b>\$88,793.11</b>	 <b>\$160,977.69</b>

**FINANCIAL REPORT  
BALANCE SHEET  
GENERAL FUND & SPECIAL REVENUES FUND  
June 30, 2005**

**ASSETS**

Current Assets

Cash in Bank	127,386.46
Investments	1,531.17
Interfund Receivables	15,881.53
Intergovernmental Receivables	39,811.27
Other Receivables	5.99
Prepaid Expenses	585.60

Total Current Assets	<u>185,202.02</u>
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**TOTAL ASSETS**

**185,202.02**

**LIABILITIES AND FUND EQUITY:**

Current Liabilities

Interfund Payables	15,881.53
Accounts Payable	29,423.91
Accrued Expenses	6,662.47
Deferred Revenue	167.02

Total Current Liabilities	<u>52,134.93</u>
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Fund Equity

Reserved for Encumbrances	4,545.00
Reserved for Special Purposes	10,000.00
Unreserved Fund Balance	118,522.09

Total Fund Equity	<u>133,067.09</u>
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**TOTAL LIABILITIES AND FUND EQUITY**

**185,202.02**

**FINANCIAL REPORT  
GENERAL FUND & SPECIAL REVENUES FUND  
STATEMENT OF REVENUES  
June 30, 2005**

**REVENUE FROM LOCAL SOURCES:**

Current Appropriations	772,600.00
Earnings on Investments	1,043.39
Other Local Revenue/Refunds/Donations	2,092.20
Refund - Bond Premium	2,303.58
Transfer from Expendable Trust Funds	61.20
	-----

**TOTAL LOCAL REVENUE** 778,100.37

**REVENUE FROM STATE SOURCES:**

State of N H - Adequacy Aid ( Grant)	417,793.00
State of N H - Adequacy Aid ( State Tax)	149,242.00
State of N H - School Building Aid	17,086.25
State of N H - Gas Tax Refund	1,103.40
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**TOTAL STATE REVENUE** 585,224.65

**REVENUE FROM FEDERAL SOURCES:**

State of N H - Chapter I	156,778.42
State of N H - Other Federal Grants	51,900.32
State of N H - Medicaid	133.85
	-----

**TOTAL FEDERAL REVENUE** 208,812.59

**TOTAL REVENUE FROM ALL SOURCES** **1,572,137.61**

# STATEMENT OF ANALYSIS OF CHANGES

## IN FUND EQUITY

### GENERAL FUND & SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2005

Fund Equity, July 1, 2004	151,370.01
Plus Total Revenue	1,572,137.61
Other Additions	<u>0.00</u>
Less Total Expenditures	1,590,440.53
Other Deletions	<u>0.00</u>
Fund Equity, June 30, 2005	<u><u>133,067.09</u></u>

## REGISTRATION AND ATTENDANCE

2004 - 2005

GRADES	NO OF PUPILS	PERCENT OF ATTENDANCE	AVERAGE ATTENDANCE	AVERAGE MEMBERSHIP
K	15	94.9	12.5	13.2
1	13	95.5	10.4	10.9
2	8	96.4	7.7	8.0
3	6	96.5	5.4	5.6
4	11	97.3	10.4	10.6
5	10	96.1	9.6	10.0
6	9	96.2	8.0	8.3
7	10	95.9	9.6	10.0
8	13	96.1	11.5	12.0
TOTAL	95	96.3	72.6	75.4

## TRANSPORTATION 2004 - 2005

TRANSPORTER	PUPILS	MILES/DAY	ROUTE
District #1 Bus #9	21	72.0	Rt. 3/Piper Hill/Back Pond Rd/ St. Albert School/Community School /Colebrook Academy
District #2 Bus #11	46	65.0	Route 145/Creampoke/Bishop Brook Rd/Route 3/Church St/ Community School/Canaan Memorial High School
District #3 Bus #26	31	110.0	Bear Rock Rd/Bishop Brook Rd/ Owen Rd/Community School/ Pittsburg School
District #4 Bus #16	5	84.0	Diamond Pond Rd/Community Sch.



## SHIRLEY McALLASTER MEMORIAL FUND

The 1995-year was saddened by the death of Shirley McAllaster. Shirley had been a dedicated member of the Stewartstown School Board for more than twenty years.

Through the generosity of the Roderick McAllaster family, and donations made to the Stewartstown School District by friends, family and other school districts in Shirley's memory, a trust fund has been established.

The Shirley McAllaster Memorial Fund will be used to give a monetary award to a deserving 8<sup>th</sup> grade student graduating from the Stewartstown Public School System. The award is to be given out each year at graduation.

The Stewartstown School Board wishes to thank everyone who donated to the School District in Shirley's memory.

### RECIPIENTS

1996 *Marjolaine Madore*

1997 *Danielle Philbrook*

1998 *Ashley Hartwell-Owen*

1999 *Samantha Morabito*

2000 *Danielle Hibbard*

2001 *Kasha Flanders*

2002 *Cassandra Hunt*

2003 *Kristy Gamsby*

2004 *Cassandra Brigham*

2005 *Heather Hibbard*

### ENROLLMENT - FALL 2005

Kindergarten	15	Grade 3	8	Grade 6	8
Grade 1	15	Grade 4	5	Grade 7	14
Grade 2	10	Grade 5	13	Grade 8	9

### STEWARTSTOWN STAFF SALARIES 2005 - 2006

Belliveau, Carol	Bus Driver	7,763.00
Berntsen, Daphne	Principal/Title I Director	38,492.00
Biron, Simone	Assistant Cook	7,034.00
Boivin, Debbie	Cook	13,731.00
Burrill, Robert	Bus Driver	11,738.00
Burrill, Yvonne	Bus Driver	7,067.00
Day, Evie	Title I Asst.	11,020.00
Farnsworth, Alan	Librarian Consultant	2,200.00
Hamel, Cynthia	P/T Physical Education	9,216.00
Hemon, Laurel	Kindergarten/First Grade Readiness (full day)	29,350.00
Hunt, Kathleen	Reg. Ed Assistant/School Secretary	17,015.00
Johnson, Lydia	Title I	29,850.00
Keezer, Kathy	P/T Art Education (First day 01/05/06)	2,200.00
McFadyen, Bonnie	Grade 1 Teacher (Title II)	30,115.00
Miller, Margaret	Special Education & Asst. Principal	38,750.00
Pelegano, Roberta	Special Education Shared Aide	11,351.00
Placey, Candace	Librarian Aide	16,557.00
Renaudette, Nancy	Title I	33,650.00
Ross, Marielle	Bus Driver	8,577.00
Roy, Robert	Custodian (40 hrs/week)	21,094.00
Stebbins, Dorothy	Grades 5/6	28,650.00
Sutters, Peter	Grades 7/8	27,750.00
Wonkka, Alyssa	Grades 3/4	25,650.00
Young, Denise	Grade 2	39,650.00
Herr, Therese	P/T Art Education (Last day 12/22/05)	2,816.00

### S A U #7 STAFF SALARIES 2005 - 2006

PERSONNEL	POSITION	TOTAL SALARY	STEW 12.28%
Bissonnette, Beth	Bookkeeper	\$21,000.00	\$2,578.80
Covill, Cheryl	Business Manager	\$45,700.00	\$5,611.96
Gray, Suzanne	Payroll/Personnel Clerk	\$22,160.00	\$2,721.25
Groyer, Patricia	Administrative Secretary	\$26,800.00	\$3,291.04
Paul, Anthony	Coord Of Special Services	\$45,200.00	\$5,550.56
Mills, Robert C.	Superintendent	\$71,600.00	\$8,792.48
Tessier, Anne	Special Services Secretary	\$20,141.00	\$2,473.31



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