

NHamp
F
44
. C70
2011

ANNUAL REPORT

Of the Town Officers
Of the Town of

COLUMBIA

NEW HAMPSHIRE

For the Year Ending
December 31, 2011



INCLUDING REPORT
OF THE SCHOOL DIRECTORS



INDEX

Auditor's Report	60
Comparative Statement of Appropriations	10
Comparative Statement of Receipts	12
Connecticut River Joint Commission Annual Report	46
Coos County Transfer Station Report	44
Detailed Statement of Payments	35
Financial Statement	25
45th Parallel EMS - Annual Report	47
Invoice of Property	20
Minutes of 2011 Town Meeting	13
Net Appropriations over Last Five Years	24
Planning Board Report	59
Resident Birth Report	67
Resident Death Report	66
Resident Marriage Report	66
Schedule of Town Property	26
Selectmen's Report	6
Summary of Payments - Selectmen's Report	33
Summary of Receipts - Selectmen's Report	31
Tax Collector's Report	49
Tax Collector's Report - MS61	50
Tax Rate Calculation – 2011	21
Tax Rate Comparison Over Last Five Years	23
Tax Rate Comparison Over Last Five Years Broken Down by Category	22
Town Clerk's Report	27
Town Information	2
Town Officers	4
Treasurer's Report	28
Treasurer's Report - Coos County Transfer Station	30
Trust Fund Report	68
Unpaid Taxes Listing	53
Warrant – 2012 Town Meeting	7

ON THE COVER -

Approximately one-quarter of the graduating class at Colebrook Academy this year are Columbia residents. They are (from left to right): Ciara McCoy, Lucas DeBlois, Ashlynn Parkhurst, Cody Hastings and Samantha Humphrey. Congratulations to our Class of 2012!

TOWN INFORMATION

PHONE NUMBER: 237-5255

FAX NUMBER: 237-8270

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

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

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

E-MAIL ADDRESS: towncolumbia@myfairpoint.net

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

PLANNING BOARD
MEETINGS: 2nd Monday of each month
4:30 p.m.

BOARD OF ADJUSTMENT
MEETINGS: As needed

**TOWN CLERK/SECRETARY
HOURS:**

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

TAX COLLECTOR HOURS:

2nd & 4th Saturday of each month
10:00 – 12:00

TOWN OFFICERS

OFFICER	POSITION	TERM EXPIRES
Norman Cloutier	Chairman-Board of Selectmen	2013
Eric Stohl	Selectman	2012
Donald Campbell	Selectman	2014
Jane C. McCoy	Moderator	2012
Brenda L. Tibbetts	Assistant Moderator	
Marcia Parkhurst	Town Clerk/ Secretary	2014
Jennifer Wells	Treasurer	2014
Garry Parkhurst	Tax Collector	2014
Marcia Parkhurst	Deputy Tax Collector	2014
Diane Little	Supervisor of Checklist	2016
Isabelle Parkhurst	Supervisor of Checklist	2014
Lois Stohl	Supervisor of Checklist	2012
Marcia Parkhurst	Trustee of Trust Funds	2014
Scott DeBlois	Trustee of Trust Funds	2013
Isabelle Parkhurst	Trustee of Trust Funds	2012
Peter Dion	Fire Warden	2012
Wallace Adair	Deputy Fire Warden	2012
Jonathan Fogg	Deputy Fire Warden	2012
Brett Brooks	Deputy Fire Warden	2012
Kenneth Parkhurst	Deputy Fire Warden	2012
Robert Soucy, D.O.	Health Officer	2013
Clifton Boudle, Jr.	Road Agent	2012
Richard Johnsen	Civil Defense Director	2012

DeBlois, Scott	Planning Board - Chairman	2012
Chapple, Conrad, Sr.	Planning Board	2013
Alan "Bob" Baker	Planning Board	2014
Ghislaine "Sam" Boudle	Planning Board	2014
Campbell, Donald	Planning Board	2014
Vacant	Planning Board – Alternate	
Sullivan, Michael	Planning Board – Alternate	
Dion, Peter	Board of Adjustment - Chairman	2013
Vacant	Board of Adjustment - Secretary	
Vacant	Board of Adjustment	
Klebe, Carrie	Board of Adjustment	2014
Grimes, Kenneth	Board of Adjustment	2013
Vacant	Board of Adjustment – Alternate	
Vacant	Board of Adjustment – Alternate	
Schomburg, William	Conservation Commission	2013
Stohl, Eric	Conservation Commission	2012
Hastings, Kenneth	Conservation Commission	2014
Parkhurst, Sheila	Cemetery Sexton	2012

SELECTMEN'S REPORT

We are pleased to present you with the Town Report for the year ending December 31, 2011.

We didn't undertake any large projects during 2011 and don't have any planned for 2012. You will see that our budget reflects that fact and, with a few exceptions, remains basically the same as in 2011. There is a slight increase in the amount we budgeted for fire calls and for town assistance. Both of these items can vary greatly from year to year.

Beginning on January 1st, the Town of Colebrook will be charging us any time that a Colebrook Police Officer has to respond to an incident in Columbia. This happens only when requested by the State Police or if the State Police can not respond immediately. We feel that this is a reasonable request and have included \$2,000.00 to cover this expense in our 2012 budget.

In April we continued a long-standing tradition of presenting our Boston Post Cane to Columbia's oldest citizen. We were very pleased to present the cane to Mrs. Rose Dion. We are fortunate that we still have the original cane which was given to us by the Boston Post back in 1909. Due to the age of the original cane, we decided to have a replica made and that replica is presented while the original remains here at the Town Office for safekeeping.

The proposed route of the Northern Pass Transmission Line was, and still is, of concern to the citizens of Columbia. The proposed route would place the power line very near residences in our Town and scar our beautiful landscape. The Selectmen of Columbia did not write any letters to anyone objecting to the placement of the proposed route. Instead, we met face to face with key players of Northern Pass and Public Service in Whitefield this past spring. We told them to their face that we adamantly objected to the proposed route and would work to oppose it.

As always we welcome your suggestions and comments on items of concern to you and your family and thank you for your continued support.

Norman Cloutier, Chairman
Eric Stohl
Donald Campbell

WARRANT

The Polls will be open from 11:00 am. to 6:00 pm.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 13th day of March, next at 7:15 o'clock in the evening to act upon the following subjects:

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

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

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

Article 4: To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$6,793.00 to help support the operations of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$25,994.00 to help support the services of the 45th Parallel Emergency Medical Services.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay for police coverage from the Town of Colebrook.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the Northwoods Home Health & Hospice.

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

Article 11: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries.

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

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

Article 14: To see if the Town will vote to raise and appropriate the sum of \$9,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$90,000.00 for the maintenance of summer roads. Out of this \$90,000.00, up to \$37,320.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$92,000.00 for the maintenance of winter roads.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$37,000.00 for solid waste disposal and recycling.

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

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

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

Article 21: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$387.00 to help support the services of the American Red Cross.

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

Article 24: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommend this appropriation.)

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

Given our hands and seals, this 27th day of February, A.D., 2012.

s/ Norman Cloutier
s/ Eric Stohl
s/ Donald Campbell

A True Copy – Attest

s/ Norman Cloutier
s/ Eric Stohl
s/ Donald Campbell

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2011**

	ESTIMATED 2011	SPENT 2011	ESTIMATED 2012	VARIANCE
TOWN CHARGES:	\$110,000.00	\$94,735.00	\$110,000.00	\$0.00
PROTECTION OF PERSONS & PROPERTY:				
Colebrook Communications Center	\$6,540.00	\$6,540.00	\$6,793.00	\$253.00
Colebrook Fire Department	\$7,000.00	\$7,017.00	\$8,000.00	\$1,000.00
Colebrook Police Department	\$0.00	\$0.00	\$2,000.00	\$2,000.00
HEALTH & SANITATION:				
Northern Human Services	\$700.00	\$700.00	\$700.00	\$0.00
Northwoods Home Health & Hospice	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
UCV Hospital Association	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00
45 th Parallel EMS	\$19,709.00	\$19,709.00	\$25,994.00	\$6,285.00
Waste Disposal & Recycling	\$37,000.00	\$36,425.00	\$37,000.00	\$0.00
HIGHWAYS & BRIDGES:				
Summer Roads	\$90,000.00	\$88,889.00	\$90,000.00	\$0.00
Winter Roads	\$89,000.00	\$81,996.00	\$92,000.00	\$3,000.00
Bridge Improvement Trust Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
LIBRARIES:				
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00	\$0.00

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2011**

PUBLIC WELFARE:	ESTIMATED 2011	SPENT 2011	ESTIMATED 2012	VARIANCE
Town Poor	\$9,000.00	\$4,145.00	\$9,000.00	\$0.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00	\$0.00
Red Cross	\$381.00	\$381.00	\$387.00	\$6.00
CEMETERIES:				
Cemetery Maintenance	\$5,000.00	\$4,695.00	\$5,000.00	\$0.00
Geo. L. O'Neil Post 62 American Legion - Flags	\$100.00	\$100.00	\$100.00	\$0.00
MISCELLANEOUS:				
Appraisal Upkeep	\$18,600.00	\$18,600.00	\$18,600.00	\$0.00
Tax Map & Upkeep	\$910.00	\$910.00	\$910.00	\$0.00
Planning Board	\$7,000.00	\$4,440.00	\$7,000.00	\$0.00
Kiwanis Fireworks	\$750.00	\$750.00	\$750.00	\$0.00
	\$420,515.00	\$388,857.00	\$433,059.00	\$12,544.00
 LESS ESTIMATED REVENUE:			 -\$233,950.00	
 NET ESTIMATED TOWN APPROPRIATION:			 \$199,109.00	

**COMPARATIVE STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2011**

	ESTIMATED REVENUE 2011	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2011	ESTIMATED REVENUE 2012
LOCAL:				
Yield Taxes	\$15,000.00	\$14,587.00	\$14,587.00	\$15,000.00
Land Use Change Taxes	\$4,000.00	\$3,920.00	\$3,920.00	\$3,500.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$967.00	\$967.00	\$1,000.00
Interest/Penalties on Delinquent Taxes	\$10,000.00	\$10,000.00	\$13,741.00	\$10,000.00
Motor Vehicle Fees	\$120,000.00	\$120,000.00	\$126,038.00	\$120,000.00
Dog License Fees	\$1,200.00	\$1,200.00	\$1,219.00	\$1,200.00
Business Licenses, Permits & Fees	\$500.00	\$500.00	\$749.00	\$500.00
Interest Received on Deposits	\$500.00	\$250.00	\$220.00	\$250.00
Interest Received on Trust Funds	\$20.00	\$20.00	\$0.00	\$20.00
Income from Planning Board	\$1,000.00	\$2,000.00	\$3,311.00	\$2,000.00
Payment in Lieu of Taxes	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
STATE OF NEW HAMPSHIRE:				
Block Grant Aid	\$43,820.00	\$43,820.00	\$42,648.00	\$37,320.00
Forest Fire Reimbursement	\$500.00	\$500.00	\$411.00	\$800.00
Forest Land Reimbursement	\$3,000.00	\$2,520.00	\$2,520.00	\$2,500.00
Meals & Room Tax	\$35,000.00	\$33,795.00	\$32,795.00	\$30,000.00
SP Railroad Tax	\$500.00	\$1,500.00	\$2,676.00	\$2,000.00
MISCELLANEOUS				
Lease - CN Brown Oil Tanks	\$4,360.00	\$4,360.00	\$4,360.00	\$4,360.00
US Wildlife Refugee Payment in Lieu of Taxes	\$500.00	\$0.00	\$2,975.00	\$2,000.00
	\$242,400.00	\$241,439.00	\$254,637.00	\$233,950.00

**MINUTES OF COLUMBIA TOWN MEETING
MARCH 8, 2011**

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

Articles on the warrant were voted on as follows:

ARTICLE 1: Motion made by Diane Little and seconded by Richard Hurley to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing. Motion passed voice vote.

The polls were open from 11:00 am to 6:00 pm. (A total of 105 votes were cast, which accounts for 25% of the checklist.) The Moderator announced officers elected as follows:

Selectman	Donald Campbell	3-year term
Town Clerk	Marcia Parkhurst	3-year term
Treasurer	Jennifer Wells	3-year term
Trustee of		
Trust Funds	Marcia Parkhurst	3-year term
Tax Collector	Garry Parkhurst	3-year term
Planning Board	Alan "Bob" Baker	3-year term
Planning Board	Ghislaine "Sam" Boudle	3-year term

ARTICLE 2: Motion made by Carol Dinco and seconded by Michael Sullivan to instruct the Selectmen to appoint all other Town Officials as required by law. Motion passed by voice vote.

ARTICLE 3: Motion made by Walter Chapple and seconded by James Lawrence to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year. Motion passed by voice vote.

ARTICLE 4; Motion made by Donald Campbell and seconded by Charles White to raise and appropriate the sum of \$7,000.00 for extinguishing fires in said Town. Motion passed by voice vote.

ARTICLE 5: Motion made by Carol Dinco and seconded by Michael Sullivan to raise and appropriate the sum of \$6,540.00 to help support the operations of the Colebrook Communications Center. Motion passed by voice vote.

ARTICLE 6: Motion made by Carol Dinco and seconded by Michael Sullivan to raise and appropriate the sum of \$19,709.00 to help support the services of the 45th Parallel Emergency Medical Services.

Conrad Chapple stated that due to the economy he felt we should appropriate the same amount as last year. Selectman Cass informed the group that in 2009 there were 28 calls in Columbia and in 2010 there were 41 calls. Selectman Stohl said that if we don't agree to this amount and sign a contract then they don't have to answer calls in Columbia.

Motion passed by voice vote.

ARTICLE 7: Motion made by James Lawrence and seconded by James Tibbetts to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies. Motion passed by voice vote.

ARTICLE 8; Motion made by Diane Little and seconded by James Lawrence to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association. Motion passed by voice vote.

ARTICLE 9: Motion made by Carol Dinco and seconded by Diane Little to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services. Motion passed by voice vote.

- ARTICLE 10: Motion made by Michael Sullivan and seconded by Walter Chapple to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries. Motion passed by voice vote.
- ARTICLE 11: Motion made by Carol Dinco and seconded by Michael Sullivan to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion. Motion passed by voice vote.
- ARTICLE 12: Motion made by Walter Chapple and seconded by James Lawrence to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion passed by voice vote.
- ARTICLE 13: Motion made by Judy Sullivan and seconded by Michael Sullivan to raise and appropriate the sum of \$9,000.00 for the support of the poor. Motion passed by voice vote.
- ARTICLE 14: Motion made by Kenneth Grimes and seconded by James Lawrence to raise and appropriate the sum of \$90,000.00 for the maintenance of summer roads. Out of this \$90,000.00, up to \$43,820.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies. Motion passed by voice vote.
- ARTICLE 15: Motion made by Kenneth Grimes and seconded by Robert Young to raise and appropriate the sum of \$89,000.00 for the maintenance of winter roads. Motion passed by voice vote.
- ARTICLE 16: Motion made by Carol Dinco and and seconded by Diane Little to raise and appropriate the sum of \$37,000.00 for solid waste disposal and recycling. Motion passed by voice vote.

- ARTICLE 17: Motion made by Richard Johnsen and seconded by James Tibbetts to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion passed by voice vote.
- ARTICLE 18: Motion made by Judy Sullivan and seconded by James Tibbetts to raise and appropriate the sum of \$18,600.00 for appraisal upkeep. Motion passed by voice vote.
- ARTICLE 19: Motion made by James Tibbetts and seconded by Diane Little to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps. Motion passed by voice vote.
- ARTICLE 20; Motion made by Carol Dinco and seconded by Judy Sullivan to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board. Motion passed by voice vote.
- ARTICLE 21: Motion made by Brenda Tibbetts and seconded by James Tibbetts to raise and appropriate the sum of \$381.00 to help support the services of the American Red Cross. Motion passed by voice vote.
- ARTICLE 22: Motion made by Richard Johnsen and seconded by Walter Chapple to raise and appropriate the sum of \$750.00 to help support the 4th of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club. Motion passed by voice vote.
- ARTICLE 23: Motion made by James Tibbetts and seconded by Charles White to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommend this appropriation.) Kenneth Grimes asked how much was in the fund now and if it was for any particular bridge. Selectman Cloutier said that as of December 31, 2010 there was \$40,063.12 in the fund. There are no specific plans for any particular bridge but that the Town does have some bridges that will need repairs in the coming years. Motion passed by voice vote.

- ARTICLE 24: Motion made by Selectman Stohl and seconded by Selectman Cloutier to pass over this article. Motion passed by voice vote.
- ARTICLE 25: Motion made by Selectman Stohl and seconded by Scott Tessier to raise and appropriate the sum of \$25,000.00 for the installation of vinyl windows and vinyl siding on the Columbia Town Hall. Conrad Chapple asked how this figure was arrived at. Selectman Stohl explained that we had requested bids from three contractors. The present windows are the original windows dating back to 1899 and are basically rotting away. Scott Stepanian stated that he supported replacing the windows but wanted to know what it would cost to paint the building. Selectman Stohl said that we had received an "estimate" of \$5,000.00. Discussion continued with several ideas being given about getting storm windows, volunteer help to paint the building, forming a committee to look into repairs to the building, getting prisoners to paint the building, repairing the windows, etc. Motion failed by voice vote.
- ARTICLE 26: Motion made by Kenneth Grimes and seconded by Brenda Tibbetts to see if the Town will vote to restore the elected Town Auditor positions per RSA 41:31 and to place two such positions on the 2012 ballot. Laverna Cass asked for an explanation as to what this means. Selectman Stohl explained that the State law had been changed to state that any Town with a population of more than 750 is now required to have either a complete audit done annually or to elect Town Auditors. The cost for a complete audit would be significantly higher than the compilation which the Town currently has done annually by Crane & Bell. He said that Crane & Bell will continue to do the yearly compilation but that the newly elected Town Auditors would be responsible for working with them to review the Town's books. Town Clerk Marcia Parkhurst informed the group that we would be looking for someone to run for the positions next year. Motion passed by voice vote.

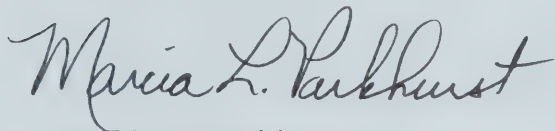
ARTICLE 27: Motion made by Kenneth Grimes and seconded by Walter Chapple to allow a portion of South Jordan Hill Road to be used as an ATV trail. Selectman Cloutier told the meeting that the North Country ATV Club had approached the Board about using the road as a trail and that the Selectmen felt it should be a decision of the voters. James Lawrence stated that as a resident of that road he was opposed to it. Richard Hurley asked if the Town would be liable if there was an accident between a car and an ATV. William Adair stated that insurance for ATVs was the same as for snowmachines when they are being operated on a trail which is part of a recognized trail system. He said that the Club had approached the Town as a last resort. The Club has tried to get permission from Larry Gettings to cross his land but hasn't been successful. Motion passed by voice vote.

ARTICLE 28: Motion made by Michael Sullivan and seconded by Robert Young to see if the Town will vote to register and disseminate to all concerned its objection, opposition and commitment to stop the construction of any portion of the 1,200 Megawatt High Voltage Direct Current Transmission Line in the Town of Columbia as presently proposed by Northeast Utilities, Nstar and Hydro-Quebec since such a huge scar constructed and erected through and above the Town's treasured residential and scenic private properties will cause inestimable damage to the orderly economic development of the Town, its economy and the health and well-being of its residents. (By petition) Moderator Jane McCoy stated that she had received a request for a written ballot on this question and read each name to be certain that they were present. The polls were open and everyone who wished to vote did. Motion passed by a vote of 65 in favor and 9 opposed.

Motion made by Garry Parkhurst and seconded by Walter Chapple to adjourn the meeting. Motion passed by voice vote.

Moderator Jane McCoy declared the meeting adjourned at 9:05 pm.

Respectfully submitted,

A handwritten signature in black ink that reads "Marcia L. Parkhurst". The signature is written in a cursive style with a large initial 'M'.

Marcia L. Parkhurst
Town Clerk

INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2552.160	\$18,548,800.00	
Commercial	154.900	\$965,000.00	
Current Use	31,416.820	\$2,231,953.00	
Conservation Restriction			
Assessment	76.900	\$10,374.00	
Tax Exempt	5,360.730	\$3,714.20	
TOTAL OF LAND	39,561.510		\$21,756,127.00
BUILDINGS			
Residential		\$37,855,191.00	
Commercial		\$2,190,700.00	
Manufactured Housing		\$2,573,300.00	
Discretionary Preservation Easement		\$16,909.00	
Tax Exempt		\$1,864,100.00	
			\$42,636,100.00
PUBLIC UTILITIES			
PSNH		\$965,600.00	
NHEC		\$859,200.00	
PNGTS		\$19,117,000.00	
			\$20,941,800.00
TOTAL VALUATION BEFORE EXEMPTIONS			\$85,334,027.00
Less Elderly Exemptions		(\$115,900.00)	
Less Solar/Wind Exemptions		(\$15,000.00)	
			(\$130,900.00)
NET VALUATION USED FOR COUNTY, MUNICIPAL & LOCAL EDUCATION TAX RATES			\$85,203,127.00
LESS UTILITIES			(\$20,941,800.00)
NET VALUATION USED FOR STATE EDUCATION TAX RATE			\$64,261,327.00

2011 TAX RATE CALCULATIONS

Town Appropriations:	\$ 420,515.00
Less: Revenues	(\$ 281,439.00)
Add: Overlay	\$ 5,253.00
Add: War Service Credits	\$ 8,000.00
NET TOWN APPROPRIATIONS	\$152,329.00

School Appropriations:	\$1,309,639.00
Less: Adequate Education Grant	(\$ 444,625.00)
Less: State Education Taxes	(\$ 164,930.00)
NET LOCAL SCHOOL APPROPRIATIONS:	\$700,084.00

State Education Taxes Computation:

$\$2.35 \times \$70,937,456.00$ (equalized valuation - no utilities)
divided by $\$64,261,327.00$ (local assessed
valuation - no utilities) = $\$2.57$

County Appropriations:	\$ 338,097.00
NET COUNTY APPROPRIATIONS:	\$338,097.00

TOWN RATE:	\$ 1.78
LOCAL SCHOOL RATE:	\$ 8.22
STATE SCHOOL RATE:	\$ 2.57
COUNTY RATE:	\$ 3.97
TOTAL – 2011 TAX RATE	\$16.54

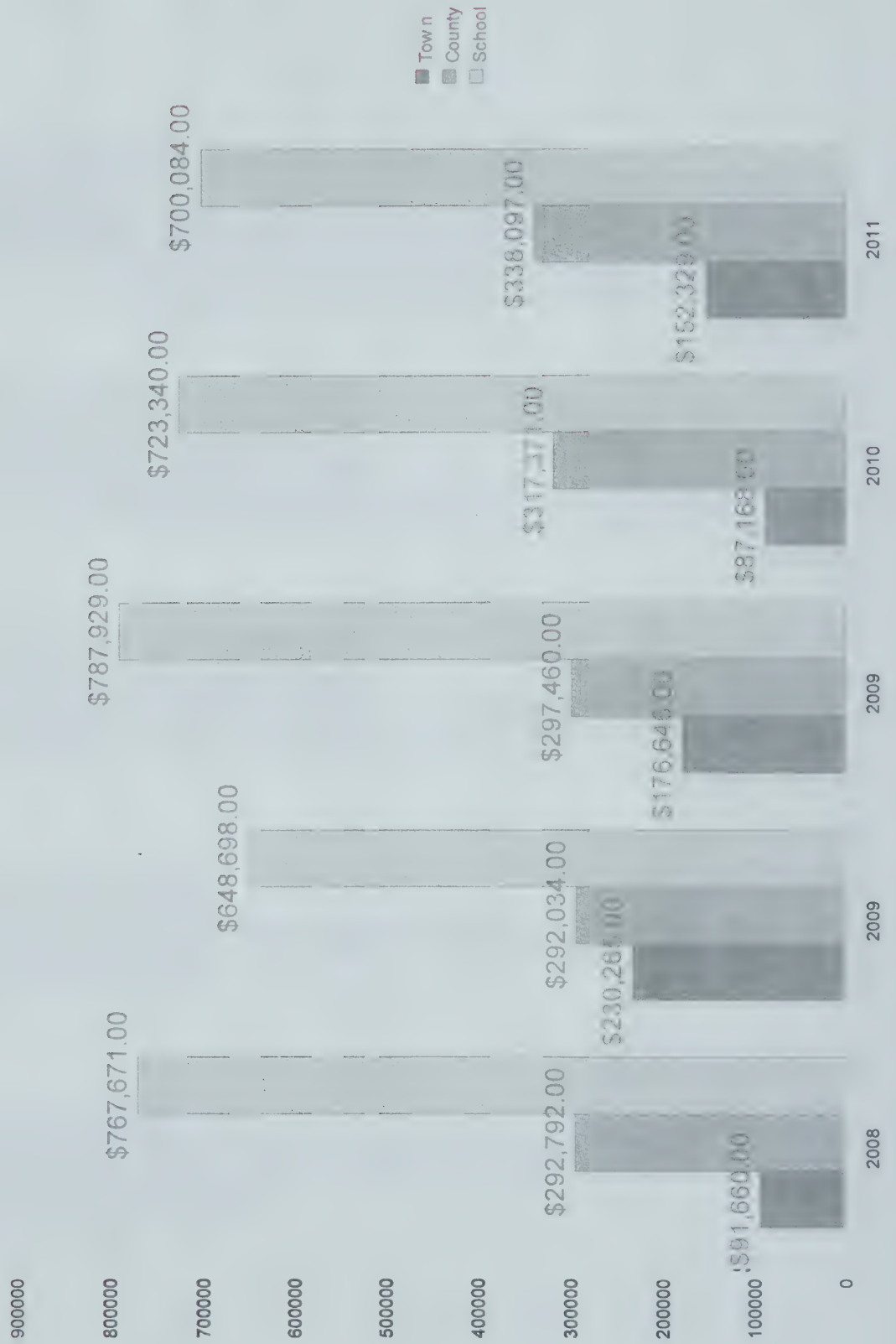
TAX RATE COMPARISON FOR LAST FIVE YEARS BROKEN DOWN BY CATEGORY



**TOTAL TAX RATE COMPARISON
OVER LAST FIVE YEARS**



NET APPROPRIATIONS OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY



FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2012: \$659,421.92

Unredeemed Taxes:

Levy of 2009 \$10,189.92

Levy of 2010 \$27,967.42

\$ 38,157.34

Uncollected Taxes:

2011 Property \$91,306.60

2011 Yield \$ 117.40

\$ 91,424.00

Trust Funds: \$214,914.55

TOTAL ASSETS: \$1,003,917.81

Due School District: \$615,014.00

TOTAL LIABILITIES: \$615,014.00

NET ASSETS: \$388,903.81

SCHEDULE OF TOWN PROPERTY

Town Hall:	\$538,106.00
Town Office Building & 55 acres:	\$357,000.00
17 acres:	\$ 60,500.00
Furniture & Equipment:	\$104,952.00
Columbia Covered Bridge:	\$390,000.00
Town Garage (Keach Road):	\$109,710.00
Cemeteries:	
Lyman Cemetery	\$ 18,800.00
Meridan Hill Cemetery	\$ 3,800.00
Columbia Bridge Cemetery	\$ 23,700.00
Keach Road Cemetery	\$ 24,400.00
East Columbia Cemetery	\$ 7,700.00

TOWN CLERK'S REPORT

During the year ending December 31, 2011, I received and remitted to the Treasurer the following amounts:

Auto Permits	\$126,048.07
Dog License Fees	\$ 1,219.00
Vital Statistics	
State	\$ 134.00
Town	\$ 51.00
Marriage Licenses	
State	\$ 38.00
Town	\$ 7.00
UCC Filing Fees	\$ 390.00
Copy of Checklist	\$ 25.00
TOTAL COLLECTED	\$127,912.07

The Town Office continues to be open every day except for Thursday. The hours, phone numbers and e-mail address are listed in the front of the book for your convenience.

Marcia L. Parkhurst
Town Clerk

TREASURER'S REPORT

TOWN CHECKING & SAVINGS ACCOUNT

BALANCE ON HAND – JANUARY 1, 2011: \$498,826.37

Received from:

Business licenses and fees – pistol permits, junkyard permits, disposal fees, copies	\$225.00
C.N. Brown Company; Lease on Tanks	\$4,360.00
Citizens Bank; Interest on Deposits	\$219.58
Citizens Bank; Bank Fees & Adjustments	(\$8,907.98)
Citizens Bank; Matured Certificates of Deposit	\$131,751.77
Corelogic Information Services; Copies of Tax Blotter	\$75.00
Davis, Ray Real Estate; Copy of Tax Blotter	\$25.00
Harland Clarke; Check Order & Deposit Slips	(\$218.48)
Harriman, Maurice; Back taxes on tax-deeded property	\$210.00
Internal Revenue Service; Electronic payroll tax payment	(\$1,553.90)
LGC Workmen's Compensation Trust; Insurance Refund	\$14.50
Lawton, Robert; Board of Adjustment Fees	\$73.95
Log Pro; Copy of Tax Blotter	\$25.00
M.H. Berry Appraisal Services; Copy of Tax Cards	\$8.50
Miles, Richard & Linda; Back taxes on tax-deeded property	\$1,298.02
NH Charitable Foundation; Tillotson Grant	\$12,000.00
N.H. Public Deposit Investment Pool; Interest on Deposits	\$9.07
Noble Power; Payment in lieu of Taxes	\$12,000.00
Ouimette, Daniel; Subdivision Fees	\$272.48
Planning Board	\$2,463.34
River Transportation; Gravel Pit Permit/Property Taxes	\$1,315.86
River Transportation; Planning Board Fees	\$435.00
Rosaire Marquis & ARM Trucking; Reimbursement for Motor Vehicle Accident	\$1,555.40
Shallow River Properties; Payment in lieu of Taxes	\$1,500.00

TREASURER'S REPORT

State of New Hampshire	
Forest Reimbursement	\$2,520.29
Highway Block Grant	\$42,647.67
Railroad Fund	\$4,757.00
Rooms & Meals Tax	\$33,795.29
Warden Services	\$411.70
Tax Collector	\$1,417,271.21
Timber Resource Group; Stumpage – roadside tree cutting	\$197.10
Town Clerk	\$128,055.07
Town of Columbia; Sale of History Books	\$1,241.80
Town of Columbia; Reimbursement for Town Assistance	\$624.26
U.S. Treasury; Forest Land Reimbursement	\$2,975.00
Waystack Frizzell; Back taxes, expenses on tax-deeded property	\$19,639.28
TOTAL MONIES RECEIVED DURING 2011:	\$1,813,292.78
BALANCE ON HAND – JANUARY 1, 2011:	\$498,826.37
LESS SELECTMEN'S PAYMENTS:	(\$1,652,697.23)
BALANCE ON HAND – JANUARY 1, 2012:	\$659,421.92
Checking Account	\$646,737.65
NH Public Deposit Investment Pool	\$12,684.27
	\$659,421.92

Jennifer L. Wells
Treasurer

COOS COUNTY TRANSFER STATION REPORT
January 1 - December 31, 2011

Received from:	Deposits to open account	
Columbia January - December	\$2,000.00	\$17,856.95
Lemington January - December	\$ 400.00	\$ 4,574.50
Stewartstown January - December	\$5,500.00	\$45,921.58
Columbia Residents		\$ 944.00
Lemington Residents		\$ 28.00
Stewartstown Residents		\$ 3,994.00
Northeast Resource Recovery Association		\$ 4,165.73
Total Deposits to Open Account		<u>\$ 7,900.00</u> \$85,384.76
Less Payments:		\$77,484.76
Deposits to Open Account:		\$ 7,900.00

Jennifer L. Wells
Treasurer

**SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2011**

ARM Trucking; Reimbursement for Fire Call - Motor Vehicle Accident	\$1,555.40
Board of Adjustment; Hearing Fees	\$73.95
C.N. Brown; Lease	\$4,360.00
Citizens Bank; Interest on Deposits	\$219.58
Citizens Bank; Fees & Adjustments	(\$8,907.98)
Citizens Bank; Check Order	(\$218.48)
Columbia Residents – Disposal Fees	\$45.00
Columbia Residents – Pistol Permit Fees	\$180.00
Columbia Resident; Reimbursement For Town Assistance	\$624.26
Copies of Tax Blotters	\$125.00
Harriman, Maurice; Back Taxes – Tax Deeded Property	\$210.00
History Books, Sale of:	\$1,241.80
Internal Revenue Service; Electronic Tax Payment	(\$1,553.90)
Local Government Center – Worker's Compensation Trust; Insurance Refund	\$14.50
M.H. Berry Appraisal; Copies of Tax Cards	\$8.50
Miles, Richard & Linda; Back Taxes – Tax Deeded Property	\$1,298.02
Monies Transferred & Redeposited	\$131,751.77
New Hampshire Public Deposit Investment Pool; Interest	\$9.07
New Hampshire Charitable Foundation; Tillotson Grant	\$12,000.00

**SELECTMEN'S REPORT
SUMMARY OF RECEIPTS - 2011**

Noble Energy; Payment in Lieu of Taxes	\$12,000.00
Planning Board	\$4,486.68
Shallow River Properties; Payment in Lieu of Taxes	\$1,500.00
State of New Hampshire; Fire Permits and mileage - State's share	\$411.70
State of New Hampshire; Forest Land Reimbursement	\$2,520.29
State of New Hampshire; Highway Block Grant	\$42,647.67
State of New Hampshire; Railroad Distribution for 2010 & 2011	\$4,757.00
State of New Hampshire; Rooms & Meals Tax	\$33,795.29
Tax Collector	\$1,417,271.21
Timber Resource Group; Stumpage-Roadside Cutting	\$197.10
Town Clerk	\$128,055.07
US Fish & Wildlife; Payment in Lieu of Taxes	\$2,975.00
Waystack & Frizzell; Proceeds from Sale of Tax-Deeded Property	\$19,639.28
TOTAL RECEIPTS FOR 2011	\$1,813,292.78

**SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2011**

TOWN CHARGES:

Officers' Salaries	\$33,055.41
Officers' Expenses	\$33,521.04
Election & Registration	\$576.00
Town Buildings & Utilities	\$22,314.72
Insurance	\$4,093.49
Planning Board Expenses	\$4,439.87

PROTECTION OF PERSONS & PROPERTY:

Fire	\$7,979.98
Radio Communications	\$6,539.53
Health	\$26,640.28
Sanitation & Recycling	\$36,424.63

HIGHWAYS & BRIDGES:

Summer Road & Bridges	\$88,888.76
Winter Roads	\$81,996.22

LIBRARY:

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

PUBLIC WELFARE:

Town Poor	\$4,144.85
-----------	------------

CEMETERIES:

Cemeteries	\$4,694.63
------------	------------

**SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2011**

PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

State & County	\$339,079.11
Columbia School District	\$878,099.00

MISCELLANEOUS:

Land & Building Appraisals	\$18,600.00
Regional Associations	\$663.61
Taxes Bought By Town	\$45,869.10
Refunds/Reimbursements	\$1,252.00
Patriotic Purposes	\$850.00
Transfer to Trust Fund	\$10,000.00

TOTAL PAYMENTS FOR 2011	\$1,652,697.23
--------------------------------	-----------------------

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

Campbell, Donald; Selectman Salary	\$1,847.00
Cloutier, Norman; Selectman Salary	\$1,847.00
Parkhurst, Garry; Tax Collector Salary	\$4,245.74
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$21,144.62
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,847.00
	\$33,055.41

OFFICERS' EXPENSES:

Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$3,780.01
B.M.S.I.; Software Support & Updates	\$1,718.00
Cartographic Associates, Inc.; Map Updates	\$977.20
Colebrook Copy Center; Printing	\$178.50
Crane & Bell; Auditing Town Books	\$6,850.00
Department of Revenue Administration; Workshop Fee	\$10.00
Frisk Software; Anti-virus Software	\$50.00
J.P. Cooke, Co.; Dog Tags	\$81.45
Jordan Associates; Newspaper Notices	\$355.00
Liebl Printing; Printing Town Reports	\$1,661.68
Local Government Center; Conference Registration	\$20.00
Matthew Bender Co., Law Book Updates	\$378.98
McCoy, Jane; Mileage	\$152.00
New Hampshire, State of; Unemployment Compensation	\$4.19
News & Sentinel, The; Notices,	\$753.59

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

Parkhurst, Garry; Fees	\$2,264.00
Parkhurst, Marcia; Mileage	\$41.25
Pitney Bowes Credit Corporation; Postage Machine Rental and Supplies	\$839.55
Petty Cash; Postage, Supplies, etc.	\$100.00
Postmaster, Colebrook; Box Rental	\$176.00
Price Digest; Town Clerk Supplies	\$158.00
U.S. Postal Service; Refill Postage Meter	\$3,319.07
U.S. Treasury; Social Security, Federal & Medicare Taxes	\$7,108.57
W.B. Mason Co., Inc.; Office Supplies	\$2,115.42
W.M. Spring Workshop; Workshop Fee	\$35.00
Waystack Frizzell; Legal Services	\$393.58
	\$33,521.04

ELECTION & REGISTRATION:

Dinco, Carol; Ballot Clerk	\$65.00
Jordan Associates; Newspaper Notices	\$25.00
Little, Diane; Supervisor of Checklist	\$80.00
News & Sentinel; Notices	\$73.50
McCoy, Jane; Moderator Salary	\$50.00
Parkhurst, Isabelle; Supervisor of Checklist	\$72.50
Stohl, Lois; Supervisor of Checklist	\$80.00
Sullivan, Judy; Ballot Clerk	\$65.00
Tibbetts, Brenda; Assistant Moderator Salary	\$65.00
	\$576.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

TOWN BUILDINGS:

Boudle, Ghislaine; Wreaths	\$155.00
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$216.00
Fairpoint Communications; Town Hall & Town Office	\$2,139.43
Gadwah, Herbert; Water Rent-Town Hall	\$200.00
Gosselin, Albe; Water Rent-Town Hall	\$100.00
Jordan Associates; Snowplowing Ad	\$88.00
Lewis Oil Company; Fuel	\$7,839.47
Mohawk Plumbing & Heating; Repairs	\$710.50
News & Sentinel, The; Snowplowing Ad	\$92.00
North Country Flag; New Flag	\$100.65
Northern Human Services; Cleaning	\$1,268.50
P.A. Hicks & Sons; Supplies	\$46.29
Parkhurst, Sheila; Mowing	\$1,503.64
PSNH, Electricity - Town Hall & Town Office	\$2,160.34
Sheldon Gray Construction, Inc.; Plowing, etc.	\$4,965.00
Tri-State Fire Protection; Checking Extinguishers	\$554.05
W.B. Mason Co., Inc; Supplies	\$175.85
	\$22,314.72

INSURANCE:

Local Government Center - WCT, LLC Workmen's Compensation Insurance	\$500.00
Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond	\$3,593.49
	\$4,093.49

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

PLANNING BOARD EXPENSES:

Baker, Alan Robert; Salary	\$471.75
Boudle, Ghislaine; Salary	\$471.75
DeBlois, Scott; Salary	\$518.92
Campbell, Donald; Salary	\$471.75
Campbell, Stacey; Salary	\$613.27
Chapple, Conrad, Sr.; Salary	\$471.75
Jondro, Rock; Salary	\$471.75
Local Government Center; Workshop Fee	\$60.00
Matthew Bender Co.; Law Books	\$305.98
News & Sentinel; Notices	\$382.00
North Country Council; Workshop Fee	\$48.00
Sullivan, Michael; Salary	\$117.95
Waystack Frizzell; Legal Services	\$35.00
	\$4,439.87

PROTECTION OF PERSONS & PROPERTY:

FIRE:

Adair, Wallace; Deputy Forest Fire Warden Reimbursement	\$385.81
Colebrook Fire Department; Fire Protection	\$7,016.70
Dion, Peter; Forest Fire Warden Reimbursement	\$273.30
Fogg, Jonathan; Deputy Forest Fire Warden Reimbursement	\$114.82
News & Sentinel, The; Notices,	\$92.00
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$97.35
	\$7,979.98

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

RADIO COMMUNICATIONS:

Colebrook, Town of; Communications Center	\$6,539.53
-------------------------------------------	-------------------

HEALTH:

American Red Cross; Appropriation	\$381.00
45th Parallel EMS; Appropriation	\$19,709.28
Northwoods Home Health; Appropriation	\$3,000.00
Northern Human Services; Appropriation	\$700.00
Tri-County Community Action Program; Appropriation	\$650.00
U.C.V.H. Association; Appropriation	\$2,200.00
	\$26,640.28

SANITATION:

AVRRD; Tipping Fees	\$10,523.68
Coos County Recycling Center; Columbia's Share	\$8,044.00
Coos County Transfer Station Account; Solid Waste Disposal	\$17,856.95
	\$36,424.63

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS:

Berlin Insulation; Roadside Mowing	\$4,090.00
Boudle's Construction Co., Inc.; Dozer, dumptruck, backhoe & excavator rental, labor, rockraking, moving equipment, etc.	\$32,638.25

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

Boudle, Clifton Jr.; Storage Container Rental	\$625.00
Caron, Phillip; Trucking	\$225.00
Central Asphalt Paving, LLC; Paving	\$30,000.00
Columbia River Transportation, Inc.; Gravel	\$5,786.25
Cloutier Sand & Gravel; Grading & Gravel	\$7,620.00
Columbia Sand & Gravel; Gravel, Culverts, etc.	\$2,476.46
Northern Human Services; Trash Pick-up	\$240.60
Northern New England Field Services, LLC; Paving	\$1,591.00
P.A. Hicks & Sons; Culverts	\$1,422.09
Pike Industries, Inc.; Gravel, Cold Patch, etc.	\$751.38
Sheldon Gray Construction, Inc.; Trucking	\$1,160.00
Treasurer, State of New Hampshire; Street Signs	\$262.73
	\$88,888.76

MAINTENANCE - WINTER ROADS:

Brooks Agway Service; Road Salt	\$31.90
Boudle's Construction Co., Inc.; Thawing Culverts	\$325.00
Jeffers, Clark Jr; Plowing Contract	\$81,639.32
	\$81,996.22

LIBRARY:

Colebrook Public Library; 2011 Appropriation	\$2,975.00
-------------------------------------------------	-------------------

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

TOWN POOR:

Big Apple; Gasoline	\$40.00
C. Bean Transport; Oil	\$192.21
C.N. Brown; Oil	\$120.00
LaPerle's IGA; Groceries	\$500.00
Lewis Oil Company; Fuel	\$418.26
Name Withheld; Rent	\$800.00
Name Withheld; Rent	\$400.00
Name Withheld; Rent	\$400.00
New Hampshire Electric Cooperative; Electricity	\$315.00
PSNH; Electricity	\$929.38
Rite-Aid; Medication	\$30.00
	\$4,144.85

CEMETERIES:

Gooch, Robert, Jr.; Mowing	\$345.00
Parkhurst, Sheila; Mowing	\$4,349.63
	\$4,694.63

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

STATE & COUNTY:

Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$457.11
Department of Agriculture; Dog Licenses	\$353.00
King, Frederick, Treasurer; Coos County Taxes	\$338,097.00
Treasurer, State of New Hampshire; Marriage License Fees	\$38.00
Treasurer, State of New Hampshire; Vital Statistics	\$134.00
	\$339,079.11

SCHOOL DISTRICT:

Columbia School District	\$878,099.00
--------------------------	---------------------

MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

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

REFUNDS/ABATEMENTS:

Dupont Realty; 2011 Property Taxes	\$1,176.00
Hebert, Claire; 2011 Property Taxes	\$76.00
	\$1,252.00

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2011**

REGIONAL ASSOCIATIONS:

NH Association of Assessing Officials; 2011 Dues	\$20.00
NH City & Town Clerks' Association 2011 Dues	\$20.00
Local Government Center, LLC	\$603.61
NH Tax Collectors' Association; 2011 Dues	\$20.00
	\$663.61

TAXES BOUGHT BY TOWN:

Town of Columbia – 2010 Taxes Purchased by Town	\$45,869.10
-------------------------------------------------	--------------------

PATRIOTIC PURPOSES:

Colebrook Kiwanis Club; Fireworks	\$750.00
Geo. L. O'Neil Post #62; Flags	\$100.00
	\$850.00

TRANSFER MONIES:

Trustees of Trust Funds	\$10,000.00
	\$10,000.00

GRAND TOTAL OF PAYMENTS	\$1,652,697.23
--------------------------------	-----------------------

COOS COUNTY TRANSFER STATION ACCOUNT

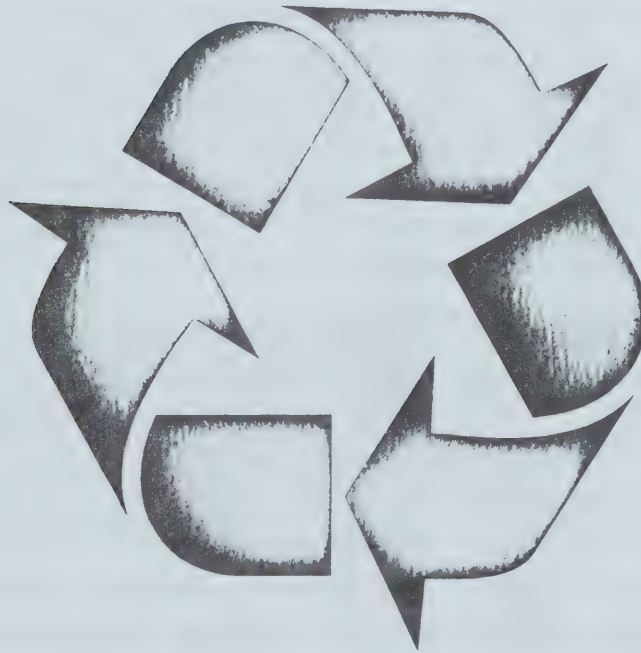
RECEIPTS:

Town of Stewartstown	\$45,921.58
Town of Columbia	\$17,856.95
Town of Lemington	\$ 4,574.50
Northeast Resource Recovery (Scrap Metal)	\$ 3,268.13
Northeast Resource Recovery (Electronics)	\$ 897.60
Stewartstown Residents Building Debris, tires, etc.	\$ 3,994.00
Columbia Residents Building Debris, tires, etc.	\$ 944.00
Lemington Residents Building Debris, tires, etc.	\$ 28.00
TOTAL RECEIPTS:	\$77,484.76

PAYMENTS:

C.D.S. Portable Toilets; Portable Toilet	\$ 1,140.00
Carney, Jesse; Plowing	\$ 2,840.00
Caron, Philip; Compacting	\$ 3,400.00
Coos County	\$22,500.00
Correction of error	\$ 45.00
Fisette, Ian; Welding	\$ 75.00
Jordan Associates; Newspaper Notice	\$ 27.50
Leavitt & Boucher, Compactor Repairs	\$ 4,704.00
Madore, Jules; Labor	\$ 25.00
Marquis Hardware; Supplies	\$ 13.50

Normandeau; Trucking	\$39,611.83
Northeast Resource Recovery; Tires, etc.	\$ 1,436.91
P.A. Hicks & Sons; Supplies	\$ 42.67
Parkhurst, Kenneth; Labor & Salary	\$ 1,473.35
Wells, Jennifer; Treasurer Salary	\$ 150.00
TOTAL PAYMENTS:	\$77,484.76





CONNECTICUT RIVER JOINT COMMISSIONS

This year the Connecticut River Joint Commissions (CRJC) have successfully restructured and contracted with the Upper Valley Lake Sunapee Regional Planning Commission to administer its programs. Our goal is to make the most of the resources we're provided by the States of Vermont and New Hampshire to strengthen the ecological and economic health of the Connecticut River, its watershed, and its communities. By making use of the administrative and professional capacity of one of the watershed's strong regional planning commissions, we can more efficiently and effectively build our programs, including increased support of our five Local River Subcommittees.

The CRJC are composed of thirty volunteer Commissioners, fifteen appointed by each state, who are business people, landowners, conservationists, and citizens who live and work in the Connecticut River Valley and are committed to its future. To ensure local leadership on river issues, the CRJC established five Local River Subcommittees: Headwaters, Riverbend, Upper Valley, Mount Ascutney, and Wantastiquet. In total, these Subcommittees are composed of over one hundred citizens appointed by their riverfront towns to give a local voice to interests ranging from local business, local government, conservation, agriculture, recreation, and riverfront landowners.

Though this was a rebuilding year, the CRJC completed a geomorphic assessment of the Ammonoosuc River, a northern tributary to the Connecticut River; this study provides important information about the natural movements of the river and the potential for riverbank erosion. Over the next year, the CRJC look to strengthen and support the work of the local Subcommittees, build capacity to address watershed issues and seek new opportunities to support the mission of the organization; to build a strong and vibrant economy while conserving the natural wealth and beauty of this special place. The CRJC are now in the process of updating a strategic plan for the Commissions that focuses upon public outreach, use of river science, and protection of the valley's natural, historic, and cultural assets.

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

Chris Company, President
Glenn English, Vice President
Tom Kennedy, Secretary
Mary Sloat, Treasurer

45TH PARALLEL EMS ANNUAL REPORT

The 45th Parallel EMS had a good year in 2011 with many changes and successes, but it was against the backdrop of the worst recession since the Great Depression, so it's also been a challenging one.

We began by assessing the needs of the communities we serve, and found that with the distances travelled, we needed to find a way to connect with everyone. In May the 45th began implementing value-added community services.

The first endeavor was blood pressure clinics in five different locations throughout Pittsburg, Canaan, and Colebrook. We now do six locations and it includes Stewartstown. We found that when people get to know us by face and name, they are more comfortable in calling us if the need arises.

We also developed and implemented a firefighter re-habilitation program to assist our three area fire departments in times of emergencies. Our job is to keep everyone healthy and working during an emergency, and also to treat and transport those in need.

A food drive/blood pressure clinic began in November as a program designed and implemented by EMT-I Morgan Phillips. The staff distributes reminders to local shoppers of what the area food pantries need, while offering free blood pressures and glucose checks.

Training hours increased from last year with the administrative staff successfully completing the 40-hr. EMS Management program and the State of NH Fire/Emergency Instructor 1 program. The 45th has hosted First Responder, EMT-I, and EMT-B refreshers, as well. We also conducted an EMT-B course for area individuals who aspire to work in the EMS field. Many of the staff took advantage of the 250 hours of training made available this year.

Four paramedics were hired to cover the inter-facility transfers from UCVH to other hospitals in NH, Maine, Vermont, and Massachusetts. These transfers are coded orange and red with regard to the severity of the illness or injury of the patient. Prior to the paramedics being added to the staff, the orange and red transfers were being outsourced to other ambulance agencies. Some of these other services took up to 1 ½ hours to respond to UCVH, putting the patient in a lengthy and precarious wait. Having paramedics on staff has increased the revenue by over \$110,000, a sum that became necessary for our survival.

We are also in a partnership with Northwoods at Weeks Hospital, and that program offers our EMT-I's and paramedics excellent advanced training and evaluations. They offer us consistent upgrades to our skills in an academic setting, with monthly practical reviews.

A-4 is a new addition to our fleet of ambulances. It is a van type that cost half that of a box type. It is more fuel efficient and comfortable for both patient and EMT on those long rides that can take up to 10 hours, round trip. The older ambulances (A-1, A-2, and A-3) have 142,400, 158,000, and 73,000 miles, respectively, and have almost outlived their usefulness.

2011 has been a tough year from a financial standpoint. Volume has decreased by more than 100 calls, resulting in a significant reduction in revenue. Without the paramedic service and support, it would have been much more. These are indeed tough times with the closure of the two mills, the gunpowder plant,

45TH PARALLEL EMS ANNUAL REPORT

and The Balsams Hotel and Wilderness Ski Area. Add to that this weird winter with very little snow for our region, and you have a perfect economic storm. The Capital Reserve Fund has been eliminated from the budget to cut costs, however with the age and condition of two of the 45th's ambulances this will create expenditures very soon. We added \$100,000 to the revenue side based on an unfounded assumption of revenue from the introduction of Paramedic service.

All should know our staff and what they do when not responding to an emergency call. Michelle Hyde is the Administrative Assistant and makes sure the reports and billing are entered in a timely fashion. She is also the author of the weekly reports in area newspapers. Jim McDonald is our senior EMT-I and is credited with being first in the Colebrook area to render aid. He is also a writer of novels, and those skills come in handy in the creation of Standard Operating Procedures and press releases. Gloria Roy created our inventory and accountability system (a big job), saving us time and money. Morgan Phillips is our computer guy handling the web page, Facebook page, and our e-mail services. Jeff Flanders handles the vehicle maintenance oversight and mechanical issues, and Jason Ferns is our floor supervisor, and is in charge of building and grounds maintenance. These are the people who are the backbone of the 45th.

The part-time staff consists of 28 individuals who make the multi-tasking work. They are the people who get out of their beds at home to help us by being first responders, covering the station, or going on transfers.

Special thanks go to paramedics Bill Watkins and Judy W. Knight for helping us get it right when getting the tools needed to make us a paramedic service. The foundation laid is strong and the service is as good as it comes.

The 45th's Board of Directors is made up of individuals selected by the towns to provide direction and guidance to the chief. They have managed to 45th with a deft hand and deserve much credit for its durability.

Respectfully submitted,

Robert Darling, Chief

Michael Pearson, President of the Board of Directors

TAX COLLECTOR'S REPORT

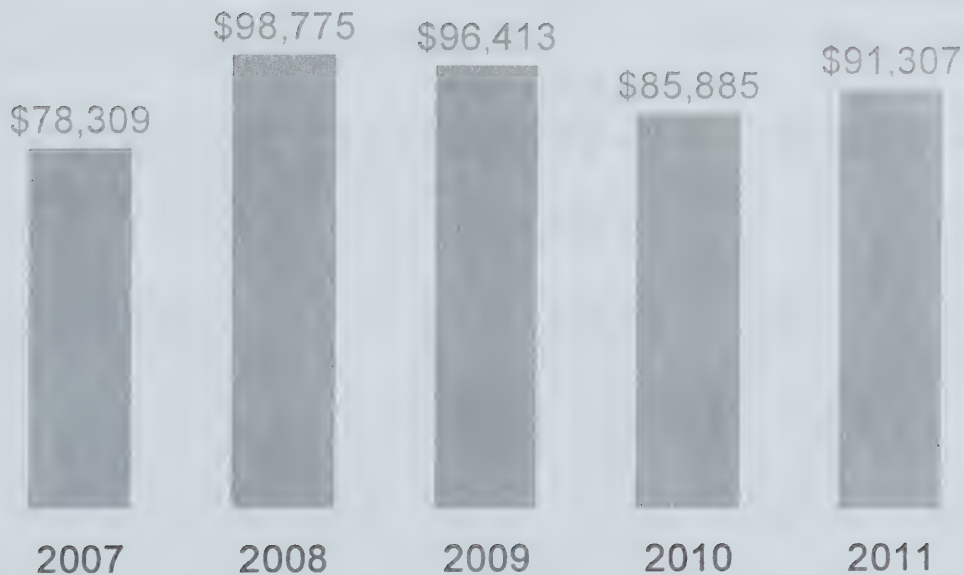
On the following pages, is my report for the year ending December 31, 2011, along with a list of uncollected taxes as of that date.

My office hours remain the same and are listed in the front of the book for your convenience. You may, however, contact the office during normal business days to ask any questions you may have.

Below is a graph showing the unpaid taxes at the end of each of the last five years. At the end of this fiscal year, we had 7% of our 2011 property taxes listed as unpaid. This, of course, changes from day to day. The amount unpaid as of the printing of this report will be less.

As always, please feel free to contact me if you have questions regarding your tax bill.

Garry R. Parkhurst
Tax Collector



**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2011 – DECEMBER 31, 2011**

DEBITS

	Levy of 2011	Levy of 2010
Uncollected Taxes – 1/1/2011:		
Property		\$85,884.59
Land Use Change		\$1,820.00
Yield		
Prior Years' Credits	(\$1,931.87)	
This Years' New Credi	(\$1,173.08)	
Taxes Committed:		
Property	\$1,349,489.00	
Land Use Change	\$3,920.00	
Yield	\$14,587.41	
Excavation	\$967.16	
Overpayment:		
Interest - Late Taxes	\$1,215.33	\$6,012.13
TOTAL DEBITS:	\$1,367,073.95	\$93,716.72

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2011 – DECEMBER 31, 2011**

CREDITS

	Levy of 2011	Levy of 2010
Remitted to Treasurer:		
Property Taxes	\$1,258,182.40	\$44,858.90
Land Use Change	\$3,920.00	
Yield	\$14,053.87	
Excavation Tax @ \$.02/y	\$897.16	
Interest & Penalties	\$1,215.33	\$6,012.13
Conversion to Lien		\$42,067.69
Prior Year Overpayments		
Assigned	(\$1,922.13)	
Abatements:		
Property Taxes		\$778.00
Yield Tax	\$416.14	
Excavation Tax	\$70.00	
Uncollected Taxes – 12/31/2011:		
Property	\$91,306.60	
Yield	\$117.40	
Remaining Overpayment:		
This Year	(\$1,182.82)	
TOTAL CREDITS:	\$1,367,073.95	\$93,716.72

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
JANUARY 1, 2011 – DECEMBER 31, 2011

DEBITS

	2010	2009	2008
Unredeemed Lien Balance - January 1, 2011:		\$17,967.45	\$8,863.52
Liens Executed This Year	\$45,869.10		
Interest & Costs Collected:	\$1,111.82	\$1,879.36	\$3,522.42
TOTAL DEBITS:	\$46,980.92	\$19,846.81	\$12,385.94

CREDITS

Redemptions:	\$17,488.95	\$7,777.53	\$8,863.52
Interest & Costs Collected:	\$1,111.82	\$1,879.36	\$3,522.42
Abatements:	\$412.73	\$0.00	\$0.00
Liens Deeded to Town:	\$0.00	\$0.00	\$0.00
Unredeemed Lien Balance - December 31, 2011:	\$27,967.42	\$10,189.92	\$0.00
TOTAL CREDITS:	\$46,980.92	\$19,846.81	\$12,385.94

UNPAID TAXES

UNCOLLECTED 2011 PROPERTY TAXES:

	1st Issue	2nd Issue
Abbott, Valerie & Steven		\$717.00
Adair, Wallace & Faith	\$596.00	\$664.00
Alexander, James F. & Laura	\$1,161.00	\$1,282.00
Alexander, James F. & Laura	\$94.00	\$96.00
Bell, Raymond		\$7.00 *
Bodge, Joseph D. & Cheryl	\$31.00	\$38.00 *
Bodge, Joseph D. & Cheryl	\$305.00	\$343.00 *
Boisvert, Quinten D.	\$793.00	\$879.00
Bossey, Robert & Kim	\$836.00	\$916.00
Boucher, James F.		\$1.00
Boucher, James F.		\$1,091.00
Boudle, Corey Jay	\$170.00	\$196.00
Bradley, George		\$54.00
Brady, Christopher & Joyce	\$726.00	\$785.00 *
Brown, Deborah		\$216.54
Busfield, J. Scott	\$446.00	\$489.00
Butler, James P, Jr.		\$503.00 *
Casey, Stephen V.		\$46.00 *
Cass, Jacqueline	\$911.00	\$999.00
Chaney, Michael S.		\$25.71 *
Chapin, Clifford A.		\$2,512.00 *
Chapple, Nancy	\$567.00	\$621.00 *
Chicoine, David & Kim		\$159.00 *
Chubbuck, Kevin		\$414.00 *
Collins, Michael D. & Laurie	\$587.29	\$1,857.00
Davis, Donald N.		\$617.00 *
Davis, Edward & Suzanne	\$380.00	\$426.00
Day, Howard		\$250.00 *
DeLong, Robert	\$434.00	\$476.00
Dickey, Dana		\$462.00
Duford, James C. & Heidi		\$25.00 *
Dupont, Ronald	\$859.00	\$952.00
Eastman, Gary & Mann, Denise		\$669.00 *
Estes, Clifton	\$73.00	\$81.00
Ewing, Sharon L.	\$992.40	\$1,098.00
Falcucci, Angelo	\$180.00	\$197.00
Fedrick, Claire		\$252.00
Fellbaum, Ralph, et als	\$129.00	\$151.00
Flanders, Clayton & Sally		\$103.00

UNPAID TAXES

	1st Issue	2nd Issue
Fournier, Chad & Christie		\$229.00 *
Gamache, Rickey		\$314.00 *
Gardner, Kristin		\$24.00
Gaudreault, Janel	\$198.00	\$191.00 *
Gervais, Michael et al		\$161.00
Goodwin, John		\$531.00
Gosselin, Albe & Marie		\$574.00
Gould, Gregory C.		\$100.00 *
Grenier, Dennis B.		\$116.00 *
Hamel, Derek R. & Raymond	\$772.00	\$857.00
Hamel, Eugene		\$923.00 *
Hand, Dean & Rose	\$170.00	\$186.00 *
Harding, Lorraine		\$808.00
Harriman, Maurice	\$229.00	\$251.00
Hastings, Kenneth & Lori		\$569.00 *
Haynes, Albert & Erica		\$86.00
Hebert, Ann M.		\$2,239.00 *
Hebert, Ann M.		\$3.00 *
Hebert, Ann M.		\$4.00 *
Hebert, Carole		\$252.84 *
Hokanson, Russell	\$42.00	\$38.00
Hokanson, Russell	\$476.00	\$504.00
Howland, Pamela	\$201.00	\$231.00
Hrycuna, John et als	\$222.00	\$227.00
Kaiser, Brian		\$16.00
Kasperek, John M.		\$686.00
Kenney, Evelyn Haynes et als		\$173.63
Lamontagne, Gilles		\$40.87
Lanciani, Kevin P. & Wendy	\$10.71	\$777.00
Lanciani, Kevin P. & Wendy		\$4.00
Laros, Charles W. Jr.	\$931.00	\$1,016.00
Lawton, Ronald & Maryanne	\$727.00	\$806.00
Leavenworth, Michelle		
& Lesperance, Billy	\$11.00	\$22.00
Leavenworth, Ronald & Michelle	\$84.00	\$87.00
Leavenworth, Ronald & Michelle	\$69.00	\$103.00
Lesperance, Billy		\$141.00
Lewis, Gregory & Linda	\$137.25	\$415.00

UNPAID TAXES

	1st Issue	2nd Issue
Limoges, Karen A.	\$1,409.00	\$1,555.00
Locke, Daniel P.	\$1,010.00	\$1,111.00
Locke, Daniel P., et als	\$257.00	\$282.00
Lynch, Dana R.	\$84.00	\$103.00
MacLure, Robert & Wendy	\$532.00	\$593.00
Marcotte, Russell L.	\$487.00	\$534.00
Marrone, Joseph	\$249.00	\$284.00
McGee, Kevin & Laura	\$273.00	\$258.00
McKennes, John J.		\$990.00
McKinnon, Barbara A.	\$875.00	\$969.00 *
McLellan, C. Milford et als		\$160.00 *
Miles, Richard & Linda	\$390.00	\$427.00
Mills, Arlene M.	\$24.00	\$31.00
Mills, Arlene M.	\$517.00	\$576.00
Mills, Arlene M.	\$276.00	\$299.00
Mills, Arlene M.		\$1,798.00
Mills, Ellen E.	\$632.00	\$703.00
Mills, Laura	\$662.00	\$736.00
Mitchell, Eric B.	\$845.00	\$934.00 *
Nash, Susan	\$149.00	\$162.00 *
Nash, Susan	\$13.00	\$11.00 *
Nicholls, William et al		\$289.00 *
Nimblett, Michael E.		\$179.00
Noklund, Sigmund et al		\$197.27
Osgood, Frederick & Wanita		\$1,586.00
Paquette, Melanie	\$461.00	\$505.00
Parker, Ronald & Marie		\$1,111.00 *
Peterson, Christopher & Tracey	\$487.37	\$1,209.00
Poindexter, Richard	\$188.00	\$216.00
Puglisi, Gary & Joseph	\$5.00	\$4.00
Puglisi, Gary & Joseph	\$462.00	\$5.00
Puglisi, Gary & Joseph	\$3.00	\$505.00
Rainault, Jason	\$40.00	\$54.00
Rainville, Roberta	\$1,086.54	\$1,223.00
Rainville, Roberta	\$30.00	\$37.00
Rella, Paul & Valerie		\$59.00
Rella, Paul & Valerie		\$103.00
Reynolds, Daniel (1/2 interest)	\$47.00	\$51.00
Richer, Brian & Diane	\$107.00	\$126.00
Riendeau, Paul & Karen		\$100.18 *

UNPAID TAXES

	1st Issue	2nd Issue
Rist, Harold Jr.	\$110.00	\$132.00
Roberts, Mark E., Trustee		\$100.00 *
Sansom, Brenda & Robert		\$394.00 *
Sansom, Brenda & Robert		\$29.00 *
Sansom, Brenda & Robert		\$607.00 *
Sansom, Brenda & Robert		\$197.00 *
Sansom, Brenda & Robert		\$545.00 *
Secret Order of Water Buffalo	\$596.00	\$664.00
Shain, Daniel		\$10.00
Soares, Arthur		\$496.00 *
Spaulding, David & Haynes, Linda		\$60.00 *
St. Clair, Darrin et als	\$446.00	\$499.00
St. Clair, Mark		\$499.00 *
Stewart, William & Joan	\$924.00	\$1,017.00
Stone, Elwin		\$757.00 *
Taylor, Timothy		\$197.00 *
Taylor, Timothy		\$742.00 *
Tessier, Amy Sue	\$562.00	\$616.00
Wells, Daniel I.		\$76.00
Wells, Daniel I.		\$66.00
Wells, Daniel I.		\$7.00
Wells, Daniel I.		\$24.00
Whittemore, Bonnie		\$55.00 *
Whittier, Heather	\$127.00	\$149.00
2011 TOTALS	\$28,916.56	\$62,390.04

UNCOLLECTED 2011 YIELD TAXES:

Tillotson, James & Kasilyn	\$117.40
2011 Timber Tax Total	\$117.40

UNPAID TAXES

UNCOLLECTED PROPERTY TAX LIENS:

LEVY OF 2010

Adair, Wallace & Faith	\$1,090.42
Alexander, James F. & Laura	\$242.79
Alexander, James F. & Laura	\$2,467.41
Bodge, Joseph D. & Cheryl	\$111.10 *
Bodge, Joseph D. & Cheryl	\$663.75 *
Bosivert, Quinton	\$1,713.23
Boudle, Corey Jay	\$238.13
Busfield, J. Scott	\$973.75
Cass, Jacqueline	\$1,070.11
Dupont, Ronald	\$164.28
Fedrick, Claire	\$252.55
Hamel, Derek	\$1,674.26
Hokanson, Russell	\$58.14
Hokanson, Russell	\$517.37
Lawton, Ronald & Maryanne	\$661.04
Leavenworth, Michelle	\$69.89
Leavenworth, Ronald & Michelle	\$195.31
Leavenworth, Ronald & Michelle	\$200.98
Limoges, Karen	\$3,013.01
Locke, Daniel P.	\$2,164.54
Locke, Daniel P., et als	\$475.70
Lynch, Dana R.	\$116.47
MacLure, Robert & Wendy	\$1,168.13
Marrone, Joseph	\$461.62
McGee, Kevin & Laura	\$1,884.22
Mills, Arlene M.	\$67.26
Mills, Arlene M.	\$472.37
Mills, Arlene M.	\$279.61
Mills, Ellen E.	\$1,377.07
Puglisi, Gary & Joseph	\$13.98
Richer, Brian & Diane	\$260.34
Rist, Harold Jr.	\$278.78
St. Clair, Darrin et als	\$984.06
Stewart, William & Joan	\$1,986.30
Tessier, Amy Sue	\$283.06 *
Whittier, Heather	\$316.39
2010 TOTALS	\$27,967.42

UNPAID TAXES

LEVY OF 2009

Boisvert, Quinten D.	\$909.87
Boudle, Corey Jay	\$207.70
Busfield, J. Scott	\$712.58
Hamel, Derek	\$1,893.03
Leavenworth, Michelle	\$69.99
Leavenworth, Ronald & Michelle	\$286.94
Leavenworth, Ronald & Michelle	\$170.51
Limoges, Karen	\$3,304.30
Locke, Daniel P.	\$860.59
MacLure, Robert & Wendy	\$1,326.67
Rist, Harold Jr.	\$36.52
Whittier, Heather	\$411.22
2009 TOTALS	\$10,189.92

*INDICATES PAID AFTER 12/31/2011

PLANNING BOARD REPORT

We approved a total of **30 building permit applications:**

- ◆ 4 homes (includes conventional, second homes/camps and manufactured)
- ◆ 16 barns/garages/sheds (attached & detached)
- ◆ 3 additions
- ◆ 1 sign
- ◆ 3 campers located – seasonally
- ◆ 3 decks/porches

We approved **5 applications for subdivisions (including lot line adjustment).**

We also gave approval to **5 applications for gravel pits (1 new and 4 renewals).**

Total Fees collected and deposited with the Town Treasurer were:

Building Permits	\$ 970.00
Subdivisions	\$ 713.12
Excavations:	\$ 458.82
After-the-fact Fees:	\$ 60.00
Campers:	\$ 210.00

Total for 2011: \$2,411.94

Fees from 2010 – deposited in 2011: \$ 603.74

**TOTAL REMITTED TO
TREASURER: \$3,015.68**

Stacey Campbell, Secretary
Planning Board

ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,
Town of Columbia, Columbia, New Hampshire:

We have compiled the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of Columbia, as of and for the year ended December 31, 2010, which collectively compose the Town's basic financial statements as listed in the table of contents. We have also compiled the supplemental information in Schedules 1 through 4, which are presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with accounting principles generally accepted in the United States of America.

The management of Town of Columbia is responsible for the preparation and fair presentation of the financial statements and supplementary schedules in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary schedules.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of Town of Columbia in presenting financial information in the form of financial statements and supplementary schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary schedules.

Management's discussion and analysis on pages 2 through 6 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information included in management's discussion and analysis.

Crane & Bell, PLLC

June 3, 2011

**MANAGEMENT'S DISCUSSION AND ANALYSIS
TOWN OF COLUMBIA
FOR THE YEAR ENDED DECEMBER 31, 2010**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2010. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein are accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

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

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Basic Financial Statements

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

Other information

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

Government-Wide Financial Analysis

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

Statement of Net Assets

The Town's net assets at December 31, 2010, were \$869,534, a decrease of \$73,833 or 7.8% from December 31, 2009. There were no capital asset additions in 2010.

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Current and other assets:		
Current and other assets	\$ 843,821	\$ 928,126
Capital assets, net of depreciation	653,812	669,395
Total assets	<u>1,497,633</u>	<u>1,597,521</u>
Current and other liabilities:		
Current liabilities	628,099	654,154
Long-term liabilities	-	-
Total liabilities	<u>628,099</u>	<u>654,154</u>
Net assets:		
Invested in capital assets, net of related debt	653,812	669,395
Permanently restricted	3,003	3,003
Temporarily restricted for -		
Capital acquisition and construction	64,764	49,645
Culture and recreation	-	657
Cemetery maintenance	19,028	19,279
Perpetual care	7	28
Unrestricted	<u>128,920</u>	<u>201,360</u>
Total net assets	<u>\$ 869,534</u>	<u>\$ 943,367</u>

The largest component of net assets, \$653,812 represents (i) the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment) at cost or their estimated original cost, less accumulated depreciation, less (ii) long-term debt related to acquisition of capital assets.

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

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

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

Statement of Activities

Governmental activities decreased the Town's net assets by \$73,833 during 2010, as shown in the summarized statement of activities presented below.

	Governmental Activities	
	2010	2009
Program revenues:		
Charges for services	\$ 4,889	\$ 17,894
Operating grants and contributions	44,284	41,055
Capital grants and contributions	-	211,363
Total program revenues	<u>49,173</u>	<u>270,312</u>
General revenues:		
Taxes, licenses and fees	241,366	339,306
Other grants	-	-
All other revenues	54,950	56,995
Total general revenues	<u>296,316</u>	<u>396,301</u>
Total revenues	<u>345,489</u>	<u>666,613</u>
Program expenses:		
General government	132,509	127,831
Public safety	40,455	29,285
Highways and streets	166,470	178,013
Solid waste	33,488	25,868
Health and welfare	13,060	10,357
Culture and recreation	17,757	17,325
Interest expense	-	961
Capital outlay	-	-
Depreciation expense	15,583	12,765
Total expenses	<u>419,322</u>	<u>402,405</u>
Change in net assets	(73,833)	264,208
Net assets, beginning of year	<u>943,367</u>	<u>679,159</u>
Net assets, end of year	<u>\$ 869,534</u>	<u>\$ 943,367</u>

Significant variations in revenues between years are summarized as follows:

- Decrease in charges for services of \$13,005 can be attributed to a decrease in revenue received from the sale of town history books of \$8,872 in 2010 as compared to 2009; a decrease of \$3,066 in income from departments; and no charges for fire calls in 2010 as compared to \$1,067 in 2009.
- Decrease in capital grants and contributions is due to a non-recurring amount of \$211,363 received in 2009 from the State of New Hampshire for repairs made to the Columbia covered bridge.
- Decrease in taxes, licenses and fees of \$97,940 reflects a decision by the Board of Selectmen in 2010 to use \$100,000 of unrestricted net assets to reduce the tax rate along with normal fluctuations in taxes, licenses and fees.

Significant variations in expenses between years are summarized as follows:

- Increase in public safety of \$11,170 is primarily due to an increase in fire extinguishing costs in 2010 of \$7,455 and \$4,000 of the remaining Hazard Mitigation Grant expended in 2010, which had been deferred at the end of 2009.

- Decrease in highways and streets of \$11,543 is comprised of an increase in winter road maintenance expenses of \$15,661 and a decrease in summer road maintenance expenses, mainly paving, of \$27,204 in 2010.
- Increase in solid waste of \$7,620 is mainly attributed to an increase of \$4,984 in 2010 for Columbia's share of costs associated with the Coos County Recycling Center.

Financial analysis of the Town's funds

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

At the end of 2010, unreserved fund balance of \$123,872 was available for spending at the Town's discretion. All of the remaining fund balance of \$5,048 is reserved for tax deeded property.

General fund budgetary highlights

Actual revenues earned by the general fund in 2010 exceeded amounts budgeted by \$31,244, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Greater than anticipated tax revenue of \$3,431
- Greater than anticipated yield taxes of \$3,941
- Greater than anticipated interest and penalties of \$6,057
- Greater than anticipated state grants and reimbursements of \$6,014
- Unanticipated revenue of \$3,787 from the sale of tax deeded property
- Unanticipated revenue of \$3,670 from the sale of town history books
- Unanticipated revenue of \$1,261 from insurance dividends and reimbursements

Actual expenditures exceeded appropriations by \$4,326, as shown in Exhibit E of the basic financial statements. The major components of this unfavorable variance were:

- Less than anticipated general government expenses of \$14,310.
- More than anticipated public safety expenses of \$9,619, related to increased fire extinguishing costs in 2010 and Hazard Mitigation Grant funds expended.
- More than anticipated culture and recreation expenses of \$13,932, related to printing of town history books.

Contacting Town's Financial Management

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

RESIDENT MARRIAGE REPORT January 1, 2011 – December 31, 2011

DATE	PERSON A	PERSON A'S RESIDENCE	PERSON B	PERSON B'S RESIDENCE	PLACE OF MARRIAGE
4/9/2011	Stevens, Monica C.	Columbia, NH	White, Bradley C.	Columbia, NH	Colebrook, NH
9/3/2011	Tierney, Michelle J.	Columbia, NH	Gilbert, Reno R.	Columbia, NH	Groveton, NH

RESIDENT DEATH REPORT January 1, 2011 – December 31, 2011

DATE OF DECEDENT'S DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
1/12/2011	Brady, Francis	Colebrook, NH	Brady, Daniel	Varney, Adaline
2/2/2011	Sweatt, Stewart Sr.	Colebrook, NH	Sweatt, Hollis	Amey, Nettie
3/15/2011	Gray, Olive	Columbia, NH	Lawrence, Henry	Dix, Blanche
6/8/2011	Ward, Daniel	North Stratford, NH	Ward, David	Marier, Deanna
12/13/11	Delaney, Elizabeth	Lebanon, NH	Turner, Cornelius	Brophy Alma

RESIDENT BIRTH REPORT
January 1, 2011 – December 31, 2011

DATE OF BIRTH	CHILD'S NAME	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S NAME
8/10/2011	Hebert, Chase Thomas	Littleton, NH	Hebert, Chris	Hebert, Christina

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA
FOR YEAR ENDING DECEMBER 31, 2010**

NAME OF TRUST FUND	*****PRINCIPAL*****			*****INCOME*****			*****EXPENDED*****			*****INCOME*****		
	BEGINNING BALANCE	NEW FUNDS CREATED	WITHDRAWALS	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE	INCOME DURING YEAR	GRAND TOTAL PRINCIPAL AND INCOME
Ellen Cleveland Cemetery Fund	\$100.20	\$0.00	\$0.00	\$100.20	\$0.07	\$0.07	\$0.07	\$0.07	\$0.00	\$0.07	\$0.07	\$100.27
Mrs. Warren Marshall Cemt. Fund	\$229.00	\$0.00	\$0.00	\$229.00	\$0.17	\$0.17	\$0.17	\$0.17	\$0.00	\$0.17	\$0.17	\$229.17
Mary Walker Cemetery Fund	\$200.40	\$0.00	\$0.00	\$200.40	\$0.14	\$0.14	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$200.54
Hattie Chamberlain Cemetery Fund	\$400.81	\$0.00	\$0.00	\$400.81	\$0.28	\$0.28	\$0.28	\$0.28	\$0.00	\$0.28	\$0.28	\$401.09
Percy H. Titus Cemetery Fund	\$75.15	\$0.00	\$0.00	\$75.15	\$0.04	\$0.04	\$0.04	\$0.04	\$0.00	\$0.04	\$0.04	\$75.19
Thomas Wallace Cemetery Fund	\$1,002.01	\$0.00	\$0.00	\$1,002.01	\$0.69	\$0.69	\$0.69	\$0.69	\$0.00	\$0.69	\$0.69	\$1,002.70
Henry Forristall Cemetery Fund	\$1,002.01	\$0.00	\$0.00	\$1,002.01	\$0.69	\$0.69	\$0.69	\$0.69	\$0.00	\$0.69	\$0.69	\$1,002.70
Cemetery Maintenance Fund	\$19,028.03	\$300.00	\$0.00	\$19,328.03	\$13.16	\$13.16	\$13.16	\$13.16	\$0.00	\$13.16	\$13.16	\$19,341.19
Columbia School District	\$117,669.47	\$0.00	\$0.00	\$117,669.47	\$81.38	\$81.38	\$81.38	\$81.38	\$0.00	\$81.38	\$81.38	\$117,750.85
Columbia Covered Bridge Fund	\$2,788.29	\$0.00	\$0.00	\$2,788.29	\$1.92	\$1.92	\$1.92	\$1.92	\$0.00	\$1.92	\$1.92	\$2,790.21
Road Improvement Fund	\$21,912.24	\$0.00	\$0.00	\$21,912.24	\$15.18	\$15.18	\$15.18	\$15.18	\$0.00	\$15.18	\$15.18	\$21,927.42
Bridge Improvement Fund	\$40,063.12	\$10,000.00	\$0.00	\$50,063.12	\$30.10	\$30.10	\$30.10	\$30.10	\$0.00	\$30.10	\$30.10	\$50,093.22
	\$204,470.73	\$10,300.00	\$0.00	\$214,770.73	\$143.82	\$143.82	\$143.82	\$143.82	\$0.00	\$143.82	\$143.82	\$214,914.55

ANNUAL REPORT OF THE SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
COLUMBIA, N H
2010 - 2011



ANNUAL MEETING DATE:

Tuesday, March 13, 2012

approximately 8:00 pm

(immediately following Town Meeting)

Columbia Town Hall

SCHOOL REPORT - TABLE OF CONTENTS

	CU
List of Officers	2
Warrant	3
Columbia Budget	4 - 6
Columbia Budget Footnotes	7
Estimated Columbia Revenue	8
Annual District Minutes	9 - 10
Superintendent's Report	11 - 12
Title I Report	13
S A U #7 Budget - District Share	14
S A U #7 Budget	15 - 20
S A U #7 Estimated Revenue	21
S A U #7 Independent Auditor's Report	22 - 23
Balance Sheet	24
Statement of Revenues	25
Detailed Statement of Expenditures	26
Fund Equity	27
Actual Expenditures for Special Education Programs/Services	28
Columbia Independent Auditor's Report	29 - 30
Transportation	31
Tuition Pupils & Rates	31
S A U #7 Staff Salaries 2009 - 2010 -- Columbia Share	31

2010 - 2011

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Eric Stohl

CLERK

Jennifer Wells

TREASURER

Debra DeBlois

SCHOOL BOARD

Jane Cass McCoy, Chairman

Lisa M. Placy-Brooks

Daniel Wells

Term Expires 2013

Term Expires 2012

Term Expires 2014

SUPERINTENDENT OF SCHOOLS

Robert C. Mills

BUSINESS ADMINISTRATOR

Cheryl A. Covill

COORDINATOR OF SPECIAL SERVICES

Theresa M. Lord

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Lisa M. Placy-Brooks, phone #237-4853.

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

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

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 13th day of March 2012 immediately following the Town Meeting, to act upon the following subjects: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).
2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. (school report in the amount of \$1,150.00)
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the school district will vote to raise and appropriate the sum of One million, five hundred eighty-six thousand, four hundred eighty-two dollars (\$1,586,482.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.
5. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 7^h day of February 2012.

JANE McCOY, Chairman
LISA M. PLACY-BROOKS
DANIEL WELLS
Columbia School Board

A True Copy of Warrant – Attest:

JANE McCOY, Chairman
LISA M. PLACY-BROOKS
DANIEL WELLS
Columbia School Board

**COLUMBIA SCHOOL DISTRICT
2012 - 2013 PROPOSED BUDGET**

EXPENDITURES	2010-2011		2010-2011		2011-2012		2012 - 2013		Footnotes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	PROPOSED BUDGET	VARIANCE	
1100 REGULAR EDUCATION									
561 TUITION IN STATE	1,120,354.00	1,047,774.93			1,194,269.00		1,304,137.00	109,868.00	A
Total REGULAR EDUCATION	1,120,354.00	1,047,774.93			1,194,269.00		1,304,137.00	109,868.00	
1200 SPECIAL EDUCATION PROGRAMS									
114 CLASSROOM ASSISTANT'S SALARY	0.00	0.00			0.00		0.00	0.00	
220 SOCIAL SECURITY TAX	0.00	0.00			0.00		0.00	0.00	
323 CONTRACTED SERVICES	120,507.00	58,405.85			71,082.00		51,561.00	(19,521.00)	B
562 OUT OF STATE TUITION	100.00	0.00			100.00		100.00	0.00	
569 TUITION - PRIVATE	11,500.00	0.00			11,500.00		0.00	(11,500.00)	C
641 BOOKS	0.00	106.09					0.00	0.00	
739 EQUIPMENT	0.00	1,796.99			0.00		0.00	0.00	
Total SPECIAL EDUCATION PROGRAMS	132,107.00	60,308.93			82,682.00		51,661.00	(31,021.00)	
1380 VOCATIONAL PROGRAM									
562 OUT OF DISTRICT TUITION	1,783.00	3,750.00			3,640.00		100.00	(3,540.00)	D
Total VOCATIONAL PROGRAM	1,783.00	3,750.00			3,640.00		100.00	(3,540.00)	
2140 PSYCHOLOGICAL SERVICES									
323 PUPIL SERVICES	3,800.00	2,015.00			3,800.00		3,800.00	0.00	
Total PSYCHOLOGICAL SERVICES	3,800.00	2,015.00			3,800.00		3,800.00	0.00	
2150 SPEECH /AUDIOLOGY SERVICES									
260 WORKERS' COMPENSATION	173.00	106.71			151.00		404.00	253.00	
323 CONTRACTED SERVICES	28,905.00	16,642.11			25,162.00		67,397.00	42,235.00	
580 TRAVEL	380.00	106.72			380.00		0.00	(380.00)	
Total SPEECH PATHOLOGY	29,458.00	16,855.54			25,693.00		67,801.00	42,108.00	E
2160 PHYSICAL/OCCUPATIONAL THERAPY									
260 WORKERS' COMPENSATION	136.00	64.30			138.00		95.00	(43.00)	
323 PROFESSIONAL SERVICES	16,993.00	7,613.36			17,310.00		11,871.00	(5,439.00)	
Total PHYSICAL/OCCUPATIONAL THERAPY	17,129.00	7,677.66			17,448.00		11,966.00	(5,482.00)	F

EXPENDITURES	2010-2011		2010-2011		2011-2012		2012 - 2013		Footnotes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	VARIANCE	
2190 OTHER SUPPORTING SERVICES									
323 PROFESSIONAL SERVICES	54,944.00	20,788.24	42,984.00		5,000.00			(37,984.00)	E
324 CONTRACTED SERVICE	25.00	0.00	375.00		375.00			0.00	
580 TRAVEL	726.00	0.00	726.00		528.00			(198.00)	
610 SUPPLIES	0.00	0.00	100.00		100.00			0.00	
810 DUES & FEES	350.00	0.00	350.00		350.00			0.00	
Total OTHER SUPPORTING SERVICES	56,045.00	20,788.24	44,535.00		6,353.00			(38,182.00)	
2310 SCHOOL BOARD SERVICES									
110 SALARIES	1,150.00	1,100.00	1,150.00		1,150.00			0.00	
220 FICA TAX	90.00	84.16	89.00		88.00			(1.00)	
250 UNEMPLOYMENT	0.00	0.00	0.00		0.00			0.00	
260 WORKERS' COMPENSATION	196.00	208.99	196.00		196.00			0.00	
330 OTHER PROFESSIONAL SERVICES	4,500.00	4,176.11	4,500.00		4,600.00			100.00	
520 INSURANCE	1,285.00	1,596.00	1,535.00		1,535.00			0.00	
540 ADVERTISING	600.00	358.44	625.00		625.00			0.00	
580 TRAVEL	50.00	0.00	50.00		50.00			0.00	
610 SUPPLIES	0.00	0.00	0.00		0.00			0.00	
641 BOOKS	0.00	0.00	0.00		0.00			0.00	
810 DUES & FEES	1,985.00	2,405.36	2,056.00		2,118.00			62.00	
890 OTHER EXPENSES	150.00	179.81	150.00		150.00			0.00	
Total SCHOOL BOARD SERVICES	10,006.00	10,108.87	10,351.00		10,512.00			161.00	
2321 OFFICE OF SUPERINTENDENT									
319 APPROPRIATIONS	32,269.00	32,269.06	34,903.00		34,622.00			(281.00)	
Total OFFICE OF SUPERINTENDENT	32,269.00	32,269.06	34,903.00		34,622.00			(281.00)	
2329 ADMINISTRATIVE SERVICES									
580 COORDINATOR'S TRAVEL	400.00	0.00	400.00		200.00			(200.00)	
Total ADMINISTRATIVE SERVICES	400.00	0.00	400.00		200.00			(200.00)	
2721 TRANSPORTATION - TO/FROM SCHOOL									
260 WORKER'S COMPENSATION	0.00	0.00	0.00		0.00			0.00	
511 OTHER ORGANIZATIONS	0.00	0.00	0.00		0.00			0.00	
519 OTHER ORGANIZATIONS	76,559.00	76,579.75	78,585.00		81,357.00			2,772.00	
Total TRANSPORTATION - TO/FROM SCHOOL	76,559.00	76,579.75	78,585.00		81,357.00			2,772.00	G

EXPENDITURES	2010-2011		2010-2011		2011-2012		2012 - 2013		Footnotes
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	
2722 TRANSPORTATION SPECIAL PROGRAM									
511 OTHER ORGANIZATIONS	17,000.00	17,434.86	17,000.00	17,434.86	17,000.00	17,000.00	5,115.00	(11,885.00)	
580 TRAVEL	562.00	0.00	562.00	0.00	562.00	562.00	562.00	0.00	
Total TRANSPORTATION SPECIAL PROGRAM	17,562.00	17,434.86	17,562.00	17,434.86	17,562.00	17,562.00	5,677.00	(11,885.00)	H
2743 VOCATIONAL TRANSPORTATION									
511 OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
580 TRAVEL	4,680.00	2,736.64	4,680.00	2,736.64	4,680.00	4,680.00	2,737.00	(1,943.00)	
Total VOCATIONAL TRANSPORTATION	4,680.00	2,736.64	4,680.00	2,736.64	4,680.00	4,680.00	2,737.00	(1,943.00)	I
5250 TRANSFER OF FUNDS									
880 EXPENDABLE TRUST FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
Total TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5310 CHARTER SCHOOL									
563 TUITION	5,450.00	11,098.18	5,450.00	11,098.18	5,450.00	5,450.00	5,559.00	109.00	
Total CHARTER SCHOOL	5,450.00	11,098.18	5,450.00	11,098.18	5,450.00	5,450.00	5,559.00	109.00	
TOTAL EXPENDITURES	1,507,602.00	1,309,397.66	1,523,998.00	1,309,397.66	1,523,998.00	1,523,998.00	1,586,482.00	62,484.00	

**COLUMBIA SCHOOL DISTRICT 2012 - 2013
BUDGET FOOTNOTES**

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

- A. Regular Education Programs – Tuition – Decrease of three students and a projected increase in the cost per pupil. Includes 2 additional students.
- B. Special Education Program – Projected decrease of three Classroom Assistants over the prior year.
- C. Special Education Programs – reduction in private tuition
- D. Vocational Education Program – Decrease of one student.
- E. Speech/Audiology Services – Additional speech and specialty services needed.
Reclassification of accounting code.
- F. Occupational Therapy – Decrease in student needs.
- G. Transportation – Increase based on new contract, and fuel escalation clause.
- H. Transportation – Special Programs – Savings due to sharing services with Colebrook.
- I. Vocational Transportation – Decrease of one student.

**COLUMBIA SCHOOL DISTRICT
2012 - 2013**

ESTIMATED REVENUE

	2010 - 2011	2011 - 2012	2012 - 2013	VARIANCE
	REVENUE RECEIVED	BUDGET	PROPOSED BUDGET	
Balance on Hand, June 30th	173,698.00	192,740.00	93,000.00	(99,740.00)
Adequate Education Grant	444,660.50	444,625.00	444,625.00	0.00
ARRA - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
Education Job Funds	0.00	12,939.00	0.00	(12,939.00)
Vocational Revenue	2,736.64	4,680.00	2,737.00	(1,943.00)
Earning on Investment	391.76	500.00	325.00	(175.00)
Medicaid Revenue	2,251.66	3,500.00	2,100.00	(1,400.00)
Catastrophic Aid	0.00	0.00	0.00	0.00
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	300.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	624,038.56	658,984.00	542,787.00	(116,197.00)

BUDGET SUMMARY

	2010 - 2011	2011 - 2012	2012 - 2013	VARIANCE
	ACTUAL REVENUE	BUDGET	PROPOSED BUDGET	
Budget	1,507,602.00	1,523,998.00	1,586,482.00	62,484.00
Less:				
Estimated Revenue	624,038.56	658,984.00	542,787.00	(116,197.00)
DISTRICT ASSESSMENT				
State Property Tax	883,563.44	865,014.00	1,043,695.00	178,681.00
Local Education Tax Rate	154,759.00	164,930.00	164,930.00	0.00
	723,340.00	700,084.00	878,765.00	178,681.00

COLUMBIA SCHOOL DISTRICT
District Minutes – March 9, 2010
The State of New Hampshire

The meeting opened at 8:40 pm with the school district clerk asking for nominations for school district moderator.

Lisa Placy-Brooks nominated Eric Stohl with a second from Regina Cass. Vote was unanimous. Eric Stohl was sworn in by the school clerk. He then proceeded to read the warrant.

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

Moderator:	Jane McCoy (write ins) Jane declined the position	4
Treasurer:	Jennifer Wells (write ins) Jennifer declined the position Debra DeBlois	8 2
Clerk:	Jennifer Wells (write ins)	9
School Board (3 yrs):	Jane C. McCoy	66

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

Motion made by:	Richard Hurley
Seconded by:	Scott DeBlois
Vote:	Yes

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

Motion made by:	Richard Hurley
Seconded by:	Scott DeBlois
Vote:	Yes

4. I move to raise and appropriate the sum of One million, five hundred seven thousand, six hundred two dollars (\$1,507,602.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.

Motion made by:	Richard Hurley
Seconded by:	Mary Lou Placy

**COLUMBIA SCHOOL DISTRICT
District Minutes – March 9, 2010
The State of New Hampshire**

Vote:

Yes

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

Motion made by:

Scott DeBlois

Seconded by:

Richard Hurley

Vote:

Yes

Meeting adjourned at 8:48 pm.

Respectfully submitted,

Jennifer Wells
School District Clerk

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

In the fall of 2011, a steering committee was formed to study options for consolidation/collaboration of the schools in SAU #7 and Essex North Supervisory Union. A grant was received from the Neil and Louise Tillotson Fund to hire a consultant to facilitate this study. Dr. Wayne Gersen, recently retired Superintendent of SAU #70, consisting of Hanover, New Hampshire and Norwich, Vermont, was contracted as the facilitator. The steering committee is comprised of school board members representing each district and the superintendents.

The need for this committee was driven by the declining enrollments in the area schools and an economy that necessitates providing a quality education to all students in the most cost effective manner. The committee has already reviewed several options for reconfiguring the schools by reassigning grades to other schools to reduce some of the duplication of services (that is taking place presently). In considering the options, the committee is interested in keeping the primary grades in their current schools so that they will not have to experience additional time on school buses. Distance and travel times are also factors in considering the options for all grades as the potential consolidation covers a large area.

The school enrollments have been declining for some time, but the economy of the area has made the problem worse, as the lack of employment opportunities translates to families not moving in, and some needing to leave to seek employment elsewhere. If we are going to provide the best education that we can for our current and future students, we need to think as a region, not as separate school districts. Our high schools, operating separately, are too small to offer the variety of opportunities that should be available. Some of our elementary grades are too small to be operated economically as single grade classrooms.

This study will be a long process and we are just at the beginning. We need to consider all the options before making recommendations. There will be public forums to receive input from anyone in each school district. That information may lead us to reconsider the recommendations. As the meetings progress, there will be some options you like, some you don't, and some that are less than ideal, but which the majority might be able to accept. Getting to any agreement will be a series of compromises. The committee will not have the final say on

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

which option is accepted, that will be left to the voters in each school district. The school districts may not all agree the first time a proposal is voted on, and if that happens we need to keep trying until we achieve an agreement.

This process is not what we would have envisioned 20 or 30 years ago. At that time, we had a sufficient number of students and healthy rivalries among the school athletic teams. That was the past, as our circumstances have changed. We now need to think as a region and work together (not as separate towns). School loyalty is commendable, but our schools are for our current and future students, not our past students. During this process, we need to determine how to provide the best educational opportunities for our future students.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

TITLE I 2010 - 2011

The Title 1 program for 2010-11 provided services for 51 Colebrook Elementary students. Our staff of 3 Certified Teachers and 1 Certified Paraprofessional offered assistance in Math, Reading and Content Support. We had wonderful students and supportive parents to work with, as usual, and the year went very well.

Using a combination of Northwest Evaluation Association (NWEA), Diagnostic Indicators of Basic Early Literacy Skills (DIBELS), and formative assessment in the classroom we were able to identify and focus on student deficiency areas to guide instruction. The Title 1 staff not only provided supplemental instruction to at risk students, but also participated as supplemental instructors for students receiving Response to Intervention (RtI) services.

Title 1 staff participated in a summer institute presented here at Colebrook Elementary School by Professor Bisk on math teaching methodologies. This was followed up by a series of visits during the school year by Professor Sharma. These programs provided staff with hands on instructional techniques designed to fully engage the students in their own learning. The methodologies and techniques acquired during these sessions were implemented in the classrooms during the school year.

The Title 1 program has lost Nancy Marchand, our Middle School Math Specialist. She will be the 6th grade math teacher for the 2011-12 school year. Lisa Kenny will be joining Title 1 for this school year. Sue Bailey and Paulette Owen will continue as members of the Title 1 staff.

We thank everyone for their continued support of our program and look forward to another good year providing supplemental services to the children in Colebrook who benefit from our assistance.

Respectfully submitted,

Neal Brown, Title 1 Project Manager

SCHOOL ADMINISTRATIVE UNIT #7
2012 - 2013
Adopted Budget

December 7, 2011

CATEGORY	TOTAL	COLE 45.52%	PITTS 31.44%	STEW 13.92%	COLU 5.80%	CLARKS 3.32%
Special Education Services	47,552.00	21,645.67	14,950.35	6,619.24	2,758.02	1,578.73
Psychological Services	84,418.00	38,427.07	26,541.02	11,750.99	4,896.24	2,802.68
Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00
Improvement of Instruction	10,575.00	4,813.74	3,324.78	1,472.04	613.35	351.09
Office of Superintendent	184,428.00	83,951.63	57,984.16	25,672.38	10,696.82	6,123.01
Coordinator of Special Services	142,924.00	65,059.00	44,935.31	19,895.02	8,289.59	4,745.08
Fiscal Services	195,702.00	89,083.55	61,528.71	27,241.72	11,350.72	6,497.31
Plant Services	21,385.00	9,734.45	6,723.44	2,976.79	1,240.33	709.98
Information Systems	31,240.00	14,220.45	9,821.86	4,348.61	1,811.92	1,037.17
TOTAL	718,224.00	326,935.56	225,809.63	99,976.78	41,656.99	23,845.04
Total Estimated Revenue	121,303.00	55,217.13	38,137.66	16,885.38	7,035.57	4,027.26
TOTAL DISTRICT SHARE FY 13	596,921.00	271,718.44	187,671.96	83,091.40	34,621.42	19,817.78
District Share FY 2011 - 2012	567,522.00	258,279.27	180,699.00	76,785.73	34,902.60	16,855.40
Increase (Decrease) over FY 12	29,399.00	13,439.17	6,972.96	6,305.67	(281.18)	2,962.38

SCHOOL ADMINISTRATIVE UNIT # 7

2012 - 2013

Adopted Budget

12/7/2011

EXPENDITURES	2010-2011	2010-2011	2011-2012	2012 - 2013	VARIANCE
	BUDGET	EXPENDED	BUDGET	BUDGET	
GENERAL FUND					
2140 PSYCHOLOGICAL SERVICES					
110 SALARY	19,135.00	16,835.06	20,475.00	21,366.00	891.00
211 HEALTH INSURANCE	18,777.00	19,209.42	18,490.00	17,904.00	(586.00)
213 LIFE INSURANCE	90.00	82.80	90.00	72.00	(18.00)
220 SOCIAL SECURITY CONTRIBUTION	3,482.00	3,103.97	3,586.00	3,585.00	(1.00)
232 RETIREMENT	3,580.00	3,395.26	4,809.00	5,296.00	487.00
260 WORKERS' COMPENSATION	268.00	129.07	276.00	187.00	(89.00)
320 CONTRACTED SERVICE	11,840.00	5,920.00	6,100.00	1,208.00	(4,892.00)
580 TRAVEL	1,750.00	900.00	1,750.00	1,750.00	-
610 SUPPLIES	1,050.00	1,087.71	1,800.00	1,800.00	-
641 BOOKS	100.00	-	100.00	100.00	-
642 SOFTWARE	100.00	-	100.00	100.00	-
733 FURNITURE & FIXTURES	-	-	-	0.00	-
734 EQUIPMENT	-	-	-	1,200.00	1,200.00
810 DUES & FEES	650.00	15.00	650.00	650.00	-
Total	60,822.00	50,678.29	58,226.00	55,218.00	(3,008.00)
2213 IMPROVEMENT OF INSTRUCTION					
320 COURSE REIMBURSEMENT	2,500.00	1,347.00	2,500.00	2,500.00	-
810 DUES & FEES	72.00	-	75.00	75.00	-
Total	2,572.00	1,347.00	2,575.00	2,575.00	-

12/7/2011

EXPENDITURES	2010-2011	2010-2011	2011-2012	2012 - 2013	12/7/2011
	BUDGET	EXPENDED	BUDGET	BUDGET	VARIANCE
2320 OFFICE OF SUPERINTENDENT					
110 SALARIES	110,892.00	110,900.99	114,197.00	116,692.00	2,495.00
211 HEALTH INSURANCE	20,864.00	20,337.74	20,545.00	19,893.00	(652.00)
213 LIFE INSURANCE	180.00	165.60	180.00	144.00	(36.00)
220 SOCIAL SECURITY CONTRIBUTION	8,650.00	8,340.23	8,907.00	8,927.00	20.00
231 RETIREMENT	10,158.00	10,191.65	12,665.00	11,436.00	(1,229.00)
260 WORKERS' COMPENSATION	665.00	317.60	685.00	467.00	(218.00)
322 PROFESSIONAL SERVICES	-	-	-	500.00	500.00
430 REPAIR & MAINTENANCE	2,974.00	2,732.48	3,157.00	3,216.00	59.00
442 RENTAL - POSTAL	600.00	448.28	600.00	672.00	72.00
522 LIABILITY INSURANCE	1,800.00	1,783.00	1,800.00	2,115.00	315.00
531 TELEPHONE	1,440.00	1,476.06	1,560.00	1,620.00	60.00
532 POSTAGE	1,800.00	1,737.87	1,600.00	1,500.00	(100.00)
540 ADVERTISING	1,000.00	730.47	1,500.00	1,500.00	-
550 PRINTING	800.00	246.09	800.00	600.00	(200.00)
580 TRAVEL	8,600.00	5,910.14	8,600.00	8,753.00	153.00
610 SUPPLIES	2,600.00	2,559.65	2,200.00	2,200.00	-
641 BOOKS/PERIODICALS	500.00	-	300.00	300.00	-
642 SOFTWARE	120.00	-	120.00	48.00	(72.00)
733 FURNITURE & FIXTURES	-	149.99	500.00	500.00	-
734 COMPUTER EQUIPMENT	-	129.95	-	-	-
739 OTHER EQUIPMENT	100.00	499.98	-	-	-
810 DUES & FEES	4,212.00	3,629.18	4,050.00	3,345.00	(705.00)
Total	177,955.00	172,286.95	183,966.00	184,428.00	462.00

12/7/2011

EXPENDITURES	2010-2011	2010-2011	2011-2012	2012 - 2013		VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	
2332 COORDINATOR OF SP SERVICES						
110 SALARIES	74,086.00	73,800.22	76,291.00	78,884.00	78,884.00	2,593.00
211 HEALTH INSURANCE	37,554.00	37,631.64	36,982.00	35,808.00	35,808.00	(1,174.00)
213 LIFE INSURANCE	180.00	165.60	180.00	144.00	144.00	(36.00)
220 SOCIAL SECURITY CONTRIBUTION	5,779.00	5,396.15	5,951.00	6,034.00	6,034.00	83.00
232 RETIREMENT	6,786.00	6,784.92	8,461.00	7,731.00	7,731.00	(730.00)
260 WORKERS' COMPENSATION	444.00	225.50	458.00	315.00	315.00	(143.00)
430 REPAIR & MAINTENANCE	825.00	1,063.43	1,050.00	1,067.00	1,067.00	17.00
520 LIABILITY INSURANCE	1,700.00	1,783.00	1,750.00	2,115.00	2,115.00	365.00
531 TELEPHONE	1,440.00	1,102.22	1,440.00	1,440.00	1,440.00	-
534 POSTAGE	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	-
540 ADVERTISING	250.00	-	250.00	250.00	250.00	-
550 PRINTING	500.00	135.60	500.00	500.00	500.00	-
580 TRAVEL	3,300.00	2,251.87	3,300.00	3,200.00	3,200.00	(100.00)
610 SUPPLIES	2,000.00	1,200.69	1,400.00	1,400.00	1,400.00	-
641 BOOKS	500.00	-	500.00	500.00	500.00	-
642 SOFTWARE	55.00	-	55.00	36.00	36.00	(19.00)
759 FURNITURE	-	-	-	-	-	-
810 DUES & FEES	2,750.00	2,223.81	2,750.00	2,200.00	2,200.00	(550.00)
Total	139,449.00	135,064.65	142,618.00	142,924.00	142,924.00	306.00
2520 FISCAL SERVICES						
110 SALARIES	105,324.00	116,996.95	102,354.00	122,549.00	122,549.00	20,195.00
120 PART TIME SALARIES	13,184.00	600.00	16,730.00	600.00	600.00	(16,130.00)
211 HEALTH INSURANCE	34,773.00	27,817.52	34,242.00	19,893.00	19,893.00	(14,349.00)
213 LIFE INSURANCE	270.00	248.40	270.00	288.00	288.00	18.00
220 SOCIAL SECURITY CONTRIBUTION	9,243.00	8,820.18	9,854.00	9,421.00	9,421.00	(433.00)
231 RETIREMENT	9,648.00	9,763.91	12,155.00	12,010.00	12,010.00	(145.00)

12/7/2011

EXPENDITURES	2010-2011	2010-2011	2011-2012	2012 - 2013	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
FISCAL SERVICES CONT'D.					
260 WORKERS' COMPENSATION	711.00	383.60	758.00	493.00	(265.00)
290 OTHER EMPLOYEE BENEFITS	-	-	7,250.00	-	(7,250.00)
319 CONTRACTED SERVICES	4,800.00	5,132.75	5,400.00	5,400.00	-
430 REPAIR & MAINTENANCE	6,023.00	5,822.50	6,389.00	6,692.00	303.00
522 LIABILITY INSURANCE	2,150.00	2,023.00	2,100.00	2,355.00	255.00
531 TELEPHONE	1,560.00	1,102.25	1,300.00	1,300.00	-
534 POSTAGE	1,200.00	1,200.00	1,200.00	1,200.00	-
540 ADVERTISING	200.00	-	200.00	200.00	-
550 PRINTING	500.00	246.09	500.00	400.00	(100.00)
580 TRAVEL	4,720.00	3,412.27	4,720.00	5,016.00	296.00
610 SUPPLIES	4,000.00	2,315.68	4,000.00	4,000.00	-
641 BOOKS	300.00	157.00	300.00	300.00	-
642 SOFTWARE	55.00	-	55.00	48.00	(7.00)
733 FURNITURES AND FIXTURES	-	874.00	500.00	500.00	-
810 DUES & FEES	3,735.00	1,363.87	3,175.00	3,037.00	(138.00)
Total FISCAL SERVICES	202,396.00	188,279.97	213,452.00	195,702.00	(17,750.00)
2600 PLANT SERVICES					
421 RUBBISH REMOVAL	960.00	780.00	960.00	960.00	-
430 REPAIR & MAINTENANCE	25.00	150.00	25.00	25.00	-
441 RENTAL CHARGE	18,000.00	18,000.00	18,000.00	18,000.00	-
521 PROPERTY INSURANCE	1,800.00	1,525.00	1,800.00	1,900.00	100.00
610 SUPPLIES	500.00	-	500.00	500.00	-
739 NEW EQUIPMENT	-	-	-	-	-
Total PLANT SERVICES	21,285.00	20,455.00	21,285.00	21,385.00	100.00
2829 INFORMATION SYSTEMS					
532 DATA COMMUNICATIONS	-	-	-	31,240.00	31,240.00
TOTAL GENERAL FUND EXPENDITURES	604,479.00	568,111.86	622,122.00	633,472.00	11,350.00

12/7/2011

	2010-2011	2010-2011	2011-2012	2012 - 2013
EXPENDITURES	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET
				VARIANCE

GRANT FUNDS

1100 REGULAR EDUCATION PROGRAMS

610 SUPPLIES	-	-	-	-
739 EQUIPMENT	-	-	-	-
TOTAL REGULAR EDUCATION PROGRAMS	-	-	-	-

1210 SPECIAL EDUCATION PROGRAMS

110 SALARIES	71,049.00	63,808.79	56,891.00	38,493.00	(18,398.00)
211 HEALTH INSURANCE	6,926.16	4,881.39	4,438.00	2,945.00	(1,493.00)
220 SOCIAL SECURITY TAX	2,802.00	2,564.22	3,655.00	3,948.00	293.00
232 RETIREMENT	426.00	200.23	342.00	154.00	(188.00)
260 WORKER'S COMPENSATION	1,512.00	1,350.81	1,512.00	1,512.00	-
580 TRAVEL	-	2,319.99	-	-	-
610 SUPPLIES	-	-	-	-	-
641 BOOKS	-	-	-	-	-
733 FURNITURE	-	4,461.49	-	-	-
734 COMPUTER EQUIPMENT	-	30,500.00	-	-	-
739 EQUIPMENT	-	1,376.09	-	-	-
810 DUES & FEES	500.00	-	500.00	500.00	-
Total	81,831.00	118,389.17	67,338.00	47,552.00	(19,786.00)

2140 PSYCHOLOGICAL SERVICES

110 SALARY	25,500.00	25,499.94	25,500.00	25,500.00	-
320 CONTRACTED SERVICE	17,640.00	9,310.00	9,310.00	-	(9,310.00)
641 BOOKS	-	1,210.11	-	-	-
739 EQUIPMENT	2,500.00	666.75	2,500.00	3,700.00	1,200.00
Total PSYCHOLOGICAL SERVICES	45,640.00	36,686.80	37,310.00	29,200.00	(8,110.00)

12/7/2011

EXPENDITURES	2010-2011	2010-2011	2011-2012	2012 - 2013	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
2190 STUDENT SUPPORT PROGRAMS					
320 CONTRACTED SERVICES	29,740.00	24,151.00	34,400.00	-	(34,400.00)
580 TRAVEL	-	-	-	-	-
610 SUPPLIES	-	714.24	-	-	-
641 BOOKS	-	1,082.40	-	-	-
739 EQUIPMENT	-	-	-	-	-
810 DUES & FEES	2,500.00	99.95	1,200.00	-	(1,200.00)
Total STUDENT SUPPORT PROGRAMS	32,240.00	26,047.59	35,600.00	-	(35,600.00)
2210 IMPROVEMENT OF INSTRUCTION					
110 SALARIES	-	-	-	-	-
220 SOCIAL SECURITY TAX	-	-	-	-	-
232 RETIREMENT	-	-	-	-	-
320 CONTRACTED SERVICES		22,243.63	4,000.00	8,000.00	4,000.00
580 TRAVEL		391.44	-	-	-
610 SUPPLIES		-	-	-	-
641 BOOKS		1,008.57	-	-	-
810 DUES AND FEES		-	-	-	-
Total IMPROVEMENT OF INSTRUCTION	-	23,643.64	4,000.00	8,000.00	4,000.00
2500 FISCAL SERVICES					
890 INDIRECT COST		1,100.00	-	-	-
2721 TRANSPORTATION					
519 OTHER ORGANIZATIONS		-	-	-	-
TOTAL GRANT FUND EXPENDITURES	159,711.00	205,867.20	144,248.00	84,752.00	(59,496.00)
GRAND TOTAL GENERAL & GRANT FUNDS	764,190.00	773,979.06	766,370.00	718,224.00	(48,146.00)

SCHOOL ADMINISTRATIVE UNIT #7

ESTIMATED REVENUE

2011 - 2012

Adopted December 7, 2011

	Budget 2010 - 2011	Revenue Received 2010 - 2011	Adopted Budget 2011 - 2012	Proposed Budget 2012 - 2013	Variance
Unreserved Fund Balance (carryover applied)	\$ 47,830.00	\$ 3,749.55	\$ 50,000.00	\$ 32,000.00	\$ (18,000.00)
PL 94-142 Grant	\$ 140,111.00	\$ 174,769.75	\$ 112,447.00	\$ 83,552.00	\$ (28,895.00)
Bureau of Substance Abuse Services	\$ 15,000.00	\$ 24,151.00	\$ 29,400.00	\$ -	\$ (29,400.00)
D O E Drug Free Grant	\$ 2,500.00	\$ 1,182.40	\$ -	\$ -	\$ -
PL 99-457 Preschool Grant	\$ 2,100.00	\$ 749.74	\$ 1,200.00	\$ 1,200.00	\$ -
Title II	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ -	\$ 5,014.31	\$ 1,200.00	\$ -	\$ (1,200.00)
Interest	\$ 100.00	\$ 72.31	\$ 100.00	\$ 50.00	\$ (50.00)
Other Local Income	\$ 4,000.00	\$ 11,738.00	\$ 4,500.00	\$ 4,500.00	\$ -
District Assessment	\$ 552,552.00	\$ 552,552.00	\$ 567,523.00	\$ 596,922.00	\$ 29,399.00
TOTAL ESTIMATED REVENUE	\$ 764,193.00	\$ 773,979.06	\$ 766,370.00	\$ 718,224.00	\$ (48,146.00)
Total Expenditures/Appropriations	\$ 764,193.00	\$ 773,979.06	\$ 766,370.00	\$ 718,224.00	\$ (48,146.00)
General Fund and Special Revenue Funds					
Note: General Fund - Increase (Decrease)					11,350.00
Grant Funds - Increase (Decrease)					(59,496.00)

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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

INDEPENDENT AUDITOR'S REPORT

January 9, 2012

To the School Board
School Administrative Unit # 7
Colebrook, NH

We have audited the accompanying financial statements of the governmental activities and each major fund of School Administrative Unit # 7 (New Hampshire School District), as of and for the year ended June 30, 2011, which collectively comprise the School Administrative Unit No. 7's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of School Administrative Unit # 7's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of School Administrative Unit # 7, as of June 30, 2011, and the respective changes in financial position, and the budgetary comparison for the General Fund and the Grant Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2012, on our consideration of School Administrative Unit # 7's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the Schedule of Funding Progress for the Retiree Health Plan on page 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Respectfully submitted,

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

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2010 - 2011
BALANCE SHEET
June 30, 2011**

ASSETS:

Current Assets

Cash in Bank	\$ 198,661.37	
Intergovernmental A/R	3,832.98	

TOTAL ASSETS

\$ 202,494.35

LIABILITIES AND FUND EQUITY

Current Liabilities

Accounts Payable	\$ 9,754.43	
Total Current Liabilities		\$ 9,754.43

Fund Equity

Reserve for Amounts Voted	0.00	
Unreserved Fund Balance	192,739.92	

Total Fund Equity		\$ <u>192,739.92</u>
-------------------	--	----------------------

TOTAL LIABILITIES AND FUND EQUITY

\$ 202,494.35

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2010 - 2011
STATEMENT OF REVENUES
June 30, 2011**

REVENUE FROM LOCAL SOURCES

Current Appropriations	723,340.00
Earnings on Investment	391.76
Other Local Revenue	300.00
Refunds Prior Year	-

TOTAL LOCAL REVENUE **\$ 724,031.76**

REVENUE FROM STATE SOURCES

State of New Hampshire - Adequacy Aid (Grant)	429,098.51
State of New Hampshire - Adequacy Aid (State Tax)	154,759.00
State of New Hampshire - ED Jobs	15,561.99
State of New Hampshire - Vocational Education-Transp.	2,736.64

TOTAL STATE REVENUE **\$ 602,156.14**

REVENUE FROM FEDERAL SOURCES

State of New Hampshire - Medicaid	<u>2,251.66</u>
-----------------------------------	-----------------

TOTAL FEDERAL REVENUE **\$ 2,251.66**

TOTAL REVENUE FROM ALL SOURCES **\$ 1,328,439.56**

**2010 - 2011 DETAILED STATEMENT OF EXPENDITURES
SALARIES**

Cass, Regina	300.00
McCoy, Jane	300.00
Placy-Brooks, Lisa M.	300.00
DeBlois, Debra	150.00
Wells, Jennifer	50.00
TOTAL SALARIES	<hr/> 1,100.00

OTHER EXPENSES

Advanced Bionics	60.00
Atech Services	346.25
Brady, Christopher & Joyce	2,736.64
Colebrook Chronicle	80.00
Colebrook School District	1,132,823.04
Coos County Independent Services	16,074.04
Cote, Christine	3,412.56
Deer Creek Psychological Assoc.	1,175.00
First Colebrook Bank	84.16
Fothergill Segale & Valley	3,900.00
George M. Stevens & Son Co.	675.00
Infantine Insurance, Inc.	921.00
N H School Boards Association	2,495.36
News & Sentinel	116.25
North Country Charter Academy	10,900.00
Phonak LLC	1,843.08
Primex	380.00
Richard, Donna	8,596.25
Roberge, Mandy	731.63
Rockhill, Dr. Virginia	840.00
School Administrative Unit #7	32,521.06
Switser, Jean Maccalous	3,282.50
W W Berry Transportation	76,579.75
Wadleigh, Starr & Peters, P.L.L.C.	276.11
White Mountains Regional School District	7,447.98
TOTAL OTHER EXPENSES	<hr/> 1,308,297.66

TOTAL EXPENDITURES	1,309,397.66
---------------------------	--------------

**COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
June 30, 2011**

Fund Equity, July 1, 2010	173,698.02
Plus Total Revenue	1,328,439.56
Less Total Expenditures	<u>1,309,397.66</u>
Fund Equity, June 30, 2011	192,739.92

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

Description	2009 - 2010	2010 - 2011
Expenses:		
Instructional Programs	53,423.88	60,308.93
Related Services:		
Speech, OT, Psychological & Other	50,732.06	46,975.11
Administration	8,930.98	8,143.88
Transportation	<u>28,541.25</u>	<u>17,434.86</u>
Total Expenses	<u>\$141,628.17</u>	<u>\$132,862.78</u>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	26,337.00	0.00
Medicaid	3,556.55	2,251.66
Catastrophic Aid	0.00	
Total Revenue	<u>\$29,893.55</u>	<u>\$2,251.66</u>
Net Cost for Special Education	\$111,734.62	\$130,611.12

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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

INDEPENDENT AUDITOR'S REPORT

January 9, 2012

To the School Board
Columbia School District
Columbia, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbia School District as of and for the year ended June 30, 2011, which collectively comprise the Columbia School District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

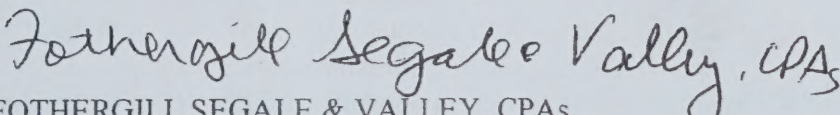
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of Columbia School District as of June 30, 2011, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2012, on our consideration of Columbia School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Respectfully submitted,


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

**COLUMBIA SCHOOL DISTRICT
TRANSPORTATION 2010 - 2011**

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
WW Berry Transportation Inc.	E. Columbia	\$425.44	35	50.0
WW Berry Transportation Inc.	S. Columbia		32	74.0

TUITION PUPILS & RATES 2010 - 2011

Grade Levels	Pupils	RATE
Colebrook Kindergarten	8	\$4,927.00
Colebrook Elementary	53	\$11,996.00
Colebrook Academy	26	\$14,203.00

As of June 2011

S A U # 7 PERSONNEL 2011 - 2012	POSITION	TOTAL SALARY	COLUMBIA SHARE 6.15%
Bissonnette, Beth	Bookkeeper	\$25,525.80	\$1,569.84
Covill, Cheryl	Business Manager	\$54,600.00	\$3,357.90
Daley, Heidi	School Psychologist	\$43,605.00	\$2,681.71
Gray, Suzanne	Payroll	\$21,626.46	\$1,330.03
Grover, Patricia	Administrative Secretary	\$32,357.48	\$1,989.99
Lord, Theresa	Coord Of Special Services	\$50,200.00	\$3,087.30
Mills, Robert C.	Superintendent	\$80,200.00	\$4,932.30
Noyes, Anne	Special Services Secretary	\$25,799.85	\$1,586.69
Phillips, Christine	Human Resources Clerk	\$17,069.40	\$1,049.77

