

**School Officials' Annual Report**  
**Columbia School District**  
**2020-2021**



**Annual Meeting**  
**Tuesday, March 8, 2022**  
**7:15 pm**  
**Columbia Town Hall**



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**Report of**  
**COLUMBIA SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Eric Stohl*

**CLERK**

*Jennifer Wells*

**TREASURER**

*Amanda Gaeb*

**SCHOOL BOARD**

*Christopher Brady, Chairman*

*Stacey Campbell*

*Carrie Klebe*

*Term Expires 2024*

*Term Expires 2022*

*Term Expires 2023*

**SUPERINTENDENT OF SCHOOLS**

*Dr. Debra J. Taylor*

**BUSINESS ADMINISTRATOR**

*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**

*Jennifer Noyes*

**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 Columbia Town Hall in said District on Tuesday the 8<sup>th</sup> day of March 2022 at 7:15 pm to act upon the following subjects:

01. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District which is included in the operating budget. The proposed salaries are included in Article #3.
02. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.
03. To see if the School District will vote to raise and appropriate the sum of ONE MILLION, FOUR HUNDRED, SEVENTEEN THOUSAND, SEVEN HUNDRED AND THREE DOLLARS (\$1,417,703.00) 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 and to withdraw \$50,000 from the Tuition Expendable Trust Fund established March 1991. The School Board recommends this article. (Majority Vote Required)
04. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 2<sup>nd</sup> of February 2022.

**COLUMBIA SCHOOL BOARD:**

Christopher Brady, Chairman  
Stacey Campbell  
Carrie Klebe

**A true copy of warrant, attest:  
COLUMBIA SCHOOL BOARD:**

Christopher Brady, Chairman  
Stacey Campbell  
Carrie Klebe

**COLUMBIA SCHOOL DISTRICT  
SPECIAL 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 8th day of March 2022, to act upon the following subject: (Polls will be open from 11:00 am to 6:00 pm)

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

Given under our hands at said Columbia, the 2nd day of February 2022.

**COLUMBIA SCHOOL BOARD:**

CHRISTOPHER BRADY, Chairman  
STACEY CAMPBELL  
CARRIE KLEBE

**A true copy of warrant, attest:**

**COLUMBIA SCHOOL BOARD:**

CHRISTOPHER BRADY, Chairman  
STACEY CAMPBELL  
CARRIE KLEBE



21 Academy Street, Colebrook, New Hampshire 03576  
603-237-5571 / 603-237-4961 / fax: 603-237-5126

*Debra J. Taylor, Ph.D.*  
Superintendent of Schools  
[dtaylor@sau7.org](mailto:dtaylor@sau7.org)

Dear School Community Members,

January 2022

We truly are a community-centered and community-supported school system, and it is a privilege and honor to serve as your Superintendent. As a school system, we are proud of each unique learning community united together under School Administrative Unit # 7 including Clarksville, Colebrook, Columbia, Pittsburg, and Stewartstown.

In Stewartstown, we celebrated the successful career of Jennifer Mathieu, who transitioned to the role of Director of Curriculum and Assessment, after serving for six years as principal there. In July 2021, Stephanie Humphrey joined the Stewartstown Community School as Principal. Mrs. Humphrey comes to us from Maine where she served as an elementary teacher for 12 years in the Sacopee Valley School District. Ms. Humphrey served as interim Assistant Principal there and led Professional Learning Communities to establish essential standards. She has worked with teachers on different types of assessments to utilize in their classrooms including a Multi-Tiered System of Support framework to ensure continuous improvement. Welcome, Mrs. Humphrey!

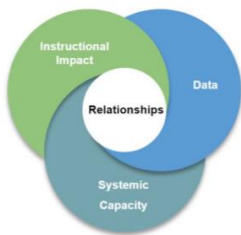
The pandemic propelled us in the direction of updating technology and embedding it into the curricula. In November 2021, we welcomed Shane Cloutier, SAU 7 Technology Director, to oversee the technology services and supports in our schools. Mr. Cloutier replaces Mr. Justin Falconer, who worked with the school system during the 20-21 school year and left his position to take on a role in the private sector. Mr. Cloutier comes to us with a strong skillset in Google, Computer Programs, Networking, Web Development, Cybersecurity, Software Implementation, and Training. He recently served as Director of Technology in SAU 58 for five years and as a Programmer Analyst and Data Technician in the public sector for ten years. He has also served in the military. Last year we updated our technology equipment and programming thanks to additional funding available from federal grants. In 2022, our focus shifts to support, train, and ensure that our students benefit from the technology tools.

As your Superintendent, I am proud of the SAU 7 Strategic Plan which has reimagined our school system. We are implementing comprehensive curriculum, instruction, and assessments in alignment with NH personalized competency-based education. We are developing and expanding career and technical education, and growing community partnerships. As expressed in our vision, “We believe in a future where our entire school community – in commitment to the success of every student – will leverage the

power of collaborative relationships to advance our education system and will serve as vital and supportive advocates for educational equity and opportunity.”

During 2021, our school community - teachers, support staff, and administrators - designed new ways to teach and support students learning both in school and remotely which was a tremendous undertaking; providing flexible options for student supports; developing new athletic and co-curricular protocols, and many other changes. The pandemic situation constantly changed causing us to re-examine the data, re-plan, and respond on a daily, if not hourly, basis.

Our focus on academic achievement and building our professional learning community continues. Our K-12 teachers and administrators have been working throughout the past year to make positive growth in both teaching and learning. Our goal is to close our achievement gaps for all students and work toward making our vision a reality. We believe one of the best ways to accomplish this is by focusing on student learning in teams called professional learning communities (PLC). National data and research strongly supports this strategy. All educators work in close collaboration during PLC time. During this time teams are dedicated to developing common assessments, examining student work, and collaborating on instructional targets and strategies.



While there have been challenges during the pandemic, we have heard success stories and seen happy learners. We know there were students who have not engaged and we know of students who have excelled. Our teachers have had to learn a whole new set of skills and I am so proud of the work they have done. We have implemented a COVID Recovery Plan to address academics, social and emotional learning, and attendance and we offered summer school.

Our proposed 2022-23 budgets, I am proud to share, have a strong focus on learning. There is an urgency to address our literacy and mathematics achievement gap which has been exacerbated by the pandemic. All of our students deserve high-quality classroom instruction and a system that responds to their needs if they don't learn. Our schools not only provide a strong educational experience, they provide a nurturing environment, where we care for the whole child academically, physically, socially, and emotionally.

Lastly, thank you to School Board Members, the Administrative Leadership Team, and all Staff Members for their outstanding dedication and support of our children and families. During this pandemic, there have been many signs of people reaching out to help one another across the region and within our communities. Expressing gratitude in many ways is most appropriate, and I am ever so grateful to live and work here.

Respectfully submitted,

*Debra Taylor*

Debra Taylor, PhD.  
Superintendent of Schools



## **Colebrook Academy & Elementary School**

27 Dumont Street  
Colebrook, New Hampshire 03576  
(603) 237-4801 or (603) 237-4270  
School Website: [www.csd.sau7.org](http://www.csd.sau7.org)



### **Principal Report**

After much planning going into the fall of the 2020-2021 school year and opening the year with in-person learning, CAES shifted to remote learning in the middle of October. However, this shift proved more organized than being thrown into remote learning the previous spring. Our teachers were well equipped to make the remote shift, students had one-to-one devices and the digital tools necessary to make the best of online, remote learning.

Though our focus remained on students' physical health due to Covid, we also recognized the toll that remote learning took on students socially and emotionally. For this reason, we safely implemented programming to meet these needs of students; we provided services for students and families as necessary. In the spring, we were able to safely hold some traditional awards banquets in new and unique ways.

Despite the challenge of the 2020-2021 school year, we were able to have a parade and other activities for our senior class. Thank you to our community partners for your continued support each year in making our seniors feel special through parades and recognition: Colebrook Recreation, Colebrook Library, Kiwanis Club, Colebrook Police, Colebrook Fire Dept, Tillotson North Country Foundation, UCVH, ISHC, Colebrook River Walk Committee, 45 Parallel, Border Patrol, Beecher Falls Fire Dept., and all our local businesses.

I am grateful for and proud of the families and community who support the students and staff ever day in a myriad of ways. I wish you continued health and happiness.

Respectfully Submitted,  
Kimberly Wheelock  
Principal

# Colebrook Academy & Elementary School

27 Dumont Street

Colebrook, New Hampshire 03576

(603) 237-4801 or (603) 237-4270

School Website: [www.csd.sau7.org](http://www.csd.sau7.org)



## SCHOOL COUNSELING REPORT

CAES graduated 21 seniors in 2021, 13 were New Hampshire Scholars. This program encourages and motivates all high school students to complete a rigorous course of study that prepares them for a successful transition to college coursework or technical training necessary to enter today's competitive job market. In addition, 12 seniors were silver cord recipients, completing more than 100 hours of community service, and 9 were inducted into the National Honor Society.

The 21 members of the class of 2021 had diverse post-secondary plans. 81% plan to continue their education in some way with 62% attending 4-year schools (all but 2 are going out-of-state), and 10% respectively going to 2-year schools (1 in-state and 1 out-of-state) and certificate programs. 14% are entering the workforce, working locally for employers in our community. 5% are undecided.

All but 2 members of the class of 2021 have engaged in dual enrollment learning opportunities; 86% of the class of 2021 are leaving CAES with college credits. They earned these credits in various ways including Running Start, estart, and early college programs. In total, these students earned 329 college credits. One student earned the highest amount, 32 credits.

Running Start (RS) is one avenue for our students to earn college credits. CAES has a relationship with WMCC to offer courses in our building, taught by our instructors, for college credit. This year we offered five RS courses (Chemistry, Physics, Business Law, Quantitative Reasoning, and Anatomy & Physiology).

The class of 2021 learned outside of the traditional classroom as well. 5 took advantage of the Connecticut River Collaborative and traveled to Canaan Schools in Canaan, Vermont to take courses. 1 completed the LNA program at the Coos County Nursing Hospital. 3 participated in School-To-Work. 10 took online courses - 3 through the Virtual Learning Academy Charter School (VLACS) and 7 via the Odyssey program.

CAES is located in New Hampshire's Region 1 and can participate in the area's Career & Technical Education Center (CTE). Our region's center is located in Vermont; it's the Canaan Career Center. This year we enrolled 12 CTE students - twice as many as last year. We had 3 Full-time Fire & Emergency Services students, 1 part-time Fire & Emergency Services Student (focus on firefighting), 3 Building Trades & Restoration Carpentry students, 4 full-time Diversified Agriculture & Natural Resources students, and 1 Advanced Integrated Manufacturing student.

*Principal  
Kim Wheelock*

*Asst. Principal PreK-12  
Ron Patterson*

*Counselor PreK-6  
Amy Caron*

*Counselor 7-12  
Tia Cloutier*

This year CAES continued its relationship with the Connecticut River Collaborative (CTRC), an effort between us, Canaan Schools, and Pittsburg School aimed at providing more courses to our students. Students from the three schools can elect to take a ½ day of classes at any school, regardless of where they are enrolled. Throughout the year, 26 (5 more than last year) CAES students took advantage of the CTCRC. 2 took classes at Pittsburg High School and 24 attended Canaan Schools. Three students went to Canaan Schools for courses each semester and one student spent their full day, for half the year, at Canaan Schools.

We support students in completing Advanced Placement coursework outside the classroom. This year one student did so and took two courses independently - Statistics and US History. CAES administered exams to the student in May.

4 members of the class of 2021 enrolled in Career & Technical Education courses at the Canaan Career Center in Canaan, Vermont. 2 were program completers, both finishing two years of the Diversified Agriculture and Natural Resources program. These students earned several industry-recognized credentials (IRCs) including OSHA 10, Game of Logging I - IV, Welding 30, Welding 60, and Tractor & Machinery Training.

School-to-Work (STW) provides a unique opportunity to see if a career in a certain field is something students truly want to pursue. This past year 5 students enrolled in STW learning. These students worked with All About Kids Learning Center, Upper Connecticut Valley Hospital, and the Colebrook School District.

CAES continues to participate in the Educational Talent Search (ETS) program. Rob Troon continued this year as our ETS Counselor, meeting monthly (sometimes bi-weekly) with students virtual in groups and one-on-one. 6 new students joined ETS this year.

The seniors took the SAT School Day test in the Fall, in place of the one missing last Spring because of Covid. 43% of the 21 students met both English and Math benchmarks. Overall, 81% met the benchmark in English and 43% met the benchmark in Math. The students scored slightly better than the state average total score but were below the statewide average in the Math sub-score. We were higher than the district in total score and sub-scores which includes one other high school.

Juniors took the PSAT/NMSQT in October. Five sophomores elected to take the test as well. These juniors also took the SAT School Day test in May.

Respectfully submitted by,  
Colleen J. Clogston, M.Ed  
School Counselor

# Colebrook Academy & Elementary School

27 Dumont Street

Colebrook, New Hampshire 03576

(603) 237-4801 or (603) 237-4270

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## Title I

The Title I program ensures that all children have fair, equal, and significant opportunities for high-quality education. Colebrook Elementary School is a targeted-assisted school which offers intervention services in reading and math to grades kindergarten through six. This support includes small group instruction, co-taught instruction, and consultation services to the classroom teachers. This year our full-time staff consisted of our full-time teacher Mrs. Deborah Dionne and Mrs. Misty Blais served as the halftime Project Manager/Teacher.

Using a combination of AIMSweb Plus (a benchmark and progress monitoring system based on direct, frequent, and continuous student assessment), the STAR assessment, and formative assessment in the classroom we were able to identify and focus on student deficiency areas to guide instruction. The Title I staff provided supplemental instruction to at-risk students during Response to Intervention (RtI) services and were able to provide additional supplemental support at other times of the day.

Title I provided a four-week “Summer Learning Camp” in July 2021 for 15 students in grades Kindergarten – Three. The teachers were Kyle Haley, Kristen Wheelock and the Paraprofessional was Lynn Thompson. The students attended four days a week for 3 ½ hours a day and bus transportation was provided for all students who were interested. Students participated in both reading and math activities, walked to the Public Library for different activities with the Summer Reading Program, and participated in the Walk to Read program at the park. We feel that this program is a great way to build camaraderie among the students and to learn from each other.

I thank everyone for their continued support of this program. The Title I Team looks forward to another wonderful year providing supplemental services to the children in Colebrook.

Respectfully submitted,  
Misty Blais  
Title I Project Manager

*Principal  
Kim Wheelock*

*Asst. Principal PreK-12  
Ron Patterson*

*Counselor PreK-6  
Amy Caron*

*Counselor 7-12  
Tia Cloutier*



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**Debra J. Taylor, Ph.D.**  
Superintendent of Schools  
[dtaylor@sau7.org](mailto:dtaylor@sau7.org)

**Cheryl Covill**  
Business Administrator  
[ccovill@sau7.org](mailto:ccovill@sau7.org)

Dear Residents,

The role of the nurse continues to evolve and change over time, but there are some characteristics of nurses that have remained untouched and unchanged for hundreds of years. At the core of the nurse is an unwavering level of compassion, empathy, and a selfless devotion to the nursing field. With a collective 88 years of varied nursing experience, the school health team continues to solidify these traits over lengthy careers. As this uniquely challenging school year comes to a close, it would suffice to say that in 25 years of collective school health service, our inner values have been and will continue to be challenged as never before.

For school nurses, the demand increased to a seemingly unattainable level in the shadow of COVID-19. Resigned from seeing the typical, expected course of student and staff visits, school nurses were given the highest level of responsibility to manage foreign, daunting tasks. In addition to treating injuries, managing minor illnesses, providing reassurance, and promoting education, school nurses became responsible for conducting contact tracing, interpreting ever-changing guidelines, mitigating the potential for transmission, assisting families with navigating newly implemented processes, and handling new, often cumbersome, reporting requirements. With no end in sight, countless hours, nights, weekends, and vacation days were surrendered to fulfill these needs, including examining seating charts and class lists to identify potential close contacts to positive cases, notifying students and parents of exposures, determining isolation and quarantine requirements, implementing increased mitigation strategies to contain the spread of illness, coordinating vaccine clinics for staff, engaging in remote health lessons, and much more.

Now, as the lingering implications of the COVID-19 pandemic bear down upon the world, perseverance is not a choice for school health staff or for our school communities. Schools have been compelled to become innovators, relentless in the journey to overcome adversity, and thus we have realized several common truths. Our spirit cannot be broken because we are capable of overcoming whatever obstacles lie in our paths. We cannot be discouraged in the face of challenge, rather we are disciplined to embrace challenge and persist until we achieve our means. United together as Mohawks, Panthers, and Bulldogs, we have proven again that we are, and will always be, a force to be reckoned with.

Respectfully submitted,

The SAU #7 School Health Team  
Devon Phillips, RN, CEN; Barbara Pires Lynch; RN Tanya Young, RN

**Mission Statement**

**To prepare all SAU 7 students for success in whatever path they choose.**

**CLARKSVILLE – COLEBROOK – COLUMBIA – PITTSBURG – STEWARTSTOWN**  
*Equal Opportunity Employer – Equal Education Opportunities*



*21 Academy Street, Colebrook, New Hampshire 03576  
603-237-5571 / 603-237-4961 / fax: 603-237-5126*

**Debra J. Taylor, Ph.D.**  
Superintendent of Schools  
[dtaylor@sau7.org](mailto:dtaylor@sau7.org)

**Cheryl Covill**  
Business Administrator  
[ccovill@sau7.org](mailto:ccovill@sau7.org)

## **CURRICULUM DEPARTMENT**

The launch of the Curriculum Department has been a whirlwind! Approximately 45 Teachers from SAU #7 and ENSU (Canaan) ended their 2020-2021 school year and kicked off their summer by participating in a “Design Studio” workshop with consultants from V & S Solutions, who led participants in understanding and applying the work that we must put into motion to move forward with competency-based learning. As a follow-up, schedules were prepared for teachers to be able to continue with this work and tasks throughout the school year, planning for them to successfully collaborate with their colleagues without missing a great deal of time in the classroom with students.

Several other tasks were addressed over the summer in preparation for and to be as effective and efficient as possible in this new role. Such tasks included, but are not limited to:

- Creation and implementation of a Teacher Mentor Program, including monthly meetings to check in with mentors and mentees, addressing challenges and concerns, and providing further assistance as needed, which will provide a multitude of supports for our new teachers, whether they are new to the profession or to our district;
- Grant planning & writing, completion and submission of proper paperwork associated with grant activities, and collaborative team meetings to ensure this work is being implemented and followed through on;
- Planning, development, and facilitation of early release, administrative, and other professional development activities for teachers as well as administrators;
- Creation of a Curriculum Department website as a reference for administrators and teachers to access information, resources, and exemplars;
- Provision of assistance and guidance with the use of data within each school, helping teachers access and understand the data, look for patterns, determine needs, set goals, and utilize the information to set up appropriate interventions;
- Researching district needs (i.e., information on a comprehensive Reading curriculum for elementary students) and providing opportunities for stakeholder groups to view, collaborate, provide feedback, and assist with attaining proper materials to ensure smooth and successful implementation;
- Continued collaboration with administration as well as a Teacher Leadership Team to ensure consistency and continuity.

### Mission Statement

**To prepare all SAU 7 students for success in whatever path they choose.**

**CLARKSVILLE – COLEBROOK – COLUMBIA – PITTSBURG – STEWARTSTOWN**

*Equal Opportunity Employer – Equal Education Opportunities*

I am thoroughly enjoying my new role as Curriculum Director! It allows me to assist our very busy principals and teachers, still spend time with students, and help move our district forward with the long-and-short term goals outlined in the Strategic Plan. I look forward to the continuation of this work and what great opportunities it will open for our staff and students.

Respectfully,

Mrs. Jennifer Mathieu  
Curriculum Director  
SAU7 & ENSU

**Columbia School District  
PROPOSED BUDGET**

Description	2020 - 2021		2020 - 2021		2021 - 2022		2022 - 2023	
	Budget	Expenditures	Budget	Budget	Budget	Budget	Variance	Footnotes
<b>Regular Education Programs</b>								
000.1100.561.00.000.0000 Tuition to Other NH LEAs	\$1,114,620.00	\$872,494.64	\$1,146,301.00	\$1,146,301.00	\$1,159,678.00	\$13,377.00		
<b>Total Regular Education Programs</b>	<b>\$1,114,620.00</b>	<b>\$872,494.64</b>	<b>\$1,146,301.00</b>	<b>\$1,146,301.00</b>	<b>\$1,159,678.00</b>	<b>\$13,377.00</b>	<b>A</b>	
<b>Special Education Programs</b>								
000.1210.323.00.000.0000 Professional Services - Pupils	\$17,888.00	\$15,046.48	\$23,586.00	\$27,660.00	\$4,074.00			
000.1210.561.00.000.0000 Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00			
000.1210.564.00.000.0000 Tuition to Private Schools	\$56,700.00	\$0.00	\$100.00	\$100.00	\$0.00			
<b>Total Special Education Programs</b>	<b>\$74,688.00</b>	<b>\$15,046.48</b>	<b>\$23,786.00</b>	<b>\$27,860.00</b>	<b>\$4,074.00</b>	<b>B</b>		
<b>Vocational Education</b>								
000.1300.562.00.000.0000 Tuition to LEAs Outside of NH	\$7,800.00	\$3,900.00	\$10,000.00	\$21,000.00	\$11,000.00			
<b>Total Vocational Education</b>	<b>\$7,800.00</b>	<b>\$3,900.00</b>	<b>\$10,000.00</b>	<b>\$21,000.00</b>	<b>\$11,000.00</b>	<b>C</b>		
<b>Psychological Services</b>								
000.2140.323.00.000.0000 Professional Services - Pupils	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00			
<b>Total Psychological Services</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>A</b>		
<b>Speech Pathology &amp; Audiology Services</b>								
000.2150.260.00.000.0000 Worker's Compensation	\$191.00	\$77.12	\$167.00	\$137.00	(\$30.00)			
000.2150.323.00.000.0000 Professional Services - Pupils	\$31,863.00	\$18,333.95	\$27,845.00	\$22,849.00	(\$4,996.00)			
<b>Speech Pathology &amp; Audiology Services</b>	<b>\$32,054.00</b>	<b>\$18,411.07</b>	<b>\$28,012.00</b>	<b>\$22,986.00</b>	<b>(\$5,026.00)</b>	<b>D</b>		
<b>Physical &amp; Occupational Therapy Services</b>								
000.2160.260.00.000.0000 Worker's Compensation	\$228.00	\$93.88	\$233.00	\$152.00	(\$81.00)			
000.2160.323.00.000.0000 Professional Services - Pupils	\$23,216.00	\$11,176.54	\$23,934.00	\$13,779.00	(\$10,155.00)			
<b>Total Physical &amp; Occupational Therapy Services</b>	<b>\$23,444.00</b>	<b>\$11,270.42</b>	<b>\$24,167.00</b>	<b>\$13,931.00</b>	<b>(\$10,236.00)</b>	<b>E</b>		



Description	2020 - 2021		2020 - 2021		2021 - 2022		2022 - 2023	
	Budget	Expenditures	Budget	Budget	Budget	Budget	Variance	Footnotes
<b>Other Support Services - Students</b>								
000.2190.323.00.000.0000	\$3,050.00	\$0.00	\$3,050.00		\$3,050.00		\$0.00	
000.2190.580.00.000.0000	\$264.00	\$0.00	\$264.00		\$264.00		\$0.00	
000.2190.810.00.000.0000	\$275.00	\$0.00	\$0.00		\$0.00		\$0.00	
000.2190.930.00.000.0000	\$0.00	\$11,800.00	\$0.00		\$0.00		\$0.00	
<b>Total Other Support Services - Students</b>	<b>\$3,589.00</b>	<b>\$11,800.00</b>	<b>\$3,314.00</b>		<b>\$3,314.00</b>		<b>\$0.00</b>	
<b>School Board Services</b>								
000.2310.110.00.000.0000	\$2,050.00	\$1,866.60	\$2,050.00		\$2,050.00		\$0.00	
000.2310.220.00.000.0000	\$157.00	\$142.80	\$157.00		\$157.00		\$0.00	
000.2310.260.00.000.0000	\$400.00	\$164.29	\$400.00		\$400.00		\$0.00	
000.2310.320.00.000.0000	\$0.00	\$568.00	\$0.00		\$0.00		\$0.00	
000.2310.330.00.000.0000	\$5,200.00	\$5,000.00	\$5,200.00		\$5,200.00		\$1,300.00	
000.2310.521.00.000.0000	\$2,035.00	\$2,315.00	\$1,435.00		\$1,935.00		\$500.00	
000.2310.540.00.000.0000	\$500.00	\$519.00	\$1,000.00		\$1,000.00		\$0.00	
000.2310.580.00.000.0000	\$150.00	\$0.00	\$150.00		\$150.00		\$0.00	
000.2310.610.00.000.0000	\$0.00	\$29.87	\$0.00		\$0.00		\$0.00	
000.2310.810.00.000.0000	\$2,500.00	\$2,817.24	\$3,100.00		\$2,556.00		(\$544.00)	
000.2310.890.00.000.0000	\$200.00	\$0.00	\$200.00		\$200.00		\$0.00	
<b>Total School Board Services</b>	<b>\$13,192.00</b>	<b>\$13,422.80</b>	<b>\$13,692.00</b>		<b>\$14,948.00</b>		<b>\$1,256.00</b>	<b>F</b>
<b>Office of the Superintendent</b>								
000.2321.339.00.000.0000	\$58,734.00	\$58,734.00	\$74,038.00		\$69,348.00		(\$4,690.00)	
<b>Total Office of the Superintendent</b>	<b>\$58,734.00</b>	<b>\$58,734.00</b>	<b>\$74,038.00</b>		<b>\$69,348.00</b>		<b>(\$4,690.00)</b>	<b>G</b>
<b>Coordinator of Special Services</b>								
000.2329.580.00.000.0000	\$250.00	\$0.00	\$250.00		\$100.00		(\$150.00)	
<b>Total Coordinator of Special Services</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$250.00</b>		<b>\$100.00</b>		<b>(\$150.00)</b>	

		2020 - 2021		2020 - 2021		2021 - 2022		2022 - 2023	
Description		Budget	Expenditures	Budget	Budget	Variance	Footnotes		
<b>Student Transportation - Regular Programs</b>									
000.2721.519.00.000.0000	Purchased Transportation Services	\$70,139.00	\$69,636.92	\$71,532.00	\$73,061.00	\$1,529.00			
<b>Total Student Transportation - Regular Programs</b>		<b>\$70,139.00</b>	<b>\$69,636.92</b>	<b>\$71,532.00</b>	<b>\$73,061.00</b>	<b>\$1,529.00</b>	<b>H</b>		
<b>Student Transportation - Special Programs</b>									
000.2722.511.00.000.0000	Transportation Purchased From Other LEA	\$7,249.00	\$2,806.56	\$8,128.00	\$4,064.00	(\$4,064.00)			
<b>Total Student Transportation - Special Programs</b>		<b>\$7,249.00</b>	<b>\$2,806.56</b>	<b>\$8,128.00</b>	<b>\$4,064.00</b>	<b>(\$4,064.00)</b>	<b>H</b>		
<b>Vocational Transportation</b>									
000.2743.511.00.000.0000	Transportation Purchased From Other LEA	\$2,500.00	\$0.00	\$2,500.00	\$100.00	(\$2,400.00)			
<b>Total Vocational Transportation</b>		<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$100.00</b>	<b>(\$2,400.00)</b>	<b>H</b>		
<b>Transfer to Expendable Trust</b>									
000.5225.930.00.000.0000	Transfer to Expendable Trust	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
<b>Total Transfer to Expendable Trust</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>Transfer to Other Expendable Trust Funds</b>									
000.5252.930.00.000.0000	Fund Transfers	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)			
<b>Total Transfer to Other Expendable Trust Funds</b>		<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>(\$50,000.00)</b>	<b>I</b>		
<b>Allocations to Charter Schools</b>									
000.5310.810.00.000.0000	Dues & Fees	\$6,200.00	\$0.00	\$6,250.00	\$6,313.00	\$63.00			
<b>Total Allocations to Charter Schools</b>		<b>\$6,200.00</b>	<b>\$0.00</b>	<b>\$6,250.00</b>	<b>\$6,313.00</b>	<b>\$63.00</b>			
<b>Grand Total:</b>		<b>\$1,465,459.00</b>	<b>\$1,127,522.89</b>	<b>\$1,462,970.00</b>	<b>\$1,417,703.00</b>	<b>(\$45,267.00)</b>			

**COLUMBIA SCHOOL DISTRICT**  
**2022 - 2023**  
**BUDGET FOOTNOTES**

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

- A. Regular Education Programs – Increase of \$13,377**  
Tuition – Projected a slight increase in students over the prior year. The estimated tuition rate reflects a projected increase in preschool, elementary and high school. A decrease is projected in kindergarten.
- B. Special Education Programs – Increase of \$4,074**  
Increase based on student needs.
- C. Vocational Education Programs – Increase of \$11,000**  
Increase in the tuition rate and the number of students in CTE programs.
- D. Speech/Audiology Services – Decrease of \$5,026**  
Services are based on student needs.
- E. Physical & Occupational Therapy Services – Decrease of \$10,236**  
Reduction in students and services.
- F. School Board Services – Increase of \$1,256**  
Increase for auditing and legal services.
- G. Office of the Superintendent – Decrease of \$4,690**  
Change in Columbia’s apportionment.
- H. Student Transportation – Decrease of \$4,935**  
Increase of 2% per contract with WW Berry.  
Reduction of services projected for Vocational transportation and Special Programs.
- I. Tuition Expendable Trust Fund –Decrease of \$50,000**  
Reduction in contribution for the 22-23 school year.  
Will be withdrawing \$50,000 from the Tuition fund to offset the projected tuition costs for the 22-23 school year. Current Balance, as of December 31, 2021 is \$318,660.76.

<b>COLUMBIA SCHOOL DISTRICT</b>				
<b>2022 - 2023</b>				
<b>ESTIMATED REVENUE</b>				
	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>VARIANCE</b>
	<b>REVENUE RECEIVED</b>	<b>REVENUE</b>	<b>PROPOSED REVENUE</b>	
Balance on Hand, June 30th	\$338,911.00	\$346,770.00	\$110,000.00	(\$236,770.00)
Adequate Education Grant	\$375,802.58	\$374,499.00	\$402,644.00	\$28,145.00
Kindergarten Aid	\$0.00	\$0.00	\$0.00	\$0.00
Vocational Revenue	\$3,617.31	\$0.00	\$0.00	\$0.00
Earning on Investment	\$14.24	\$500.00	\$10.00	(\$490.00)
Medicaid Revenue	\$0.00	\$1,500.00	\$500.00	(\$1,000.00)
Other Local Revenue	\$2.40	\$0.00	\$0.00	\$0.00
Other State Aid	\$11,800.00	\$0.00	\$0.00	\$0.00
Transfer from Tuition Expendable Trust Fund	\$0.00	\$0.00	\$50,000.00	\$50,000.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$730,147.53</b>	<b>\$723,269.00</b>	<b>\$563,154.00</b>	<b>(\$160,115.00)</b>
<b>BUDGET SUMMARY</b>				
	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>VARIANCE</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED BUDGET</b>	
Budget (Including Warrant Articles)	\$1,465,459.00	\$1,462,970.00	\$1,417,703.00	(\$45,267.00)
Less:				
Estimated Revenue	\$730,147.53	\$723,269.00	\$563,154.00	(\$160,115.00)
<b>DISTRICT ASSESSMENT</b>	<b>\$615,492.00</b>	<b>\$739,701.00</b>	<b>\$854,549.00</b>	<b>\$114,848.00</b>
State Property Tax	\$128,653.00	\$142,324.00	\$84,040.00	(\$58,284.00)
<b>Local Education Tax Rate</b>	<b>\$850,347.00</b>	<b>\$597,377.00</b>	<b>\$770,509.00</b>	<b>\$173,132.00</b>



**Proposed Budget**  
**Columbia Local School**


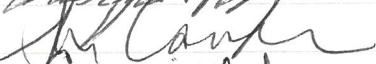
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2022 to June 30, 2023

**Form Due Date: 20 Days after the Annual Meeting**

This form was posted with the warrant on: February 11, 2022

**SCHOOL BOARD CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Christopher Brady	School Board Chairman	
Stacey Campbell	School Board Member	
Carrie Klebe	School Board Member	Carrie Klebe

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**Proposed Budget**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for	
					period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	03	\$872,495	\$1,146,301	\$1,159,678	\$0
1200-1299	Special Programs	03	\$15,046	\$23,786	\$27,860	\$0
1300-1399	Vocational Programs	03	\$3,900	\$10,000	\$21,000	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$891,441</b>	<b>\$1,180,087</b>	<b>\$1,208,538</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	03	\$41,481	\$56,493	\$41,231	\$0
2200-2299	Instructional Staff Services		\$0	\$0	\$0	\$0
<b>Support Services Subtotal</b>			<b>\$41,481</b>	<b>\$56,493</b>	<b>\$41,231</b>	<b>\$0</b>
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$13,423	\$13,692	\$14,948	\$0
<b>General Administration Subtotal</b>			<b>\$13,423</b>	<b>\$13,692</b>	<b>\$14,948</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$58,734	\$74,288	\$69,448	\$0
2400-2499	School Administration Service		\$0	\$0	\$0	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance		\$0	\$0	\$0	\$0
2700-2799	Student Transportation	03	\$72,443	\$82,160	\$77,225	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
<b>Executive Administration Subtotal</b>			<b>\$131,177</b>	<b>\$156,448</b>	<b>\$146,673</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0



**Proposed Budget**

4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	03	\$0	\$6,250	\$6,313	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$6,250</b>	<b>\$6,313</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$1,417,703</b>	<b>\$0</b>



**Proposed Budget**

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$0</b>





**Proposed Budget**

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$14	\$500	\$10
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$2	\$0	\$0
<b>Local Sources Subtotal</b>			<b>\$16</b>	<b>\$500</b>	<b>\$10</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$3,617	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$3,617</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$0	\$1,500	\$500
4590-4999	Other Federal Sources (non-4810)		\$11,800	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$11,800</b>	<b>\$1,500</b>	<b>\$500</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	50,000
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0



**Proposed Budget**

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>



**Proposed Budget**

9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$338,911	\$346,770	\$110,000
	<b>Other Financing Sources Subtotal</b>		<b>\$338,911</b>	<b>\$346,770</b>	<b>\$110,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$354,344</b>	<b>\$348,770</b>	<b>\$160,510</b>



**Proposed Budget**

<b>Item</b>	<b>Period ending 6/30/2023</b>
Operating Budget Appropriations	\$1,417,703
Special Warrant Articles	\$0
Individual Warrant Articles	\$0
Total Appropriations	\$1,417,703
Less Amount of Estimated Revenues & Credits	\$160,510
Less Amount of State Education Tax/Grant	\$486,684
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$770,509</b>

**COLUMBIA SCHOOL DISTRICT  
DISTRICT MINUTES  
The State of New Hampshire  
March 17, 2021**

Eric Stohl, Moderator, opened the Columbia School District meeting at 6:00 pm. There were approximately 10 people in attendance.

1. I move to approve the salaries of the School Board and fix the compensation of any other officers or agents of the District as outlined in the operating budget included in Article 5.

Motion: Stacey Campbell          Second: Chris Brady          Vote: Approved

2. I move to accept the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

Motion: Carrie Klebe          Second: Stacey Campbell          Vote: Approved

3. I move to raise and appropriate the sum of SIXTEEN THOUSAND DOLLARS (\$16,000) for preschool students from Columbia to attend the Colebrook School District preschool program in accordance with the AREA Agreement between Columbia and Colebrook. The School Board recommends this appropriation. (Majority Vote Required)

Motion: Chris Brady          Second: Stacey Campbell          Vote: Approved

4. I move to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000) to be added to the School Tuition Expendable Trust Fund previously established. The School Board recommends this appropriation. (Majority Vote Required)

Motion: Chris Brady          Second: Carrie Klebe          Vote: Approved

5. I move to raise and appropriate the sum of ONE MILLION, THREE HUNDRED, NINETY-SIX THOUSAND, NINE HUNDRED SEVENTY DOLLARS (\$1,396,970) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The School Board recommends this appropriation. (Majority Vote Required)

Motion: Stacey Campbell          Second: Carrie Klebe          Vote: Approved

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

**VOTING RESULTS:**

<u>SCHOOL POSITIONS</u>	<u>NAME</u>	<u>VOTES</u>
School Board: 3-year term:	Christopher Brady	29
School Treasurer:	Amanda Gaeb	28
School Moderator:	Eric Stohl	29
School Clerk:	Jennifer Wells	6

The meeting was adjourned at 6:15 pm.

Respectfully Submitted,



Marcia Parkhurst  
Acting School Clerk

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



## INDEPENDENT AUDITOR'S REPORT

To the School Board  
Columbia School District  
Columbia, New Hampshire

### Report on the Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise Columbia School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## 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, 2021, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

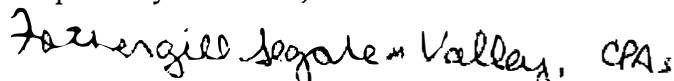
### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-7 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2022, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully submitted,

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

January 10, 2022



<b>SCHOOL ADMINISTRATIVE UNIT #7</b>							
<b>2022 - 2023</b>							
<b>ADOPTED BUDGET</b>							
<b>CATEGORY</b>	<b>TOTAL</b>	<b>COLE</b>	<b>PITTS</b>	<b>STEW</b>	<b>COLU</b>	<b>CLARKS</b>	
		<b>46.04%</b>	<b>30.54%</b>	<b>13.86%</b>	<b>5.85%</b>	<b>3.71%</b>	
Psychological Services	\$110,938.00	\$51,074.86	\$33,880.47	\$15,376.01	\$6,489.87	\$4,115.80	
Other Support Services	\$18,308.00	\$8,429.00	\$5,591.26	\$2,537.49	\$1,071.02	\$679.23	
Technology Services	\$210,780.00	\$97,040.11	\$64,372.21	\$29,214.11	\$12,330.63	\$7,819.94	
Improvement of Instruction	\$7,050.00	\$3,245.82	\$2,153.07	\$977.13	\$412.43	\$261.56	
Office of Superintendent	\$301,788.00	\$138,941.20	\$92,166.06	\$41,827.82	\$17,654.60	\$11,196.33	
Coordinator of Special Services	\$180,504.00	\$83,104.04	\$55,125.92	\$25,017.85	\$10,559.48	\$6,696.70	
Fiscal Services	\$416,310.00	\$191,669.12	\$127,141.07	\$57,700.57	\$24,354.14	\$15,445.10	
Plant Services	\$23,200.00	\$10,681.28	\$7,085.28	\$3,215.52	\$1,357.20	\$860.72	
Information Systems	\$67,888.00	\$31,255.64	\$20,733.00	\$9,409.28	\$3,971.45	\$2,518.64	
<b>TOTAL</b>	\$1,336,766.00	\$615,447.07	\$408,248.34	\$185,275.77	\$78,200.81	\$49,594.02	
<b>Total Estimated Revenue</b>	\$151,323.00	\$69,669.11	\$46,214.04	\$20,973.37	\$8,852.40	\$5,614.08	
Net Appropriation FY 2023	\$1,185,443.00	\$545,777.96	\$362,034.30	\$164,302.40	\$69,348.42	\$43,979.94	
District Share FY 2021- 2022	\$1,092,203.00	\$512,902.53	\$315,554.00	\$152,749.82	\$74,038.29	\$36,958.84	
Increase (Decrease) over FY22	\$93,240.00	\$32,875.43	\$46,480.30	\$11,552.58	(\$4,689.87)	\$7,021.10	

**School Administrative Unit #7**

**Proposed Budget**

		2020 - 2021	2020 - 2021	2021 - 2022	2022 - 2023	Variance
Account	Description	Budget	Expenditure	Budget	Proposed Budget	
<b>Psychological Services</b>						
000.2140.110.00.000.0000	Salaries	\$34,389.00	\$34,490.55	\$38,231.00	\$65,961.00	\$27,730.00
000.2140.211.00.000.0000	Health Insurance	\$30,755.00	\$0.00	\$16,380.00	\$17,139.00	\$759.00
000.2140.213.00.000.0000	Life Insurance	\$96.00	\$30.00	\$150.00	\$72.00	(\$78.00)
000.2140.220.00.000.0000	Social Security Tax	\$4,582.00	\$4,526.71	\$4,875.00	\$5,046.00	\$171.00
000.2140.232.00.000.0000	Retirement	\$10,660.00	\$10,611.95	\$13,396.00	\$13,865.00	\$469.00
000.2140.260.00.000.0000	Worker's Compensation	\$240.00	\$108.51	\$255.00	\$264.00	\$9.00
000.2140.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
000.2140.290.00.000.0000	Employee Benefit	\$145.00	\$3,000.00	\$4,645.00	\$145.00	(\$4,500.00)
000.2140.320.00.000.0000	Contracted Services	\$650.00	\$0.00	\$650.00	\$0.00	(\$650.00)
000.2140.323.00.000.0000	Professional Services	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00
000.2140.580.00.000.0000	Travel	\$2,050.00	\$736.57	\$2,050.00	\$2,050.00	\$0.00
000.2140.610.00.000.0000	Supplies	\$2,528.00	\$2,382.59	\$1,060.00	\$1,029.00	(\$31.00)
000.2140.641.00.000.0000	Books	\$190.00	\$247.60	\$50.00	\$50.00	\$0.00
000.2140.650.00.000.0000	Software	\$0.00	\$0.00	\$767.00	\$767.00	\$0.00
000.2140.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
000.2140.810.00.000.0000	Dues and Fees	\$1,417.00	\$390.00	\$650.00	\$650.00	\$0.00
<b>Total Psychological Services</b>		<b>\$87,702.00</b>	<b>\$56,524.48</b>	<b>\$83,159.00</b>	<b>\$110,938.00</b>	<b>\$27,779.00</b>
<b>Other Support Services</b>						
000.2190.323.00.000.0000	Professional Services	\$0.00	\$263.45	\$0.00	\$0.00	\$0.00
000.2190.641.00.000.0000	Books	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2190.810.00.000.0000	Dues & Fees	\$0.00	\$7,398.00	\$0.00	\$0.00	\$0.00
<b>Total Other Support Services - Students</b>		<b>\$500.00</b>	<b>\$7,661.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Technological Services</b>						
000.2191.110.00.000.0000	Salaries - Tech	\$139,437.00	\$116,072.00	\$120,135.00	\$125,908.00	\$5,773.00
000.2191.211.00.000.0000	Health Insurance	\$61,510.00	\$41,297.84	\$38,493.00	\$46,275.00	\$7,782.00
000.2191.213.00.000.0000	Life Insurance	\$192.00	\$144.00	\$192.00	\$144.00	(\$48.00)

		2020 - 2021		2020 - 2021		2021 - 2022		2022 - 2023	
Account	Description	Budget	Expenditure	Budget	Budget	Proposed Budget	Variance		
000.2191.220.00.000.0000	Social Security	\$10,667.00	\$8,308.44	\$9,190.00	\$9,632.00	\$442.00			
000.2191.232.00.000.0000	Retirement	\$15,575.00	\$12,965.40	\$16,915.00	\$17,727.00	\$812.00			
000.2191.260.00.000.0000	Worker's Compensation	\$558.00	\$238.71	\$481.00	\$504.00	\$23.00			
000.2191.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00			
000.2191.290.00.000.0000	Employee Benefit	\$290.00	\$0.00	\$7,790.00	\$290.00	(\$7,500.00)			
000.2191.580.00.000.0000	Travel	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00			
000.2191.610.00.000.0000	Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00			
000.2191.650.00.000.0000	Software	\$0.00	\$725.92	\$0.00	\$0.00	\$0.00			
000.2191.734.00.000.0000	Computer Equipment	\$0.00	\$6,583.18	\$0.00	\$0.00	\$0.00			
000.2191.810.00.000.0000	Dues and Fees	\$800.00	\$307.50	\$800.00	\$800.00	\$0.00			
<b>Total Technology Services</b>		<b>\$231,029.00</b>	<b>\$186,642.99</b>	<b>\$195,996.00</b>	<b>\$210,780.00</b>	<b>\$14,784.00</b>			
<b>Improvement of Instruction</b>									
000.2210.240.00.000.0000	Course Reimbursement	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00			
000.2210.323.00.000.0000	Contracted Services	\$1,800.00	\$5,850.00	\$2,000.00	\$2,500.00	\$500.00			
000.2210.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00			
000.2210.810.00.000.0000	Dues and Fees	\$400.00	\$301.42	\$400.00	\$1,050.00	\$650.00			
<b>Total Improvement of Instruction Services</b>		<b>\$5,700.00</b>	<b>\$6,151.42</b>	<b>\$5,900.00</b>	<b>\$7,050.00</b>	<b>\$1,150.00</b>			
<b>Office of Superintendent</b>									
000.2321.110.00.000.0000	Salaries	\$132,309.00	\$157,151.74	\$152,145.00	\$188,193.00	\$36,048.00			
000.2321.211.00.000.0000	Health Insurance	\$45,562.00	\$33,823.04	\$30,304.00	\$25,708.00	(\$4,596.00)			
000.2321.213.00.000.0000	Life Insurance	\$192.00	\$144.00	\$192.00	\$192.00	\$0.00			
000.2321.220.00.000.0000	Social Security Tax	\$10,122.00	\$11,391.88	\$11,639.00	\$14,397.00	\$2,758.00			
000.2321.232.00.000.0000	Retirement	\$14,779.00	\$17,615.77	\$21,392.00	\$26,498.00	\$5,106.00			
000.2321.260.00.000.0000	Worker's Compensation	\$529.00	\$227.86	\$609.00	\$753.00	\$144.00			
000.2321.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00			
000.2321.290.00.000.0000	Employee Benefit	\$0.00	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)			
000.2321.322.00.000.0000	Contract Services	\$0.00	\$1,796.00	\$0.00	\$0.00	\$0.00			
000.2321.329.00.000.0000	Professional Services	\$8,000.00	\$11,118.69	\$6,000.00	\$3,500.00	(\$2,500.00)			
000.2321.421.00.000.0000	Copier Lease	\$0.00	\$0.00	\$0.00	\$520.00	\$520.00			
000.2321.430.00.000.0000	Repair and Maintenance	\$1,075.00	\$0.00	\$1,075.00	\$925.00	(\$150.00)			
000.2321.442.00.000.0000	Postage Rental	\$720.00	\$840.00	\$720.00	\$864.00	\$144.00			

		2020 - 2021		2020 - 2021		2021 - 2022		2022 - 2023	
Account	Description	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Proposed Budget	Variance
000.2321.521.00.000.0000	Insurance	\$3,500.00	\$2,469.60	\$4,200.00	\$4,200.00	\$5,200.00	\$5,200.00	\$1,000.00	\$1,000.00
000.2321.531.00.000.0000	Communication	\$1,800.00	\$1,863.89	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
000.2321.534.00.000.0000	Postage	\$1,600.00	\$2,447.35	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
000.2321.540.00.000.0000	Advertising	\$5,000.00	\$2,757.50	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
000.2321.550.00.000.0000	Printing and Binding	\$800.00	\$1,681.19	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	\$0.00
000.2321.580.00.000.0000	Travel	\$8,753.00	\$1,511.68	\$8,753.00	\$8,753.00	\$8,753.00	\$8,753.00	\$0.00	\$0.00
000.2321.610.00.000.0000	Supplies	\$4,500.00	\$5,505.96	\$2,000.00	\$2,000.00	\$3,500.00	\$3,500.00	\$1,500.00	\$1,500.00
000.2321.630.00.000.0000	Food	\$0.00	\$994.50	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
000.2321.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
000.2321.650.00.000.0000	Software	\$500.00	\$130.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2321.733.00.000.0000	Furniture	\$0.00	\$341.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2321.810.00.000.0000	Dues and Fees	\$4,190.00	\$8,735.77	\$5,490.00	\$5,490.00	\$5,490.00	\$5,490.00	\$195.00	\$195.00
<b>Total Office of the Superintendent</b>		<b>\$244,231.00</b>	<b>\$262,549.17</b>	<b>\$261,619.00</b>	<b>\$261,619.00</b>	<b>\$301,788.00</b>	<b>\$301,788.00</b>	<b>\$40,169.00</b>	<b>\$40,169.00</b>
<b>Coordinator of Special Services</b>									
000.2332.110.00.000.0000	Salaries - Regular Employees	\$95,352.00	\$83,998.34	\$94,060.00	\$94,060.00	\$102,990.00	\$102,990.00	\$8,930.00	\$8,930.00
000.2332.211.00.000.0000	Health Insurance	\$37,285.00	\$20,903.14	\$30,303.00	\$30,303.00	\$26,137.00	\$26,137.00	(\$4,166.00)	(\$4,166.00)
000.2332.213.00.000.0000	Life Insurance	\$150.00	\$72.00	\$150.00	\$150.00	\$144.00	\$144.00	(\$6.00)	(\$6.00)
000.2332.220.00.000.0000	Social Security Tax	\$7,295.00	\$5,853.46	\$7,195.00	\$7,195.00	\$7,880.00	\$7,880.00	\$685.00	\$685.00
000.2332.232.00.000.0000	Retirement	\$10,650.00	\$11,479.20	\$17,592.00	\$17,592.00	\$19,258.00	\$19,258.00	\$1,666.00	\$1,666.00
000.2332.260.00.000.0000	Worker's Compensation	\$381.00	\$162.76	\$376.00	\$376.00	\$412.00	\$412.00	\$36.00	\$36.00
000.2332.270.00.000.0000	HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
000.2332.290.00.000.0000	Employee Benefit	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	(\$6,000.00)	(\$6,000.00)
000.2332.329.00.000.0000	Professional Services	\$0.00	\$3,102.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2332.421.00.000.0000	Lease Copier	\$0.00	\$0.00	\$0.00	\$0.00	\$520.00	\$520.00	\$520.00	\$520.00
000.2332.430.00.000.0000	Repair & Maintenance	\$950.00	\$0.00	\$950.00	\$950.00	\$900.00	\$900.00	(\$50.00)	(\$50.00)
000.2332.521.00.000.0000	Insurance - Other	\$2,900.00	\$1,019.58	\$2,900.00	\$2,900.00	\$3,645.00	\$3,645.00	\$745.00	\$745.00
000.2332.531.00.000.0000	Communications	\$960.00	\$1,226.80	\$960.00	\$960.00	\$1,020.00	\$1,020.00	\$60.00	\$60.00
000.2332.534.00.000.0000	Postage	\$1,300.00	\$1,474.00	\$1,300.00	\$1,300.00	\$1,500.00	\$1,500.00	\$200.00	\$200.00
000.2332.540.00.000.0000	Advertising	\$800.00	\$1,316.35	\$800.00	\$800.00	\$1,200.00	\$1,200.00	\$400.00	\$400.00
000.2332.550.00.000.0000	Printing & Binding	\$500.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00
000.2332.580.00.000.0000	Travel	\$3,350.00	\$420.48	\$3,350.00	\$3,350.00	\$3,350.00	\$3,350.00	\$0.00	\$0.00

Account		Description	2020 - 2021 Budget	2020 - 2021 Expenditure	2021 - 2022 Budget	2022 - 2023 Proposed Budget	Variance
000.2332.610.00.000.0000		Supplies	\$1,650.00	\$1,280.58	\$1,000.00	\$1,500.00	\$500.00
000.2332.641.00.000.0000		Books	\$500.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2332.650.00.000.0000		Software	\$110.00	\$0.00	\$0.00	\$1,097.00	\$1,097.00
000.2332.733.00.000.0000		Furniture & Fixtures	\$0.00	\$156.99	\$0.00	\$0.00	\$0.00
000.2332.739.00.000.0000		Special Services-Other Equipment	\$0.00	\$0.00	\$350.00	\$1.00	(\$349.00)
000.2332.810.00.000.0000		Dues & Fees	\$3,250.00	\$1,120.02	\$3,450.00	\$2,450.00	(\$1,000.00)
<b>Total Coordinator of Special Services</b>			<b>\$167,383.00</b>	<b>\$133,586.25</b>	<b>\$171,236.00</b>	<b>\$180,504.00</b>	<b>\$9,268.00</b>
<b>Fiscal Services</b>							
000.2520.110.00.000.0000		Salaries	\$191,621.00	\$212,087.08	\$212,632.00	\$234,534.00	\$21,902.00
000.2520.120.00.000.0000		Part-time Salaries	\$650.00	\$700.00	\$700.00	\$700.00	\$0.00
000.2520.211.00.000.0000		Health Insurance	\$68,344.00	\$43,984.43	\$63,063.00	\$71,983.00	\$8,920.00
000.2520.213.00.000.0000		Life Insurance	\$288.00	\$360.00	\$288.00	\$288.00	\$0.00
000.2520.220.00.000.0000		Social Security Tax	\$14,708.00	\$15,882.19	\$18,001.00	\$17,995.00	(\$6.00)
000.2520.232.00.000.0000		Retirement	\$17,454.00	\$23,903.35	\$37,512.00	\$37,423.00	(\$89.00)
000.2520.260.00.000.0000		Worker's Compensation	\$769.00	\$347.22	\$941.00	\$941.00	\$0.00
000.2520.270.00.000.0000		HRA	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00
000.2520.290.00.000.0000		Employee Benefit	\$0.00	\$126.00	\$34,415.00	\$6,607.00	(\$27,808.00)
000.2520.329.00.000.0000		Other Professional Services	\$16,000.00	\$42,934.47	\$17,500.00	\$8,500.00	(\$9,000.00)
000.2520.430.00.000.0000		Repair and Maintenance	\$1,275.00	\$0.00	\$1,275.00	\$1,275.00	\$0.00
000.2520.521.00.000.0000		Insurance	\$4,800.00	\$1,259.57	\$4,800.00	\$4,800.00	\$0.00
000.2520.531.00.000.0000		Communication	\$1,140.00	\$1,311.29	\$1,500.00	\$1,500.00	\$0.00
000.2520.534.00.000.0000		Postage	\$1,200.00	\$1,359.25	\$1,200.00	\$1,200.00	\$0.00
000.2520.540.00.000.0000		Advertising	\$1,500.00	\$2,628.65	\$1,500.00	\$1,500.00	\$0.00
000.2520.550.00.000.0000		Printing and Binding	\$200.00	\$691.09	\$200.00	\$200.00	\$0.00
000.2520.580.00.000.0000		Travel	\$4,116.00	\$2,550.95	\$4,116.00	\$4,116.00	\$0.00
000.2520.610.00.000.0000		Supplies	\$5,500.00	\$7,467.89	\$5,500.00	\$5,500.00	\$0.00
000.2520.630.00.000.0000		Food	\$0.00	\$219.63	\$0.00	\$0.00	\$0.00
000.2520.641.00.000.0000		Books	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2520.650.00.000.0000		Software	\$130.00	\$11,250.38	\$0.00	\$1,098.00	\$1,098.00
000.2520.734.00.000.0000		Electronic Equipment	\$0.00	\$725.92	\$0.00	\$0.00	\$0.00

Account		Description	2020 - 2021 Budget	2020 - 2021 Expenditure	2021 - 2022 Budget	2022 - 2023 Proposed Budget	Variance
000.2520.738.00.000.0000		Replacement of Electronic Equipment	\$0.00	\$338.13	\$0.00	\$0.00	\$0.00
000.2520.739.00.000.0000		Equipment-New	\$3,000.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2520.810.00.000.0000		Dues and Fees	\$3,372.00	\$1,988.98	\$3,350.00	\$3,350.00	\$0.00
<b>Total Fiscal Services</b>			<b>\$336,367.00</b>	<b>\$372,116.47</b>	<b>\$409,293.00</b>	<b>\$416,310.00</b>	<b>\$7,017.00</b>
<b>Plant Services</b>							
000.2600.421.00.000.0000		Rubbish Removal	\$1,140.00	\$1,025.09	\$800.00	\$1,100.00	\$300.00
000.2600.430.00.000.0000		Repair and Maintenance	\$413.00	\$867.21	\$413.00	\$600.00	\$187.00
000.2600.441.00.000.0000		Rental Charge	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
000.2600.521.00.000.0000		Property Insurance	\$2,000.00	\$764.25	\$2,000.00	\$2,000.00	\$0.00
000.2600.610.00.000.0000		Supplies	\$500.00	\$80.98	\$500.00	\$500.00	\$0.00
000.2600.739.00.000.0000		Equipment	\$0.00	\$0.00	\$11,395.00	\$10.00	(\$11,385.00)
000.2600.810.00.000.0000		Dues and Fees	\$0.00	\$0.00	\$0.00	\$990.00	\$990.00
<b>Total Operation &amp; Maintenance of Plant Services</b>			<b>\$22,053.00</b>	<b>\$20,737.53</b>	<b>\$33,108.00</b>	<b>\$23,200.00</b>	<b>(\$9,908.00)</b>
<b>Informational Systems</b>							
000.2829.329.00.000.0000		Contracted Services	\$3,500.00	\$6,937.50	\$4,700.00	\$0.00	(\$4,700.00)
000.2829.532.00.000.0000		Data Communications	\$30,000.00	\$19,323.50	\$22,440.00	\$24,000.00	\$1,560.00
000.2829.610.00.000.0000		Supplies	\$400.00	\$22.98	\$400.00	\$400.00	\$0.00
000.2829.650.00.000.0000		Licenses	\$0.00	\$0.00	\$4,942.00	\$0.00	(\$4,942.00)
000.2829.734.00.000.0000		Computer Equipment	\$0.00	\$1,709.16	\$0.00	\$0.00	\$0.00
000.2829.739.00.000.0000		Equipment	\$3,500.00	\$0.00	\$1,000.00	\$16,000.00	\$15,000.00
000.2829.810.00.000.0000		Dues & Fees	\$10,525.00	\$1,200.00	\$3,425.00	\$27,488.00	\$24,063.00
<b>Total Informational Systems</b>			<b>\$47,925.00</b>	<b>\$29,193.14</b>	<b>\$36,907.00</b>	<b>\$67,888.00</b>	<b>\$30,981.00</b>
<b>TOTAL GENERAL FUND</b>			<b>\$1,142,890.00</b>	<b>\$1,075,162.90</b>	<b>\$1,197,218.00</b>	<b>\$1,318,458.00</b>	<b>\$121,240.00</b>
<b>SPECIAL REVENUE FUNDS</b>							
<b>Special Education Programs</b>							
000.1210.580.00.000.1200		Travel	\$0.00	\$62.50	\$0.00	\$0.00	\$0.00
000.1210.810.00.000.1200		Dues and Fees	\$0.00	\$62.50	\$0.00	\$0.00	\$0.00
<b>Total Special Education Programs</b>			<b>\$0.00</b>	<b>\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Account	Description	2020 - 2021 Budget	2020 - 2021 Expenditure	2021 - 2022 Budget	2022 - 2023 Proposed Budget	Variance
<b>Psychological Services</b>						
000.2140.110.000.3000	Salaries - Regular Employees	\$25,500.00	\$0.00	\$25,500.00	\$0.00	(\$25,500.00)
000.2140.220.000.3328	Social Security Tax	\$0.00	\$154.83	\$0.00	\$0.00	\$0.00
000.2140.232.000.3328	Retirement	\$0.00	\$172.52	\$0.00	\$0.00	\$0.00
000.2140.323.000.3000	Professional Services - Pupils	\$18,315.00	\$0.00	\$18,315.00	\$0.00	(\$18,315.00)
<b>Total Psychological Services</b>		<b>\$43,815.00</b>	<b>\$327.35</b>	<b>\$43,815.00</b>	<b>\$0.00</b>	<b>(\$43,815.00)</b>
<b>Other Support Services</b>						
000.2190.110.000.3000	Salaries	\$11,625.00	\$411.78	\$12,000.00	\$15,000.00	\$3,000.00
000.2190.220.000.3000	Social Security Tax	\$889.00	\$0.00	\$918.00	\$1,148.00	\$230.00
000.2190.260.000.3000	Worker's Compensation	\$47.00	\$0.00	\$48.00	\$60.00	\$12.00
000.2190.610.000.3000	supplies	\$2,000.00	\$0.00	\$2,000.00	\$100.00	(\$1,900.00)
000.2190.739.000.3000	Equipment	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
000.2190.810.000.3000	Dues and Fees	\$145.00	\$0.00	\$145.00	\$1,000.00	\$855.00
<b>Total Other Support Services - Students</b>		<b>\$14,706.00</b>	<b>\$411.78</b>	<b>\$15,111.00</b>	<b>\$18,308.00</b>	<b>\$3,197.00</b>
<b>Improvement of Instruction</b>						
000.2210.580.000.3000	Travel	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Improvement of Instruction Services</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>						
		<b>\$59,021.00</b>	<b>\$864.13</b>	<b>\$58,926.00</b>	<b>\$18,308.00</b>	<b>(\$40,618.00)</b>
<b>GRAND TOTAL ALL FUNDS</b>						
		<b>\$1,201,911.00</b>	<b>\$1,076,027.03</b>	<b>\$1,256,144.00</b>	<b>\$1,336,766.00</b>	<b>\$80,622.00</b>

<b>SCHOOL ADMINISTRATIVE UNIT #7</b>					
<b>ESTIMATED REVENUE</b>					
<b>2022 - 2023</b>					
	<b>Budget</b>	<b>Revenue Received</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>	<b>Variance</b>
	<b>2020 - 2021</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	
Unreserved Fund Balance(carryover applied)	\$90,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
PL 94-142 Grant	\$42,460.00	\$48,194.80	\$43,960.00	\$25,000.00	(\$18,960.00)
Other Grants	\$14,549.00	\$33,690.81	\$14,966.00	\$18,308.00	\$3,342.00
Interest	\$15.00	\$37.83	\$15.00	\$15.00	\$0.00
Refund of Prior Years' Expenses	\$0.00	\$36,617.79	\$0.00	\$0.00	\$0.00
Other Local Income	\$5,000.00	\$20,814.76	\$5,000.00	\$8,000.00	\$3,000.00
District Assessment	<b>\$1,049,887.00</b>	<b>\$1,049,887.00</b>	<b>\$1,092,203.00</b>	<b>\$1,185,443.00</b>	\$93,240.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$1,201,911.00</b>	<b>\$1,189,242.99</b>	<b>\$1,256,144.00</b>	<b>\$1,336,766.00</b>	<b>\$80,622.00</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,201,911.00</b>	<b>\$1,076,027.03</b>	<b>\$1,256,144.00</b>	<b>\$1,336,766.00</b>	<b>\$80,622.00</b>



# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



## INDEPENDENT AUDITOR'S REPORT

To the School Board  
School Administrative Unit #7  
Colebrook, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of School Administrative Unit #7 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School Administrative Unit #7's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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 *Governmental 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## 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, 2021, and the respective changes in financial position and the respective budgetary comparison for the General Fund and Grant Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-8, the schedule of governmental unit's proportionate share of the net OPEB liability and governmental unit's OPEB contributions on page 36, the schedule of changes in the governmental unit's total OPEB liability and related ratios on page 37, and the schedule of governmental unit's proportionate share of the net pension liability and governmental unit's pension contributions on page 38 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2022 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Governmental Unit's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Governmental Unit's internal control over financial reporting and compliance.

Respectfully submitted,



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

February 2, 2022

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2020 - 2021  
BALANCE SHEET  
June 30, 2021**

**ASSETS:**

Current Assets

Cash in Bank	\$ 149,176.75	
Intergovernmental A/R	199,943.29	
Other Receivables	0.00	
Prepaid Expense	675.00	

**TOTAL ASSETS**

**\$ 349,795.04**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

Accounts Payable	3,025.18	
Accrued Expenses	0.00	
Total Current Liabilities		\$ 3,025.18

Fund Equity

Reserve for Amounts Voted	0.00	
Unreserved Fund Balance	346,769.86	

Total Fund Equity		\$ 346,769.86
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**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 349,795.04**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2020 - 2021  
STATEMENT OF REVENUES  
June 30, 2021**

**REVENUE FROM LOCAL SOURCES**

Current Appropriations	615,492.00
Earnings on Investments	14.24
Other Local Revenue	-
Refunds Prior Year	2.40

<b><u>TOTAL LOCAL REVENUE</u></b>	<b><u>\$ 615,508.64</u></b>
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**REVENUE FROM STATE SOURCES**

State of New Hampshire - Adequacy Aid Grant	375,802.58
State of New Hampshire - Adequacy Aid (State Tax)	128,653.00
State of New Hampshire - Kindergarten Aid	-
State of New Hampshire - Vocational Education	\$ 3,617.31

<b><u>TOTAL STATE REVENUE</u></b>	<b><u>\$ 508,072.89</u></b>
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**REVENUE FROM FEDERAL SOURCES**

From the Federal Gov't through State	\$ 11,800.00
State of New Hampshire - Medicaid	-

<b><u>TOTAL FEDERAL REVENUE</u></b>	<b><u>\$ 11,800.00</u></b>
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<b><u>TOTAL REVENUE FROM ALL SOURCES</u></b>	<b><u>\$ 1,135,381.53</u></b>
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<b>COLUMBIA SCHOOL DISTRICT</b>	
<b>2020-2021</b>	
<b>DETAILED STATEMENT OF EXPENDITURES</b>	
<b>PAYROLL</b>	<b>AMOUNT</b>
BRADY, CHRISTOPHER M	\$500.00
CAMPBELL, STACEY	\$500.00
DEBLOIS, DEBRA J	\$133.32
GAEB, AMANDA A	\$266.68
KLEBE, CARRIE A	\$416.60
PARKHURST, MARCIA L	\$50.00
<b>TOTAL OF SALARIES</b>	<b>\$1,866.60</b>
<b>EXPENSES</b>	<b>AMOUNT</b>
CANAAN SCHOOL DISTRICT	\$3,900.00
COLEBROOK CHRONICLE	\$207.00
COLEBROOK SCHOOL DISIRICT	\$930,359.17
CROSS INSURANCE AGENCY	\$1,640.00
E-THERAPY LLC	\$1,299.00
FOTHERGILL SEGALE & VALLEY	\$5,000.00
INTERNAL REVENUE SERVICE	\$142.80
LIBERTY MUTUAL INSURANCE COMPANY	\$675.00
NEW HAMPSHIRE MUNICIPAL ASSOCIATION	\$55.00
NEWS & SENTINEL, INC	\$312.00
NHSBA	\$2,555.36
NIMBUS LOGIC LLC	\$206.88
PRIMEX	\$335.29
SCHOOL ADMINISTRATIVE UNIT 7	\$58,763.87
SOULE LESLIE KIDDER SAYWARD & LOUGHMAN	\$568.00
TRUSTEE OF TRUST FUNDS	\$50,000.00
W W BERRYS TRANSPORTATION INC.	\$69,636.92
<b>TOTAL OF EXPENDITURES</b>	<b>\$1,125,656.29</b>
<b>GRAND TOTAL</b>	<b>\$1,127,522.89</b>

**COLUMBIA SCHOOL DISTRICT  
STATEMENT OF ANALYSIS OF CHANGES  
IN FUND EQUITY  
June 30, 2021**

Fund Equity, July 1, 2020	\$338,911.22
Plus Total Revenue	\$1,135,381.53
Less Total Expenditures	<u>\$1,127,522.89</u>
Fund Equity, June 30, 2021	<u><u>\$346,769.86</u></u>

<b>ACTUAL EXPENDITURES</b>		
<b>FOR</b>		
<b>SPECIAL EDUCATION PROGRAMS AND SERVICES</b>		
<b>Description</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>
Expenses:		
Instructional Programs	\$15,350.40	\$15,046.48
Related Services:		
Speech, OT, Psychological & Other	\$4,992.60	\$19,201.36
Administration	\$18,206.23	\$4,678.00
Transportation	<u>\$1,768.32</u>	<u>\$2,806.56</u>
<b>Total Expenses</b>	<b><u>\$40,317.55</u></b>	<b><u>\$41,732.40</u></b>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	\$22,395.63	\$24,147.23
Medicaid	\$0.00	\$0.00
Catastrophic Aid	\$0.00	\$0.00
<b>Total Revenue</b>	<b><u>\$22,395.63</u></b>	<b><u>\$24,147.23</u></b>
<b>Net Cost for Special Education</b>	<b>(\$17,921.92)</b>	<b>(\$17,585.17)</b>

<b>TUITION PUPILS &amp; RATES 2020 - 2021</b>			
<b>Grade Levels</b>	<b>Pupils</b>	<b>COLUMBIA TUITION RATE</b>	<b>NON-AREA TUITION RATE</b>
Colebrook PreSchool	1	\$3,738.00	N/A
Colebrook Kindergarten	6	\$9,285.00	\$9,578.00
Colebrook Elementary	30	\$15,219.00	\$15,980.00
Colebrook Academy	18	\$20,379.00	\$21,258.00
<b>As of June 2021</b>			
<b>TUITION PUPILS &amp; RATES 2021 - 2022</b>			
<b>Grade Levels</b>	<b>Pupils</b>	<b>COLUMBIA TUITION RATE</b>	<b>NON-AREA TUITION RATE</b>
Colebrook Elementary - Preschool	2	\$4,000.00	N/A
Colebrook Kindergarten	10	\$15,343.00	\$15,743.00
Colebrook Elementary	28	\$18,151.00	\$19,009.00
Colebrook Academy	16	\$21,661.00	\$22,596.00
<b>As of January 1, 2022</b>			
<b>TUITION PUPILS &amp; RATES 2022 - 2023</b>			
<b>Grade Levels</b>	<b>Pupils</b>	<b>COLUMBIA TUITION RATE</b>	<b>NON-AREA TUITION RATE</b>
Colebrook Elementary - Preschool	3	\$13,373.00	N/A
Colebrook Kindergarten	2	\$14,642.00	\$14,924.00
Colebrook Elementary	33	\$18,218.00	\$19,014.00
Colebrook Academy	19	\$22,422.00	\$23,292.00
<b>Estimated Rates</b>			
<b>TRANSPORTATION 2021 - 2022</b>			
<b>TRANSPORTER</b>	<b>PUPILS</b>	<b>ROUTE</b>	<b>MILES/DAY</b>
WW Berry's Transportation Inc.	4	E. Columbia**	47.0
WW Berry's Transportation Inc.	26	S. Columbia	76.0
**Combined route with Colebrook - share costs			



<b>SAU #7 STAFF LISTING 2021-2022</b>	
<b>NAME</b>	<b>POSITION</b>
CLOUTIER, SHANE	Technology Director
COVILL, CHERYL A	Business Administrator
CRAWFORD, TANYA	Bookkeeper
FOOTE, KATHLEEN M	School Psychologist
FULLER, ELISE N	Special Services Administrative Assistant
HIBBARD, CASEY J	Payroll/Human Resources Clerk
NOYES, JENNIFER A	Coordinator of Special Services
PAQUETTE, CHRISTOPHER M	Technology Integrator
PERREAULT, TINA E	Lead Payroll/Human Resources Coordinator
SMART, VICTORIA L	Administrative Assistant
TAYLOR, DEBRA J	Superintendent

