

# *Town of Columbia*



## *Annual Report*

For the year ending  
**June 30, 2012**

*The Annual Report for Fiscal Year 2011-2012 is dedicated to the late Phyllis Starkel. Phyllis was Chair of the Columbia Commission on Aging, Matriarch of the Columbia Volunteer Fire Department, a Grand Marshall for the Columbia July 4th Parade and highly involved in issues involving Columbia's senior citizens. Moreover, Phyllis loved anything and everything having to do with Columbia. Phyllis will be missed, but not forgotten.*

*Table  
Of  
Contents*

# Table of Contents

<b>Town Offices &amp; Department Information</b> .....	1
<b>Town Commissions, Boards &amp; Committees</b> .....	5
<b>First Selectman's Letter</b> .....	13
<b>Reports of Town Agencies</b> .....	15
Assessor.....	16
Beckish Senior Center.....	17
Board of Assessment Appeals.....	21
Board of Education .....	22
Building Official.....	28
Commission on Aging.....	30
Conservation and Agriculture Commission.....	32
Council on Prevention of Alcohol and Drug Abuse .....	33
Eastern Highland Health District.....	34
Economic Development (ad hoc).....	36
Finance Department .....	37
Fire Marshal.....	38
Inland Wetlands Commission .....	39
Lake Management Advisory Commission .....	40
Open Space Committee .....	42
Planning and Zoning Commission .....	43
Public Works Department.....	45
Recreation Commission .....	47
Registrar of Voters.....	49
Resident State Trooper .....	51
Social Services .....	52
Tax Collector .....	53
Town Administrator .....	60
Town Clerk .....	62
Town Historian .....	64
Transfer Station.....	65
Zoning Board of Appeals .....	66
<b>Reports of Private Agencies</b> .....	67
Columbia Volunteer Fire Department .....	68
Saxton B. Little Free Library .....	71
United Services .....	78
VNA East.....	81
<b>Financial Reports</b> .....	102
Treasurer's Report.....	103
Fund Balances.....	106
Revenues .....	107
Operating Expenditures.....	110
Capital Projects .....	117
Staff Compensation .....	118
Auditor's Report.....	121

*Town Offices  
&  
Department  
Information*

# Town Offices & Department Information

<u>Department</u>		<u>Office Hours</u>	<u>Phone</u>
<b>Administrative Office:</b>		Mon-Thur 8-4	228-0110
First Selectman	Carmen Vance	Fri 8-Noon	
Town Administrator	Jonathan Luiz		
Administrative Assistant	Kimberly Bona		
<b>Assessor's Office:</b>		Mon-Wed 8-4	228-9555
Assessor	Mary Lavallee	Thur 8-6	
Asst. to Assessor	Mary Latour	Fri 8-Noon	
<b>Beckish Senior Center:</b>		Mon-Fri 9-4	228-0759
Director	Bernadette Derring		
Social Services	Jodi Aubin		
<b>Building Department:</b>		Mon-Wed 8-4	228-0440
Building Official	Alvan Hill	Fri 8-Noon	
Zoning Enforcement	John Valente		
Town Planner	Jana Butts	Varies	
Sanitarian	Holly Hood, Eastern Highlands Health District		
Inland Wetlands Agent	John Valente		
Administrative Assistant	Cindee Hodge		
Board Secretary	Linda McDonald		
Fire Marshal/Burning Off.	Leslie A. Kittle Jr.		
Deputy Fire Marshal	Michael Lester		
<b>Canine Control:</b>	Nancy Yale	Answering Machine:	228-9185
		Pager/Voice Mail:	337-1222
<b>Finance Department:</b>		Mon-Thur 8-4:30	228-8423
Finance Director	Beverly Ciurylo	Fri 8-Noon	
Accountant	Paula Fernald		
Accounting Assistant	Marlaine Martin		
Treasurer	Beverly Ciurylo		
Payroll Specialist	Lisa Rose		

# Town Offices & Department Information

<u>Department</u>		<u>Office Hours</u>	<u>Phone</u>
<b>Fire Department:</b>			
To report a fire			911
Non-emergency calls			228-9602
Fire Chief	Peter Starkel		
Deputy Fire Chief	Mike Lester		
<b>IT:</b>			
Technician	Matt Jorgensen	As needed	428-1337
<b>Public Works Department:</b>			
Director	George Murphy	Mon-Fri 6:30-3	228-4270
<b>Registrar of Voters:</b>			
	Chris Lamourine Astrid Belanger	As Needed	228-0110
<b>Resident State Trooper:</b>			
	Donald Aitken		228-9846
		Colchester Barracks 537-7555 x 4012	
<b>Tax Collector's Office:</b>			
Tax Collector	Carol W. Price	Mon-Wed 8-2	228-0230
Asst. Tax Collector	Lisa McDonald	Thur 8-6 Extended hours Jan & Jul	
<b>Town Clerk's Office:</b>			
Town Clerk	Robin M. Kenefick	Mon-Wed 8-4	228-3284
Asst. Town Clerk	Gail McGrath	Thur 8-6 Fri 8-12	
<b>Transfer Station:</b>			
Custodian	Matt Jorgensen	Wed 8-4:30 Sat 8-4	428-1337





*Town  
Commissions,  
Boards  
&  
Committees*

**Town of Columbia 2011-2012**  
**Town Commissions, Boards & Committees**

Commission, Board or Committee Member	Term Expires	Phone
---------------------------------------	--------------	-------

**Board of Selectmen:**

*Meets the 1<sup>st</sup> and 3<sup>rd</sup> Tuesday at 7:00 p.m. in the Conference Room*

First Selectman	Carmen Vance	R	11/25/13	228-4509 H
Deputy Selectman	Richard Szegda	D	11/25/13	228-0231 H
Selectman	Robert Bogue	R	11/23/15	228-8087 H
Selectman	William O'Brien	D	11/23/15	228-9296 H
Selectman	Robert Hellstrom	D	11/25/13	228-0465 H

**Registrars of Voters:**

Christopher E. Lamourine	D	01/07/15	228-4750 H
Astrid S. Belanger	R	01/07/15	228-0244 H

**BUILDING SERVICES**

**Planning and Zoning Commission:**

*Meets the 2<sup>nd</sup> and 4<sup>th</sup> Monday at 7:30 p.m. in the Conference Room*

Chairman	Norbert A. Blain		11/25/13	
Member	Keith S. Herzig (resigned 10/17/11)		11/25/13	
Member	Tom Currier		11/25/13	
Member	Theodore F. Melinosky		11/23/15	
Member	Richard L. Nassiff		11/28/12	
Member	Earnest J. Starkel		11/24/14	
Member	Donald Schofield		11/23/15	
Member	Richard A. Williams (resigned 11/14/11)		11/28/11	
Alternate	Vera Englert		11/28/11	
Alternate	Walter Tabor		11/25/13	

**Inland Wetlands Commission:**

*Meets the 1<sup>st</sup> Monday in the Conference Room*

Chairman	John Allen		11/23/15	
Member	William Ross		11/25/13	
Member	Claude A. Garritt		11/25/13	
Member	Thomas Archambault		11/23/15	
Member	Ian Dann		11/25/13	
Member	Carol Ann Jaswinski		11/25/13	
Member	Ronald J. Wikholm		11/23/15	

**Town of Columbia 2011-2012**  
**Town Commissions, Boards & Committees**

Commission, Board or Committee Member	Term Expires	Phone
---------------------------------------	--------------	-------

**Zoning Board of Appeals:**

*Meets the 4<sup>th</sup> Thursday at 7:30 p.m. in the Conference Room*

Chairman	Joseph J. Narkawicz	11/25/13
Member	William Petrone Jr.	11/25/13
Member	Frederick Savoie	11/25/13
Member	Jeffrey Vose	11/23/15
Member	Carole Williamson	11/24/14
Alternate	Edward A. DiGiovanni	11/23/15
Alternate	Gary A. Littlefield	11/23/15

**EDUCATION**

Horace Porter School:		228-9493
Superintendent	Francine Coss	228-8590
Principal	Kathleen Goodwin	228-9493
Asst. Principal	Jean Trask	228-9493

**Board of Education:**

*Twice a month as scheduled 7:30 p.m. in the Porter Library Media Center*

Chairman	Lauren Perrotti-Verboven	11/25/13
Member	Lisa Juravoty	11/23/15
Member	John Schroder	11/25/13
Member	James Thorn	11/25/13
Member	Kerry Hoffman	11/23/15
Member	Lisa Napolitano	11/23/15
Member	Sondra Jean Montesi	11/23/15

**SAXTON B. LITTLE FREE LIBRARY**

*Monday, Friday & Saturday 10-5 Tuesday, Wednesday & Thursday 10-8*

Librarian	Su Epstein	228-0350
-----------	------------	----------

**SENIOR SERVICES**

**Commission on Aging:**

*Meets the 1<sup>st</sup> Thursday at 11:30 a.m. in the Beckish Senior Center (no meetings July-August)*

Chairman	Phyllis Starkel	11/25/13
Member	Ed Gallagher	11/25/13
Member	Barbara Pepin	11/25/13
Member	Gail Rosano	11/25/13
Member	Charles McKenzie	11/25/13

**Town of Columbia 2011-2012**  
**Town Commissions, Boards & Committees**

<u>Commission, Board or Committee Member</u>	<u>Term Expires</u>	<u>Phone</u>
--	---------------------	--------------

**OTHER ELECTED COMMISSIONS**

**Assessment Appeals, Board of:**

Member	Santo Franzo	11/25/13
Member	Lois Gale	11/25/13
Member	Michael N. Hamilton	11/23/15
Alternate	James Knight	11/25/13

**Financial Planning and Allocation Commission:**

*Meets the 3<sup>rd</sup> Wednesday at 7:30 p.m. in the Conference Room*

Chairman	Ernest Sharpe	11/23/15
Vice Chairman	Michael Robertson Jr.	11/25/13
Member	Judith Szegda-Ortiz	11/25/13
Member	Allen Smith	11/23/15
Member	Pam Missal	11/25/13
Member	Nancy Hammarstrom	11/23/15
Member	Patricia Grabel	11/23/15

**OTHER COMMISSIONS AND COMMITTEES**

**Conservation and Agriculture Commission:**

*Meets the 1<sup>st</sup> Thursday at 7:30 p.m. in the Conference Room*

Chairman	Judith Senkbeil.	11/25/13
Member	Chandra Chowanec	11/25/13
Member	Jim Corso	11/25/13
Member	Linda McDonald	11/25/13
Member	Dave Szegda	11/25/13

**Town of Columbia 2011 -2012**  
**Town Commissions, Boards & Committees**

<u>Commission, Board or Committee Member</u>		<u>Term Expires</u>	<u>Phone</u>
<b>Council on Drug &amp; Alcohol Prevention:</b>			
<i>Meets as needed</i>			
Member	Maureen Allen	11/25/13	
Member	Julie Goldstein	11/25/13	
Member	Peter Meshanic	11/25/13	
Member	Robert W. Meshanic	11/25/13	
Member	Melissa Petrone	11/25/13	
<b>Economic Development Commission:</b>			
<i>Meets the 2<sup>nd</sup> Tuesday at 8:00 a.m. in the Conference Room</i>			
Member	Vera Englert	11/28/11	
Member	Neil McKeever	11/28/11	
Member	Dean T. Toepfer	11/28/11	
Member	Rebecca Stearns	11/25/13	
Member	Marie Gratton	11/25/13	
Member	Jim Blair	11/25/13	
Member	Salvatore Motta	11/06/10	
<b>Justices of the Peace:</b>			
	Henry Beck	01/07/13	228-3141
	Russell P. Inzinga	01/07/13	228-9234
	Gary A. Littlefield	01/07/13	228-0642
	Mia C. Kenefick	01/07/13	228-1096
	Hugh M. Mackenzie	01/07/13	228-1090
	William P. O'Brien	01/07/13	228-9296
	Nelson M. Petrone III	01/07/13	228-9818
	Carl H. Swartz	01/07/13	228-9693
	Elaine P. Trask	01/07/13	228-4248
	Mark A. Vining	01/07/13	930-3183
	Alice J. Williams	01/07/13	228-0742

**Town of Columbia 2010-2011**  
**Town Commissions, Boards & Committees**

Commission, Board or Committee Member	Term Expires	Phone
---------------------------------------	--------------	-------

**Lake Management Advisory Committee:**

*Meets the 1<sup>st</sup> Wednesday at 7:00 p.m. in the Conference Room*

Chairman	Mark T. Coleman	11/25/13
Vice Chairman	William M. Walsh Jr.	11/25/13
Member	Henry M. Beck Sr.	11/25/13
Member	John C. Burrell	11/25/13
Member	David R. Chase	11/25/13
Member	Michael Gnazzo	11/25/13
Member	Lawrence Jacques	11/25/13
Member	James A. Santos	11/25/13
Member	Richard N. Shea	11/25/13
Member	Chick Shifrin	11/25/13
Member	David Vanderbilt	11/25/13

**Marine Patrol Officers:**

Marie Beck	5/31/11
Mark Coleman	5/31/11
Carmen Vance	5/31/11
Peter Dunnack	5/31/11
David Crim	5/31/11
Stephen Postemsky	5/31/11
Chick Shifrin	5/31/11
Greg Ulkus	5/31/11
Cindy Vertefeuille	5/31/11

**Open Space Commission:**

*Meets the 4<sup>th</sup> Friday at 8:00 a.m. in the Conference Room*

Chairman	Christopher Tolsdorf	11/25/13
Member	Walter Tabor	11/25/13
Member	Joan Hill	11/25/13
Member	Donald Schofield	11/25/13
Member	Ann Dunnack	11/25/13

**Town of Columbia 2010-2011**  
**Town Commissions, Boards & Committees**

<u>Commission, Board or Committee Member</u>	<u>Term Expires</u>	<u>Phone</u>
<b>Recreation Commission</b>		
<i>Meets the 2<sup>nd</sup> Tuesday at 7:00 p.m. in Yeomans Hall</i>		
Chairman	Ann Dunnack	11/28/11
Member	Raymond Kandolin	11/25/13
Member	Tom Spector	11/25/13
Member	Cindy Postemski	11/25/13
Member	Nicole Vacila	11/28/11
Member	Steve Piro	11/28/11
Member	Melissa Petrone	11/25/13
<b>OTHER TOWN OFFICIALS</b>		
Emergency Management:	Jerry James	228-3224 H
Historical Society:	Belle Robinson	228-9385 H
Judge of Probate	Elaine Camposeo	647-7979
Town Attorney	Halloran and Sage	11/25/13
Town Historian	Anita Ramm	11/25/13
Town Meeting Moderators:	Stephen Arntsen	11/28/11
	Robert C. Baldwin	11/28/11
	Mark Vining	11/28/11







# TOWN OF COLUMBIA

323 Jonathan Trumbull Highway, Columbia, CT 06237  
(860) 228-0110 FAX: (860) 228-1952

## OFFICE OF THE FIRST SELECTMAN

### ANNUAL REPORT Fiscal Year 2011-2012

No Town report would be complete without discussing the two major weather events that occurred in early fall 2011. The first storm was Hurricane Irene which hit August 28. It left most of Connecticut without power for an extended period of time. The major town facilities in Columbia, school, firehouse, library, senior center, and Town Hall did not lose power. However, the majority of residents were out about a week. Water and MRE's (meals ready to eat) were brought in. The senior center was able to serve meals to many who made their way there. The school was opened up for people in need of showers. The Columbia Volunteer Fire Department, public works staff, town staff, and school custodians all pitched in to help get through the crisis.

If Irene was not enough, on October 29, the State was hit with an autumn nor'easter snow storm that left many homes without power. The heavy snow threatened the structural integrity of home roofs and the school roof. Again, thanks to the cooperation of our staff and volunteers, major damage to municipal buildings was averted.

Since the economy continued to be in bad shape, the town did not increase taxes for 2011-2012. Throughout the budget process, town staff and elected officials kept in mind that the unemployment rate was elevated and many were having had a difficult time making ends meet. Property revaluation was finalized in fall of 2011. The result of property revaluation was a lowering of the value of most homes in Columbia.

An informal group made up of representatives from the various land use boards completed its work in March 2012. The group made several recommendations related to zoning regulations. The recommendations were sent to the Planning and Zoning Commission for consideration. One of the recommendations – a recommendation to create a sewer avoidance ordinance, is still being reviewed with Eastern Highland Health District and with the town attorney.

The Regional Economic Development Council (REDC) made up of representatives from Bolton, Coventry, Andover, and Columbia continues to meet. The task during the past year was to work with consultants on the Route 6 Hop River Transportation Study. The study was administered by the Capitol Region Council of Governments (CROG) in cooperation with the Windham Region Council of Governments (WinCOG). The study was quite extensive and resulted in multiple recommendations. The REDC will begin addressing the recommendations beginning in 2012-2013.

It was reported last year that the Board of Selectmen (BOS) appointed a committee to look at how best to utilize the large gift given to the Town by the Brand family. The committee is still looking at several properties for recreation field use.

One of the biggest projects during the past year was the proposed renovation and expansion of

the Saxton B. Little Free Library. The architectural firm of Drummey Rosanne and Anderson made an initial design proposal that the Building Committee rejected because of the costs. A second proposal was developed which the Committee accepted in the early spring. The BOS proposed that the referendum be held in early summer. However, the townspeople who turned out for the largest town meeting in recent history, wanted the voting to be held during the national election on November 6, 2012. As a result, residents will vote on whether or not to borrow 5.9 million dollars to expand and renovate the library on November 6, 2012.

It has taken almost all year for the State to finalize the surveys, paperwork, etc. on the purchase of the development rights to Szegda farm at the top of Robinson Hill on Route 66. It is anticipated that the purchase will be completed in the fall of 2012.

Early in 2011-2012, the Columbia Lions Club established an organization in town for our young people called the Leos. The Leos have been active in providing leadership opportunities and programming for special events. It was a pleasure for me to work with them in establishing a new tradition, a town Easter Egg Hunt for younger children. It was a great success and families are looking forward to the next Easter Egg Hunt. The Leos also put on a town wide talent show which raised money for the American Cancer Society. The Leos are learning skills that will serve them well as future community volunteers.

Columbia staff, under Town Administrator Jonathan Luiz' leadership, did a great deal of work throughout the year and accomplished many projects that are not listed here. Each office has a limited number of staff but they continue to do more each year. Volunteers on our boards and commissions, in the firehouse, in our library and at our senior center compliment the staff and accomplish much.

*Reports  
Of  
Town  
Agencies*



# TOWN OF COLUMBIA

ASSESSOR'S OFFICE  
323 Jonathan Trumbull Highway  
Columbia, Connecticut 06237

Mary F. Lavallee, CCMA II  
(860) 228-9555  
(860) 228-2335 Fax  
Email:mlavallee@columbiactorg

Mon., Tues., Wed. :8:00 am to 4:00 pm  
Thursday :8:00 am to 6:00 pm  
Friday :8:00 am to Noon

## GRAND LIST OF 2011

<u>REALTY</u>	\$ 400,482,060
<u>PERSONAL PROPERTY</u>	\$ 11,380,125
<u>MOTOR VEHICLES</u>	\$ 43,217,820
	<hr/>
(Prior to Elderly and Board of Assessment Appeals)	\$ 455,080,005
<u>ELDERLY</u>	
Freeze	0
Circuit Breaker	\$ 8,692,060
	<hr/>
<u>WOODLAND</u> (10 MILLS)	\$ 463,772,065
	\$ 1,530
2011 NET GRAND LIST	\$ 463,773,595
2010 NET GRAND LIST	\$ 534,268,112
DECREASE IN ASSESSED VALUE	\$ 70,494,517
PERCENTAGE DECREASE	13.19 %

Mary F. Lavallee, CCMA II  
Assessor 1/30/2012

## Beckish Senior Center Annual Report 2011-2012

The Beckish Senior Center is celebrating its 15<sup>th</sup> year of operation, established in 1997. The Senior Center is located at 188 Route 66 Columbia, CT 06237. Residents of Columbia, and the surrounding areas, 55 years of age and older are welcome to participate in all programs of interest throughout the year. The Beckish Senior Center is committed to working with the community to provide programs, recreation, and services which encourage active, healthy, happy and independent lifestyles for seniors in our community.

Social Services at the Beckish Senior Center in Columbia receive an average of five appointments per Tuesday. Services received range from assistance with CEAP applications, Energy Assistance, SNAP, Medicare Savings Plans, Eviction Prevention, Social Security Advice, Emergency Food, and referrals to services throughout the Connecticut area.

The Beckish Senior Center works in conjunction with TVCCA for our weekly food services. The Senior Nutrition Program that the TVCCA provides services to all persons sixty (60) years and older. The program provides a daily hot lunch meal at the Beckish Senior Center every Monday, Wednesday and Friday. Meals provided are nutritionally balanced and are within the guidelines of a no-added-salt and no-added-sugar diet. The suggested donation range is \$3.00 per meal and \$4.50 per special meal. On average, the Beckish Senior Center hosts 110 seniors for lunch per week. The count is rising each week we serve meals. The social setting and nutritional meal makes for a wonderful afternoon for everyone involved. Our new Site Server, Linda Reynolds, was hired in January 2012. Linda is a CNA as well as the Alternate Qualified Food Operator. Linda is a wonderful fit to the Beckish Senior Center Staff.

Meals-on-Wheels is available on a referral basis in the Town of Columbia to homebound elderly aged 60 years or more and disabled persons that require home delivered meals due to medical necessity or social isolation. Meals are delivered to the home Monday through Friday. The nutritious meals are delivered hot to the home and provide 1/3 of the recommended dietary needs for seniors. Frozen meals are provided for weekends as well.

### **Health and Well Being:**

The Beckish Senior Center continues to host the VNA East monthly blood pressure checks. Every other month the VNA hosts health screens that include blood pressure, cholesterol, HDL cholesterol, blood glucose, earwax and foot care. The TVCCA routinely visits to give health talks on nutrition and healthy living. Dr. Morgan comes in several times a year for foot care appointments. Dr. Steinberg of Hebron Chiropractic joined us to talk about Chiropractic health. We had a special visit from the Lions Low Vision, which gave important information on low vision as well as products to help with vision problems. A few more health talks and seminars were held, such as Life Line Screening, Medicare and Medicaid information, Skin Cancer Screenings, Oral Cancer Checks, Hearing Loss Prevention, Memory Loss Programs, Nutritional Dietary Programs and much more. We offer Elderly Safety Programs that specialize in theft, prescription awareness, social security safety as well as banking tips. A few times a year we host an AARP Safe Driving Course which is always a success. AARP also comes in for tax help 4 times during the tax season and is available all year round.

### **Exercise:**

At the Beckish Senior Center we promote healthy living lifestyles; one of which is exercise. Twice a week we offer Zumba gold classes, yoga, and morning stretch and energize class, line dancing, Game Day, ballroom dancing, and body alignment. Exercise improves your strength, flexibility and posture, which in turn will help with balance, coordination, and reducing the risk of falls. Strength training also helps alleviate the symptoms of chronic conditions such as arthritis. Each fitness program offered here helps brain function and over-all health of your body. Our fitness programs have doubled in size over the past year. We welcome everyone to join our exercise programs. Residents and non residents.

### **Activities:**

The Beckish Senior Center offers numerous activities for our seniors:  
Art Workshops, Book Discussion Group, Bridge, Breast Cancer awareness bingo, Father's Day Pizza Party, Lunch and Horace Porter Jazz Band, Mailing Team, CSO Ice Cream Social, Haircuts, Men's and Ladies Group, Ladies Pool League, Movie Day, New Year's Dinner and Dance, Ham Dinner, Special Meals, Holiday Party, Senior Prom Dance and Dinner, Pizza Lunch w/ Magic Show, Quilting Classes, Halloween Dance & Dinner, Line Dancing, Ballroom Dancing, Morning Stretch & Energize, Setback Night, Poker Night, Mother's Day Tea, Canasta & Pinochle, Soup & Sandwich, Super Bowl Party, Volunteer Dinner, Grandparents Billiards, Billiards, Walking Group, Twice Weekly TVCCA sponsored meals, Windham Tech Luncheons, Norwich Tech Luncheons, Harvest to Holly Fair, Spring Tag Sale, CONA events, Woodcarving classes and much more...

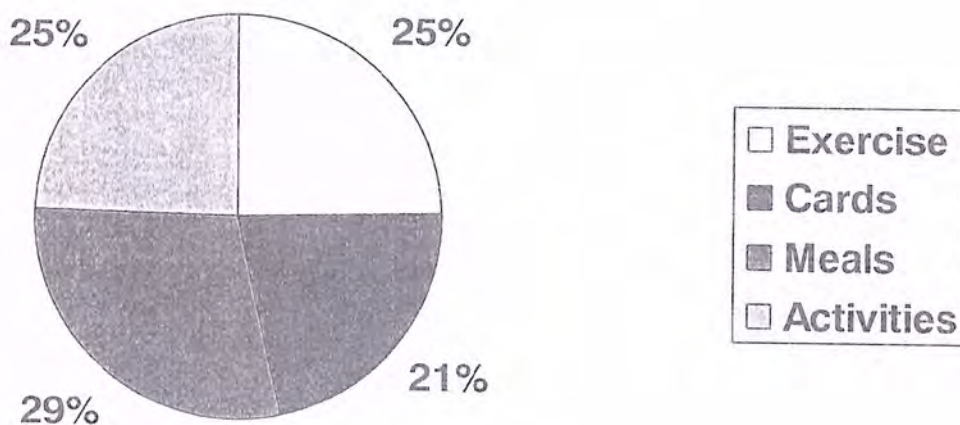
**Trips:**

Providence Italian Festival, Lobster Bash, Lake Pearl's Luciano's trip, Jimmy Buffet Tribute Show, Carousel at the Goodspeed Opera House, Scenic trip to Litchfield county, Governor's Mansion, Big E Trip, Rose Garden in West Hartford, St. Patrick's with step dancing, Mohegan Sun trip, CT Sun basketball trips Thimble Islands, Wright's Mill Chicken Farm, Wright's Mill Tree Farm, Block Island, Boston Museum Fine Arts, Harkness Memorial Park, and much more. These are just a few trips the Beckish Senior Center participated in. We are currently partnering with several local senior centers on a share a bus program. This program will allow seniors to socialize with other members of the surrounding area as well as allow for increased participation on numerous trips.

**Volunteers and Visitors:**

Volunteers are key to our success here at the Beckish Senior Center. Over the past year, we have had over 8,000 volunteer hours which is an increase of 1,800 hours from last year. Without the help of our local seniors many programs would not be possible. Thank you to all the volunteers who have volunteered their time and expertise. Each year in April we hold a volunteer luncheon that is catered by Windham Hospital. We have at least 100 volunteers that show up for this special event!

**Total Percentage of Senior Participation**



### Beckish Senior Center Staff

Center Hours	Monday thru Friday, 9am to 4pm
Director of Sr. Services and Municipal Agent for the Elderly	Bernadette Derring
Office Phone	860-228-0759
Office Fax	860-228-1952
Office Email	<a href="mailto:beckish@columbiact.org">beckish@columbiact.org</a>
Site Server	Linda Reynolds
Meals-on-Wheels Driver	Marie Lynch, Linda Reynolds
Meals-on-Wheels Driver back-up	Megan Ambrose, Margret Verizzi
Access Agency Social Services Agent	Jody Aubin

The Beckish Senior Center has a nonprofit organization within the Senior Center. This group is called the Columbia Senior's Organization. The CSO consists of an executive board as well as all of its members and associate members. To date the CSO has 382 members and 5 executive board members. This Organization works in conjunction with the Beckish Senior Center Staff and Town of Columbia Board of Selectman and Town Administrator.

Columbia Seniors Organization, Inc.

President - John Allen

Vice-President - Yvon Desautels

Secretary - Margaret Schatz

Treasurer - Nancy Schwartz

Member at Large: Alberta Pomproicz

In closing, I would like to assure our seniors that during these challenging times we will continue to do the best to meet the demands of seniors. The Beckish Senior Center will continue to be the place where seniors can come and seek out social services, recreational programs, social events, and numerous educational programs in a safe and healthy environment. To access our current programs and services, please visit our town website at [www.columbiact.org](http://www.columbiact.org). You can always find out Newsletter at any local store in Hebron, Columbia as well as the Saxon B. Little Library, and Town Hall.

Respectfully,

*Bernadette Derring*

Bernadette Derring

Director Senior Services

Town of Columbia

Municipal Agent for the Elderly



**Town of Columbia**  
**Annual Report for Fiscal Year 2011-2012**  
**Board of Assessment Appeals**

In the past fiscal year the Board of Assessment Appeals conducted two meetings in order to review assessment appeals. The meetings were held on September 12, 2011 and March 13, 2012. Ten property owners appealed their assessments, eight were real estate, one was personal property and one was a motor vehicle. Four were approved, five were denied and one had no action taken after reviewing their documentation.

Respectfully submitted,

Santo Franzo  
Chairman  
Board of Assessment  
Town of Columbia



**BOARD OF EDUCATION  
COLUMBIA, CONNECTICUT**

**Annual Report**  
Fiscal Year July 1, 2011 to June 30, 2012

The Columbia Board of Education, Columbia Board of Selectman and the Financial Planning and Allocation Commission collaboratively designed a parsimonious budget for the 2011-2012 school year which yielded a total budget of \$11,459,395.

The district education expenditure per pupil was \$14,636.05, which received a statewide rank of 57 out of 166 school districts (highest to lowest), a difference of \$161.45 from the statewide average education expenditure per pupil\*. Specific to the Columbia School System in 2011-2012, was a change in Administrative staff that included a new Assistant Principal.

*\*This information was obtained through the Connecticut State Department of Education's Bureau of Grants Management Department. These figures are unaudited as of the printing of the Columbia Town Report.*

**SALARIES**

**ADMINISTRATORS**

Coss, Francine	130,681.28
Gwinnell, Alyssa	37,973.76
Trask, Jean	116,829.67
Parenti, Robert	39,847.45
Middleton, Jacqueline	106,635.92
<b>ADMINISTRATORS TOTAL</b>	<b>431,968.08</b>

**TEACHERS**

Albair, Laurel	78,273.11
Bedard, Dawn	71,592.14
Breither, Emily	58,581.04
Brokaw, Jennifer	61,849.38
Cavallo, Kristin	71,257.50
Cooper, Elizabeth	76,083.58
Cooper, Theresa	76,337.20
Croteau, Carla	76,118.27
Defanti, Karen	64,779.54
Denley, Janet	52,896.02
Dibala, Karen	76,999.43
Dingler, Amanda Kim	76,905.38
Doyle, Thomas	64,901.20

**TEACHERS (continued)**

Ekstrom, Tammy	76,139.94
Francis, Katherine	75,999.03
Hall, Jessica	76,938.35
Henry *, Nicole	43,720.71
Hetherington, Michael	69,582.28
Hilbie*, Barbara	77,027.61
Huntington, Craig	58,450.72
Lawton, Laura	76,182.21
Lowry, Marian	85,369.04
MacDonald, Katherine	50,400.14
MacMullen, Lynn	78,317.85
Maltese, Kristen	63,780.08
Marcous, Dolores	77,977.22
Marks, Laurie	77,014.04
Marrara, Tiffany	50,850.72
Muldoon, Rebecca	43,897.04
Munoz, Cheryl	61,828.71
Persons, Kimberly	78,089.94
Petrucci, Aliza	54,932.02
Piatek, Shannon	82,657.87
Piro, Steven	67,049.80

**SALARIES (continued)**

**TEACHERS (continued)**

Rijs, Sandra	76,853.64
Rowe, Anne	80,171.37
Shainess, Robin	75,999.04
Stice, Janet	82,331.01
Traber, Janna	74,557.47
Van Gelder, Justin	63,651.56
VanOstrand, Kari	67,430.25
Zaglio, Laura	79,146.69
<b>CERTIFIED TEACHERS TOTAL</b>	<b>2,932,920.14</b>

**SPECIAL EDUCATION TEACHERS**

Coviello, Barbara	76,309.02
Martin, Karen	79,882.14
Radin, Rebecca	75,999.04
Rinaldi, Roserie	77,423.52
Thomson-Petersen, Windy	76,854.63
<b>SPECIAL EDUCATION TEACHERS TOTAL</b>	<b>386,468.35</b>

**SOCIAL WORKER/GUIDANCE/PSYCHOLOGIST**

Caputo, Karen	36,669.60
Guzman, Corey	67,871.41
Prince, Joseph	57,606.81
<b>SOCIAL WORKER/GUIDANCE TOTAL</b>	<b>162,147.82</b>

**SPEECH/HEARING**

Cawley, Donna	46,599.25
Finnie*, Lea	77,530.96
<b>SPEECH/HEARING TOTAL</b>	<b>124,130.21</b>

**HEALTH ROOM**

Donewald, Kristen	821.76
Sears, Fayne	51,012.43
<b>HEALTH ROOM TOTAL</b>	<b>51,834.19</b>

**OFFICE STAFF**

Clairmont, Ann	44,315.85
Johnson, Karen	49,709.84
McDonald, Linda	285.00
Morey, Brenda	42,770.31
Nye, Tammy	41,021.20
Zemantic, Judy	16,395.89
<b>OFFICE STAFF TOTAL</b>	<b>194,498.09</b>

**FACILITY TECHNICIANS**

Chang, George	10,747.44
Hendrickson, Peter	53,354.83
Lavallee, William	40,400.33
O'Leary, Jeremiah	39,217.97
Parker, James	40,709.25
Poudrier, Phillip	135.66
Sylvester, Michael	59,742.46
<b>FACILITY TECHNICIANS TOTAL</b>	<b>244,307.94</b>

**PARAPROFESSIONALS**

Basile*, Pamela	25,272.33
Boucher*, Linda	23,199.62
Champagne, Tracy	12,044.86
Edenburn, Kathleen	23,213.64
Lazzari*, Robert	22,135.86
Lyon, Gillian	24,006.28
Mattessich* Kathleen	29,647.10
Medeiros, Priscilla	31,565.36
Miller, Sandra	23,746.06
Nolette*, Diane	23,304.61
Nowak*, Louise	24,842.53
Paulhus, Eileen	23,563.41
Ritchie*, Carolyn	22,351.54
Robinson, Anne	24,689.63
Sieklucki*, Brenda	26,636.21
<b>PARAPROFESSIONALS TOTAL</b>	<b>360,219.04</b>

**HOT LUNCH PROGRAM**

Chang, Ofelia	9,987.81
Ciurylo, Beverly	840.00
Dupuis, Karol	6,248.64
Moorcroft, Kelly	10,873.06
Urban, Christian	51,755.53
<b>HOT LUNCH PROGRAM TOTAL</b>	<b>79,705.04</b>

**SUBSTITUTES/COACHES/INTERNS/COMPUTER TECH/MISC.**

Acerbo, Felicia	1,560.00
Barrett, Amy	15,386.16
Cooke, Michele	4,305.00
DeMastro, Jessica	15,893.40
Dwyer, Charistine	1,755.00
Everett, Stephanie	5,845.00
Greer, Douglas	70.00
Hampp, Kathleen	3,850.00
Hay-Bacon, Kristen	6,440.00
Hurley, Melissa	700.00
Keeseey, Mary Sol	2,940.00
Krasser, Nina	2,170.00
Lincoln, Kathryn	490.00
Mann, Katherine	3,990.00
McGrath, Gail	945.00
Mullaney, Dennis	560.00
Morey, Tobin	4,477.00
Nielson, Douglas	280.00
O'Connor, Allison	1,575.00
Rand, Leanne	1,155.00
Randazzo, Sebastian	1,967.00
Reardon, Matthew	70.00
Ryan, Maureen	2,240.00
Sandberg, Susan	1,470.00
Sarra, Ann	3,992.11
Tuohy, James	210.00
Wapen, Sharon	7,315.00
Wendus, Edward	1,855.00
White, Anthony	1,967.00
<b>SUBSTITUTES/COACHES/INTERNS/ COMPUTER TECH/MISC. TOTAL</b>	<b>95,472.67</b>

**TOTAL** **5,063,671.57**

\* A portion of this salary is paid by Federal grant money.

Columbia Board of Education  
2011/2012 Project 30-1

TITLE I IMPROVING BASIC PROGRAMS - FUNDS 25, 26 & 41			
BALANCE CARRIED OVER			1,628.00
RECEIPTS			
	State Grant Received	39,116.00	
	Deferred Revenue		
	Total Receipts		39,116.00
DISBURSEMENTS			
	Salaries – Paraprofessionals	35,481.00	
	Professional Services	5,263.00	
	Total Disbursements		40,744.00
<b>FUND BALANCE 06/30/12</b>			<b>0</b>

TITLE II, PART A - FUNDS 23, 32 & 43			
BALANCE CARRIED OVER			4,894.00
RECEIPTS			
	State Grant Received	11,582.00	
	Deferred Revenue	2,894.00	
	Total Receipts		14,476.00
DISBURSEMENTS			
	Professional Services	15,811.00	
	Due Back to State		
	Payment of Prior Year Expenditures	1,894.00	
	Total Disbursements		17,705.00
<b>FUND BALANCE 06/30/12</b>			<b>1,665.00</b>

IDEA 611 & ARRA 611 - FUNDS 21, 34, 39 & 45			
BALANCE CARRIED OVER			23,543.62
RECEIPTS			
	State Grant Received	98,280.00	
	Deferred Revenue		
	Total Receipts		98,280.00
DISBURSEMENTS			
	Salaries - Teachers	26,868.60	
	Salaries – Paraprofessionals	66,385.00	
	In-service	430.10	
	Pupil Services	2,000.00	
	Field Trips	280.63	
	Other Prof. Technical Services	255.00	
	Pupil Transportation	500.00	
	Other Supplies	14,742.00	
	Due Back to Board of Education	29.75	
	Due Back to State	2,884.29	
	Payment of Prior Year Expenditures	7,011.88	
	Total Disbursements		121,387.25
<b>FUND BALANCE 06/30/12</b>			<b>436.37</b>

IDEA 619 - FUNDS 35 & 40			
BALANCE CARRIED OVER			0
RECEIPTS			
	State Grant Received	5,204.00	
	Total Receipts		5,204.00
DISBURSEMENTS			
	Salaries - Paraprofessionals	4,355.00	
	Instructional Supplies	849.00	
	Total Disbursements		5,204.00
<b>FUND BALANCE 06/30/12</b>			<b>0</b>

Columbia Board of Education  
**2011/2012 Project 30-1 (continued)**

<b>ADULT EDUCATION-FUND 29</b>			
BALANCE CARRIED OVER			0
RECEIPTS			1,884.00
DISBURSEMENTS	Adult Education Tuition	1,884.00	
	Total Disbursements		1,884.00
<b>FUND BALANCE 06/30/12</b>			<b>0</b>

<b>EDUCATION JOBS GRANT-FUND 31</b>			
BALANCE CARRIED OVER			0
RECEIPTS			
	State Grant Received	151,307.00	
	Deferred Revenue		
	Total Receipts		151,307.00
DISBURSEMENTS			
	Salaries	151,307.00	
	Total Disbursements		151,307.00
<b>FUND BALANCE 06/30/12</b>			<b>0</b>

<b>REAP GRANT-FUNDS 47, 48 &amp; 49</b>			
BALANCE CARRIED OVER			0
RECEIPTS			22,052.00
DISBURSEMENTS			
	Computer Equipment	22,052.00	
	Total Disbursements		22,052.00
<b>FUND BALANCE 06/30/12</b>			<b>0</b>

<b>FACILITY USAGE &amp; MISCELLANEOUS - FUNDS 38 &amp; 55</b>			
BALANCE CARRIED OVER			2,778.17
RECEIPTS			
	State Grant Received		
	Facility Usage	243.40	
	Miscellaneous		
	Total Receipts		243.40
DISBURSEMENTS			
	Classroom Supplies	53.12	
	Other Supplies		
	Miscellaneous		
	Salaries - Facility Technicians	402.24	
	Payment of Prior Year Expenditures		
	Total Disbursements		455.36
<b>FUND BALANCE 06/30/12</b>			<b>2,566.21</b>

<b>Total Project 30-1 as of 06/30/12</b>	<b>4,667.58</b>
--	-----------------

Columbia Board of Education  
2011/2012 GENERAL FUND EXPENDITURES RECAPITULATION

OBJECT CODE	ACCOUNT NAME	2011/12 BUDGET	EDUCATION JOBS GRANT	ADJUSTED BUDGET	GROSS EXPENDITURES	GRANT REIMBURSEMENT	Y-T-D EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
111	Certified Salaries:								
	STAFF SALARIES	4,034,650.00	119,311.00	3,991,206.32	4,137,385.92	146,179.60	3,991,206.32		-
	SUBSTITUTE SALARIES	66,150.00		57,343.74	57,343.74		57,343.74		-
112	Non-Certified Salaries:								
	STAFF SALARIES	848,005.00	7,417.00	710,726.16	849,010.62	138,217.00	710,793.62		(67.46)
	SUBSTITUTE SALARIES	22,900.00		29,078.10	29,078.10		29,078.10		-
210	EMPL BENEFIT HOSP	997,428.00		948,229.23	948,229.23		948,229.23		-
211	EMPL BENEFIT LIFE	9,763.00		6,349.18	6,349.18		6,349.18		-
213	FICA	51,432.00		54,529.17	54,533.35		54,533.35		(4.18)
214	MEDICARE	64,528.00		64,368.73	64,369.71		64,369.71		(0.98)
250	BENEFIT UNEMPL	79,330.00		13,363.12	13,363.12		13,363.12		(0.00)
260	WORKERS COMP INSURANCE	27,522.00		48,747.00	48,747.00		48,747.00		-
290	OTHER BENEFITS	126,488.00		64,823.75	64,827.12		64,827.12		(3.37)
310	Board of Education Services:								
	BD/ED SERVICE & LEGAL	37,223.00		59,785.90	59,785.90		59,785.90		-
320	INSTR IMPROV STAFF	18,016.00		10,889.11	11,059.11		11,059.11		(170.00)
330	Professional Services:								
	REGULAR EDUCATION	74,189.00		51,088.94	51,088.94		51,088.94		0.00
	SPECIAL SERVICES	213,030.00		167,256.27	167,256.27		167,256.27		-
340	TECH CONTRACT SERVICE	91,442.00		105,619.93	92,613.93		92,613.93	12,826.00	180.00
411	WATER/SEWAGE	5,400.00		1,955.00	1,955.00		1,955.00		-
421	SANITARY REFUSE	8,137.00		7,505.29	7,505.29		7,505.29		-
430	Repairs/Maintenance:								
	GROUNDS/BUILDING/EQUIP	23,890.00		271,954.57	99,458.77		99,458.77	170,538.17	1,957.63
	BUILDING CONTRACTS	-		6,840.26	6,840.26		6,840.26		-
440	RENTAL	58,832.00		40,940.60	40,940.60		40,940.60		-
510	Pupil Transportation:								
	REGULAR EDUCATION	536,844.00		501,186.03	501,186.03		501,186.03		-
	SPECIAL ED	312,116.00		259,644.03	238,640.36		238,640.36		21,003.67
520	PROPERTY INS	38,934.00		35,179.00	35,179.00		35,179.00		-
530	TELEPHONE	14,059.00		7,814.11	7,814.11		7,814.11		-
531	POSTAGE	4,200.00		2,038.89	2,038.89		2,038.89		(0.00)
540	ADVERTISING	-		281.16	281.16		281.16		-
560	Tuition:								
	REGULAR ED	2,266,422.00		2,266,422.00	2,144,154.19		2,144,154.19		122,267.81
	SPECIAL ED	889,086.00		889,086.00	820,683.76	1,884.00	818,799.76		70,286.24
580	TRAVEL	3,000.00		10,396.32	10,396.32		10,396.32		-
610	SUPPLIES	98,236.00		119,770.61	101,722.31		101,722.31	12,231.80	5,816.50
613	MAINT SUPPLIES	17,505.00		12,512.62	12,512.62		12,512.62		(0.00)
622	ELECTRICITY	129,143.00		84,697.16	84,590.38		84,590.38		106.78
623	PROPANE GAS	1,848.00		2,718.37	2,718.37		2,718.37		-
624	HEATING OIL	95,190.00		81,717.00	81,717.00		81,717.00		-
626	DIESEL FUEL	77,030.00		54,158.64	54,158.64		54,158.64		-
640	SOFTWARE	29,050.00		42,328.35	33,383.45		33,383.45	8,419.95	524.95
641	TXTBKS/WKBKS/ANGMAT	49,092.00		29,439.91	28,257.13	53.12	28,204.01	1,615.73	(379.83)
642	LIBRARY BOOKS	2,500.00		5,717.25	5,532.75		5,532.75	175.00	9.50
643	PERIODICALS	725.00		1,571.99	1,106.99		1,106.99	506.50	(41.50)
730	EQUIPMENT	21,800.00		193,763.29	150,517.45		150,517.45	49,859.27	(6,613.43)
810	DUES/FEES	14,220.00		19,623.90	19,623.90		19,623.90		-
	<b>TOTAL</b>	<b>11,459,395.00</b>	<b>126,728.00</b>	<b>11,332,667.00</b>	<b>11,147,955.97</b>	<b>286,333.72</b>	<b>10,861,622.25</b>	<b>256,172.42</b>	<b>214,872.33</b>

Columbia Board of Education  
2011/2012 Graduates

Horace W. Porter School

Zachary Adams	Jessie Dupont, IV	Devin Marchitto	Jacob Scanlon
Hannah Arkin	Sean Eaton-Robb	Katelyn Mastroianni	Sarah Schatz
Cole Atkins	Amy Ferrigno	Alexis McDunnah	Kendra Spector
James Blair	Erin Godfrey	Katrina McGlynn	Marissa Starkel
Leo Bonnenfant, III	Christian Grasso	Julia Mendes	Sloane Stephens
Hayley Colón	Collin Hirschowitz	William Mike	Joseph Stickel
Cynthia Conant	Theodore Hoffman	Andrew Nolette	Connor Sullivan
Caitlyn Constant	Tanner Jurovaty	Kyle Nye	Hu-Kaleb Sykes, Jr.
Catherine Coyle	Tyler Jurovaty	Colin O'Brien	Katelyn VanDyke
Danielle Coyle	Anna Kandolin	Aubriana Peabody	Carly Weston
Nicholas Daigle	Morgan Keegan	Alaina Pietras	Joseph Wilson
Macy Delasco	Abigail Leger	Jacob Potter	Jordan Wingate
Samantha DelGreco	James LeRoux	Jessica Rand	Benjamin Wrana
Brandon Desautels	Alfred Lunt	Dylan Randazzo	Christopher Young
Alisha Drabek	Gregory Macha	Thomas Ruffino	

Bolton High School

Heather Armstrong	Joshua Ethridge	Jaime Harvey	Meghan Monk
Alessandria Blair	Vanessa Flenke	Samuel Marshall	Amanda Moreau
Brian Culhane	Michaela Harbec	Piotr Maslak	Nicole Ozark
Thomas Donlon	Madison Harrigan	Benjamin Mike	Tracy Roe
			Emelie Vanasse

E.O. Smith High School

Maya Keleher

Lyman Memorial High School

Brianne Casey	Alexander Kollegger	Victoria Morin	Danielle Slater
Keith Chamberlain	Brianna LeBlanc	Andrew Pires	Meagan Tuttle
Kimberly Eigner	Brendan McGoff	Katarina Quarticelli	Jared Pietras
Forrest Grover	Matthew Michalek	Michelle Savoie	

Windham High School

Ryan Bell	Connor DeSciscio	Emily Kohn	Allison Rainwater
Timothy Bright	Shane Doughty	Kelley Leist	Heather Ritchie
Alphonse Catullo, Jr.	Maximilian Hansen	Michael Mcmorrow, Jr.	Nicholas Urgo
John Ciurylo	Michaela Hartling	Nathan Prague-Doyle	

Windham Technical High School

Ann Bailey	Lee Combs	Christopher Marks	Jacob Osborne
Alan Chamberlain	Eric Gawlak	Tyler Nye	Nicholas Santa Lucia
Keith Combs			Bryon Verdone

# ANNUAL ACTIVITY REPORT

July 2011- June 2012

From the

## BUILDING OFFICIAL

The primary function of the Building Department is to ensure the health, safety and general welfare of the public by enforcing the Connecticut State Building Code. This is accomplished through:

- Performing plan reviews
- Issuing permits and conducting inspections to insure compliance with the Connecticut State Building Code and local ordinances
- Issuing necessary orders and notices to remove illegal or unsafe conditions.
- Requiring the necessary safeguards during construction and demolition of structures.
- Interpreting and providing guidance regarding all applicable codes to Architects, Engineers, contractors, developers and other interested parties.
- Reviewing applications with the Town Planner, Town Engineer, Fire Marshal, Health District, along with various other local, state, and federal agencies as required.

A permit is required whenever any owner or authorized agent intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any electrical, gas, mechanical, or plumbing system

As your building official I do certify that the information contained below is an accurate survey based upon residential and commercial building applications. New single family homes and additions to existing homes for fiscal year 2011 to 2012 saw 7 new homes, and 12 additions, down slightly from last year. My activity report now contains construction values and permit fees collected. From July 2011 to June 2012 the construction values were 28,384,620. Our permit fees collected amounted to \$60,621.

	Fiscal year 2010/2011	Fiscal year 2011/2012
<b>Residential</b>		
New Single Family Homes	8	7
Additions/Accessory Structures*	48	52
*Garages *Decks *Porches *Sheds		
Pools — Above Ground/In-Ground	5	10
Renovations	19	34
Roofing/Siding	42	68
Mechanical/Electrical/Plumbing	108	148
Stoves/Chimneys	25	32
Fuel storage installation	15	36
<b>Demolition</b>		
Residential Homes/Acc structures	11	8



<b>Commercial</b>		
Structures - Buildings	0	3
Towers	0	0
Additions/Remodeling	5	5
Demolition	0	
<b>Total Annual Permits Issued</b>	<b>286</b>	<b>403</b>

Respectfully Submitted,

Joseph J. Summers, Building Official

[inspector@columbiaact.org](mailto:inspector@columbiaact.org)

Cindee Hodge, Building and Land Use Secretary

[chodge@columbiaact.org](mailto:chodge@columbiaact.org)

COLUMBIA COMMISSION ON AGING  
ANNUAL REPORT  
2011/2012

The Commission on Aging meeting is held on the first Thursday of each month, starting September 6<sup>st</sup> to June 6<sup>th</sup>, at the Beckish Senior Center.

A Commission on Aging is branch of town or city government which is responsible for assessing the needs of the elderly population. The commission makes recommendations on how to meet these needs. While a commission on aging is a part of local government, it has no actual legal power. It exists in an advisory capacity only. Recommendations to be acted upon are made to the Board of Selectman.

The Commission on Aging is:

- A community resource on issues affecting the elderly
- Identifies and documents the needs of the elderly
- Plans and coordinates services to meet those needs
- Provides education, information and referral about elder issues
- Advocates for elder issues at local, state and national levels
- Provides materials on aging issues and eldercare

The Commission on Aging hosts an annual pizza party, ice cream social, a catered holiday brunch, and other social events throughout the year. The Commission also provides educational seminars on Medicaid and Medicare costs and savings, religious diversity, as well as fall prevention classes. The Commission is always looking for new ideas to bring the seniors together to promote health and wellness.

The Columbia's Commission on Aging lost our Commission Chair, Phyllis Starkel. Phyllis was a pillar in the community and dedicated herself to the Columbia Seniors. The Commission will host a special dedication to Phyllis by planting a tree in her memory, as well as a plaque to be displayed on the walls of the Beckish Senior Center. Mrs. Phyllis Starkel will be missed and will remain in our hearts always.

The volunteer members of the Commission on Aging serve three-year terms. Commission members are nominated and appointed by the Board of Selectmen.

Commission Chair, Ed Gallagher
Chair Phone Number: 860-228-0759
Chair email: <a href="mailto:Beckish@columbiact.org">Beckish@columbiact.org</a>
Maureen Allen, Member
Charles McKenzie, Member
Joann Osmond, Member
Gail Rosano, Member
Bernadette Derring, Municipal Agent for the Elderly

In closing, the Columbia Senior Population has and always will be number one on our agenda. We advocate for our Columbia Seniors, and support them in all good things.

Respectfully Submitted by,

*Bernadette Derring*

Bernadette Derring  
Municipal Agent for the Elderly  
Director Senior Services  
Town of Columbia

Columbia Conservation & Agricultural Commission  
Annual Report  
2011-2012

The Conservation and Agricultural Commission is charged with the conservation of the Town's natural and historic resources and advises the Board of Selectmen with respect to the importance and promotion of Agriculture in the Town.

When functioning as a Conservation Commission we operate in accordance with Connecticut General Statutes Section 7-13a with respect to the development and conservation of natural resources, including water resources, within the Town. We gather up-to-date information on these resources and share it with Town officials, Land Use Commissions, and the general public. We carry out educational and recreational activities to familiarize residents with our resources and how they may be protected.

The Commission continues to monitor the conservation easements around town.

Workshops on bee-keeping led by Adam Fuller, organic gardening led by Bryan O'Hara, and backyard poultry led by Jim Corso were sponsored by the Commission. These workshops were extremely interesting and informative to the many attendees. Many thanks to our presenters!

The Commission will continue to update the public on upcoming events through articles in the quarterly Crossroads publications and other media including the Town's website [www.columbiact.org](http://www.columbiact.org).

Respectfully Submitted by,

Chairman David Szegda  
Vice-Chair Jim Corso  
Secretary Linda H. McDonald  
Margaret Verizzi  
Ann Dunnack

**Columbia Council on the Prevention of Drug and Alcohol Abuse  
2011-2012**

In the fiscal year 2011-2012 the Columbia Council on the Prevention of Drug and Alcohol Abuse, in furtherance of its goal to facilitate the development of drug and alcohol prevention initiatives at the local level, again sponsored the ESTEEM and DARE programs.

The ESTEEM program is comprised of students from Canton High School and is geared to students at the 5<sup>th</sup> grade level at Horace Porter School. This is an interactive day and evening program focusing on peer pressure, behavior, esteem, drugs, alcohol, violence, etc. The DARE program is a nine (9) week program taught by Don Aitken, Columbia's Resident State Trooper, along with Horace Porter educators and is also geared to students at the 5<sup>th</sup> grade level. This program also focused on esteem, violence, drugs, alcohol, tobacco and peer pressure, and culminates with a graduation ceremony involving teachers, students and families. This past year the council also donated to high school substance free graduation parties.

As in previous years, the council is grateful to the Northeast Communities Against Substance Abuse, Inc. (NECASA) for the award of its initiative grant to the Town of Columbia.

## EASTERN HIGHLANDS HEALTH DISTRICT 2011/2012 Annual Report for Columbia

Robert Miller, Director

The Towns of Bolton, Coventry, and Mansfield established the Eastern Highlands Health District on June 6, 1997 as a cooperative effort to pool their resources and create a regional full-time professional health department. Reducing costs and improving both the scope and quality of public health services in the community were the objectives of establishing the District. Seven more towns joined between 2000 and 2005: Andover, Ashford, Chaplin, Columbia, Scotland, Tolland and Willington. The mission of the Eastern Highlands Health District is to prevent illness and promote wellness in the communities it serves. The pursuit of this mission is realized by assuring that other community agencies provide certain public health services within the region and by providing specific public health services directly. The services directly provided include a communicable disease control program, public health education, community assessment and public health planning, emergency preparedness and a comprehensive environmental health program. The main components of the environmental health program include on-site subsurface sewage disposal permitting, complaint investigation program, food establishment licensing and inspection, and environmental monitoring program.

### Accomplishments Highlights for FY 2011-2012

- Board of Directors adoption of an operating budget of \$714,375 for FY 12/13, which is a >1<sup>0</sup>% reduction from the previous fiscal year.
- Milestones in public health emergency preparedness activities for this year include support of towns storm Irene and Alfred response and recovery efforts; Successful completion of our Mass Dispensing Area Technical Assessment Review; and support of Region 4 Project Public Health Ready application.
- Health promotion milestones for this fiscal year include a \$419,500 grant to build local capacity to implement policy, systems and environmental changes that promote healthy behaviors; and, expansion of the employee wellness program "Be Well" to Town of Tolland employees.
- Provided technical support to the Town of Coventry with the North Coventry Fire Department building project.
- Provided technical and field support to the Town of Bolton for the Bolton Lake Sewer project.
- Communicable disease control activities included review of and follow up (as needed) with 1,240 case reports; conducting 28 disease outbreak or individual case investigations.
- The main indicators for environmental health district activity in Columbia include: 50 site inspections for septic systems; 26 septic permits issued; 12 well permits issued; 23 complaints investigated; 51 environmental samples taken for lab analysis; 41 food establishment inspections and other health inspections; 63 B100a building permit reviews; and, 46 test pits and perc tests.

### Plans for FY 2012-2013

- Engage in agency long-term strategic planning process.

- Continue to update and exercise local emergency response plans. Develop a funding strategy for long-term program continuation in anticipation of federal funding reductions.
- Continue to pursue other funding sources to maintain existing scope of quality services and possibly expand health promotion programs.
- Expand Be Well employee wellness program to other employers in the community.
- Address the individual public health needs of member towns as they arise.

**Economic Development Commission  
FY 11-12 Annual Report**

The EDC group has continually had a difficult time getting new members as well as maintaining regular attendance at scheduled meetings.

After much discussion with the town administrator and first selectman, they both recommended concentrating on the Rte 6 EDC study and ceasing the regular EDC group. I have been disappointed to choose this course of action, but when we could not get a quorum for several months of meetings, I really felt like I had no choice.

I would like to thank all members of the EDC and a special thanks to Neil McKeever and Dean Toepfer for all their continued support and extra help at special events and attendance at meetings.

Thank you to the Town of Columbia for your trust in me, as chairman.

Sincerely,  
Vera Englert.



**Town of Columbia  
Finance Department  
2011-2012**

The Finance Department is responsible for the accounting and maintaining of the financial records for the Town of Columbia and the Columbia Board of Education. The department has procedures in place to ensure that the financial services being provided are functioning to meet the needs of both the Town of Columbia and the Columbia Board of Education as well as follow the town charter and state statutes. The department assists the Town Administrator and the Superintendent of Schools in preparing annual budgets. The department monitors expenditures and alerts the Town Administrator and Superintendent of possible line item deficits during the course of the fiscal year. The Finance Director acts as the Town's liaison with the independent auditors, ensuring the financial statements are filed with the State in a timely fashion. The department strives to apply generally accepted accounting principles and best practices to ensure expenditures are appropriate and paid in a timely manner and that revenues are recorded in a proper and timely manner.

Beverly Ciurylo, Finance Director and Town Treasurer  
Paula Fernald, Accountant  
Marlaine Martin, Accounting Assistant  
Lisa Rose, Payroll Specialist

Fire Marshal  
Annual Report 2011-2012

Our Fire Marshal is Leslie Kittle. Les has been the Fire Marshal for the Town of Columbia since 1987. As Fire Marshal, Les inspected all local businesses, schools, and other buildings open to the public, for fire safety. The following permits and inspections were conducted during this fiscal year:

Blasting permits	0
Burn permits	75
Group home/Day care inspections	5
Local Business inspections	23
Underground tank removals/soil	5
Complaints – illegal burning	11

Les also attended 7 required classes consisting of 90 certification/training hours.

There were no fire-related fatalities in Columbia during the last fiscal year. We would like to thank everyone for their continued cooperation and fire safety.

Pluggie, the Robotic Fire Hydrant from the Windham County Fire Marshal's Association, has once again attended the Fire Safety class and the Poster Contest Convention in Cromwell.

Please continue to be safe – buy and install smoke detectors, replace any smoke detectors that are 10 or more years old, and please test the batteries when you turn your clocks back in the fall and again in the spring when the clocks go forward to Daylight Savings Time. Smoke detectors save lives! Watch your woodstove ashes as they can be hot enough to start a fire even after the wood stove has been out for days.

Respectfully submitted,

Leslie A. Kittle, Fire Marshal  
Pluggie, Mascot WCFMA

**TOWN OF COLUMBIA  
INLAND WETLANDS AND WATERCOURSES COMMISSION  
2011-2012  
ANNUAL REPORT**

**TO: BOARD OF SELECTMEN**

Members of the Inland Wetlands and Watercourses Commission (IWWC) are charged by the Connecticut General Statutes, Section 22a-45 to regulate activities in or near wetlands and/or watercourses in the Town of Columbia. The Commission discharges this obligation by provisions set forth in the Town of Columbia Inland Wetlands and Watercourses Regulations. These regulations require all landowners and their agents who propose any activity in or within 100 feet of wetlands or within 200 feet of an area of special concern to first obtain a permit from the IWWC or it's agent before any work is undertaken. These activities include, but are not limited to, cutting of trees, removal or deposition of material and/or soil, disturbing of the natural drainage in the area, erection of buildings, etc.

Listed below is a summary of the Commission's activities for Fiscal year 2011-2012:

Applications received	26	Declaratory rulings	0
Permits issued	19	Complaints investigated	
Administrative Approvals	15	Inspections conducted to	
Inspections conducted to		determine jurisdiction	
Determine permit compliance			

Please call the Building & Land Use Department with any questions regarding wetlands.

Respectfully submitted,

John Allen, Chairman  
Thomas Archambault, Vice Chairman  
Ronald Wikholm, Secretary  
Claude Garritt  
William Ross  
Carol Ann Jaswinski  
Ian Dann

TOWN OF COLUMBIA  
LAKE MANAGEMENT ADVISORY COMMITTEE  
2011 - 2012  
ANNUAL REPORT

Weather plays such an important factor in determining the conditions we see on Columbia Lake. The past couple of years have certainly seen extremes in weather, from the major Nor'easters dropping 56" of snow in January 2011, the record breaking rains during the spring, to the 15" of rain in August ending with Hurricane "Irene". 2012 was clearly noted for the record breaking warmth during the winter to the record breaking drought from the spring through the summer, this combining to the end result that the lake never re-filled.

Columbia Lake is totally dependant on precipitation, especially in the late winter and early spring to insure a full lake during the boating season. Each fall, the lake water level is lowered to protect the waterfronts from ice damage, expose the lake bottom, to help with aquatic weed control, provide an opportunity to make needed repairs to docks and seawalls and take pressure off the earthen dam.

The end of 2011 saw normal conditions on the lake and this continued through January 2012. The problems with low water during the summer of 2012 began in February. Normally between March and June each year, Columbia averages 15+ inches of rain, 2.75 inches of snowmelt, for a combined precipitation total of 17.5 inches. At a lake rise of 4 " inches for every inch of precipitation, this equates to just under 6 ' feet of lake rise, more than sufficient to re-fill the lake.

Normally the ice is off the lake by mid-March and the gate is closed to allow the water level to rise. In 2012, with the abnormally warm winter and minimal ice cover, it was decided to close the gate on February 7<sup>th</sup>, some five weeks early. What couldn't be known was that between March and June, Columbia would only receive 7.75 " inches of rain and less than .5" inches of snowmelt, a total of just over 8" inches of precipitation. Considering the average of 4" inches of lake rise for every inch of precipitation, the lake only rose 32" inches, leaving the lake nearly 2 ' feet low on Memorial Day. The dry weather continued right through the 2012 boating season.

In 2012, members of Lake Management Advisory Committee worked with Public Works, Jacobson Engineering and the Town Administration in developing and prioritizing repair and upgrade work to be done to the dam. After "Irene" and the obvious damage caused to the face of the dam, it was determined that not only repair to the damaged area was required; but that certain improvements were prudent to prevent likely future storm damage. Improvements such as widening and lengthening the spillway channel, enlarging the initial impound area and adding a higher wave wall, to the top of the dam, are being considered. It has been more than thirty years since the last major work was done to the dam.

During the year, LMAC joined many other Boards and Commissions, such as Zoning, Zoning Appeals, IWWC, Conservation, Planning, Open Space and others to discuss common goals for the lake area and offer greater protections for the lake itself. This approach certainly allowed for areas of overlap or conflict to be resolved and a better defined roadmap to be developed

Members of LMAC continue to take water quality samples and monitor the lake for detrimental conditions. While relatively uncommon, late this fall, the lake saw one of the more prominent algae blooms seen in recent history. According to the Limnologist (Dr. Kortmann) considering the lack of precipitation, the protracted heat and minimal thermo-cline, an algae bloom is not unusual. Algae are always present in the lake and kept near the bottom by the thermo-cline. (A layer of water marking the significant change from the warmer surface to the colder bottom waters) A disruption to the thermo layer may allow the algae to rise through the water column and be seen as a “bloom”. Being vigilant in the watershed to eliminate products that feed algae, such as those containing phosphates and nitrogen, go a long way to controlling the release of algae and the potential of unsightly blooms

Through education, flyers, signage and meetings, LMAC has stressed the importance of preventing the introduction of ‘Invasive Plant and Aquatic Animals’ to the Lake. This has and will continue to be a priority. Unfortunately, once introduced, elimination of these detrimental elements is virtually impossible. By far, the greatest potential for contamination is the launching of boats that have recently come from an infested body of water. Invasive plant fragments and aquatic animals will attach to the boat, trailer and equipment and if not properly removed can and will establish themselves in Columbia Lake. Many of our sister lakes in the region already have infestations. More stringent and direct programs may be proposed to address this significant threat to our Lake. What was seen during 2012 was the growing of some grasses along the shoreline. These appeared on soils that are normally under water; however this year, due to low water, were exposed. A sampling of the grasses showed them to be terrestrial, not aquatic and left alone posed no threat to the lake. Most will die during the winter exposure and the rest when the lake refills in 2013.

The Lake Management Advisory Committee meets at 7:00 PM, on the 1st Wednesday of each month, at Yeoman’s Hall. Public attendance, comments and concerns are always welcomed.

#### Lake Management Advisory Committee members

Henry Beck	Phyllis Dunn - Secretary	Robert Powell
John Burrell	Carl Foster	James Santos
Dr. David Chase	Michael Gnazzo - Vice Chairman	David Vanderbilt
Mark Coleman - Chairman	Daniel O’Neill	

Town of Columbia  
Open Space Committee  
Annual Report  
2011-2012

Columbia Open Space Committee is advisory to the Board of Selectmen and has a two-fold charge: to make recommendations on proposed Open Space parcels, and to provide education about the importance of Open Space.

The Open Space Committee has been working to support the efforts of a local farmer in the sale of the development rights of his farm to the State Department of Agriculture. We have also served in an advisory capacity to the Planning and Zoning Commission in the acquisition of Open Space parcels. Open Space Committee presented to the Planning and Zoning Commission and the Board of Selectmen a tutorial on the Priority Conservation Areas as identified in Columbia's Plan of Conservation and Development. The Open Space Committee participated in the Adhoc Land Use Board Committee concerning Columbia Lake.

Several members attended workshops this year on Public Act 490, Invasive Plant Species, Farmland Preservation, Greenways, and Wetland Buffers.

Respectfully submitted,

Ann Dunnack, chairman

**TOWN OF COLUMBIA  
PLANNING AND ZONING COMMISSION  
2011-2012  
ANNUAL REPORT**

**TO: BOARD OF SELECTMEN**

The objectives and purposes of the Planning and Zoning Commission of Columbia are those set forth in Chapters 124 (Zoning) and 126 (Planning) of the Connecticut General Statutes, as revised, and those powers and duties delegated to the Planning and Zoning Commission by the aforementioned statutes and by Ordinance in Columbia Town Records, Book 4, Page 457.

The following decisions were made by the Planning and Zoning Commission during Fiscal Year 2011 – 2012:

**PZC-1112-01:** Application of Walter A. Tabor for subdivision of property and development of twelve residential building lots on Edgerton Road at the intersection with Thompson Hill Road, Assessor's Map 6, Lot 57 in a RA Zone on 31.9 acres. **Approved with conditions 12/19/11.**

**PZC-1112-02:** Site Plan Approval Application of D&S Auto Body as per Section 31.3 of the Columbia Zoning Regulations for accessory storage for cars and parts at 121 Route 6, Columbia, CT. Property owner is Douglas R. Brochu. **Approved with conditions 7/25/11.**

**PZC-1112-03:** Special Exception Application of Kara Cicchiello for a commercial permit to provide horseback riding lessons, training, and boarding of horses in a RA Zone under Section 52.7.16 (Commercial Horse Operations) of the Columbia Zoning Regulations at 235 Route 66, Assessor's Map 24 Lot 40. Property owner is Karl J. Stula. **Approved 9/12/11.**

**PZC-1112-04:** Minor Site Plan Modification Application of Kara Ciccheillo regarding a Commercial Horse Operation without horse shows, competitions, or other special events at 235 Route 66. **Approved 9/26/11.**

**PZC-1112-05:** Site Plan Modification Application of Michael Shvonski dba Horizon Realty Group for a new building at 125 Route 66 East, Columbia, CT. **Approved 11/14/11.**

**PZC-1112-06:** Application of the Columbia Zoning Commission to revise the Columbia Subdivision Regulations regarding Construction Bonds:

Change Chapter 2 (Definitions) to read: Bond- A form of financial guarantee including certified check, passbook, certificate of deposit or other instrument of credit in an amount required by Chapter 7 of these regulations and applicable state statutes; and may include, but is not limited to, Construction Bonds, Maintenance Bonds and Erosion and Sedimentation Bonds.

Change Chapter 7 (Guarantee of Performance) to read: 7.1(a) Prior to the endorsement of the Final Subdivision Plan in accordance with these regulations, the applicant shall file with the Commission, on a form provided by the Town, a general liability insurance policy. This policy shall be of the same term as the Construction Bond and shall be extended in conformance with any extension of the Construction Bond.

Change Section 7.2 to read: Construction Bonds {Note the Change in the Table of Contents}

Change Section 7.2(a) to read: Construction Bond. The Commission may, as a condition of approval, require the applicant to post a construction bond prior to the commencement of any subdivision work, installation, or improvement. The bond is to insure the completion of required improvements and utilities in the event the applicant shall fail to install same within two (2) years from the date of the bond. The Commission, upon approval of a petition, may extend the term of the construction bond from the developer requesting an extension to the Commission (subject to agreement of such extension by the surety). **Application withdrawn 11/28/11.**

**PZC-1112-07:** Site Plan Modification with exterior wall sign application of Glenn Stavens (Aspen Realty Group, LLC) for a realty office at 187 Route 66 East, Columbia, CT. **Approved 1/23/12.**

**PZC-1112-08:** Special Exception Application of Rolgate, Inc. for a 2,450 square foot package store at 65A Route 6, Columbia, CT. **Denied 5/29/12.**

**PZC-1112-09:** Application of Guy LeBrun for a three lot re-subdivision of property at 92 Hunt Road, Assessor's Map # 34//Lot # 35 in a RA Zone known as Deer Run Subdivision. **Approved with conditions 6/11/12.**

**PZC-1112-10:** Special Exception Application of Chandra Chowanec for a commercial horse farm operation, Assessor's Map # 19// Lot # 59 on 17.59 acres in a RA Zone with frontage along Chowanec Road, Gaulin Road and Old Willimantic Road. **Approved 6/11/12.**

**PZC-1112-11:** Application of Walter A. Tabor for subdivision of property and development of twelve residential building lots on Edgerton Road at the intersection with Thompson Hill Road, Assessor's Map 6, Lot 57 in a RA Zone on 31.9 acres known as Hunter's Ridge Subdivision. **Approved with conditions 6/11/12.**

The Planning and Zoning Commission meets on the second and fourth Mondays of each month at 7:00 p.m. The commission strongly encourages the citizens of Columbia to attend meetings and contribute to decisions regarding the future of your town.

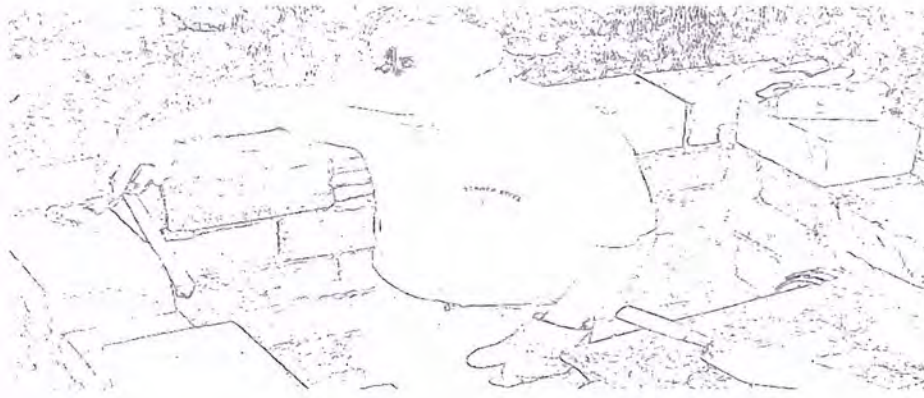
Respectfully submitted:

Norbert A. Blain, Chairman  
Richard L. Nassiff, Vice Chair  
Keith Herzig  
F. Thomas Currier

Donald Schofield  
E. Jay Starkel  
Richard Williams

Theodore F. Melinosky  
Vera M. Englert (Alternate)  
Walter Tabor





## **DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT**

2011-2012

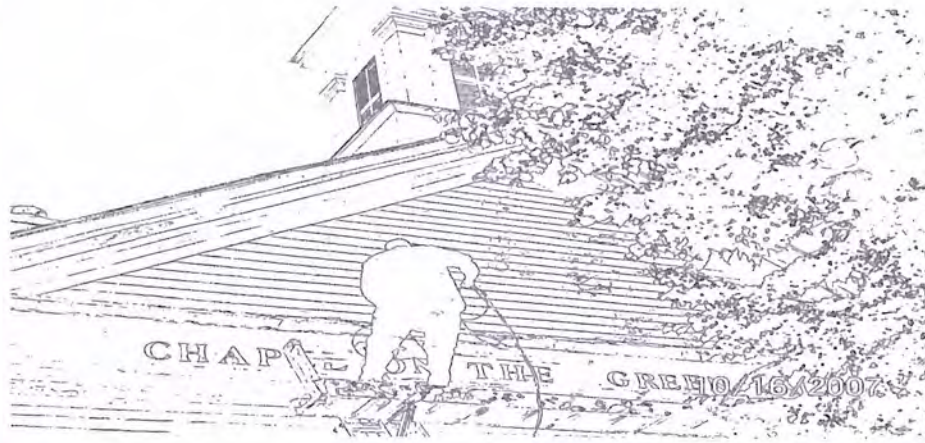
The Town of Columbia's Department of Public Works is responsible for maintenance of 43.3 miles of town road, Columbia Recreation Area, Rails to Trails, the Town Beach, the Lake Dam, Old Yard Cemetery, Town Green and the Porter School Grounds. In addition, all maintenance to Senior Center, Town Hall/Yeoman Hall, Town Hall Annex facility, Saxton B. Little Free Library, Old Fire Station, Murphy House, Meeting Place, Chapel, Public Works Garage and Transfer Station operations, are all under the Public Works function.

Total approved operating budgets, which provide support services for those responsibilities listed above, for Public Works including Facilities Maintenance was \$ 578718 with Transfer Station operations totaling \$ 191418 . Both budgets combined allowed for a staff of eight full time employees.

### **Maintenance projects completed during the fiscal year 2011-2012 included:**

- ▶ Replacement of old wood and cable guide systems with new flex beam
- ▶ Repaired catch basin on Beaudet Terrace and Samuel Hill Road
- ▶ Shimmed with new pavement and double-chip sealed Hop River Road
- ▶ Replaced all traffic signs to meet new Federal Highway Standards
- ▶ Line painting of Senior Center, HW Porter School, and Town Hall parking lots
- ▶ Cleaning of 320 catch basins throughout town
- ▶ Trenching and paving for new electrical solar panels at Transfer Station
- ▶ Various curbing repairs/upgrades around town
- ▶ Storm cleanup from Tropical Storm Irene in August and snow storm Alfred in October
- ▶ Planted replacement trees at new Porter School parking lot
- ▶ Dug test holes for new Saxton B. Library on town green and parking lot
- ▶ Made improvements to walking trail drainage at Columbia Recreation Area
- ▶ Installed new flex beam at various locations in town

Continued)



- ▶ Installed a new metal roof over the pavilion at Columbia Recreation Area
- ▶ Installed a new emergency generator at Town Hall
- ▶ Installed a new “Trek” deck on wooden pier at Columbia’s Town Beach
- ▶ Replaced wooden deck at the Town Annex Building
- ▶ Replaced radiator covers in Yeomans Hall
- ▶ Refinished hardwood flooring in Yeomans Hall
- ▶ Fire system upgrade in Yeomans Hall
- ▶ New security camera system at the Murphy House
- ▶ Repairs and painting to exterior of Meeting Place
- ▶ AC repairs to Saxton B. Library
- ▶ Repairs to exterior of Saxton B. Library from vehicle accident
- ▶ New concrete floor and above ground tanks for waste oil at Transfer Station
- ▶ New fencing at the Transfer Station
- ▶ Painted town offices in lower level of Town Hall

**Other services include:**

Plowing, sanding, sweeping, pothole repair, roadside mowing, paving and general maintenance, tree removals, annual sand delivery to elderly residents.

**First snowfall** October 29, 2011

**Last snowfall** February 29, 2012

**Total Snowfall @ Columbia = 20”**

## Columbia Recreation Commission

2011 – 2012

The Columbia Recreation Commission (CRC) was established in August 2006 to advise the Board of Selectmen on issues and programs related to recreation. In addition, the CRC is charged with the development, operation, and oversight of all town recreational opportunities and facilities.

The Columbia Town Beach had a safe, productive season. After an intense pre-season orientation, combined with augmented in-service training throughout the season, the lifeguard staff delivered a season of successful swim lessons and professional lifeguarding. Birthday parties at the roofed pavilion were a popular addition to the offerings at the Beach.

The CRC offered a fun-filled activity for the entire community, Concerts on the Green. A band played in the Gazebo, while Town folk set up lawn chairs, tasted wine or beer and enjoyed refreshments with friends and neighbors. Children played in a bouncy house and played wiffle ball. Not only did it provide an enjoyable evening, but it helped to build a sense community.

The Town employs Recreation Director Nikki Keldsen, and Assistant to the Recreation Director Jill Swenson to operate the recreation department, and to supervise the Lifeguards at Columbia Lake Beach. Under their able management, the Recreation Department has offered sports and activities for both youth and adults. Schedules of Recreation Activities are available on the Town Website.

The CRC meets on the second Tuesday of each month at 7:00 PM, and all meetings are open to the public.

Respectfully submitted,

### **Columbia Recreation Commission**

Ann Dunnack, Chairman

Cindy Postemsky, Deputy Chairman

Melissa Petrone, Secretary

Sebastian Randazzo

Steve Piro

Paula Belekiewicz

Raymond Kandolin

Columbia Recreation Department  
 Programming Report  
 July 2011 through June 2012

Program	Income	Expense
Adult	\$16,256.64	\$9,540.00
Beach Pavillion Party Rentals	\$1,050.00	\$168.76
Fundraisers and Donations	\$4,279.78	\$3,058.32
Resale of food to Senior Center		(\$112.99)
Education	\$1,660.00	\$1,273.23
Net Profit Transferred to General Fund *		\$14,062.42
Youth	\$14,734.00	\$10,042.68
Total Revenue	\$37,980.42	
Total Expenses		\$38,032.42
Total Income		(\$52.00)

\* The transfer of \$14,062.42 to the General Fund occurs at the end of each Fiscal Year.

December 5, 2012

REGISTRARS OF VOTERS  
TOWN OF COLUMBIA  
COLUMBIA, CT 06237

Registrars

Astrid Belanger – Republican  
Christopher Lamourine – Democratic

Deputy Registrars

Maureen Allen – Republican  
Assistant Republican Registrar  
Dorothy Sihvonen – Republican

Hours: As needed or by appointment. Additional hours are held when mandated by CT State Statues.

The Registrars of Voters position is a two-year elected term. The office is governed by CT State Statutes and funded by the municipality. The Registrars are responsible for all elections, primaries and referendums. This includes hiring and training election officials, preparing the voting machines, preparing all material and having all records up to date to assure an orderly election process. Our office is located at: Yeomans Hall (to the left of the stage), 323 Jonathan Trumbull Highway. Contact us at: 860-228-0110 x 27 or Email: [registrar@columbiact.org](mailto:registrar@columbiact.org)

OFFICE DUTIES

- Conduct a canvass of voters to ensure an accurate voter registration list.
- Prepare the budget.
- Maintain registration cards which includes party transfers, receiving applications from new voters, admit those who qualify and add their names to the Registry in a timely fashion. Removals from the list are made due to elector's deaths and people moving out of town.
- Annual certification of the voting machines.
- Assist new voters regarding their voting rights.
- Provide candidates with voter lists.
- Maintain the Registrars Web page.
- Prepare the annual report

Certified Moderators

Robert Baldwin (R) and William O'Brien (D)

Primaries held in 2012

Presidential Preference, Republican-April 24. Of the 800 registered voters, 131 cast a ballot, resulting in a 1.6% voter turnout.

Republican State & Local-August 14. Of the 796 registered voters, 230 cast a ballot, resulting in a 28% voter turnout.

Democratic, State & Local-August 14. Of the 1194 registered voters, 349 cast a ballot, resulting in a 29% voter turnout.

State Election held in 2012

November 6-Of the 3646 registered voters, 3107 cast a ballot, resulting in an 85.4% voter turnout.

Astrid S. Belanger, Republican Registrar

Christopher Lamourine, Democratic Registrar



## RESIDENT STATE TROOPER



### TOWN OF COLUMBIA

323 ROUTE 87

COLUMBIA, CONNECTICUT 06237

Tel.: (860) 228-9846

Fax: (860) 228-1952

## ANNUAL REPORT FOR THE YEAR ENDING JUNE 30, 2012

During the period covered by this report, the following types of investigations were conducted:

Accidents -104

Administrative services-118

Alarms- 185

Assist to other Agencies-55 (includes DCF and other law enforcement agencies)

Assist to Citizens- 210

Burglaries- 8

Criminal Mischief- 8

Disturbances- 34 (includes Domestic Violence)

Emergency Services Unit- 1 (Bomb Squad)

State Police K-9 calls- 13 (missing person, tracking suspects and securing premises)

Larceny- 37

Medical calls- 39 (includes medical emergencies and emergency psychiatric exams)

Missing persons- 1

Narcotics- 9

Patrol Checks- 1242

Sexual Assaults-2

Suspicious Incidents-96 (assorted criminal investigations)

Weapons Violations-1

This past year has seen an increase in calls for service over past years in several categories. A decline in Assaults and physical altercations have been noted for several years. I wish to thank the Columbia Marine patrol for their dedicated service and assistance during the summer months. There has been a tremendous increase in Firearms related inquiries from the Public and a large increase in Pistol Permit Applications. I strongly encourage any persons who own Firearms ensure that the weapons are securely stored in a manner that prevents unauthorized access.

I continue to look forward to serving the Citizens of Columbia and encourage you to contact me with any concerns or issues that may arise.

Yours in Safety,  
Tfc Don Aitken

## Social Service Department

Social Services for the Town of Columbia are administered by the *Access Agency*. The *Access Agency* is a Community Action Program that provides services to low-income families and individuals in Windham and Tolland Counties. Jody Aubin, Case Manager, is based at the Beckish Senior Center during the hours of 8:30 am – 3:30 pm each Tuesday.

This office offers information, referrals, assistance and advocacy to all residents of Columbia who are in a crisis situation and/or in need of information on state and federal programs. The *Access Agency* also provides energy assistance to qualified individuals and families through the LIHEAP (Low Income Home Heating Assistance Program) which is funded by the Federal Government and administered by the Department of Social Services for the State of CT. Residents may apply for heating assistance programs at the Beckish Senior Center or at the *Access Agency* main office at 1315 Main Street, Willimantic, CT.

The *Access Agency* also administers a food bank at the Beckish Center and it is administered by the Case Manager. The *Access Agency* Food Bank Coordinator stocks the shelves and supplies emergency food to the food bank as needed. Holiday food baskets are provided to qualifying Columbia residents through the efforts of The Salvation Army, local churches, Porter School, Boy Scouts and Girl Scouts. If you are interested in receiving a basket for the holidays please contact the town hall or the *Access Case Manager*. Donations to the food bank may be made to the food bank at the Beckish Senior Center. The food bank will provide an emergency three-day food supply and each family/individual receiving a food supplement will meet with the Case Manager and complete an assessment of needs. They will complete a Service Plan and commit to working with the Case Manager on budgeting, job training opportunities, further their education, etc. Appropriate referrals and advocacy will be made to assist the families to overcome their barriers to self-sufficiency. Referrals may include, but are not limited to, budgeting classes, job training programs, GED classes, DSS benefits (SNAP, medical, TANF), Lions Club and other eye care programs, etc.

For appointments or questions, you can call the Beckish Senior Center at 860-228-0759 each Tuesday during the hours of 8:30 am – 3:30 pm and talk with The *Access Case Manager*. You can also call the *Access Agency* at 860 450-7400 Monday – Friday from 8:00 am – 4:00 pm.





# TOWN OF COLUMBIA

323 Jonathan Trumbull Highway, Columbia, CT 06237  
Mail to: PO Box 25, Columbia, CT 06237  
Tax Office Phone Number : (860) 228-0230  
FAX: (860) 228-2335

## TAX OFFICE

Dear Taxpayers of Columbia,

The collection rate for the Grand List of October 1, 2010 was 98.2%. The balance left to be collected at the end of the fiscal year for all years is \$409,288.24. During the month of July 2012, \$45,617.06 of the delinquent taxes reported within this annual report was collected.

Included in the Report of the Property Tax Collector are the Grand Lists of 1995 and 1996 which are no longer collectible according to Connecticut General State Statute 12-164. However, this property is still included as unpaid taxes as of June 30, 2012. This is for property that was included in the last tax sale and was postponed due to lack of a bidder. This property will be included in the next tax sale.

During these difficult times it is imperative and important, if you are having difficulties paying your taxes, that you call this office or come in so we can work out a mutually agreeable payment plan.

As always, I appreciate the opportunity to serve you as Tax Collector and would like to thank you for your cooperation.

Sincerely,

Carol W. Price, CCMC  
Tax Collector  
06/30/2012

TOWN OF COLUMBIA  
UNPAID TAXES FOR FISCAL YEAR ENDING JUNE 30, 2012

YEAR 1995	Tax Due	YEAR 2007 CONTINUED	TAX DUE
CLARK THERESA I	\$ 525.22 ***	ANDELIN DALE P	\$ 24.20
YEAR 1996		DESPRES DORIS OR	\$ 248.74
CLARK THERESA I	\$ 563.64 ***	DIMAIO DONNA R	\$ 40.11
YEAR 1997		FLEMING SONYA	\$ 25.51
CLARK THERESA I	\$ 576.46	FOX KYLE R	\$ 379.98
YEAR 1998		ROY JOHN T	\$ 135.16
CLARK THERESA I	\$ 599.52	YEAR TOTAL	\$ 13,952.39
YEAR 1999			
CLARK THERESA I	\$ 691.74	YEAR 2008	
YEAR 2000		A & J REALTY LLC	\$ 5,352.14
CLARK THERESA I	\$ 661.00	BARREA MICHAEL F	\$ 5,823.84
YEAR 2001		BECKFORD ALISON	\$ 4,026.76
CLARK THERESA I	\$ 861.90	CLARK THERESA I	\$ 1,136.70
YEAR 2002		CROCKER ROY L & SANDRA A	\$ 2,975.20
CLARK THERESA I	\$ 899.08	DESROSIERS LUANN	\$ 3,044.22
YEAR 2003		FAIRVIEW FARMS LLC	\$ 5,281.89 *
CLARK THERESA I	\$ 986.96	FORNAL JAY R & SHAPLEIGH	\$ 3,359.46
YEAR 2004		HUL ANDREW G & PATRICIA E	\$ 6,074.64
CLARK THERESA I	\$ 962.54	KAPLAN LEWIS	\$ 7,762.19
YEAR 2005		KOZIN MARGARET	\$ 1,762.89 *
CLARK THERESA I	\$ 978.70	LAKE COLUMBIA LLC	\$ 3,502.12
FLEMING SONYA R	\$ 46.09	DEFERRED	\$ 3,000.00 *
ROY JOHN T	\$ 126.50	DEFERRED	\$ 1,012.34 *
YEAR TOTAL	\$ 1,151.29	PAID AFTER BOOKS CLOSED	\$ 164.87 *
		TWISTED STEEL CUSTOM CYC	\$ 17.07 *
YEAR 2006		BAUMGARTNER PETRA	\$ 91.35
BARREA MICHAEL F	\$ 3,244.98 *	BOTHUR JUSTIN D	\$ 42.34
CLARK THERESA I	\$ 1,032.46	BREAULT EDWARD E III	\$ 56.30 *
DEFERRED	\$ 5,659.04 *	CANELA TIBURCIO A H	\$ 43.03
FLEMING SONYA R	\$ 53.50	CARLSON DAVID A	\$ 46.02
FOX KYLE R	\$ 521.86	CLOSE MEGAN M	\$ 143.81
ROY JOHN T	\$ 150.27	COLEMAN SAMUEL J	\$ 30.14
DESPRES DORIS OR	\$ 115.74	COPELAND SHARRON E	\$ 43.49
DIMAIO DONNA R	\$ 24.12	DANCY BONNIE K	\$ 61.21
YEAR TOTAL	\$ 10,801.97	DEMERS PATRICIA A	\$ 160.38
		DEMERS THOMAS G	\$ 74.78
YEAR 2007		DESPRES DORIS OR	\$ 188.45
BARREA MICHAEL F	\$ 5,471.80	DIMAIO DONNA R	\$ 40.27
CLARK THERESA I	\$ 1,076.92	DUVAL DEVIN W J	\$ 34.28
CROCKER ROY L & SANDRA A	\$ 1,478.74 *	FOX KYLE R	\$ 430.75
FORNAL JAY R & SHAPLEIGH	\$ 301.81 *	FREDETTE MATTHEW J	\$ 321.23
KAPLAN LEWIS R	\$ 1,650.00 *	GILBERT SUSAN J	\$ 48.32
DEFERRED	\$ 2,308.68 *	GIOVANNINI SANDRA Q	\$ 69.26
DEFERRED	\$ 810.74 *	MARTEL CHRISTIAN A	\$ 128.40

TOWN OF COLUMBIA  
UNPAID TAXES FOR FISCAL YEAR ENDING JUNE 30, 2012

YEAR 2008 CONTINUED	TAX DUE	YEAR 2009 CONTINUED	TAX DUE
MORRONE FRANK A	\$ 29.45	DEFERRED	\$ 3,000.00 *
PORTER EDWARD L	\$ 46.25	OLSON RUSSELL G	\$ 1,247.91 *
PRICE DAVID E II	\$ 26.00	SMITH ASA EST & SHERAN	\$ 3,089.76
PURVIS JUSTIN R	\$ 32.67	TUOHY LAURA A	\$ 4,347.34
RC POWER EQUIPMENT	\$ 161.99	WALCOTT SANDRA L	\$ 3,121.32 *
ROWLANDS MORGAN L	\$ 40.27	QDRO ADMINISTRATIVE SER	\$ 7.77
SONGHURST GREGORY R JR	\$ 44.64	RAM2 LLC	\$ 105.98
STRICKLAND DEBORAH M	\$ 23.24	TEPLY RICHARD L	\$ 237.86
STRICKLAND WILLIAM J	\$ 37.05	TWISTED STEEL CUSTOM CYC	\$ 535.18
TA HIEU T	\$ 4.60	ADAMS ELIZABETH S	\$ 84.52
TELGARSKY PAMELA M	\$ 29.91	BAUMGARTNER PETRA	\$ 89.49
V L PLATINUM LLC	\$ 969.87	BECKFORD ALISON M	\$ 80.78
WHITE SR ANTHONY L	\$ 193.28	BELANGER JOSEPH	\$ 78.66
ZAPERT JESSE G	\$ 154.63	BOTHUR JUSTIN D	\$ 44.51
FLEMING SONYA	\$ 25.77	BREAULT EDWARD E 3RD	\$ 193.35
BREAULT III EDWARD T	\$ 196.04	CAIN ALESHA M	\$ 87.84
GUNAS SUSAN R AND	\$ 89.48	CHAMBERS CYNTHIA	\$ 139.37
MARTINCHEK JENNIFER L	\$ 30.83	CUNNINGHAM E A OR	\$ 164.38
MOORE WINDOWS AND	\$ 29.75	DANCY BONNIE K	\$ 64.29
ROCHE JOSE A	\$ 32.49	DEMERS THOMAS G	\$ 75.83
SCHMIDT CHISTOPHER S OR	\$ 79.15	DOWD DANIEL S	\$ 55.09 *
SMITH JENNIFER H	\$ 49.59	FLEMING GEOFFREY A	\$ 140.59
YEAR TOTAL	\$ 58,677.09	FLEMING SONYA	\$ 25.67
		FREDETTE MATTHEW J	\$ 327.81
YEAR 2009		GILBERT SUSAN J	\$ 47.34
A & J REALTY LLC	\$ 5,477.74	GIOVANNINI SANDRA Q	\$ 70.41
BARREA MICHAEL F	\$ 5,960.52	GRABOWSKI NEIL E	\$ 159.43
BEAULIEU STEVEN M & C	\$ 1,560.69 *	GUNAS SUSAN R AND	\$ 204.13
BECKFORD ALISON	\$ 4,121.26	HAMPSON MARSHA A	\$ 37.21
BRAMAN TATUM	\$ 588.64 *	HAYN MARY KATHERINE	\$ 52.05
CLARK THERESA I	\$ 1,163.38	JOHNSON MICHAEL R	\$ 142.24
CROCKER ROY L & SANDRA A	\$ 3,045.02	LANGLOIS JEFFREY E	\$ 244.92
DESROSIERS LUANN	\$ 3,115.68	LEE DAL HO OR	\$ 268.00
FAIRVIEW FARMS LLC	\$ 7,832.74	MARTINCHEK JENNIFER L	\$ 147.89
FORNAL JAY R & SHAPLEIGH	\$ 3,438.32	MCLARNEY SHAWN M	\$ 98.91
HARTLING MICHAEL	\$ 3,560.71 *	MICHAUD SHIRLEY	\$ 70.18
HUL ANDREW G & PATRICIA E	\$ 6,217.20	MOORE WINDOWS AND	\$ 65.70
JASWINSKI CAROL ANN 1/2	\$ 362.01 **	MORGAN KENNETH R	\$ 50.87
KAPLAN LEWIS R	\$ 7,944.36	RANDAZZO REBACCA M	\$ 205.36
KASICA GENE	\$ 3,593.26 **	RC POWER EQUIPMENT INC	\$ 133.53
KOZIN MARGARET	\$ 2,687.06	RIQUIER DAVID A	\$ 180.16
LAKE COLUMBIA LLC	\$ 3,584.32	ROCHE JOSE A	\$ 97.26
MICHAUD NORMA M ESTATE OI	\$ 3,252.26 *	SCHMIDT CHISTOPHER S OR	\$ 98.91
NILES CARRIE ANN	\$ 3,207.52	SEHL JESSICA R	\$ 141.30

TOWN OF COLUMBIA  
UNPAID TAXES FOR FISCAL YEAR ENDING JUNE 30, 2012

YEAR 2009 CONTINUED	TAX DUE	YEAR 2010 CONTINUED	TAX DUE
PAID AFTER BOOKS CLOSED	\$ 296.24 *	JASWINSKI CAROL ANN 1/2 &	\$ 6,895.44 **
SITLER MATTHEW K	\$ 178.98	KAPLAN LEWIS R	\$ 7,944.36
SMITH JENNIFER H	\$ 90.67	KASICA GENE	\$ 9,133.29 **
STRICKLAND WILLIAM J	\$ 36.27	KASSMAN MORRIS ESTATE OF	\$ 2,546.16
TELGARSKY PAMELA M	\$ 33.91	KOZIN MARGARET ESTATE OF	\$ 2,687.06
TEPLY RICHARD	\$ 179.29	LAKE COLUMBIA LLC	\$ 3,584.32
TUOHY WILLIAM J OR	\$ 33.68 *	LANDERS MARK R & SUSAN B	\$ 672.17 *
WALDRON ROBERT J	\$ 142.24	MCCOMSKEY PENNY &	\$ 1,996.46 *
WHITE SR ANTHONY L	\$ 194.05	MICHALIK ADAM	\$ 1,570.85 *
DRURY ANN M	\$ 241.62	MICHAUD NORMA M EST	\$ 6,504.52
ALEXANDER-OBRIEN RENEE A	\$ 48.37 *	NAUMEC JOHN ESTATE OF	\$ 2,888.48
BATHERSON RYAN	\$ 87.65	NAZARCZUK MARY EST	\$ 1,799.22 *
GIMMARTINO RICKY L	\$ 21.69	NILES CARRIE ANN	\$ 3,207.52
GRABOWSKI NEIL E	\$ 70.63	DEFERRED	\$ 2,675.08 *
KOIVA CHRISTINA M	\$ 14.11	OLSON RUSSELL G	\$ 3,501.90
MCLARNEY SHAWN M	\$ 12.48	PARKER JAMES E	\$ 4,564.00
MORASCINI MARIANNE	\$ 54.87	POMPEII CORAL A	\$ 2,238.50
POULIOT ASHLEY M	\$ 44.32	SMITH ASA D EST & SHERAN	\$ 3,089.76
SERRANO RICARDO JR	\$ 38.31	CICCHIELLO KARA	\$ 4,403.75 *
TUOHY LAURA A	\$ 57.44	SZEGDA RONALD H	\$ 5,915.06
WALCOTT WILLIAM L	\$ 12.86	PAID AFTER BOOKS CLOSED	\$ 3,000.00 *
YEAR TOTAL	\$ 92,463.47	TUOHY LAURA A	\$ 4,347.34
		WALCOTT SANDRA L	\$ 3,207.52
		WARREN DEBORAH MARIE	\$ 2,970.60 *
YEAR 2010		BEAUDOIN KEN	\$ 10.31
A & J REALTY LLC	\$ 5,477.74	BOIVIN CONSTRUCTION INC	\$ 2,809.20 *
ALLEN & FITZPATRICK LLC	\$ 7,276.96	ENGEL JAMES	\$ 762.74
BARREA MICHAEL F	\$ 5,960.52	GARRISON TRUCKING LLC	\$ 60.67 *
BEAULIEU STEVEN M & C	\$ 3,508.96	GRANO WENDY	\$ 452.44 *
BECKFORD ALISON	\$ 4,121.26	GRIFFIN CHRIS	\$ 487.97 *
BENEVIDES JOHN & K	\$ 15,253.34	HARDISTY MATTHEW	\$ 160.73
BOIVIN BETHANY L	\$ 10,311.16 *	LEAF FINANCIAL CORP	\$ 149.07
BRAMAN TATUM	\$ 2,649.38	LEMBO PHILIP J	\$ 72.14 *
CHOBOT MILDRED M	\$ 1,668.85 *	SENICK GREGORY	\$ 77.72
CLARK THERESA I	\$ 1,163.38	OGDEN ART	\$ 2,575.78
COBB MYRON	\$ 2,473.00	BUTLER RYAN	\$ 140.06 *
CROCKER ROY L & SANDRA A	\$ 3,045.02	ADAMS ELIZABETH S	\$ 111.39
DAVIDSON R L SR EST &	\$ 2,776.29 *	ADAMS SHELLY L	\$ 184.16
DESROSIERS LUANN	\$ 3,115.68	ALEXANDER-OBRIEN RENEE A	\$ 300.03
ENGLERT MARJORIE M EST	\$ 2,053.56 *	ANTHONY TENNYSON S	\$ 1,045.26
FAIRVIEW FARMS LLC	\$ 7,832.74	AVERY SHEILA A	\$ 60.29
FORNAL JAY R & SHAPLEIGH	\$ 3,438.32	BADGER WAYNE	\$ 129.73
FRANKEL ROBERTA L	\$ 3,843.36	BARREA TIFFANY M	\$ 65.23
HARTLING MICHAEL	\$ 9,012.60	BART TERESA D	\$ 188.40
HUL ANDREW G & PATRICIA E	\$ 6,217.20	BATHERSON RYAN	\$ 121.28

TOWN OF COLUMBIA  
UNPAID TAXES FOR FISCAL YEAR ENDING JUNE 30, 2012

YEAR 2010 CONTINUED	TAX DUE	YEAR 2010 CONTINUED	TAX DUE
BELANGER JOSEPH	\$ 73.01	HEMINGWAY LEON E	\$ 56.99
BERMUDEZ ARACELIS	\$ 157.55	HOLCROFT LESLIE	\$ 111.39
BOIVIN BETHANY L	\$ 303.09	HOULE CHRISTOPHER M	\$ 310.62
BOUCHARD BRENDA L	\$ 85.02	JOHNSON MICHAEL R	\$ 126.46
BOUCHARD BRENDA LEE	\$ 57.70	JOSEPH JENNIFER A	\$ 159.20
BREAULT III EDWARD T	\$ 122.93	JULIAN SANDRA L OR	\$ 560.17 *
BROWN IAN C OR	\$ 420.37	KAMAL JONATHAN K	\$ 52.05
BRUDER ARTHUR E	\$ 224.84	KAPLAN LEWIS R	\$ 44.04
PAID AFTER BOOKS CLOSED	\$ 191.47	KEANE JAIME	\$ 333.00
CAIN ALESHA M	\$ 80.07	KOLODZIEJ STEVEN R	\$ 51.81
CHRISTENSON KATIE	\$ 164.97 *	KOWALYSHYN ROBERT	\$ 184.16
CLARKSON JOHN A	\$ 57.70	KRIVICKY DAVID M JR	\$ 68.77
CONKLIN CHRISTOPHER P	\$ 266.83	LANGLOIS JEFFREY E	\$ 240.68
COOPER JOSHUA A	\$ 226.79	LEE DAL HO OR	\$ 258.34
COUGHLIN BRIAN OR	\$ 312.51	LEMAIRE JOSEPH S OR	\$ 199.94
CRATTY SHEILA A	\$ 65.94	LEMBO PHILIP J III	\$ 202.77
CUEVAS JOSE E	\$ 259.76	LEONE ERIKA M	\$ 193.16
CULVER KIMBERLY A	\$ 223.49	MAJOR JENNIFER A	\$ 62.64
CUZIO JACQUELINE R	\$ 33.91	MARTIN FELICIA C	\$ 253.16
CYGAN ANDREA L	\$ 119.63	MARTINCHEK JENNIFER L	\$ 131.41
DAVIS BETHANY A	\$ 76.77	MCCARTHY PAMELA S	\$ 63.82
DELORME SHERRY A	\$ 330.27	MCLARNEY SHAWN M	\$ 74.89
DEMAO CHRISTINA L	\$ 82.43	MEACHAM JARRETT M	\$ 12.83 *
DEMARS JENNIFER D	\$ 242.33	MOORE WINDOWS AND	\$ 59.11
DESROSIERS LUANN P	\$ 100.68	MORASCINI MARIANNE	\$ 51.10
DIGIOVANNI TYLER R	\$ 57.23	MORIN JAMES E	\$ 152.13
DILEO HEATHER C	\$ 104.33	NILES CARIE	\$ 237.86
DOWD DANIEL S	\$ 192.17	NURCZYK JOHN R	\$ 268.00
ENGEL JAMES R	\$ 816.25	NURCZYK JONATHAN E COM	\$ 56.99
FILLION MARCUS J	\$ 49.46	OCONNELL DANIEL	\$ 131.88
FORTIER ANNMARIE A	\$ 356.29	ODANNEL TINA K	\$ 221.84
FORTIER CHELSEA C JNT	\$ 117.04	PABOUET MARIE C	\$ 263.76
GARRISON WILLIAM K OR	\$ 285.43	PENNEY JOSEPH W	\$ 86.19
GARVEY BETTY OR	\$ 310.86	PENNEY LAURA A	\$ 46.63
GARVEY DALE M	\$ 53.22	PIERCEY EDWIN J	\$ 82.43
GIMMARTINO RICKY L	\$ 33.44	PIRES RONALD D	\$ 159.20
GIOVANNINI SANDRA Q	\$ 68.77	POGGIE CHRISTOPHER V	\$ 66.41
GREY-WOLF LUCAS	\$ 11.78	POULIOT ASHLEY M	\$ 203.95
GRIFFIN CHRISTOPHER	\$ 746.01	REED GEE L DBA J AND	\$ 279.54
GUNAS SUSAN R	\$ 138.95	RIQUIER DAVID A	\$ 76.54
HABAKANGAS MELANIE JNT	\$ 137.95	ROCHE JEREMY R	\$ 81.72
HAINES AMARA S	\$ 3.76 *	ROCHE JOSE A	\$ 85.72
HAMPSON MARSHA A	\$ 36.74	SENICK GREGORY	\$ 169.80
HARBEC SUMMER A	\$ 84.54	SERRANO RICARDO JR	\$ 115.40
HAWKES CURTIS E	\$ 78.42	SIGMA TREE AND LAND MANA	\$ 164.85

TOWN OF COLUMBIA  
UNPAID TAXES FOR FISCAL YEAR ENDING JUNE 30, 2012

YEAR 2010 CONTINUED	TAX DUE	YEAR 2010 CONTINUED	TAX DUE
SIMON MITCHELL E	\$ 76.30	NIEDZWIECKI WILLIAM D	\$ 400.40
SMITH GARY A	\$ 114.93	NURCZYK JONATHAN E	\$ 274.90
SMITH JENNIFER H	\$ 80.07	OUELLET STEVEN J	\$ 149.57
STEINMILLER CORRIE J	\$ 217.13	PARKER PAMELA S OR	\$ 128.58
SZEGDA RONALD H	\$ 104.80	PENNEY KAREN A	\$ 161.32
TARPINIAN CRAIG C	\$ 147.66	POULIOT ASHLEY M	\$ 20.56
TEPLY RICHARD	\$ 174.51	RAPP DOUGLAS A JR	\$ 32.19
PAID AFTER BOOKS CLOSED	\$ 229.61	ROBERT BRITTANY P	\$ 74.33
TUOHY LAURA A	\$ 58.64	ROCHE JEREMY R	\$ 1.65
PAID AFTER BOOKS CLOSED	\$ 213.83	ROSADO-JIMENEZ HENRRY M	\$ 25.95
VIEL JEREMY M	\$ 1,093.04 *	SHAVCE DANIELLE C	\$ 48.91
VILLANDRY SAMANTHA L	\$ 86.66	SIMON ANGELA R	\$ 68.34
WALCOTT WILLIAM L	\$ 78.66	SIMON MITCHELL E	\$ 1.22
WALDRON MARGARET T	\$ 104.33	SLONUS LISA A	\$ 14.41
WALDRON ROBERT J	\$ 135.17	SMITH FREDERICK J	\$ 43.66
WEBB TIMOTHY H	\$ 262.58	SQUIER WAYNE A	\$ 31.42
WHITE SR ANTHONY L	\$ 184.16	SULLIVAN JOSEPH J	\$ 31.04
WING RONALD E OR	\$ 680.36	PAID AFTER BOOKS CLOSED	\$ 73.05
WOODSIDE CHRISTOPHER W	\$ 71.36	VASSAR SHERYL M	\$ 52.96
ALLEN GINA L	\$ 21.20	VIEL JEREMY M	\$ 103.22
BAXTER JAKE E	\$ 106.17	ZARBUS IONNISKONSTADIN	\$ 186.82
BOUCHARD BRENDA LEE	\$ 11.14	DRURY ANN M	\$ 231.26
CLARK TONIA N	\$ 45.36	<b>YEAR TOTAL</b>	<b>\$ 226,002.83</b>
COTE RENEE J AND	\$ 137.44		
FILLION SABATINO R	\$ 235.81		
FOX MATTHEW T	\$ 99.48	<b>TOTAL UNPAID TAXES</b>	<b>\$ 410,377.10</b>
GARRISON WILLIAM K	\$ 104.70	* designates partial payments	
GARVEY TINA L	\$ 129.65	**designates the amount owed is in dispute	
GHRIST DAVID W	\$ 42.39	and is the subject of pending litigation	
GOMEZ SONIA	\$ 180.86	***designates uncollectible per Connecticut	
GORGONE DAWN M	\$ 98.56	State Statute 12-164	
HAWLEY LINDA	\$ 30.24		
HINCKLEY CHRISTOPHE T OR	\$ 64.57		
HINCKLEY RICHARD T	\$ 1.95		
HOMON KRYSTAL A	\$ 41.68		
IRVIN SCOTT E	\$ 210.39		
JACQUES SHAWN M	\$ 40.15		
KLINGLER ANGELA MAY	\$ 109.22		
LUNDEN JAMES W	\$ 34.36		
LUNDEN WILLIAM D	\$ 7.30		
MARTEL CHRISTIAN A	\$ 172.15		
MARTIN FELICIA C	\$ 168.85		
MCGHIE KELLY V	\$ 62.67		
PAID AFTER BOOKS CLOSED	\$ 146.58		
MUND LORI J	\$ 147.07		

Report of the Property Tax Collector  
 Town of Columbia  
 Fiscal year ending June 30, 2012

List Year	Beginning Balance	Lawful Corrections	Suspense	Taxes Paid	Interest Paid	Lien/Other Fees Paid	Collectible Balance
1997	\$576.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$576.46
1998	\$599.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$599.52
1999	\$691.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$691.74
2000	\$661.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$661.00
2001	\$661.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$661.90
2002	\$899.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$899.08
2003	\$986.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$986.96
2004	\$962.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$962.54
2005	\$1,602.83	\$0.00	(\$206.26)	\$245.28	\$234.09	\$0.00	\$1,151.29
2006	\$13,178.13	\$0.00	(\$24.24)	\$2,351.92	\$517.03	\$48.00	\$10,801.97
2007	\$23,755.41	\$0.00	(\$1,651.77)	\$8,151.25	\$4,805.74	\$120.00	\$13,952.39
2008	\$75,956.65	(\$207.79)	(\$1,223.87)	\$15,847.90	\$9,059.55	\$216.00	\$58,677.09
2009	\$188,357.48	(\$1,909.60)	\$0.00	\$73,984.41	\$18,229.12	\$634.00	\$92,463.47
2010	\$12,614,422.87	(\$11,982.86)	\$0.00	\$12,376,937.12	\$40,282.28	\$334.00	\$225,502.89
Totals	\$12,903,512.57	(\$14,100.25)	(\$3,106.14)	\$12,477,517.88	\$73,127.81	\$1,352.00	\$408,788.30
							Refund Balance \$499.94
							Net Collectible Balance \$409,288.24
				\$0.00	\$0.00		Suspense Collected
				\$12,477,517.88	\$73,127.81	\$1,352.00	Total collected \$12,551,997.69
				\$15,167.37	\$20.34		Refunds
1995	\$525.22	uncollectible	per CT State Statute 12-164				
1996	\$563.64	uncollectible	per CT State Statute 12-164				

Copy of lawful corrections on file with the Town Clerk.  
 Copy of accounts of suspense with Selectmen and Tax Collector.



# TOWN OF COLUMBIA

323 Jonathan Trumbull Highway, Columbia, CT 06237  
(860) 228-0110 FAX: (860) 228-1952

## OFFICE OF THE TOWN ADMINISTRATOR

During Fiscal Year 2011-2012, the Office of the Town Administrator focused much of its energy on personnel management, service agreements, capital improvements and budgetary matters.

Personnel management consists of managing each of the town's Department Heads and assisting the department heads with the management of their direct reports. An issue affecting the entire workforce was the implementation of new state sick time laws. The town spent considerable time and energy incorporating into its operations new provisions of state law that provide sick time to part-time employees. Also, this year saw the departure of the town's building official and the subsequent hire of temporary staff to fill the vacancy. The town's goal was to have the temporary staff not only meet the day-to-date needs in the building department, but also to provide commentary on what the Columbia Building Department does well and how the department might improve. Two significant operating changes have already been implemented in the Building Department this fiscal year. First, an electronic log was created to help town staff track the status of building permit applications. The log has been utilized with great success. Second, work duties have been clarified between the Building Official and the Administrative Assistant assigned to the Building Department. The clarification of duties has helped both employees work more efficiently. The BOS hopes to hire a permanent building official next fiscal year via a publically advertised recruitment and vigorous interview process.

Several service agreements were negotiated throughout the fiscal year and ultimately brought to the Board of Selectmen (BOS) for action. The BOS approved an extension of a social services agreement with the Access Agency. In addition, two agreements were reached with the Windham Council of Governments (WinCOG). One agreement calls for the town's Finance Department to provide financial accounting services to the Director of WinCOG in exchange for payment. The other agreement provides for Columbia to receive professional planning services from July 2012 through June of 2014. The agreements are mutually beneficial to both entities, and reflect well upon our talented and dedicated workforces. One service agreement that was ultimately not approved involved entering into an employee health insurance arrangement with the Town of Bolton. Based on the advice of our mutual insurance agent/broker, the two town's sought to form a self-insured entity that would partner with a third party business that would both provide an insurance network and administer insurance claims. The proposed agreement failed to be ratified at a Special Town Meeting by a single vote. The town continues to look for opportunities to save money on employee health care costs.

The term "capital" generally refers to municipally owned property that costs at least \$15,000 to purchase and has an expected life of 10 years or more. The BOS takes steps to ensure that capital is kept in good working order and that capital items are replaced in a timely fashion. Moreover, the town budget provides funding to acquire new capital items when acquisition is absolutely necessary. The Office of the Town Administrator oversaw several capital improvement related projects this Fiscal Year. Highlights are as follows: Installation of a backup electrical generator at the Town Hall (paid for by a state grant); the award of a \$160,000 State grant to be used to refurbish the Pucker Street Bridge over the Hop River; the hire of an architect to evaluate the Horace W. Porter School Roof; the hire of an architect to evaluate Columbia Lake dam; the purchase of a new screener (shared with the Town of



Marlborough); the purchase of a new backhoe; renovations to Yeomans Hall; and renovations to the Transfer Station. The success of each of the aforementioned projects is due in great part to the teamwork that exists between the Office of the Town Administrator and the Public Works staff.

With respect to budgetary matters, the Office of the Town Administrator managed the approved town budget and compiled a new budget for the next fiscal year. Managing the budget called for working closely with department heads and town vendors. The department heads are very conscientious in not spending more money than has been allocated by the budget process. This mindset and dedication resulted in the municipal government having a budget surplus this fiscal year. Compiling a new budget required analyzing data from past budgets and forecasting future revenues with the Tax Collector, Finance Director and members of the Financial Planning and Allocation Commission (FiPAC). Much time and energy was spent this Fiscal Year analyzing the impacts of state laws on the town of Columbia in the area of school district funding. The state laws are constantly changing in this area. The changes in the law were analyzed with the aid of the Town Attorney and shared with both FiPAC and the BOS so that various municipal funding strategies were considered. Ultimately, FiPAC and the BOS decided that the amount of money originally allocated to the Columbia School District in the adopted budget was sufficient and that providing an additional allocation prior to the end of the Fiscal Year would be financially imprudent in the long-run. The ramifications of this decision are twofold. First, Columbia has already saved approximately \$316,000. Second, Columbia may lose out on approximately \$316,000 in state grant money in Fiscal Year '13-'14. The BOS plans to appeal the pending loss of grant money in Fiscal Year '12-'13.

One of the major tasks of the Town Administrator is to implement policy developed by the Board of Selectmen. Successful implementation is the office's top priority.

Sincerely,

Jonathan Luiz  
Columbia Town Administrator

## ANNUAL TOWN REPORT

7/1/11 – 6/30/12

The Town Clerk's Office is responsible for keeping the official records of the Town. It is the center for public records, including land records, maps, vital statistics, elections and minutes of the numerous boards and commissions. It is governed by State Statutes, Town Ordinances and the Town Charter.

The Town Clerk issues and files various licenses and permits and the deadlines for some of these should be noted.

Dog licenses must be purchased when the dog becomes 6 months old and renewed annually during the month of June, at a fee of \$19.00 for an unaltered dog and \$8.00 for an altered dog. When licensing a dog, you must present a rabies certificate stating the date of expiration of the rabies shot.

Marriage licenses can be obtained in town of occurrence at the cost of \$30.00. Please call our office for more information on this.

Veterans' Discharges must be filed with the Town Clerk's Office in each Town of residence by September 30 to qualify for a possible tax exemption.

Absentee Ballots are issued by the Town Clerk' Office.

Trade Names must be filed by any person conducting a business under a designation other than his or her own name.

Liquor Permits must be filed in the Town Clerk's Office.

Town Clerk - Page 2

Another busy year at the Town Clerk's Office. Listed below are some statistics that have taken place over the past year:

Documents Recorded	1228
Maps Recorded	15
Dog Licenses	654
Kennel Licenses	6
Marriages	39
Births	40
Deaths	32
Solicitors Licensed	2

Our public computer system for land records allows you to search from January 2000 to the present.

Respectfully submitted,

Robin M. Kenefick  
Town Clerk

## Town Historian Report 2011-2012

Most of the activity at the Town Historian's desk in the Library this year has been aimed at the completion of the book called "Images of America-Columbia". One of a series published by Arcadia Publications, it was the work of Ingrid Wood, John Allen and Historian De Ramm. We culled the material in the Archives as well as the collection of the Historic Society, finding pictures and timely articles to do the job. Citizens of the town also contributed much material and the job was sent to the publisher in the fall of 2012, to be released in early 2013.

In addition, new items were catalogued to the archives, and the column in the Crossroads was continued. Despite a lack of space, work advanced in growing the material which tells the story of our town.

De Ramm

Town Historian



**TOWN OF COLUMBIA SOLID WASTE  
ANNUAL REPORT**

<u>Recycled</u>		<u>unit</u>
Single Stream Recycling	= 637.74	tons
Scrap Metal	= 49.23	tons
Tires	= 200	total count
Electronics	=24.16	tons
Batteries	=560	pounds

**Deposited for Disposal**

Household Trash (MSW) = 1,410.21 tons

**Other**

Swap Goods	donated and reused by residents
Clothing	donated to charity
Books	donated to SB Library and sold
Returnable bottles and cans	donated to Columbia Boy Scouts for deposit return

Columbia makes every effort to rank high in the statewide recycling programs. Your continued efforts in recycling and proper disposal of waste are crucial towards preserving our environment. In addition, reduction in materials to the waste stream will significantly reduce costs for our waste disposal in town. Columbia residents should be proud of their collaborative recycling efforts and hope that they continue for the foreseeable future.

**TOWN OF COLUMBIA  
ZONING BOARD OF APPEALS  
2011-2012  
ANNUAL REPORT**

TO: BOARD OF SELECTMEN

The Columbia Zoning Board of Appeals meets on the fourth Thursday of each month, when an applicant has some special circumstance with development or use of a parcel of land. The Zoning Enforcement Officer counsels prospective applicants for variances or special exceptions to determine whether there is justification for the application to go before the ZBA.

Most cases involve a variance from a specific zoning regulation where full application of the regulation would cause unusual hardship to the applicant and prevent what otherwise would be a reasonable use or project. The ZBA can grant a special exception for a reduced property line setback or increased building height associated with non-conforming (to zoning) structures and land parcels. In this capacity, the Board reviews application materials and acts using guidelines similar to those used by the Planning and Zoning Commission for special exceptions. The ZBA functions as a reviewer of locations of gasoline stations and auto repairers who need licensing from the State. The ZBA can also be called upon to review an appeal of a decision of the Zoning Enforcement Officer.

The ZBA Decisions for Fiscal Year 2011-2012 were as follows:

43 Route 87: Special Exception application of Mark A. Schlessler under Section 10.3.2 of the Columbia Zoning Regulations for a reduction of the setback requirement to 15 feet for the purpose of building a deck with a ramp on a non-conforming lot. Approved 7/28/11

23 Woodland Terrace: Special Exception application of M. Dion Development representing Ms. Angela Sposito, owner, under Section 10.3.2 of the Columbia Zoning Regulations for a reduction of the setback requirement to 15' on a non-conforming lot. Approved 8/25/11

13 Homestead Lane: Application of Terri Homiski for a rear property line variance to 25' under Section 10.3.2 of the Columbia Zoning Regulations. Application withdrawn

1 Woodland Terrace: Application of Michael Matthews and Marcia Robbins for a rear property line variance to 23.8' under Section 10.3.2 of the Columbia Zoning Regulations. Denied 4/26/12

132E Route 87: Application of Mark & Susan Desrosiers for a Special Exception under Section 10.3.2 for a reduction of the front and rear yards to 30' and a reduction of the side yards to 15'. Approved 5/24/12

Respectfully submitted:

Joseph J. Narkawicz, Chairman  
Carol J. Williamson, Vice Chairman  
William V. Petrone, Jr.  
Frederick E. Savoie, Jr.

Jeffrey L. Vose, Secretary  
Edward A. DiGiovanni, Alternate  
Gary Littlefield, Alternate

*Reports  
Of  
Private  
Agencies*



## Columbia Volunteer Fire Department, Inc.

167 Route 66 · P.O. Box 26, Columbia, Connecticut 06237  
860-228-9602



July 11, 2012

Columbia Volunteer Fire Department, Inc.  
167 Route 66, PO Box 26  
Columbia, CT 06237

Re: Chief's Annual Report for Fiscal Year 2011-2012

Dear Members:

The Columbia Volunteer Fire Department, Inc. was dispatched to approximately 609 calls for service during fiscal year 2011-2012, an increase of 68 calls from the prior year.

The number and type of calls were as follows:

<u>Type of Incident</u>	<u>Total Number of Incidents</u>	<u>Percentage Value</u>
Fire	22 (-6)	3.61%
Rescue & EMS	383 (-10)	62.89%
Hazardous Conditions (no fire)	27 (-3)	4.43%
Service Calls	32 (+10)	5.25%
Good Intent Calls	46 (+20)	7.55%
False Alarm & False Calls	31 (-2)	5.09%
Severe Weather & Natural Disaster	67 (+62)	11%
Special Requests for Service	<u>1 (-3)</u>	.16%
Total	609 (+68)	



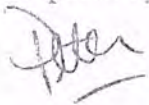
The increase in the number of calls can be primarily attributed to Tropical Storm Irene and Winter Storm Alfred, which affected our region late last summer and early fall. In comparison to other communities, the Town of Columbia fared well, but our services were still utilized in various capacities throughout town. Once again our personnel stepped up and provided the highest level of customer service to the community in times of significant need.

Fiscal year 2011-2012 was filled with both great challenge and extreme satisfaction. Recruiting, retaining, and managing an all volunteer force, budgeting, and trying to keep up with society's ever increasing perception as to what our responsibilities are top the challenge list. Seeing operations at an emergency scene flow like water, seeing you, our members, step up to give just a little bit more of yourselves, compliments from Chiefs and firefighters throughout the region about our department, and a thank you, a smile, or a handshake from someone we've just helped top the list of extreme satisfaction that you, this job, and this department bring to me. I am very proud of you all.

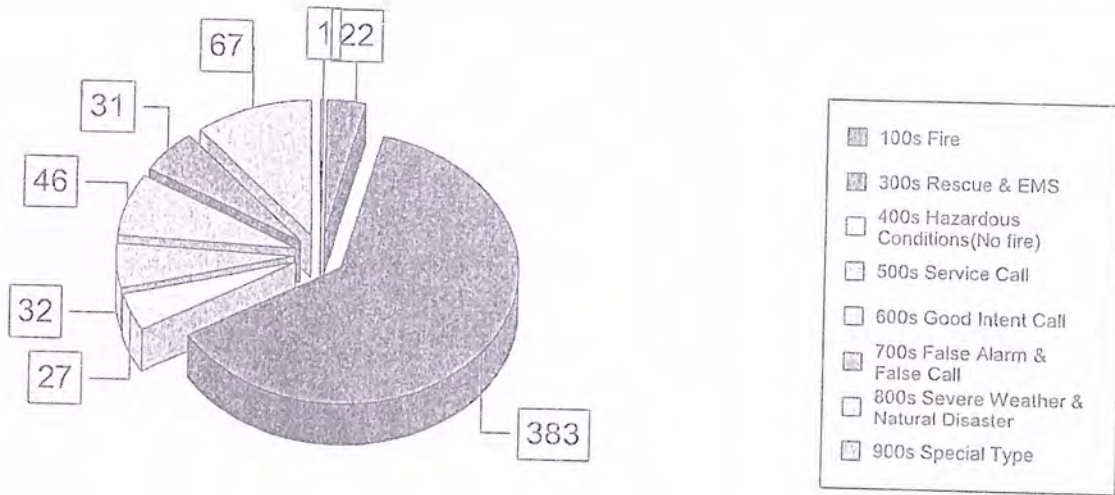
On a personal note, this past year dealt a devastating blow to me when my mother, my greatest and one of the department's greatest supporters, experienced a medical emergency that ultimately took her life six months later. I can't begin to thank you enough for the care and support you provided her and our family with. Having grown up in a firefighting family, Phyllis was always involved, and always willing to offer you and I encouragement, advice, or a piece of her mind if need be. She loved this department and you, the members, unconditionally.

Thank you for your time, efforts, dedication, personal sacrifice, and commitment to a common, shared goal of operating as a highly professional public safety agency. Please continue to set both personal and department goals, and work not only to meet them, but to exceed them. Invest in yourself and train, and train not only until you get it right, but train until you can't get it wrong. As Chief of the Department, I will do whatever I can to provide you with the tools and resources needed to accomplish this, as without you, we are nothing.

Respectfully Submitted,



Peter J. Starkel, Chief  
Columbia Volunteer Fire Department, Inc.



Graphed Items are sorted by Incident Type

Type Of Incident:

100 Series-Fire	22	3.61%
300 Series-Rescue & EMS	383	62.89%
400 Series-Hazardous Conditions(No fire)	1	0.16%
500 Series-Service Call	27	4.43%
600 Series-Good Intent Call	32	5.25%
700 Series-False Alarm & False Call	46	7.55%
800 Series-Severe Weather & Natural Disaster	67	11.00%
900 Series-Special Type	11	1.81%

Total Of Incidents:

Percentage Value:

22	3.61%
383	62.89%
27	4.43%
32	5.25%
46	7.55%
31	5.09%
67	11.00%
1	0.16%

Grand Total: 609

Type Of Incident Most Frequent: 300 Series-Rescue & EMS

Librarian's Report to the Library Board and the Town of Columbia  
July 1, 2011 – June 30, 2012

Submitted by Su Epstein, Ph.D. Library Director

## **Saxton B. Little Free Library Report For 2011-2012**

*Mission Statement:* The Saxton B. Little Free Library provides and promotes excellent services, programs and materials that inform, educate, and enrich all citizens.

### **Hours**

M, F and Sat. 10:00 A.M. to 5:00 P.M.

T, W and TH 10:00 A.M. to 8:00 P.M.

Closed on Saturday during July and August and all legal holidays

### **Library Board Officers and Directors 2011-2012**

President	Pat Shimchick
Vice President	Debby Smith
Treasurer	Heidi Philbrick
Recording Secretary	Karen O'Hearn
Trustee	Janice Knight
Director	Jennifer Bright
Director	Patricia Hul
Director	Adam Johnson
Director	Beth Marshall
Director	Todd Shepard
Director	Hank Stockmal

### **Staffing**

Library Director	Su Epstein
Adult Services Librarian	Carol Kubala
Children's Services Librarian	Megan Quigley
Technical Services Librarian	Sue Morytko
Library Assistants	Joanne Malchiodi
	Kathleen Plante
	Leah Robertson
	Pam Robbins
	Jill Swenson

### **Friends of the Library Officers 2011-2012**

President	Amy Raffa
Vice President	Laurie Rodger
Secretary	Kathy Burke
Treasurer	Diane Reitz -Savage
Promotion	Kathy Geer
Publicity	Terry Casey, Janice Knight
Membership	Sarah Keleher, & Marcy Littlefield
Book Sales	Jessica Forest, Chris Franklin,
Board/Friends Liaison	Debby Smith

The Saxton B. Little Library owes a great debt of thanks to the Friends of the Library. Over the past year their contribution included, but was not limited to the following:

- Donated funds for children's and adult programming, Library events, materials, newspapers, and renovation fund
- Assisted and help support library expansion efforts and fundraising
- Provided funds for museum passes such as Mystic Seaport, Roger Williams Park Zoo, the New Britain Museum of Art, The Florence Griswold Museum and more
- Published a quarterly newsletter in *The Columbia Crossroads*
- Provided discounts on books and media for Friends members
- Engaged in fund raising for the Library, including the on-going Book Nook in the Library foyer, book sales on Amazon and EBAY, and the maintenance of the quarterly book sales in the Chapel on the Green
- Sponsored audio, dvd and foreign film packets supplementing over 1000 choices for patrons
- Sponsored the annual Staff and Volunteer Appreciation Days

The Library also wishes to thank the 243 supporters who have Friends memberships.

### Acknowledgments

The Board and staff of SBL wish to thank the dedicated volunteers to whom the Library is indebted. Collectively having worked over 530 hours, all of these people serve without compensation and allow the Library to serve the community. We cannot thank them enough.

Maureen Allen  
Nick Barros  
Emma Cooper  
Mike Doyle  
Ed Gallagher  
Pat Gallagher  
Brenda Judkins  
Paul Kubala  
Gale Morganroth

Judy Morganroth  
Andie Morrison  
Nicole Potter  
Philip Potter  
Gail Rosano  
Debby Smith  
Mark Smith  
Noreen Steele  
Michael Sweeney

### Library Statistics

#### *Circulation*

- Circulation for the 2011-2012 year totaled: 70,501
- While Saxton B. Little Free Library items circulated to locations throughout the state, and out of state, over 58,598 items were to Columbia residents
- For the '11-'12 year, of the 70,501 items circulated, 5,934 were audio books or music (a slight decrease from last year), 18,263 were DVDs (a decrease from last

year), 3109 were periodicals, and 43,028 items were print materials. 167 items were electronic materials.

- 48,503 adult or YA materials were circulated and 21,998 children's materials were circulated.
- Downloadable audio books were provided by the state of Connecticut and were downloaded 68 times, a significant drop from last year.
- E-book circulation was only 99 items.
- We requested 2639 items for our patrons from other libraries. This is over 100 more requests than last year.

### *Collection*

- Current Library collection is 57,719 items. This includes items not permanently held by the Saxton B. Little Free Library. Approximately 400 items are not part of the Saxton B. Little Free Library's permanent collection, but are "borrowed" from the Connecticut State Library system. This count does NOT include titles available electronically.
- The Library initiated a relationship with Freeding, to provide patrons in Library and at home access to over 20,000 electronic books.
- The OPAC (Online Public Access Catalog) was searched 284,959, indicating more than 30,000 searches as compared to last year. The system was logged into 27,677 times during the year.
- The Library currently has 34 adopted authors and several adopted DVD series.

### *Programming*

- The Library sponsored 184 programs during the '11-'12 year. These programs, sponsored for seniors, adults, teens, children and infants, included 3 adult book groups, 2 youth book groups, 84 Story Times, guest authors, craft making, musical performances and educational and informational sessions. In total, 1439 people attended story times, over 275 more attendees than last year. 1497 people attended programs other than story times, creating a total of 2936 participants in Library programs.
- Library programs were noted in the State's professional publications, online and appeared several times in local newspapers. Again, the library hosted nationally recognized performers and authors.
- During the summer of 2011, our *One World Many Stories* reading program with 226 registered youth registered for the second year in a row showed an increase in participants. Participants engaged in educational activities and literary pursuits all with multicultural and global themes. Youth read almost 7,000 books and nearly 450 participated in the end of summer Dewey Raffle, in which participants earned tickets by completing literary tasks.
- The Library's display case offered opportunity for Horace Porter students, artists (local and national), local collectors, and local community groups to display their talents and information.

### *Service*

- The Library provided as a functional location for several local tutors.
- Throughout the year, the Library served as a location for distance learning exam proctoring.
- Fax and photocopying services were offered for minimal fees.
- The Library is a repository for tax forms and other public interest and community documents and information, such as providing community bulletin board, access to local publication such as the Columbia Crossroads and Gem, FAF and continuing education documentation, and more.
- Library staff provided basic training to patrons in online job hunting and application processes, as well as reference assistance ranging from homework help to retirement issue.
- In cooperation with the State of Connecticut Library, SBL provided not only interlibrary loans, but free returns for materials to other libraries in state.

### *Notables*

- Thanks to the generous support from the Columbia Lions Club, the Library received a grant which enabled the purchase of 38 Large Print books.
- Summer Reading Program was supplemented by a grant from Savings Bank of Manchester.
- The Library sponsored a prerelease screening of PBS's POV's award winning film, *Biblioburro*.
- The Library was fortunate enough to keep power during two significant storms and provided numerous people with access to updated information, the ability to recharge their electronic devices and internet access.
- Technology was upgraded through a grant from New Alliance Foundation.
- The Library Board sponsored a successful fundraising tea, held at the Beckish Senior Center.
- Library Director, Su Epstein, completed her term as the regional representative to the Connecticut Library Association; she was appointed state representative to the Association of Small and Rural Libraries; her article, *Laughing Library Lions* was accepted for inclusion in an upcoming publication. Adult Services Librarian, Carol Kubala continued to serve on the Long Range Planning Committee for Connecticut Library; she participated in the international sponsored World Book Day activities; She was asked to serve on local library's hiring committee. Children's Librarian Megan Quigley was interviewed by national trade publication, *Forward Magazine* in a section on "Interesting Librarians."
- The Library experienced a great surprise when a vehicle accidentally drove into the building. Approximately \$20,000 worth of furnishings was damaged in addition to structural repair costs. No one was injured.

**Saxton B. Little Free Library**  
**2011-2012 Financial Statement**

<b><u>Operating Expenditures</u></b>	<b><u>2011-2012</u></b>
Salary and Wages	\$186,815
P/R Taxes & Benefits	\$32,952
Cleaning Contract	\$6,860
Administrative	\$10,640
Library Supplies & Furniture	\$6,055
Utilities, Telephone	\$19,538
Books & Reference materials	\$27,880
Audio-Visual	\$8,903
Programs	\$1,869
Periodicals & Newspapers	\$4,805
Computer Service & Equipment	\$11,882
<b><u>Total Operating Expenditures</u></b>	<b><u>318,200</u></b>
<b>Emergency Reserve*</b>	<b>\$0</b>
<b>Capital Spending Reserve</b>	<b>\$4,000</b>
<b>Library Fund</b>	<b>\$3,000</b>
<b><u>Total Expenditures</u></b>	<b><u>\$325,406</u></b>

<b><u>Operating Revenues</u></b>	
Town Grant	\$305,229
State Grant	\$3,804
Library Income*	\$7,524
Fundraising*	\$8,585
Other Revenue	\$264
<b><u>Total Operating Revenue</u></b>	<b><u>\$325,406</u></b>

\* Note: Monies received may be designated.

<b><u>Earnings / (Shortfall)</u></b>	<b><u>\$206</u></b>
--------------------------------------	---------------------

<b><u>Designated Funds</u></b>	<b><u>Revenue</u></b>	<b><u>Expenditures*</u></b>
Friends	\$8,000	\$8,720
Memorials-Materials	\$390	\$1,781
Investment Dividends	\$4491	\$3528
SBM Foundation Grant	\$4,200	\$3,187
Other Designated Contributions	\$2,060	\$1,631



Praxair Fund grant for replacement of Audio bks only	\$0	\$1,050
Benefaction	\$1,399	\$2,573
<b><u>Total Designated/Inv. Revenues</u></b>	<b><u>\$ 20,540</u></b>	<b><u>\$22,470</u></b>

\*note – expenditures may be higher than revenue because used deferred monies.



---

## United Services, Inc.

---

*Creating healthy communities*

January 14, 2013

Ms. Carmen Vance  
1<sup>st</sup> Selectwoman  
Town of Columbia  
323 Route 87  
Columbia, CT 06237

Dear Ms. Vance:

On behalf of the Board of Directors of United Services, Inc., we respectfully request the Town of Columbia to contribute its share for services that will be provided by our agency to your community in the coming fiscal year. Enclosed is a summary of actual services utilized by Columbia residents this past year, as well as our Annual Report which highlights services that were provided to local communities during Fiscal Year 2012.

As you are no doubt aware, families in Northeastern Connecticut continue to struggle through “The Great Recession” as our community contends with some of the state’s highest unemployment rates and other troubling socio-economic indicators. United Services has now seen demand for Outpatient Mental Health Services more than DOUBLE in just the last five years – rising 214% despite stagnant or reduced funding to the agency. The recession has also made its impact felt among families and individuals seeking other services we provide as well.

The numbers of individuals and families seeking support from programs including our Child Guidance Clinic, Addiction Treatment Services and our Domestic Violence Program have all increased significantly in recent years. And yet, while the needs of our communities may be higher than other regions, with few large employers, private foundations, and a very limited United Way presence to provide financial support, providers of essential human services in Northeastern Connecticut must do more with considerably less resources than other regions of the state.

Our request is based on a per capita allocation of \$.70 - a request that we have not increased for the last 18 years, even as the costs for wages, benefits, insurance, utilities, etc. have increased considerably. Few, if any, vendors of services to your town can make this same statement, and few organizations provide such critical and needed supports to the community.

[www.UnitedServicesCT.org](http://www.UnitedServicesCT.org)

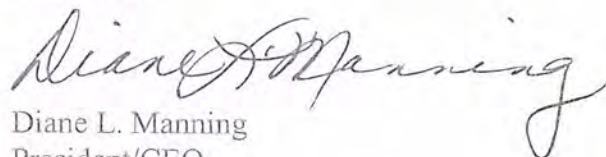
**Just \$.70 per resident, per year, will help provide the support we need to continue to respond to the needs of the individuals and families in our community.** As we reaffirm our commitment to our local communities even in the face of insufficient funding, we hope that the Town of Columbia will make continued support for United Services a priority. **Our request, based on the town's population of 5,485 is \$3,839.50.**

These local funds from communities such as Columbia are used to match state funding for programs such as child abuse, victim supports, youth violence prevention and the Domestic Violence Program, as well as support crisis services and provide information about behavioral health for local citizens. Town funds go directly to programs and are not used to pay for any administrative costs. We hope that with continued support from Columbia we can continue to meet the needs of children, adults and families who request our services in the coming year.

If you would like to learn more about our services, or if we can help you meet a special need in Columbia, please feel free to contact me at 860-774-2020. We would also be pleased to send a representative to your Board of Finance or Selectman's meeting.

United Services has provided behavioral health and social services for nearly 50 years in northeastern Connecticut. We value our alliance with Columbia and look forward to continuing our relationship during this year and realizing our shared goal of "Creating Healthy Communities."

Sincerely,

A handwritten signature in cursive script that reads "Diane L. Manning". The signature is written in black ink and is positioned above the printed name and title.

Diane L. Manning  
President/CEO

**TOWN OF COLUMBIA**  
**SERVICES PROVIDED TO TOWN RESIDENTS**  
 July 1, 2011 to June 30, 2012

<b>PARTIAL LISTING OF SERVICES</b>	<b>RESIDENTS SERVED</b>	<b>NUMBER OF VISITS/CONTACTS</b>
<i>Recovery Pathways</i> - services and support for optimal functioning in the community for individuals with serious mental illnesses, the elderly, parents of minor children, and the homeless.	14	372
<i>Emergency Psychiatric Services 24/7/365</i> – emergency response and crisis intervention for mental health and substance abuse problems for all ages. Includes mobile response to home, school, etc.	45	75
<i>Adult Outpatient Services &amp; Addiction Recovery Services</i> -- outpatient treatment for adults, including special services for the elderly and seriously mentally ill populations, and home-based treatment. Treatment, counseling and case management for persons addicted to alcohol or drugs, gambling and other problem behaviors.	32	432
<i>Employee Assistance Program</i> – counseling and referral services for employees; employers have access to management/supervisory consultations and trainings.	8	40
<i>Child Guidance Center</i> – treatment for children and parents, including victims of abuse. Community education and prevention services.	18	261
<i>Psychiatric Services</i> – medical services for adults, adolescents and children, visits including specialized medication evaluations and monitoring, consultation and therapy.	39	230
<i>Work Services</i> – job readiness, job search and coaching for adults reentering the workforce after mental health treatment.	5	66

**VNA EAST, INC.**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**JUNE 30, 2012 AND 2011**

# VNA EAST, INC.

## CONTENTS

---

<b>Independent Auditors' Report</b> .....	1
<b>Financial Statements</b>	
Balance Sheets.....	2
Statements of Operations.....	3
Statements of Changes in Net Assets.....	4
Statements of Cash Flows .....	5
<b>Notes to Financial Statements</b> .....	6-17
<b>Independent Auditors' Report on Supplementary Information</b> .....	18
<b>Supplementary Information</b>	
Schedules of Expenses .....	19



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
VNA East, Inc.

We have audited the accompanying balance sheets of VNA East, Inc. as of June 30, 2012 and 2011, and the related statements of operations, and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VNA East, Inc. as of June 30, 2012 and 2011, and the results of its operations, changes in net assets and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

*Marcum LLP*

New Haven, CT  
December 11, 2012



VNA EAST, INC.

BALANCE SHEETS

JUNE 30, 2012 AND 2011

	2012	2011
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 630,912	\$ 1,346,280
Investments	7,885,246	7,406,682
Accounts receivable	1,340,841	769,301
Prepaid expenses and other	<u>127,499</u>	<u>95,642</u>
<b>Total Current Assets</b>	9,984,498	9,617,905
<b>Property and Equipment - net</b>	<u>771,547</u>	<u>893,900</u>
	<u>\$ 10,756,045</u>	<u>\$ 10,511,805</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	\$ 459,072	\$ 233,554
Accrued salaries and related withholdings	216,541	125,181
Accrued vacation	124,972	103,332
Deferred revenue	143,422	123,569
Estimated third party payor settlements	<u>258,832</u>	<u>157,549</u>
<b>Total Current Liabilities</b>	<u>1,202,839</u>	<u>743,185</u>
<b>Net Assets</b>		
Unrestricted	8,244,550	8,449,863
Temporarily restricted	975,092	986,050
Permanently restricted	<u>333,564</u>	<u>332,707</u>
<b>Total Net Assets</b>	<u>9,553,206</u>	<u>9,768,620</u>
	<u>\$ 10,756,045</u>	<u>\$ 10,511,805</u>

*The accompanying notes are an integral part of these financial statements.*



# VNA EAST, INC.

## STATEMENTS OF OPERATIONS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
<b>Revenue and Other Support</b>		
Net patient service revenue	\$ 5,497,769	\$ 6,067,343
Town appropriations	14,306	14,421
Net assets released from restrictions	44,217	6,002
	5,556,292	6,087,766
<b>Expenses</b>		
Salaries and related expenses	3,846,018	4,418,210
Professional fees and contract services	1,321,381	869,679
Medical and office supplies and expenses	206,547	235,622
Depreciation	141,100	149,245
Transportation	126,181	142,543
Other operating expenses	120,008	114,933
Occupancy	72,157	84,122
Provision for (recovery of) bad debts	1,425	(1,836)
	5,834,817	6,012,518
<b>(Loss) Income from Operations</b>	(278,525)	75,248
<b>Nonoperating Income</b>		
Investment return, net of investment management fees of \$31,099 in 2012 and \$29,556 in 2011	121,005	119,847
Interest income and other	7,121	14,570
Contributions	5,558	21,983
	133,684	156,400
<b>(Deficiency) Excess of Unrestricted Revenue and Other Support Over Expenses</b>	(144,841)	231,648
<b>Other Changes in Unrestricted Net Assets</b>		
Unrealized (loss) gain on investments	(60,472)	338,051
<b>Change in Unrestricted Net Assets</b>	\$ (205,313)	\$ 569,699

*The accompanying notes are an integral part of these financial statements.*

VNA EAST, INC.

STATEMENTS OF CHANGES IN NET ASSETS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
<b>Unrestricted Net Assets</b>		
(Deficiency) excess of revenue and other support over expenses	\$ (144,841)	\$ 231,648
Unrealized (loss) gain on investments	<u>(60,472)</u>	<u>338,051</u>
<b>Change in Unrestricted Net Assets</b>	<u>(205,313)</u>	<u>569,699</u>
<b>Temporarily Restricted Net Assets</b>		
Contributions and fundraising, net of direct expenses of \$3,658 in 2012 and \$3,526 in 2011	16,848	20,142
Investment return, net of investment management fees of \$7,136 in 2012 and \$6,724 in 2011	16,411	146,649
Net assets released from restrictions	<u>(44,217)</u>	<u>(6,002)</u>
<b>Change in Temporarily Restricted Net Assets</b>	<u>(10,958)</u>	<u>160,789</u>
<b>Permanently Restricted Net Assets</b>		
Investment return	<u>857</u>	<u>7,700</u>
<b>Change in Permanently Restricted Net Assets</b>	<u>857</u>	<u>7,700</u>
<b>Change in Net Assets</b>	(215,414)	738,188
<b>Net Assets - Beginning</b>	<u>9,768,620</u>	<u>9,030,432</u>
<b>Net Assets - Ending</b>	<u>\$ 9,553,206</u>	<u>\$ 9,768,620</u>

*The accompanying notes are an integral part of these financial statements.*

VNA EAST, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ (215,414)	\$ 738,188
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Net realized and unrealized (gain) loss on investments	84,219	(450,938)
Depreciation	141,100	149,245
Provision for (recovery of) bad debts	1,425	(1,836)
Changes in assets and liabilities:		
Accounts receivable	(572,965)	137,125
Other current assets	(31,857)	40,612
Accounts payable and accrued expenses	225,518	(50,745)
Accrued salaries and related withholdings	91,360	(2,840)
Accrued vacation	21,640	(12,963)
Deferred revenue	19,853	(104,517)
Estimated third party payor settlements	101,283	(33,645)
<b>Net Cash (Used in) Provided by Operating Activities</b>	<u>(133,838)</u>	<u>407,686</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of furniture and equipment	(18,747)	(78,511)
Proceeds from sales of investments	1,013,129	2,750,447
Purchases of investments	<u>(1,575,912)</u>	<u>(2,914,518)</u>
<b>Net Cash Used in Investing Activities</b>	<u>(581,530)</u>	<u>(242,582)</u>
<b>Net Change in Cash and Cash Equivalents</b>	(715,368)	165,104
<b>Cash and Cash Equivalents - Beginning</b>	<u>1,346,280</u>	<u>1,181,176</u>
<b>Cash and Cash Equivalents - Ending</b>	<u>\$ 630,912</u>	<u>\$ 1,346,280</u>

*The accompanying notes are an integral part of these financial statements.*

VNA EAST, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

*ORGANIZATION*

VNA East, Inc. (the Association) is a non-stock corporation organized in Connecticut.

The Association provides home care, hospice and other supportive services to individuals in their homes.

*SIGNIFICANT ACCOUNTING POLICIES*

*USE OF ESTIMATES*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*NET ASSETS CATEGORIES*

To ensure observance of limitations and restrictions that may be placed on the use of resources available, the accounts of the Association are maintained in the following net asset categories:

*Unrestricted* - Unrestricted net assets represent available resources other than donor restricted contributions. Included in unrestricted net assets are grants and contracts which are earmarked for specific purposes.

*Temporarily Restricted* - Temporarily restricted net assets represent contributions that are restricted by the donor either as to purpose or as to time of expenditure.

*Permanently Restricted* - Permanently restricted net assets represent contributions that are limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization.

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *INVESTMENTS*

Investments are stated at fair value in the balance sheets. Investment income (including realized gains and losses on investments, interest, and dividends) is included in net income unless restricted by donor or law. Unrealized gains and losses on investments are excluded from excess of revenue and gains over expenses, unless the investments are trading securities.

#### *RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS*

Accounts receivable are stated at the amount the Association expects to collect from outstanding balances. The Association provides for losses on accounts receivable using the allowance method. The allowance is based on a review of the current status of existing receivables, historical collection experience, third-party contracts, and other circumstances that may affect the ability of patients to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Association's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

#### *NET PATIENT SERVICE REVENUE*

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including retroactive adjustment under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in the future periods as final settlements are determined.

#### *CHARITY CARE AND COMMUNITY-BASED ACTIVITIES*

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not expect payment, charges are not included in net patient service revenue. The Association also subsidizes the cost of other community-based activities including community health and education, subsidized patient care, and volunteer services for patients and families.

VNA EAST, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following table presents a summary of the charity care and community-based activities for the years ended June 30:

	2012	2011
Community Health Services		
Bereavement and community health education	\$ 12,806	\$ 13,808
Volunteer services for patients and families	26,748	16,065
Subsidized Health Services		
Subsidized cost of patient care	<u>593,038</u>	<u>507,366</u>
	<u>\$ 632,592</u>	<u>\$ 537,239</u>

*DONOR-RESTRICTIONS*

Donor-restricted funds are used to segregate resources that are restricted by donors or grantors from resources that are unrestricted. Restricted gifts and other restricted resources, including investment income, are recorded as additions to the temporarily or permanently restricted net assets. Donor-restricted contributions whose restrictions are met within the same year as received are reflected as unrestricted contributions in the accompanying financial statements.

The temporarily restricted net assets are supported by assets that are held for use in the Hospice of Eastern Connecticut program, and consist of the following at June 30:

	2012	2011
Cash and cash equivalents	\$ 37,930	\$ 24,524
Investments	1,063,685	1,047,283
Due to unrestricted funds	<u>(126,523)</u>	<u>(85,757)</u>
	<u>\$ 975,092</u>	<u>\$ 986,050</u>

Permanently restricted net assets consist of endowment fund assets to be held in perpetuity. Under the terms of one endowment, a portion of the investment return is required to be added to the permanently restricted net assets. All other income from those assets can be used to support the activities of the Hospice of Eastern Connecticut program.

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *CASH AND CASH EQUIVALENTS*

Cash and cash equivalents include investments in highly liquid financial instruments with original maturities of three months or less. The Association maintains its cash balances in primarily one financial institution, and those deposits, at times, exceed federally insured limits. The Association believes that the credit risk associated with these deposits is minimal.

#### *PROPERTY AND EQUIPMENT*

Property and equipment are recorded at cost. Maintenance and repairs are charged to expense as incurred. Depreciation is computed on the straight-line method based on the estimated useful lives of five to twenty-five years for building and improvements and five to ten years for furniture and equipment.

#### *STATEMENTS OF OPERATIONS*

For purposes of display, transactions that are ongoing, major or central to the provision of health care services are reported as revenues and expenses. Peripheral or incidental transactions are reported as gains and losses.

#### *INCOME TAXES*

The Association is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that as of June 30, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Association is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes the Association is no longer subject to income tax examinations for years prior to 2009.

VNA EAST, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*SUBSEQUENT EVENTS*

The Association has evaluated the impact of subsequent events through December 11, 2012, the date at which the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2012, have been incorporated into these financial statements herein.

NOTE 2 - THIRD PARTY RATE ADJUSTMENTS AND REVENUE

Net patient service revenue by payor at June 30, is as follows:

	2012	2011
Governmental Fees		
Medicare	\$ 2,854,040	\$ 3,334,014
Medicare-Hospice	949,270	797,318
Medicaid	879,727	929,201
Other third-parties	<u>189,729</u>	<u>198,743</u>
	<u>4,872,766</u>	<u>5,259,276</u>
Other Fees		
Private insurance	30,367	71,259
Blue Cross	269,755	321,311
Connecticut Community Care, Inc.	119,554	153,332
Private pay	104,841	100,344
Visiting Nurses Association of New England	63,427	80,177
Other third-parties	<u>37,059</u>	<u>81,644</u>
	<u>625,003</u>	<u>808,067</u>
	<u>\$ 5,497,769</u>	<u>\$ 6,067,343</u>



# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

#### NOTE 2 - THIRD PARTY RATE ADJUSTMENTS AND REVENUE (CONTINUED)

Approximately 69 and 68 percent in 2012 and 2011, respectfully, of net patient service revenue was derived under federal reimbursement programs and approximately 16 and 15 percent in 2012 and 2011, respectfully, of net patient service revenue was derived under state third-party reimbursement programs.

The Association's reimbursement for services provided to patients under the Medicare program is under a prospective payment system (PPS). Under PPS, the Association receives a prospective payment for services to be provided based on a case-mix adjusted episodic payment. The length of each episode is sixty days, and the episodic payment amount is established at the time of admission of the patient based on established Home Health Resource Group (HHRG) categories.

Revenue under PPS is recognized over the term of the episode, with any unearned portion recorded as deferred revenue. The Association's reimbursements for services provided to home care patients with all other third-party payors and patients are at pre-determined rates on a per visit basis.

The Association's arrangements with Medicare and other third-party payors for hospice services provide for payment on a per day basis at prospectively determined rates.

The Association is participating in a third-party liability recovery project (TPL), which potentially requires the return of monies to the State of Connecticut, Department of Social Services for claims billed to Medicaid that initially should have been covered by Medicare. At June 30, 2012 and 2011, approximately \$30,000 and \$6,000, respectively of TPL demand billing is included in estimated third party payor settlements.

#### NOTE 3 - ACCOUNTS RECEIVABLE

The Association provides health care services and grants credit to patients for payment of services rendered. The Association generally does not require collateral or other security in extending credit to patients; however, they routinely obtain assignment of patients' benefits payable under their health insurance programs, plans or policies.

VNA EAST, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

NOTE 3 - ACCOUNTS RECEIVABLE (CONTINUED)

As of June 30, accounts receivable consisted of the following:

	2012	2011
Governmental Agencies		
Medicare	\$ 696,260	\$ 367,956
Medicare - Hospice	355,923	196,753
Medicaid	116,836	105,900
Other third-party payors, patients and others	<u>212,932</u>	<u>139,802</u>
	1,381,951	810,411
Less allowance for doubtful accounts	<u>41,110</u>	<u>41,110</u>
	<u>\$ 1,340,841</u>	<u>\$ 769,301</u>

NOTE 4 - INVESTMENTS

Investments consist primarily of U.S. treasury notes, government agency obligations, corporate obligations and mutual funds, and by policy, are not heavily concentrated in any individual security or financial institution.

Investments are stated at fair value and consist of the following at June 30:

	2012	2011
Cash equivalents	\$ 592,993	\$ 80,216
U.S. Treasury Notes and Government Agency Obligations	2,012,486	2,312,628
Corporate obligations	972,245	864,809
Mutual funds	<u>4,307,522</u>	<u>4,149,029</u>
	<u>\$ 7,885,246</u>	<u>\$ 7,406,682</u>

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

### NOTE 4 - INVESTMENTS (CONTINUED)

Investment return at June 30 is summarized as follows:

	2012	2011
Investment income, net	\$ 162,020	\$ 161,309
Net realized gain (loss)	<u>(3,670)</u>	<u>(7,254)</u>
	158,350	154,055
Net unrealized gain/(loss)	<u>(80,549)</u>	<u>458,192</u>
	<u>\$ 77,801</u>	<u>\$ 612,247</u>

### *RISKS AND UNCERTAINTIES*

The Association's investment securities are subject to exposure due to various risks such as interest rate risk, financial market risk, and credit risk. Due to the level of risk associated with investment securities, coupled with recent economic events, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the value of investment securities reported in the Association's financial statements.

### NOTE 5 - FAIR VALUE MEASUREMENTS

The following methods and assumptions were used by the Association in estimating the fair value of its financial instruments:

*Cash and cash equivalents* - The carrying amount reported in the balance sheet for cash and cash equivalents approximates its fair value.

*Investments* - Fair values, which are the amounts reported in the balance sheet, are based on quoted market prices, if available, or other observable market inputs.

*Accounts payable and accrued expenses* - The carrying amount reported in the balance sheet for accounts payable and accrued expenses approximates its fair value.

*Estimated third-party payor settlements* - The carrying amount reported in the balance sheet for estimated third-party payor settlements approximates its fair value.

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

### NOTE 5 - FAIR VALUE MEASUREMENTS (CONTINUED)

The Association has established a framework for measuring fair value, based on a fair value hierarchy that is intended to increase consistency and comparability in fair value measurements and related disclosures. This hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, as follows:

- Level 1 – Inputs to the valuation methodology based on unadjusted quoted market prices in active markets that are accessible at the measurement date.
- Level 2 – Inputs to the valuation methodology that include quoted market prices that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The Association's policy is to recognize significant transfers between levels at the beginning of the reporting period.

The estimated fair values of the Association's interests in Level 1 U.S. Treasury Notes and Government Agency Obligations are based on the closing price reported on the active market on which the individual securities are traded. Mutual funds are valued at net asset value (NAV) of shares held by the Association at year-end.

The estimated fair value of the Association's interest in Level 2 corporate obligations are estimated using recently executed transactions, market price quotations (where observable), bond spreads or credit default swap spreads.

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

### NOTE 5 - FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents information about the Association's investments measured at fair value as of June 30, 2012 and 2011:

	2012		Total
	Quoted Prices in Active Markets (Level 1)	Other Than Quoted Market Inputs (Level 2)	
Cash equivalents	\$ 592,993	\$ --	\$ 592,993
U.S. Treasury Notes and Government Agency Obligations	2,012,486	--	2,012,486
Corporate obligations	--	972,245	972,245
Mutual funds	<u>4,307,522</u>	<u>--</u>	<u>4,307,522</u>
	<u>\$ 6,913,001</u>	<u>\$ 972,245</u>	<u>\$ 7,885,246</u>

	2011		Total
	Quoted Prices in Active Markets (Level 1)	Other Than Quoted Market Inputs (Level 2)	
Cash equivalents	\$ 80,216	\$ --	\$ 80,216
U.S. Treasury Notes and Government Agency Obligations	2,312,628	--	2,312,628
Corporate obligations	--	864,809	864,809
Mutual funds	<u>4,149,029</u>	<u>--</u>	<u>4,149,029</u>
	<u>\$ 6,541,873</u>	<u>\$ 864,809</u>	<u>\$ 7,406,682</u>

# VNA EAST, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

### NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment at June 30 is as follows:

	2012	2011
Building and improvements	\$ 1,913,851	\$ 1,908,701
Office furniture and equipment	<u>1,066,111</u>	<u>1,052,514</u>
	2,979,962	2,961,215
Less accumulated depreciation	<u>2,208,415</u>	<u>2,067,315</u>
	<u>\$ 771,547</u>	<u>\$ 893,900</u>

### NOTE 7 - BANK CREDIT ARRANGEMENT

The Organization has \$350,000 available under the terms of a revolving line of credit agreement with a bank. Interest is charged on advances at the bank's prime rate, and the line is collateralized by investment securities. At June 30, 2012 and 2011, no amounts were outstanding on the line.

### NOTE 8 - RETIREMENT PLANS

The Association sponsors a defined contribution pension plan covering substantially all of its employees. Association contributions and expense for the years ended June 30, 2012 and 2011 were \$72,231 and \$63,908, respectively.

In 2012, the Association established the VNA East, Inc. Deferred Compensation Program (the Program), which is made available to certain employees of the Association, as designated by the Board of Directors. Elective employee deferrals are made to the Program, and an account is established and maintained on behalf of each eligible employee. Vesting for an eligible employee's account balance is conditioned upon the eligible employee being employed on certain dates, as defined in the Program. During 2012, deferred compensation of \$400,000 was established in the Program. For 2012, a total of \$89,000 was accrued under the Program.

VNA EAST, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

---

NOTE 9 - FUNCTIONAL EXPENSES

The Association provides home care, hospice, and other home care related services to residents within its geographic location including nursing, home health aides, physical, speech and occupational therapy, and medical social work services. Expenses related to providing these services are as follows:

	<u>2012</u>	<u>2011</u>
Professional care of patients:		
Home care services	\$ 3,438,297	\$ 3,729,005
Hospice services	578,236	478,248
Other home care related services	347,496	381,999
General and administrative	<u>1,470,788</u>	<u>1,423,266</u>
	<u>\$ 5,834,817</u>	<u>\$ 6,012,518</u>



**INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTARY INFORMATION**

Board of Directors  
**VNA East, Inc.**

We have audited the financial statements of VNA East, Inc. as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated December 11, 2012 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The combining schedules of expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Marcum LLP*

New Haven, CT  
December 11, 2012





VNA EAST, INC.

SCHEDULES OF EXPENSES

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Salaries		
Administrative	\$ 1,075,850	\$ 1,041,835
Nurses	1,514,648	1,627,757
Other professionals	360,057	773,911
Para-professionals	358,077	372,968
Employee benefits	289,124	300,437
Payroll taxes	248,262	301,302
	<u>3,846,018</u>	<u>4,418,210</u>
Professional fees and contract services	1,291,301	840,563
Medical and office supplies and expenses	206,547	235,622
Depreciation	141,100	149,245
Transportation	126,181	142,543
Occupancy	72,157	84,122
Insurance	40,947	47,602
Dues and subscriptions	30,608	29,469
Clinics and program expense	30,080	29,116
Telephone	17,221	23,249
Staff recruitment	15,119	--
Staff education	7,580	8,905
Public relations	3,196	3,159
Miscellaneous	5,337	2,549
Provision for (recovery of) bad debts	1,425	(1,836)
	<u>\$ 5,834,817</u>	<u>\$ 6,012,518</u>

*See independent auditors' report on supplementary information.*

*Financial  
Reports*

TOWN OF COLUMBIA  
TREASURER'S ANNUAL REPORT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
for the year ending June 30, 2012

**GENERAL FUND (10)**

Balance June 30, 2011

Cash and Cash Equivalent	549,889	
Short Term Investment Fund	3,112,405	
Due from (to) Others	(575,185)	
		3,087,110

Receipts:

Property Taxes	12,589,812	
Licenses, Fees and Permits	146,536	
Intergovernmental Revenues	3,469,568	
Charges for Services	22,059	
Other Revenue	153,546	
Interest on investments	9,552	
		16,391,073

Fund Transfers:

From (to) Capital Reserve Fund	(744,722)	
From (to) Dog Fund	(9,405)	
From (to) Internal Service Fund	(10,000)	
From (to) Recreation Activities Fund	14,062	
From (to) Other Funds	65	
		(750,000)

Disbursements:

Board of Selectmen	2,983,380	
Board of Selectmen - Debt Service	835,193	
Board of Education	11,117,795	
		14,936,367

Balance June 30, 2012

Cash and Cash Equivalent	875,763	
Short Term Investment Fund	3,815,491	
Due from (to) Others	(896,605)	

GENERAL FUND

3,794,649

TOWN OF COLUMBIA  
 TREASURER'S ANNUAL REPORT  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 for the year ending June 30, 2012

**RESERVE FUND (20)**

Balance June 30, 2011			
	Cash and Cash Equivalent	-	
	Short Term Reserve Fund	574,512	
	Due from (to) Others	(240,212)	
			334,300
Receipts:			
	Interest on Investments	924	
	Other Revenues	-	
	Transfers from General Fund	765,786	
			766,710
Disbursements:			
	Expenditures on Projects	494,133	
	Transfers to Other Funds	-	
			494,133
Balance June 30, 2012			
	Cash and Cash Equivalent	-	
	Short Term Investment Fund	575,436	
	Due from (to) Others	31,441	
	<b>RESERVE FUND</b>		<b>606,877</b>

**DOG FUND (30)**

Balance June 30, 2011			
	Cash and Cash Equivalent	-	
	Short Term Investment Fund	5,297	
	Due To (From) Others	695	
			5,992
Receipts:			
	Fines, Fees & Permits	2,145	
	Interest on Investments	9	
	Transfers from General Fund	9,405	
			11,559
Disbursements:			
	Expenditures on Projects	11,438	
	Transfers to Other Funds	-	
			11,438
Balance June 30, 2012			
	Cash and Cash Equivalent	-	
	Short Term Investment Fund	5,306	
	Due To (From) Others	807	
	<b>DOG FUND</b>		<b>6,113</b>

TOWN OF COLUMBIA  
 TREASURER'S ANNUAL REPORT  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 for the year ending June 30, 2012

**LAND ACQUISITION/OPEN SPACE FUND (35)**

Balance June 30, 2011	
Cash and Cash Equivalent	-
Short Term Investment Fund	47,506
Due To (From) Others	-
	47,506
Receipts:	
Interest on Investments	79
Open Space Contribution	6,195
Transfer from Reserve Fund	-
	6,274
Disbursements:	
Expenditures on Projects	-
Transfers to Other Funds	-
	-
Balance June 30, 2012	
Cash and Cash Equivalent	-
Short Term Investment Fund	53,781
Due To (From) Others	-
	53,781
<b>LAND ACQUISITION</b>	<b>53,781</b>

**TOWN AID ROADS (41)**

Balance June 30, 2011	
Cash and Cash Equivalent	-
Inventory	-
Due from (to) Others	129,302
	129,302
Receipts:	
Intergovernmental Revenues	102,714
Other Revenue	-
	102,714
Disbursements:	
Expenditures on Projects	-
Transfers to Other Funds	-
	-
Balance June 30, 2012	
Cash and Cash Equivalent	-
Short Term Investment Fund	-
Due To (From) Others	232,015
	232,015
<b>TOWN AID ROADS</b>	<b>232,015</b>

Town of Columbia  
2011-2012 Revenue  
Budget Basis

General Fund	Description	Budget	Actual	Differences Over(Under)
<b>Taxes</b>				
	110 Current Prop Taxes	12,249,723	12,392,101	142,378
	115 Refunds-Current Taxes	(9,000)	(13,031)	(4,031)
	117 Refunds-Prior FY Taxes	(7,000)	(2,136)	4,864
	120 Delinquent Prop Taxes	50,000	138,598	88,598
	130 Prop Tax Interest	40,000	73,128	33,128
	140 Prop Tax Lien Fees	750	1,032	282
	150 Other Fees - Tax Collector	100	120	20
	160 Taxes - Town Benefit	-	-	-
	<b>Total Taxes</b>	<b>12,324,573</b>	<b>12,589,812</b>	<b>265,239</b>
<b>Licenses, Fees and Permits</b>				
	221 Real Estate Convyance	25,000	50,734	25,734
	222 Bldg. Mech. Septic Permits	50,000	60,622	10,622
	223 Zoning Permit Fees	1,500	2,420	920
	224 Recording Fees	27,500	30,910	3,410
	225 Pistol Permit Fees	1,250	1,850	600
	226 Blasting Permit Fees	-	-	-
	<b>Total Licenses, Fees and Permits</b>	<b>105,250</b>	<b>146,535</b>	<b>41,285</b>
<b>Intergovernmental Revenue</b>				
	320 Home land Security Grant	1,200	1,224	24
	352 Education Equalization Grant	2,550,037	2,560,015	9,978
	353 Special Education Grant	206,740	319,444	112,704
	354 School Transportation Grant	41,269	40,356	(913)
	362 Circuit Breaker Elderly Tax Relief Grant	-	29,705	29,705
	364 Disabled Persons Tax Grant	777	777	0
	365 Veterans Tax Grant	2,246	2,477	231
	367 Muncipal Revenue Sharing	-	15,856	15,856
	382 Pmt in Lieu Tax-State Property	8,386	8,390	4
	383 Manshantucket Pequot PILOT	19,220	19,509	289
	685 LoCIP Reimbursement	226,567	90,599	(135,968)
	755 School Construction Grant Rev	315,449	315,449	0
	25 Town Hall Generator	-	48,167	48,167
	800 Library Expansion Phase II	-	17,600	17,600
	<b>Total Intergovernmental Revenue</b>	<b>3,371,891</b>	<b>3,469,568</b>	<b>97,677</b>
<b>Charges for Services</b>				
	410 Notary Fees	135	295	160
	411 Photocopy Fees	5,250	6,230	980
	412 Passport Fees	-	2,375	2,375
	413 Planning & Zoning Commission Fees	1,700	2,970	1,270
	414 Zoning Board of Appeals Fees	875	1,025	150
	415 Inland/Wetland Fees	2,000	2,465	465
	416 Town Clerk Fees	3,500	4,431	931
	670 WINCOG Acctg Services	-	4,643	4,643
	<b>Total Charges for Services</b>	<b>13,460</b>	<b>24,433</b>	<b>8,598</b>

Town of Columbia  
2011-2012 Revenue  
Budget Basis

Description	Budget	Actual	Differences Over(Under)
<b>Other Revenue</b>			
500 Court Judgment	500	-	(500)
510 Court Fines	-	2,505	2,505
611 Interest on Investments	13,000	9,552	(3,448)
621 Facilities Rental	1,000	1,550	550
622 Boat Mooring Fees	1,200	2,000	800
623 Town Beach Use and Concession Fees	22,483	27,510	5,027
625 Transfer Station Fees	20,000	43,292	23,292
626 Transfer Station Sticker Fees	20,000	22,674	2,674
627 Transfer Station Bag Fees	-	800	800
640 Refunds, Rebates	-	1,085	1,085
660 Telephone Access Grant	19,321	16,225	(3,096)
680 Preschool Tuition Fees	14,000	12,880	(1,120)
000 Recreation - Miscellaneous	20,000	-	(20,000)
690 Miscellaneous	6,445	20,649	14,204
Total Other Revenue	<u>137,949</u>	<u>160,722</u>	<u>22,773</u>
<b>Unassigned Fund Balance</b>			
675 Transfers In from Recreation	-	14,062	14,062
675 Transfers In from Econ. Development Fund		65	65
Total Undesignated Fund Balance	<u>-</u>	<u>14,127</u>	<u>14,127</u>
Total Revenues for General Fund	<u>15,953,123</u>	<u>16,405,197</u>	<u>452,074</u>
<b>Reserved Funds</b>			
20 Reserved Fund for Capital and Non-Recurring Expenditures			
611 Interest on Investments	-	924	924
Total Res'd Fund for Capital and Non-Recur Exps	<u>-</u>	<u>924</u>	<u>924</u>
<b>Other Government Funds</b>			
28 Community Garden/Szegda Farm			
190 Community Garden	-	347	347
191 Maintenance of Szegda Farm	-	-	-
	<u>-</u>	<u>347</u>	<u>347</u>
29 Recreation Activities Fund			
100 Adult Programs	-	16,257	16,257
110 Educational Programs	-	1,660	1,660
120 Fundraisers	-	3,280	3,280
121 Beach	-	1,050	1,050

Town of Columbia  
2011-2012 Revenue  
Budget Basis

Description	Budget	Actual	Differences Over(Under)
130 Youth	-	14,734	14,734
140 Donations	-	1,000	1,000
147 Golf Tournament	-	-	-
Total Recreation Activities Fund	-	37,980	37,980
30 Dog Fund			
224 Dog License Fees	-	1,921	1,921
225 Dog License Surcharge	-	79	79
691 Miscellaneous	-	-	-
421 Dog Redemption and Sale	-	145	145
530 Dog Fund Penalties	-	-	-
611 Investment Earnings	-	9	9
Total Dog Fund	-	2,154	2,154
31 Historic Document Preservation			
313 Historic Document Preservation Grant	-	3,500	3,500
651 Historic Document Fees	-	1,105	1,105
Total Historic Document Preservation	-	4,605	4,605
33 Social Services Needs			
611 Interest on Investments	-	3	3
691 Donations/Contributions	-	2,354	2,354
Total Social Service Needs	-	2,357	2,357
34 Council on Prevention - DARE			
691 Donations/Contributions	-	2,285	2,285
35 Open Space Land Acquisition			
611 Interest Income	-	79	79
010 Donations/Contributions	-	6,195	6,195
Total Open Space Land Acquisition	-	6,274	6,274
36 Senior Center			
450 Transportation Fees/WRTD	-	725	725
770 Donations	-	-	-
813 Senior Center Special Items	-	2,105	2,105
Total Senior Center	-	2,830	2,830
37 Memorial Funds			
001 Memorial Bench Revenue	-	-	-
38 Rec Field Fence Rentals			
611 Interest Income	-	19	19
690 Fence Rentals	-	-	-
Total Rec Field Fence Rentals	-	19	19



Town of Columbia  
2011-2012 Revenue  
Budget Basis

Description	Budget	Actual	Differences Over(Under)
39 Columbia Farmers Market			
690 Participation Fee - CFM	-	740	740
691 Farmers Market Grant	-	1,200	1,200
Participation Fee - CFM	<u>-</u>	<u>1,940</u>	<u>1,940</u>
40 Agricultural Fund			
100 Agricultural Signs	<u>-</u>	<u>18</u>	<u>18</u>
41 Improved Road Fund			
756 Town Aid Roads-Impr Rd	-	102,714	102,714
Total Improved Road	<u>-</u>	<u>102,714</u>	<u>102,714</u>
53 Yeomans Trust Distribution			
611 Yeomans Trust Distribution	<u>-</u>	<u>-</u>	<u>-</u>
58 and 59 Land Preservation Fund			
200 Licenses, fines and permits	<u>-</u>	<u>4,420</u>	<u>4,420</u>
Education Funds			
Cafeteria Funds	-	154,307	154,307
Education Grants	-	347,696	347,696
Total Education Funds	<u>-</u>	<u>502,003</u>	<u>502,003</u>
Total Other Governmental Funds	<u>-</u>	<u>669,944</u>	<u>669,944</u>
Grand Total General Fund, Reserve Fund, and Other Governmental Funds	<u>15,953,123</u>	<u>17,076,066</u>	<u>1,122,943</u>

Town of Columbia  
Operating Expenditures 2011-2012  
Budget vs. Actual  
Budget Basis

Dept	Description	2011-2012 Initial Budget	Budget Transfers	2011-2012 Revised Budget	Expenditures	Encum- brances	Remaining
<b>GENERAL GOVERNMENT</b>							
110	TOWN MEETING						
	Board of Selectmen						
120	Telephone/Communications	1,350	-	1,350	1,225	-	125
130	Legal Notices	1,000	-	1,000	780	-	220
		<u>2,350</u>	<u>-</u>	<u>2,350</u>	<u>2,005</u>	<u>-</u>	<u>345</u>
112	EXECUTIVE & ADMINISTRATIVE SERVICES						
	Board of Selectmen						
10	Salaries	137,022	4,500	141,522	141,186	-	336
20	Payroll Taxes	102,000	-	102,000	94,943	-	7,058
22	Unemployment Comp	5,000	-	5,000	40	-	4,960
30	Worker's Compensation	30,000	-	30,000	8,117	-	21,883
40	Group Insurance	266,408	-	266,408	215,959	-	50,449
50	Pension Expense	73,500	301	73,801	73,801	-	-
60	457 Employer Match	25,000	147	25,147	25,147	-	-
110	Postage	1,750	-	1,750	1,750	-	-
120	Telephone/Communication	7,720	(448)	7,272	7,272	-	-
130	Legal Notices	500	(12)	488	258	-	230
140	Advertising	800	-	800	117	-	683
230	Electricity	14,000	-	14,000	10,961	-	3,039
240	Fuel	6,246	-	6,246	4,558	-	1,688
300	General Supplies	2,750	-	2,750	2,750	-	-
420	Grants & Subsidies	6,200	-	6,200	6,200	-	-
421	Town Historian	250	-	250	26	-	224
422	Econ Devel Comm	418	-	418	418	-	-
460	Commercial Insurance	41,200	-	41,200	27,281	-	13,919
500	Professional/Tech	2,000	-	2,000	2,000	-	-
515	Contracted Services	1,800	-	1,800	1,421	-	379
520	Printing	700	-	700	464	-	236
550	Misc Services/Chgs	250	-	250	250	-	-
600	Repairs/Maintenance	100	-	100	100	-	-
610	Farmers Mrkt Expenses	1,200	-	1,200	1,200	-	-
710	Professional Improvement	500	-	500	350	-	150
720	Professional Dues	8,146	-	8,146	8,146	-	-
750	Conferences/Seminars	500	-	500	460	-	40
770	Transportation	400	12	412	412	-	-
		<u>736,360</u>	<u>4,500</u>	<u>740,860</u>	<u>635,587</u>	<u>-</u>	<u>105,273</u>
113	INFORMATION/TECHNOLOGY						
	Town Network						
500	Professional/Tech	12,740	(500)	12,240	7,684	-	4,556
600	Repairs/Maintenance	6,950	500	7,450	6,515	-	935
		<u>19,690</u>	<u>-</u>	<u>19,690</u>	<u>14,199</u>	<u>-</u>	<u>5,491</u>
115	OLD FIREHOUSE BUILDING						
	Board of Selectmen						
120	Telephone/Communications	456	10	466	463	-	3
230	Electricity	1,100	-	1,100	417	-	683
240	Fuel	3,123	(10)	3,113	683	-	2,430
		<u>4,679</u>	<u>-</u>	<u>4,679</u>	<u>1,562</u>	<u>-</u>	<u>3,117</u>
116	CHAPEL ON THE GREEN						
	Board of Selectmen						
230	Electricity	2,250	-	2,250	1,449	-	801
600	Repairs/Maintenance	-	-	-	-	-	-
		<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>1,449</u>	<u>-</u>	<u>801</u>
117	MEETING PLACE						
	Board of Selectmen						
120	Telephone	450	50	500	486	-	14
230	Electricity	750	-	750	556	-	194
240	Fuel	2,756	-	2,756	1,795	-	961
515	Contracted Services	550	(500)	50	-	-	50
600	Repairs/Maintenance	150	500	650	650	-	-
610	Bldgs/Grounds Repairs/Maintenance	-	-	-	-	-	-
		<u>4,656</u>	<u>50</u>	<u>4,706</u>	<u>3,487</u>	<u>-</u>	<u>1,219</u>

120	JUDICIAL & LEGAL						
	Board of Selectmen						
500	Professional/Technical	64,229	-	64,229	57,003	-	7,226
		64,229	-	64,229	57,003	-	7,226
130	REGISTRATION & ELECTION						
	Registrars of Voters						
10	Salaries-Election	10396	-	10,396	5,654	-	4,742
16	Salaries-Election Workers	3695	-	3,695	2,188	-	1,507
110	Postage	520	-	520	502	-	18
130	Legal Notices	700	-	700	337	-	363
300	General Supplies	7180	(150)	7,030	4,053	-	2,977
515	Contracted Services	600	-	600	-	-	600
550	Misc Services/Chqs	125	-	125	-	-	125
600	Repairs/Maintenance	573	-	573	-	-	573
770	Transportation	-	150	150	115	-	35
		23,789	-	23,789	12,848	-	10,941
132	ASSESSMENT						
	Assessor						
10	Salaries	90570	2,800	93,370	93,026	-	344
110	Postage	1200	-	1,200	620	-	580
130	Legal Notices	630	-	630	310	-	320
300	General Supplies	2,520	-	2,520	2,469	-	51
500	Professional/Technical	13,900	-	13,900	12,900	-	1,000
520	Printing	250	-	250	115	-	135
710	Professional Improvement	900	-	900	817	-	83
720	Professional Dues	355	-	355	320	-	35
750	Conferences/Seminars	120	-	120	116	-	4
770	Transportation	2,158	-	2,158	1,072	-	1,086
		112,603	2,800	115,403	111,765	-	3,638
133	TAX COLLECTION						
	Tax Collector						
10	Salaries	60893	2,000	62,893	62,761	-	132
110	Postage	4212	(1,700)	2,512	2,459	-	53
130	Legal Notices	897	176	1,073	961	-	112
300	General Supplies	674	-	674	661	-	13
500	Professional/Technical	6275	4,002	10,277	8,235	1,004	1,038
505	State DMV Fee-Delinquent Taxes	1248	-	1,248	1,248	-	0
520	Printing	450	(240)	210	208	-	2
600	Repairs/Maintenance	0	675	675	675	-	-
710	Professional Improvements	260	-	260	195	-	65
720	Professional Dues	90	-	90	90	-	-
750	Conferences/Seminars	200	-	200	125	-	75
770	Transportation	281	-	281	187	-	94
		75,480	4,913	80,393	77,805	1,004	1,584
134	PUBLIC RECORDS SERVICES						
	Town Clerk						
10	Salaries	79,078	-	79,078	78,111	-	967
110	Postage	1,421	-	1,421	1,176	-	245
130	Legal Notices	1,824	925	2,749	2,692	-	57
300	General Supplies	3,741	-	3,741	2,092	-	1,649
500	Professional/Technical	4,040	-	4,040	2,726	915	399
515	Contracted Services	540	-	540	225	-	315
550	Miscellaneous Services/Chqs	270	-	270	120	-	150
600	Repairs/Maintenance	300	-	300	-	-	300
630	Rental	342	-	342	284	-	58
710	Professional Improvement	1,200	(925)	275	200	-	75
720	Professional Dues	265	-	265	150	-	115
750	Conferences/Seminars	675	-	675	545	-	130
770	Transportation	284	-	284	194	-	90
		93,980	-	93,980	88,514	915	4,551
135	FINANCIAL PLANNING/AUDITING						
	Financial Planning and Allocation Commission						
110	Postage	350	-	350	350	-	-
130	Legal Notices	100	-	100	100	-	-
500	Professional/Technical	18093	-	18,093	17,243	-	850
520	Printing	400	-	400	-	-	400
		18,943	-	18,943	17,693	-	1,250

136	FINANCE DEPARTMENT					
	Finance Director					
10	Salaries & Wages	200046	1,900	201,946	201,941	- 6
110	Postage	2500	-	2,500	1,793	- 707
120	Telephone	1500	-	1,500	1,286	- 214
300	General Supplies	3250	-	3,250	2,931	58 261
500	Professional/Technical	22000	-	22,000	18,145	- 3,855
515	Contracted Services	1050	-	1,050	258	- 792
550	Miscellaneous Svc/Charges	150	-	150	15	- 135
600	Repairs/Maintenance	100	-	100	-	- 100
710	Professional Improvement	800	-	800	610	- 190
720	Professional Dues	1000	-	1,000	175	- 825
750	Conferences/Seminars	700	-	700	280	- 421
770	Transportation	400	-	400	60	- 340
811	Machinery/Equipment <\$5000	1200	-	1,200	634	- 566
		<u>234,696</u>	<u>1,900</u>	<u>236,596</u>	<u>228,127</u>	<u>58 8,411</u>
140	BOARD OF ASSESSMENT APPEAL					
	Board of Assessment Appeal					
110	Postage	50	-	50	-	- 50
130	Legal Notices	250	-	250	276	- (26)
710	Professional Improvement	100	-	100	-	- 100
		<u>400</u>	<u>-</u>	<u>400</u>	<u>276</u>	<u>- 124</u>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>1,394,105</b>	<b>14,163</b>	<b>1,408,268</b>	<b>1,252,320</b>	<b>1,977 153,972</b>
HEALTH AND HUMAN SERVICES						
210	HEALTH CARE AND INSPECTION SERVICES					
	Board of Selectmen					
500	Professional/Technical	24,215	-	24,215	24,214	- 1
		<u>24,215</u>	<u>-</u>	<u>24,215</u>	<u>24,214</u>	<u>- 1</u>
230	SOCIAL SERVICES					
	Board of Selectmen					
10	Salaries	5,512	-	5,512	4,916	- 596
300	General Supplies	8,350	-	8,350	7,654	- 696
770	Transportation	400	-	400	-	- 400
		<u>14,262</u>	<u>-</u>	<u>14,262</u>	<u>12,570</u>	<u>- 1,692</u>
240	DRUG AND ALCOHOL ABUSE PREVENTION					
	Board of Selectmen					
420	Grants & Subsidies	746	-	746	746	- -
500	Professional/Technical	-	-	-	-	- -
		<u>746</u>	<u>-</u>	<u>746</u>	<u>746</u>	<u>- -</u>
250	ELDERLY SERVICES					
	Commission on Aging					
110	Postage	75	-	75	-	- 75
300	General Supplies	50	-	50	-	- 50
420	Grants & Subsidies	13,041	-	13,041	13,041	- -
540	Celebration	1,250	-	1,250	807	- 443
		<u>14,416</u>	<u>-</u>	<u>14,416</u>	<u>13,848</u>	<u>- 568</u>
260	BECKISH SENIOR CENTER					
	Board of Selectmen					
10	Salaries	36,281	-	36,281	35,531	- 750
110	Postage	200	-	200	141	- 59
120	Telephone/Communication	1,488	250	1,738	1,687	- 51
230	Electricity	13,820	-	13,820	10,541	- 3,279
240	Fuel	12,931	(250)	12,681	11,939	- 742
300	General Supplies	1,000	-	1,000	964	- 36
515	Contracted Services	1,000	-	1,000	964	- 36
550	Miscellaneous Services/Chgs	188	-	188	188	- 0
710	Professional Improvement	100	-	100	57	- 43
720	Professional Dues	200	-	200	50	- 150
770	Transportation	200	-	200	185	- 15
		<u>67,408</u>	<u>-</u>	<u>67,408</u>	<u>62,247</u>	<u>- 5,161</u>
270	YOUTH SERVICES					
	Board of Selectmen					
420	Grants & Subsidies	17,082	-	17,082	17,082	- -
		<u>17,082</u>	<u>-</u>	<u>17,082</u>	<u>17,082</u>	<u>- -</u>
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		<b>138,129</b>	<b>-</b>	<b>138,129</b>	<b>130,707</b>	<b>- 7,422</b>

PUBLIC SAFETY

310	POLICE PROTECTION						
	Board of Selectmen						
120	Telephone/Communication	1,450	(181)	1,269	960	-	309
500	Professional/Technical	110,703	181	110,884	110,884	-	-
		<u>112,153</u>	<u>-</u>	<u>112,153</u>	<u>111,844</u>	<u>-</u>	<u>309</u>
320	FIRE FIGHTING AND EMERGENCY MEDICAL SERVICES						
	Board of Selectmen						
10	CVFD Stipend/Abatement	-	-	-	-	-	-
30	Workman's Compensation Insurance	7,500	-	7,500	4,070	-	3,430
420	Grants & Subsidies	183,750	1,350	185,100	185,100	-	-
500	Professional/Technical	30,147	-	30,147	23,810	-	6,337
		<u>221,397</u>	<u>1,350</u>	<u>222,747</u>	<u>212,980</u>	<u>-</u>	<u>9,767</u>
330	FIRE PREVENTION SERVICES						
	Fire Marshal						
10	Salaries	19,536	-	19,536	19,536	-	-
710	Professional Improvement	600	(14)	586	586	-	0
720	Professional Dues	200	-	200	190	-	10
770	Transportation	500	254	754	754	-	-
		<u>20,836</u>	<u>240</u>	<u>21,076</u>	<u>21,066</u>	<u>-</u>	<u>10</u>
345	EMERGENCY MANAGEMENT DIRECTOR						
	Board of Selectmen						
10	Salaries	2,448	50	2,498	2,497	-	1
110	Postage	50	-	50	-	-	50
300	General Supplies	100	-	100	-	-	100
500	Professional/Technical	50	-	50	-	-	50
770	Emergency Management - Transportation	150	-	150	34	-	116
		<u>2,798</u>	<u>50</u>	<u>2,848</u>	<u>2,531</u>	<u>-</u>	<u>317</u>
350	LAKE MANAGEMENT SERVICES						
	Board of Selectmen						
10	Salaries	6,799	500	7,299	6,869	-	430
120	Telephone/Communications	300	(150)	150	98	-	52
300	General Supplies	600	200	800	772	-	28
520	Printing	500	70	570	545	-	25
550	Miscellaneous Services/Chgs	200	(120)	80	41	-	39
600	Repairs/Maintenance	1,000	1,588	2,588	2,588	-	0
		<u>9,399</u>	<u>2,088</u>	<u>11,487</u>	<u>10,913</u>	<u>-</u>	<u>574</u>
<b>TOTAL PUBLIC SAFETY</b>		<b>366,583</b>	<b>3,728</b>	<b>370,311</b>	<b>359,335</b>	<b>-</b>	<b>10,976</b>

PUBLIC WORKS

410	PUBLIC WORKS MAINTENANCE SERVICES						
	Public Works Director						
10	Salaries	356,073	-	356,073	354,430	-	1,643
11	Salaries-OT	30,707	(15,216)	15,491	14,567	-	924
120	Telephone/Communication	3,096	1,000	4,096	3,930	-	166
230	Electricity	4,200	-	4,200	2,940	-	1,260
240	Fuel	46,897	(849)	46,048	36,454	-	9,594
300	General Supplies	7,620	-	7,620	7,145	-	475
500	Professional/Technical	4,900	-	4,900	2,468	-	2,432
515	Contracted Services	29,450	11,750	41,200	30,214	-	10,986
600	Repairs/Maintenance	74,925	13,617	88,542	84,593	-	3,949
610	Bldgs/Grounds Rep/Maint	16,750	6,993	23,743	21,677	922	1,143
630	Rental	3,700	750	4,450	4,214	-	236
710	Professional Development	400	455	855	855	-	-
		<u>578,718</u>	<u>18,500</u>	<u>597,218</u>	<u>563,486</u>	<u>922</u>	<u>32,809</u>
420	WASTE DISPOSAL SERVICES						
	Public Works Director						
10	Salaries	25,073	200	25,273	24,864	-	409
11	Salaries-OT	1,959	100	2,059	1,936	-	123
110	Postage	450	-	450	450	-	-
230	Electricity	3,000	(665)	2,335	1,180	-	1,154
300	General Supplies	750	665	1,415	695	-	720
500	Professional/Technical	150,000	-	150,000	105,820	-	44,180
515	Contracted Services	3,936	-	3,936	2,660	-	1,276
520	Printing	450	-	450	-	-	450
600	Repairs/Maintenance	1,000	-	1,000	19	-	981
630	Rental	4,800	-	4,800	4,565	-	235
		<u>191,418</u>	<u>300</u>	<u>191,718</u>	<u>142,190</u>	<u>-</u>	<u>49,528</u>

440	STREET LIGHTING						
	Board of Selectmen						
230	Electricity	20,000	-	20,000	11,833	-	8,167
		20,000	-	20,000	11,833	-	8,167
<b>TOTAL PUBLIC WORKS</b>		<b>790,136</b>	<b>18,800</b>	<b>808,936</b>	<b>717,509</b>	<b>922</b>	<b>90,504</b>
<b>BUILDING AND DEVELOPMENT SERVICES</b>							
510	PLANNING & ZONING SERVICES						
	Planning & Zoning Services						
10	Salaries	12033	-	12,033	10,992	-	1,041
110	Postage	-	350	350	349	-	1
130	Legal Notices	2100	2,000	4,100	3,007	-	1,093
500	Professional/Technical	24125	(350)	23,775	17,554	-	6,221
520	Printing	200	-	200	48	-	152
550	Miscellaneous Services/Chgs	300	-	300	245	-	55
720	Professional Dues	190	-	190	90	-	100
770	Transportation	900	-	900	891	-	9
		39,848	2,000	41,848	33,176	-	8,672
520	INLAND WETLANDS ADMINISTRATION						
	Inland Wetlands Commission						
10	Salaries	13,752	-	13,752	11,251	-	2,501
120	Telephone/Communication	240	-	240	240	-	-
130	Legal Notices	1,500	-	1,500	527	-	973
420	Grants & Subsidies	356	-	356	356	-	-
500	Professional/Technical	1,500	-	1,500	-	-	1,500
720	Professional Dues	160	-	160	100	-	60
770	Transportation	600	-	600	596	-	4
		18,108	-	18,108	13,071	-	5,037
530	BUILDING SERVICES						
	Building Official						
10	Salaries	25,427	3,000	28,427	28,427	-	-
120	Telephone/Communications	400	-	400	357	-	43
520	Printing	200	(188)	12	-	-	12
720	Professional Dues	125	125	250	250	-	-
750	Conferences/Seminars	475	63	538	538	-	-
770	Transportation	1,500	-	1,500	1,323	-	177
		28,127	3,000	31,127	30,894	-	233
540	CONSERVATION AND DEVELOPMENT SERVICES						
	Conservation Commission						
110	Postage	500	(350)	150	128	-	22
300	General Supplies	150	350	500	394	-	106
500	Professional/Technical	380	-	380	200	-	180
720	Professional Dues	100	-	100	-	-	100
750	Conferences/Seminars	500	-	500	190	-	310
		1,630	-	1,630	912	-	718
550	ZONING APPEALS SERVICES						
	Zoning Appeals Board						
130	Legal Notices	1,200	1,000	2,200	2,000	-	200
550	Miscellaneous Services/Chgs	150	-	150	-	-	150
750	Conferences/Seminars	100	-	100	-	-	100
770	Transportation	80	-	80	80	-	0
		1,530	1,000	2,530	2,080	-	450
560	BUILDING APPEALS SERVICES						
	Building Code of Appeals						
130	Legal Notices	140	-	140	-	-	140
300	General Supplies	-	-	-	-	-	-
		140	-	140	-	-	140
570	LAND USE DEPARTMENT						
	Health/Inspection/Building/Wetlands						
10	Salaries	51,166	500	51,666	51,339	-	327
110	Postage	1,600	499	2,099	2,065	-	34
300	General Supplies	2,500	-	2,500	2,479	-	21
600	Repairs/Maintenance	1,100	(499)	601	374	-	227
		56,366	500	56,866	56,258	-	608
<b>TOTAL BUILDING AND DEVELOPMENT SERVICES</b>		<b>145,749</b>	<b>6,500</b>	<b>152,249</b>	<b>136,392</b>	<b>-</b>	<b>15,857</b>

RECREATION

610	PUBLIC CELEBRATIONS					
	Board of Selectmen					
300	General Supplies	1,000	-	1,000	652	348
500	Professional/Technical	3,700	2,000	5,700	5,250	450
		<u>4,700</u>	<u>2,000</u>	<u>6,700</u>	<u>5,902</u>	<u>798</u>
620	LIBRARY SERVICES					
	Board of Selectmen					
420	Grants & Subsidies	305,229	-	305,229	305,229	-
		<u>305,229</u>	<u>-</u>	<u>305,229</u>	<u>305,229</u>	<u>-</u>
630	LAKE MANAGEMENT ADVISORY COMMITTEE					
	Lake Management Advisory Committee					
500	Professional/Technical	5,300	5,000	10,300	7,969	2,331
720	Professional Dues	150	-	150	-	150
		<u>5,450</u>	<u>5,000</u>	<u>10,450</u>	<u>7,969</u>	<u>2,481</u>
640	BEACH SERVICES					
	Board of Selectmen					
10	Salaries	27,832	-	27,832	21,256	6,576
110	Postage	500	-	500	174	326
120	Telephone/Communications	120	-	120	81	39
230	Electricity	1,000	-	1,000	624	376
240	Fuel	1,670	-	1,670	984	686
300	General Supplies	1,500	-	1,500	902	598
500	Professional/Technical	2,594	-	2,594	1,768	826
515	Contracted Services	300	-	300	300	-
520	Printing	500	-	500	-	500
		<u>36,016</u>	<u>-</u>	<u>36,016</u>	<u>26,090</u>	<u>9,926</u>
660	RECREATION AREA OPERATION					
	Board of Selectmen					
230	Electricity	1,000	-	1,000	727	273
300	General Supplies	450	-	450	149	301
515	Contracted Services	4,000	-	4,000	2,840	1,161
		<u>5,450</u>	<u>-</u>	<u>5,450</u>	<u>3,716</u>	<u>1,734</u>
670	RECREATION DEPARTMENT					
	Board of Selectmen					
10	Salaries	34,464	-	34,464	34,268	196
110	Postage	200	-	200	49	151
140	Advertising	600	-	600	45	555
300	General Supplies	800	-	800	466	334
750	Conferences/Seminars	400	-	400	370	30
770	Transportation	250	-	250	116	134
		<u>36,714</u>	<u>-</u>	<u>36,714</u>	<u>35,314</u>	<u>1,401</u>
<b>TOTAL RECREATION</b>		<b>393,559</b>	<b>7,000</b>	<b>400,559</b>	<b>384,219</b>	<b>16,340</b>

TOTAL BOARD OF SELECTMEN

<b>3,228,261</b>	<b>50,191</b>	<b>3,278,452</b>	<b>2,980,481</b>	<b>2,899</b>	<b>295,072</b>
------------------	---------------	------------------	------------------	--------------	----------------

5100 EDUCATION SERVICES

	Board of Education					
111E	Certified Salaries	3,974,072	74,478	4,048,550	4,048,550	-
112E	Non-Certified Salaries	870,905	(131,033)	739,872	739,872	-
210E	Employee Benefit-Hosp/Surg	988,257	(40,028)	948,229	948,229	-
211E	Employee Benefit-Group Life	9,763	(3,414)	6,349	6,349	-
213E	Social Security	51,452	3,081	54,533	54,533	-
214E	Medicare	64,528	(158)	64,370	64,370	-
250E	Unemployment	79,330	(65,967)	13,363	13,363	(0)
260E	Workers' Compensation	27,522	21,225	48,747	48,747	-
290E	Other Benefits	126,488	(61,661)	64,827	64,827	-
300E	Cafeteria Expense	9,171	(9,171)	-	-	-
310E	Board of Education Services	37,223	22,563	59,786	59,786	-
320E	Instructional Improvement-Staff	18,016	(6,957)	11,059	11,059	-
330E	Professional Services	287,219	(68,874)	218,345	218,345	0
340E	Technical/Contracted Services	91,442	13,998	105,440	92,614	12,826
411E	Water/Sewage	5,400	(3,445)	1,955	1,955	-
421E	Sanitary Refuse	8,137	(632)	7,505	7,505	-
430E	Repairs/Maintenance	23,890	252,947	276,837	106,299	170,538
440E	Rental	58,832	(17,891)	40,941	40,941	-
510E	Pupil Transportation	848,960	(88,130)	760,830	739,826	21,004
520E	Property Insurance	38,934	(3,755)	35,179	35,179	-
530E	Telephone	14,059	(6,245)	7,814	7,814	-

531E Postage	4,200	(2,161)	2,039	2,039	-	(0)
540E Advertising	-	281	281	281	-	-
560E Tuition	3,155,508	-	3,155,508	2,962,954	-	192,554
580E Travel	3,000	7,396	10,396	10,396	-	-
610E Supplies	98,236	17,033	115,269	101,722	12,232	1,315
613E Maintenance Supplies	17,505	(4,992)	12,513	12,513	-	(0)
622E Electricity	129,143	(44,553)	84,590	84,590	-	-
623E Propane Gas	1,848	870	2,718	2,718	-	-
624E Heating Oil	95,190	(13,473)	81,717	81,717	-	-
626E Diesel Fuel	77,050	(22,891)	54,159	54,159	-	-
640E Software	29,050	12,753	41,803	33,383	8,420	-
641E Textbooks/Ancillary Materials	49,092	(19,272)	29,820	28,204	1,616	0
642E Library Books	2,500	3,208	5,708	5,533	175	-
643E Periodicals	725	888	1,613	1,107	507	-
730E Equipment	21,800	178,577	200,377	150,517	49,859	-
810E 14220	14,220	5,404	19,624	19,624	-	-
<b>TOTAL BOARD OF EDUCATION</b>	<b>11,332,667</b>	<b>0</b>	<b>11,332,667</b>	<b>10,861,622</b>	<b>256,172</b>	<b>214,872</b>
<b>AGENCY TOTALS</b>	<b>14,560,928</b>	<b>50,191</b>	<b>14,611,119</b>	<b>13,842,103</b>	<b>259,072</b>	<b>509,944</b>
900 FUND TRANSFERS						
Transfers	589,278	174,849	764,127	764,127	-	-
700 DEBT SERVICE						
Board of Selectmen						
962 /01 Bond Prin Pmt	145,000	-	145,000	145,000	-	-
963 /01 Bond Int Pmt	70,000	-	70,000	69,999	-	1
964 8/02 Bond Principal Payment	560,000	-	560,000	560,000	-	-
965 8/02 Bond Interest Payment	60,194	-	60,194	60,194	-	0
	<b>835,194</b>	<b>-</b>	<b>835,194</b>	<b>835,193</b>	<b>-</b>	<b>1</b>
800 CONTINGENCY						
Financial Planning & Allocation Commission						
900 Reserve for Contingency	85,000	(60,040)	24,960	-	-	24,960
	<b>85,000</b>	<b>(60,040)</b>	<b>24,960</b>	<b>-</b>	<b>-</b>	<b>24,960</b>
Replenish Fund Balance	-	-	-	-	-	-
<b>FUNDS TOTALS - GENERAL FUND</b>	<b>16,070,400</b>	<b>165,000</b>	<b>16,235,400</b>	<b>15,441,423</b>	<b>259,072</b>	<b>534,906</b>
D134 DOG FUND						
PUBLIC RECORDS SERVICES						
Town Clerk						
110 Postage	247	-	247	247	-	-
300 General Supplies	258	-	258	45	-	214
500 Professional/Technical	1	-	1	-	-	1
550 Miscellaneous Service/ Charges	-	-	-	-	-	-
	<b>506</b>	<b>-</b>	<b>506</b>	<b>292</b>	<b>-</b>	<b>215</b>
D360 CANINE CONTROL SERVICES						
Canine Control Officer						
10 Salaries	7,886	305	8,191	8,189	-	2
12 Auto Allowance	2,600	100	2,700	2,700	-	-
120 Telephone	40	-	40	27	-	13
140 Advertising	100	-	100	26	-	74
300 General Supplies	300	-	300	14	-	286
500 Professional/Technical	300	-	300	190	-	110
550 Miscellaneous Services/Charges	-	-	-	-	-	-
	<b>11,226</b>	<b>405</b>	<b>11,631</b>	<b>11,146</b>	<b>-</b>	<b>485</b>
<b>FUND TOTALS - DOG FUND</b>	<b>11,732</b>	<b>405</b>	<b>12,137</b>	<b>11,438</b>	<b>-</b>	<b>699</b>



**TOWN OF COLUMBIA**  
 Budgetary Comparison Schedule  
 Reserve for Capital and Non-Recurring Expenditures  
 For the Year Ended June 30, 2012

	Budget Appropriations July 1, 2011	11/12 Adopted Appropriations	11/12 Adopted Cancellations	Mid-Year Appropriations, and Transfers	Adjusted Appropriations	Current Year Expenditures	Balance Appropriated June 30, 2012
Reserved for active projects:							
Road Resurfacing	\$ 29,702	\$ 221,491	\$ -	\$ -	\$ 251,193	\$ 146,558	\$ 104,635
Recreation Area Improvement	12,010	17,000	-	-	29,010	14,697	14,313
Town Hall Computers	5,549	-	-	-	5,549	5,032	517
Records Retention	494	-	-	-	494	-	494
Four Year Revaluation	34,052	33,700	-	-	67,752	67,755	(3)
Parker Road Bridge	5,141	-	-	9,444	14,585	14,585	-
Accounting Software Upgrades	39,527	(39,527)	-	-	-	-	-
DPW Capital Equipment	52,648	110,000	-	-	162,648	105,970	56,678
DPW Transfer Station Equipment	-	5,000	-	-	5,000	-	5,000
DPW Cap Improvements - Bldg	1,171	31,750	-	-	32,921	8,959	23,962
HWP Windows Replacement	10,010	-	-	-	10,010	-	10,010
Replace Fencing Around Boxes	8,000	-	-	-	8,000	8,000	-
Rose Bridge Road	6,000	15,000	-	-	21,000	3,992	17,008
4 Classroom Carpets/Year	1,119	-	-	-	1,119	-	1,119
Senior Center Furnishings	1	(1)	-	-	-	-	-
Senior Center Kitchen	2,732	-	-	-	2,732	975	1,757
Town Website 1 of 2 payments	2,563	-	-	-	2,563	-	2,563
HWP Septic Engineering Serv.	9,432	-	-	(9,432)	-	-	-
Dartmouth School Renovation	5,000	(5,035)	35	-	-	-	-
Beach House Renovation/Murphy De.	6,008	6,500	-	-	12,508	7,893	4,615
Transfer Stat. Used Tanks	11,641	(10,000)	(1,641)	-	-	-	-
Lake Road Drainage Upgrades	4	(4)	-	-	-	-	-
DPW-Removal of Tanks	3,520	-	-	(3,520)	-	-	-
Dry Hydrant near Island Woods	2,000	-	-	-	2,000	1,995	5
HWP Kitchen Floor Repair	2,646	(2,646)	-	-	-	-	-
HWP Door Hardware/Class Sec.	-	(616)	616	-	-	-	-
HWP Power Upgrade	1,065	(2,454)	1,389	-	-	-	-
HWP HVAC in Nurse's Office	4,660	-	-	(4,660)	-	-	-
HWP Roof Architectural Fees	-	50,000	-	-	50,000	11,014	38,986
HWP Whiteboards	-	11,300	-	-	11,300	11,300	-
Town Hall Generator	35,000	-	-	15,000	50,000	48,167	1,833
Dam Hazard Mitigation	-	-	-	17,612	17,612	13,982	3,630
Library Expansion-Phase II	16,760	-	-	-	16,760	16,760	-
Library Expansion-Phase III	-	-	-	150,000	150,000	6,500	143,500
<b>Total Reserve for Active Projects</b>	<b>308,455</b>	<b>441,458</b>	<b>399</b>	<b>174,444</b>	<b>924,756</b>	<b>494,134</b>	<b>430,622</b>
Designated for Future Projects:							
Watershed Management Plan	2,909	-	-	-	2,909	-	2,909
Library Roof	20,000	-	-	-	20,000	-	20,000
Land Acquisition	920	145,884	-	-	146,804	-	146,804
Marine Boat Replacement	2,000	5,000	-	-	7,000	-	7,000
<b>Total Designated for Future Projects</b>	<b>25,829</b>	<b>150,884</b>	<b>-</b>	<b>-</b>	<b>176,713</b>	<b>-</b>	<b>176,713</b>
Transfer Out							
<b>Total Capital and Non-Recurring</b>	<b>\$ 334,284</b>	<b>\$ 592,342</b>	<b>\$ 399</b>	<b>\$ 174,444</b>	<b>\$ 1,101,469</b>	<b>\$ 494,134</b>	<b>\$ 607,335</b>

**2011-2012 BOARD OF SELECTMEN SALARY**

<b>Employee Name</b>	<b>Total Gross Salary</b>
<u>Executive &amp; Administrative</u>	
Kimberly Bona	36,736.45
Jonathan Luiz	88,434.06
Carmen Vance	10,200.06
	<u>135,370.57</u>
<u>Election &amp; Registration</u>	
Maureen Allen	1,601.79
Joan Baldwin	377.06
Robert Baldwin	210.89
Astrid Belanger	3,467.57
Joan Ethridge	377.06
Lee Potter	36.86
Nicole Potter	189.95
Dorothy Sihvonen	532.99
Walter Steuernagel	181.44
Audrey Tuttle	28.35
Jeffrey Vose	210.89
	<u>7,214.85</u>
<u>Assessment</u>	
Mary Latour	21,041.57
Mary Lavallee	68,508.18
	<u>89,549.75</u>
<u>Tax Collection</u>	
Stacey Collins	980.59
Lisa McDonald	18,895.18
Carol Price	40,662.18
	<u>60,537.95</u>
<u>Town Clerk &amp; Public Records</u>	
Sylvie Grenier	4,829.18
Robin Kenefick	51,580.10
Gail McGrath	19,761.39
	<u>76,170.67</u>
<u>Finance</u>	
Beverly Ciurylo	78,795.08
Paula Fernald	61,200.10
Marlaine Martin	42,617.81
Lisa Rose	14,460.22
	<u>197,073.21</u>
<u>Social Services / Senior Center Services</u>	
Megan Ambrose	1,078.51
Denise Krom	1,946.32
Marie Lynch	3,239.12
Bernadette Derring	30,050.83
Linda Reynolds	3,577.68
	<u>39,892.46</u>

Employee Name	Total Gross Salary
<u>Fire Prevention Services</u>	
Leslie Kittle	14,823.00
Michael Lester	4,713.00
	<u>19,536.00</u>
<u>Emergency Management</u>	
Jerry James	3,109.00
	<u>3,109.00</u>
<u>Lake Management</u>	
Robert Belling	214.38
Susan Catullo	734.72
Mark Coleman	2,455.90
Peter Dunnack	524.41
Thomas Griffith	208.26
Stephen Postemsky	379.75
Robert Powell	1,094.47
Sharon Smith	1,132.25
Nicholas Wrana	98.00
	<u>6,842.14</u>
<u>Animal Control</u>	
Nancy Yale	10,486.06
	<u>10,486.06</u>
<u>Public Works</u>	
Andrew Andrews	54,163.62
Grant Bombria	45,824.00
Gabriel Fenteany	897.12
Kevin Gresch	45,081.53
Phillip Levine	385.26
Bud Meyers	46,845.06
George Murphy	74,659.00
Brian Paul	44,798.63
Matthew Jorgensen	42,299.53
John MacCalmont	44,660.92
	<u>399,614.67</u>
<u>Building &amp; Land Use</u>	
Cindee Hodge	36,706.74
Linda McDonald	14,490.70
Alvan Hill	28,467.45
Joseph Summers	1,141.00
John Valente	22,270.86
Peter Zvingilas	562.35
	<u>103,639.10</u>
<u>Beach Services</u>	
Stratton Andrews	2,598.64
Samantha Blake	2,690.48
Gregory Bright	105.84
Anna Calano	1,912.00
Joseph Catullo	327.60
Maureen Chapman	380.52
Alexandra Daigle	1,073.88

<b>Employee Name</b>		<b>Total Gross Salary</b>
Amanda	Gendron	118.06
Jenna	Hall	415.80
Kelley	Leist	430.42
Alexandria	Kaplan	136.08
Audrey	Marinelli	75.60
Joseph	O'Neill	84.88
Nicole	Ozark	2,610.38
Trinda	Pacheco	1,792.28
Kristine	Parnell	2,835.72
Rebecca	Ray	413.28
Kevin	Wikholm	2,542.76
		<u>20,544.22</u>
<u>Recreation</u>		
Nicole	Keldsen	19,130.42
Laurie	Rogers	7,183.22
Terri	Homski	3,811.51
Jill	Swenson	978.56
Tracy	Verrastro	2,179.86
		<u>33,283.57</u>
<u>Town Hall Floaters</u>		
Maureen	Haynes	418.36
Terri	Homski	1,305.54
Marie	Lynch	978.81
Margaret	Verizzi	3,541.10
		<u>6,243.81</u>
Total		<u><u>1,209,108.03</u></u>

# King, King & Associates, CPAs

---

*Certified Public Accountants*  
*Serving Businesses, Individuals, Nonprofits and Governments*

Member of  
American Institute of  
Certified Public Accountants

Connecticut Society of  
Certified Public Accountant

Telephone: (860) 379-0215  
Fax: (860) 738-7555  
www.kingcpas.com

## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

### Independent Auditor's Report

To the Financial Planning and Allocation Commission of  
The Town of Columbia, CT

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Columbia, CT as of and for the year ended June 30, 2012, which collectively comprise the Town of Columbia, CT's basic financial statements and have issued our report thereon dated December 12, 2012. 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.

### **Internal Control Over Financial Reporting**

Management of the Town of Columbia, CT is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Columbia, CT's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Columbia, CT's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Columbia, CT's internal control over financial reporting.

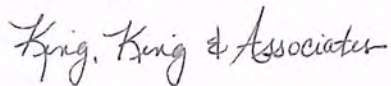
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Columbia, CT's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Financial Planning and Allocation Commission, others within the Town of Columbia, CT, and the State of Connecticut Office of Policy and Management, and other state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



King, King & Associates, CPAs  
Winsted, CT  
December 12, 2012

**TOWN OF COLUMBIA**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2012  
(With Comparative Totals for June 30, 2011)

	General Fund	Reserve for Capital and Non-Recurring Expenditures	Nonmajor Governmental Funds	Totals	
				2012	2011
<b>Revenues</b>					
Taxes	\$ 12,589,812	\$ -	\$ -	\$ 12,589,812	\$ 12,699,987
Licenses, fees, and permits	280,428	-	153,116	433,544	461,908
Intergovernmental revenue	4,299,003	-	504,005	4,803,008	4,482,436
Contributions	-	-	9,896	9,896	10,937
Other revenues	25,488	-	5,702	31,190	8,524
Investment earnings	9,552	924	113	10,589	13,483
Total revenues	<u>17,204,283</u>	<u>924</u>	<u>672,832</u>	<u>17,878,039</u>	<u>17,677,275</u>
<b>Expenditures</b>					
Current					
General government	1,251,679	-	13,691	1,265,370	1,357,283
Health and human services	124,654	-	5,364	130,018	137,997
Public safety	359,334	-	11,438	370,772	363,028
Public works	718,159	-	-	718,159	709,189
Building and development services	142,444	-	-	142,444	132,285
Recreation	384,219	-	23,970	408,189	407,478
Education	11,931,065	-	502,201	12,433,266	12,126,688
Debt service	835,193	-	-	835,193	877,193
Capital expenditures	-	494,134	-	494,134	835,544
Total expenditures	<u>15,746,747</u>	<u>494,134</u>	<u>556,664</u>	<u>16,797,545</u>	<u>16,946,685</u>
Excess/(deficiency) of revenues over expenditures	1,457,536	(493,210)	116,168	1,080,494	730,590
<b>Other Financing sources/(Uses)</b>					
Transfers in	14,127	765,786	19,405	799,318	651,487
Transfers out	(764,127)	-	(35,191)	(799,318)	(651,487)
Total other financing sources/(uses)	<u>(750,000)</u>	<u>765,786</u>	<u>(15,786)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	707,536	272,576	100,382	1,080,494	730,590
<b>Fund balances - beginning</b>	<u>3,087,112</u>	<u>334,300</u>	<u>287,643</u>	<u>3,709,055</u>	<u>2,978,465</u>
<b>Fund balances - ending</b>	<u>\$ 3,794,648</u>	<u>\$ 606,876</u>	<u>\$ 388,025</u>	<u>\$ 4,789,549</u>	<u>\$ 3,709,055</u>

**TOWN OF COLUMBIA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2012**  
(With Comparative Totals for June 30, 2011)

	General Fund	Reserve for Capital and Non-Recurring Expenditures	Nonmajor Governmental Funds	Totals	
				2012	2011
<b>Assets</b>					
Cash and cash equivalents	\$ 4,691,253	\$ 575,436	\$ 89,859	\$ 5,356,548	\$ 4,350,707
State and federal grants receivable	91,541	-	5,970	97,511	79,837
Other receivables	15,692	-	812	16,504	1,070
Interfund receivables	-	31,440	322,184	353,624	471,867
Property taxes receivable	395,921	-	-	395,921	275,179
Inventories	-	-	6,213	6,213	4,264
<b>Total assets</b>	<b>\$ 5,194,407</b>	<b>\$ 606,876</b>	<b>\$ 425,038</b>	<b>\$ 6,226,321</b>	<b>\$ 5,182,924</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 229,679	\$ -	\$ 2,797	\$ 232,476	\$ 276,222
Accrued expenses	499,361	-	9,140	508,501	443,107
Deferred revenue	338,159	-	305	338,464	276,213
Interfund payables	332,560	-	21,064	353,624	471,867
Due to State of CT	-	-	3,707	3,707	6,460
<b>Total liabilities</b>	<b>1,399,759</b>	<b>-</b>	<b>37,013</b>	<b>1,436,772</b>	<b>1,473,869</b>
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					
Inventories	-	-	6,213	6,213	4,264
<b>Restricted:</b>					
D.A.R.E Education	-	-	3,637	3,637	3,760
Town Aid Road	-	-	232,015	232,015	129,301
Historic Document Preservation Fund	-	-	119	119	3,649
Land Protection Fund	-	-	10,533	10,533	27,177
Education Grants Fund	-	-	2,567	2,567	2,725
Mary B Yeomans Trust Fund	-	-	1,717	1,717	1,717
Social Services Needs Fund	-	-	9,501	9,501	8,214
<b>Committed:</b>					
Reserve for Capital	-	607,335	-	607,335	334,284
Dog Fund	-	-	6,114	6,114	5,992
Land Acquisition Fund	-	-	53,781	53,781	47,506
Compensated Absences Reserve Fund	-	-	19,111	19,111	10,000
Recreation Activities Fund	-	-	25,000	25,000	25,052
<b>Assigned:</b>					
Reserve for Capital	-	-	-	-	16
Cafeteria Fund	-	-	309	309	-
Szegda Community Garden	-	-	739	739	865
Senior Center Fund	-	-	1,765	1,765	821
Memorial Fund	-	-	792	792	792
Recreation Fields Rental Fund	-	-	12,087	12,087	12,067
Columbia Economic Development Committee	-	-	-	-	65
Farmers Market Fund	-	-	1,317	1,317	3,571
Agricultural Fund	-	-	708	708	690
<b>Unassigned:</b>	<b>3,794,648</b>	<b>(459)</b>	<b>-</b>	<b>3,794,189</b>	<b>3,086,527</b>
<b>Total fund balances</b>	<b>3,794,648</b>	<b>606,876</b>	<b>388,025</b>	<b>4,789,549</b>	<b>3,709,055</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,194,407</b>	<b>\$ 606,876</b>	<b>\$ 425,038</b>	<b>\$ 6,226,321</b>	<b>\$ 5,182,924</b>



# King, King & Associates, CPAs

---

*Certified Public Accountants*  
*Serving Businesses, Individuals, Nonprofits and Governments*

Member of  
American Institute of  
Certified Public Accountants

Connecticut Society of  
Certified Public Accountant

Telephone: (860) 379-0215  
Fax: (860) 738-7555  
www.kingcpas.com

## **REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT**

### Independent Auditor's Report

To the Board of Finance of the  
Town of Columbia, CT

#### **Compliance**

We have audited the Town of Columbia, CT's compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on each of the Town of Columbia, CT's major state programs for the year ended June 30, 2012. The major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Columbia, CT's management. Our responsibility is to express an opinion on the Town of Columbia, CT's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Columbia, CT's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Columbia, CT's compliance with those requirements.

In our opinion, the Town of Columbia, CT complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2012.

#### **Internal Control over Compliance**

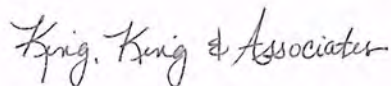
Management of the Town of Columbia, CT is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants

applicable to state programs. In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Columbia, CT's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and the use of management of the Town of Columbia, CT, the Board of Finance, the Board of Selectmen, others within the entity, the State of Connecticut Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



King, King & Associates, CPAs  
Winsted, CT  
December 12, 2012

# King, King & Associates, CPAs

*Certified Public Accountants  
Serving Businesses, Individuals, Nonprofits and Governments*

Member of  
American Institute of  
Certified Public Accountants

Connecticut Society of  
Certified Public Accountant

Telephone: (860) 379-0215  
Fax: (860) 738-7555  
www.kingcpas.com

## **TOWN OF COLUMBIA, CT** Schedule of Findings and Questioned Costs For the Year Ended June 30, 2012

### **I. SUMMARY OF AUDIT RESULTS**

#### *Financial Statements*

We audited the financial statements of the Town of Columbia, CT as of and for the year ended June 30, 2012 and issued our unqualified report thereon dated December 12, 2012.

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?

Yes  No

#### *State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

We have issued an unqualified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

Yes  No

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
Office of Policy and Management Local Capital Improvement Program	12050-OPM20600-40254	\$ 90,599
• Dollar threshold used to distinguish between type A and type B programs		<u>\$ 100,000</u>

## II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated December 16, 2011, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated a significant deficiency, as described below:

### 2012-1: MBR Funding Deficiency

**Criteria:** Connecticut General Statutes 10-262i defines the Minimum Budget Requirement (MBR) for a Town to appropriate to the local Board of Education

**Condition:** For the fiscal year ended June 30, 2012, the Town appropriated approximately \$158,000 less than the MBR.

**Context:** The Town proposed the 2011-2012 budget based on its understanding of the current State of Connecticut MBR funding law. It was the Town's understanding that the Board of Education budget was in compliance with the law when the budget was presented to the Town and passed at the annual Town Meeting in May 2011.

**Effect:** The statutes specify three potential outcomes: the ECS grant for 2013/14 will be reduced by twice the amount of the shortfall, in 2013/14 the Town can appropriate the MBR for that year plus twice the 2012 shortfall, or the Town can petition to waive for reasonable cause.

**Cause:** The Town was unaware of the shortfall when presenting the budget in spring 2011. The Town became aware of the shortfall when the annual MBR compliance report was filed in the fall of 2011.

**Recommendation:** The Town should obtain a waiver from the Connecticut Department of Education or prepare the 2013/14 budget to accommodate either the grant reduction or required increase in appropriations to the Board of Education.

**Views of responsible officials and planned corrective actions:** The Town is petitioning the Connecticut Department of Education for a waiver due to reasonable cause.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

- No findings or questioned costs are reported relating to State Financial Assistance Programs.