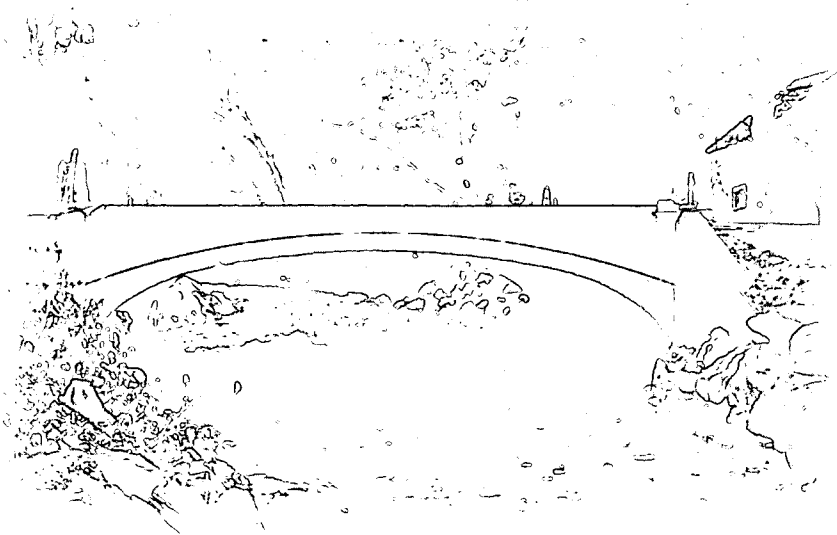


Town of
Orange, Vermont
Chartered Aug. 11, 1781



Annual Report
of the Town Officers
For the year ending
December 31, 2003

GENERAL INFORMATION

Selectmen Meeting Second Thursday of the month at 7:00 P.M.
School Board Meeting First Wednesday of the month at 6:00 P.M.
Recreation Committee First Monday of the month at 6:30 P.M.
Town Clerk Office Hours Monday - Friday 8:00 A.M.- 12:00 Noon
1:00 P.M.- 4:00 P.M.
Phone: Office 479-2673; Home: 479-9538

Casella Waste Mgmt East Montpelier Mon-Fri. 7:45 A.M.-3:45P.M.
Saturday 10:00A.M.-2:00P.M.

TOWN FORUM IS FEBRUARY 25 AT 7:00 AT THE SCHOOL.

**THE DEADLINE TO REGISTER TO VOTE IS ALWAYS
THE 2ND SATURDAY BEFORE AN ELECTION.**

**THE TOWN CLERKS OFFICE IS OPEN
10:00 AM - 12 NOON FOR THAT PURPOSE.**

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PRESENT TOWN OFFICERS

MODERATOR	Kermit W. Richardson
TOWN CLERK	Rita R. Bisson
TOWN TREASURER	Rita R. Bisson
SELECTMEN:	
TERM EXPIRES 2004	David L. Childs
TERM EXPIRES 2005	Brian O'Meara
TERM EXPIRES 2006	Elsie F. Beard
LISTERS:	
TERM EXPIRES 2004	Arthur J. McNeil
TERM EXPIRES 2005	Carroll Beard
TERM EXPIRES 2006	Edmund J. Bedard
AUDITORS:	
TERM EXPIRES 2004	Margaret G. Richardson
TERM EXPIRES 2005	Marjory Martenson
TERM EXPIRES 2006	Kathie Felch
SCHOOL DIRECTORS:	
TERM EXPIRES 2004	Bonnie Stone
TERM EXPIRES 2004	Joy McNeil
TERM EXPIRES 2005	Wayne Symonds
TERM EXPIRES 2005	Carolyn White
TERM EXPIRES 2006	Darin Magwire
ROAD FOREMAN APPOINTED	Frederick J. Spencer
TAX COLLECTOR	Mary Claflin
FIRST CONSTABLE APPOINTED	John Pellegrini
CEMETERY COMMISSIONERS:	
TERM EXPIRES 2004	William Goulette
TERM EXPIRES 2005	Thomas Seerveld
TERM EXPIRES 2006	Clark Agnew
TOWN GRAND JUROR	James Burt
AGENT TO DEFEND SUITS	David Otterman
AGENT TO DEED LAND	Elsie F. Beard
JUSTICES OF THE PEACE	Francis Davenport
	Lee Martenson
	Arthur McNeil
	Judith McKay
	Sue Perreault
CIVIL DEFENSE DIRECTOR	Francis Davenport
EMERGENCY PREPAREDNESS	Sage Blue
INSPECTOR OF WOOD	Frederick J. Spencer
SERVICE OFFICER	Rita R. Bisson
TREE WARDEN	Mikael Batten
WEIGHER OF COAL	Eric Holmgren
POUNDKEEPER	Wendell Brooks

FENCE VIEWERS:	Edmund J. Bedard
	Carroll Beard
	Kermit O'Meara
REG. PLANNING COMM.	George Malek
ENERGY COORDINATOR	George Wild Jr.
HEALTH OFFICER	Mary Mulhern
DEP. HEALTH OFFICER	Raymond Rossi
CENTRAL VT REV. LOAN FUND REP.	Dirk Elston
GREEN UP CHAIRMAN	Janis Blais
	Francis Davenport
RECREATION COMMITTEE	Sue Perreault
	Amy White
	Bonnie Raboin
	Francis Davenport
	Ken Nolan
	Shirley Nolan
	James Thompson
	Peggy Thompson
	Karen Bedard
	Rita Bisson
SOLID WASTE MGMT. DIST. REP.	David Strong
ECO DEV. CORP. REP.	George Malek
TRANSPORTATION ADVISORY	Wayne Symonds

PLANNING COMMISSION TERM EXPIRES JUNE 13

GEORGE MALEK	2005
LEE MARTENSON	2005
THOMAS PEAIRS APPOINTED	2006

WARNING FOR TOWN MEETING

The legal voters of the Town of Orange are hereby warned and notified to meet at the Town Hall, in said Orange on Tuesday the 2nd of March, 2004 at 6:30 o'clock in the evening to transact the following business:

THE FOLLOWING BUSINESS OF THIS MEETING WILL BEGIN AT 6:30 P.M.

- Article 1. To elect a Moderator for the coming term as the law directs.
- Article 2. To receive and act upon the reports of the Town Officers as printed in the current Town Report.
- Article 3. To elect all necessary Town Officers for the coming term as the law directs. Town Clerk, Town Treasurer, Selectman - 3 yr., Lister - 3 yr., Delinquent Tax Collector, Auditor - 3yr., Cemetery Commissioner -3yr., Town Grand Juror, Town Agent, Agent to Deed Land.
- Article 4. To fix the compensation of the several Town Officers.
- Article 5. To determine if the electorate will vote to raise the sum of \$141,200.00 for the General Fund of which \$101,400.00 to be raised in taxes.
- Article 6. To determine if the electorate will vote to raise the sum of \$464,900.00 for the Highway Fund of which \$173,000.00 to be raised in taxes.
- Article 7. To determine what amount of money the town will vote for the maintenance of the several town cemeteries.
- Article 8. To determine what amount of money the town will vote for:
- | | |
|---|------------|
| Central Vt. Eco. Dev. | \$ 400.00 |
| Central Vt. Home Health | 1000.00 |
| Orange County Diversion Program | 200.00 |
| People's Health & Wellness Clinic | 100.00 |
| Safeline | 200.00 |
| Central Vt. Comm. Action Council Inc. | 300.00 |
| Central Vt. Adult Basic Education | 800.00 |
| Northern Vt. Resource Conservation & Dev. Council | 50.00 |
| Green Up | 50.00 |
| Central Vt. Council on Aging | 500.00 |
| Vt. Center Independent Living | 280.00 |
| Total of all requests | \$3,880.00 |
- Article 9. To determine what amount of money the town will vote for Upper Valley Services. Request \$500.00

Articel 10. To determine what amount of money the town will vote for Central Vermont Transportation Agency. Request \$100.00

Article 11. To determine the method of collection of taxes.

Article 12. Will the Town Authorize the Selectmen to spend unanticipated Revenue such as Grants or Gifts?

Article 13. Will the Town vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the taxes and money allocated by the State and Federal Government?

Article 14. Will the Town vote to set the time to start Town Meeting for 2005?

Article 15. To discuss any other business that may properly come before this meeting.

Dated at Orange, Vermont this 22nd day of January 2004.

David Childs
Brian O'Meara
Elsie F. Beard
Selectmen

ORANGE SCHOOL DISTRICT WARNING

The legal voters of the Town of Orange School District in the County of Orange, in the State of Vermont, are hereby warned to meet at the Town Hall on Tuesday, March 2, 2004, A.D. at 6:30 o'clock p.m. in the evening to act upon the following Articles, viz:

The following Articles of Business will be considered before the Articles of the Select Board. The business meeting will begin at 6:30 o'clock p.m. and continue until finished.

- Article I To elect a school director for three years
- Article II To elect a school director for two years
- Article III To see if the electorate will authorize the School Treasurer, with the approval of the School Board, to borrow money on the notes of the Town School District or otherwise, in anticipation of taxes.
- Article IV To see what sum of money, if any, the Town School District will vote to pay the School Directors and the School Treasurer.
- Article V To see if the electorate will vote to raise and appropriate the sum of \$1,945,987 or some other sum, for the operation of the school for the ensuing year.
- Article VI Shall the School District of Orange use \$1000 from the FY2003 surplus as the share of the district in order to finance the study of the advisability of forming a union middle school district with some or all of the following school districts:
Washington and Williamstown for that purpose.
- Article VII To see if the Town School District will vote to use the sum of \$15,000 from the FY2003 surplus for school wide curriculum.
- Article VIII To see if the Town School District will vote to use the sum of \$11,000 from the FY2003 surplus to be placed in the Capital Improvement Fund.
- Article IX To see if the Town School District will vote to raise and appropriate the sum of \$5,000 or some other sum for the support of the hot lunch program.
- Article X To transact any other business that may properly come before this meeting.

Dated this 20th day of January, 2004.

ORANGE SCHOOL DIRECTORS

Wayne Symonds, Darin Magwire, Joy McNeil, Carolyn White, Bonnie Stone

TOWN MEETING MARCH 4, 2003 AT 6:30 P.M.

Kermit Richardson opened the meeting and asked Rev. Albert Collins to lead us in prayer. We then had the Flag salute.

Rita Bisson, Town Clerk, asked for nominations for Moderator for one year. A motion was made and seconded to nominate Kermit Richardson for Moderator. A motion was made and seconded that nominations cease and the clerk cast one ballot for Kermit Richardson as moderator. So done.

The Moderator then read the official Town and School District Warnings.

Janis Blais reported that she did not get her Green up Report into the town report but we will have Green Up again this year. She thanked the volunteers that have helped at the school. This year there is a new program, Environmental Learning for the Future. She will need 12 volunteers of which she has 6 people signed up. She passed out a sheet describing the program and the meeting date for all to have.

The moderator asked Sylvia Kennedy and Phil Winters, the town representatives to come forward to speak. He asked them to speak now as this was their 6th town meeting today.

Sylvia spoke about the house plan for revision of Act 60. She will get this information to Rita to have if anyone would like a copy of it. She explained that 1.25% of income would be our school tax. The base of the sales tax needs to be expanded to include businesses. If the business tax does not get done they will need to increase the sales tax from 5 to 6%. This is being worked on to go into effect in 2005. There was a question about the Education Surplus being used for other funds. She will look into this and assured that she would not support this as the education money was raised for education and could not be used for something else.

Phil is working on the committee to revise the permit process. There are now 5 avenues to appeal permits. This needs to be streamlined. There is a push to increase the notice to the public as part of this process so no one can complain in the 11th hour to cause trouble. Commerce is going to meet with VLCT, WEC., and the towns attorneys and Appropriations to get financial help for legal defense for the towns being sued by Washington Elec. Coop Inc. This is a state wide problem and five towns should not have to pay for this.

The moderator read the petition that the five towns are circulating at town meeting to get members of WEC to sign. The petition was then circulated.

Article 2 of the selectmens warning was then taken up.

A motion was made and seconded to accept the reports of the Town Officers as printed in the town report. Rita Bisson reported that there was a typo in the warning under Article 7. There was a zero left off. It should read \$11,000.00 and on page 24 at the bottom line was duplicated at the beginning of page 25. The totals are correct.

We set up a savings of \$37,152.50 only.

A motion was made and seconded to accept the report of the Town Officers are corrected. So voted.

The School Directors were asked to come forward and take up the business of the school warning.

- Article 1. A motion was made and seconded to nominate Darin Maguire for school director for three years. A motion was made and seconded that nominations cease and the clerk cast one ballot for Darin Magwire. So voted. So done.
- Article 2. A motion was made and seconded to nominate Carolyn White for school director for two years. A motion was made and seconded that nominations cease and the clerk cast one ballot for Carolyn White. So voted. So done.
- Article 3. A motion was made and seconded to authorize the School Treasurer with the approval of the School Board to borrow money on the notes of the Town School District or otherwise, in anticipation of taxes. So voted.
- Article 4. A motion was made and seconded to pay the school directors \$500. per year and the school treasurer \$2700. per year. So voted.
- Article 5. A motion was made and seconded to raise \$1,996,560. for the operation of the school for the ensuing year. A motion was made and seconded that debate cease. A two thirds majority was received. A paper ballot was called for with the results as follows: Yes 42 No 70 Blank 1. The motion was defeated.

A motion was made and seconded to raise \$1,975,000. for the operation of the school for the ensuing year. A paper ballot was called for with the following results: Yes 44 No 66 The motion was defeated.

A motion was made and seconded to raise \$1,946,560. for the operation of the school for the ensuing year. An amendment was made to raise \$1,966,560. A paper ballot was called for on the amendment with the following results: Yes 51 No 54 The amendment was defeated. On the original motion with a paper ballot the results were Yes 55 No 50 The motion was carried.

- Article 6. A motion was made and seconded to raise \$42,976. for the operation of the hot lunch program for the ensuing year of which no tax revenue will be raised. So voted.
- Article 7. A motion was made and seconded to borrow up to \$25,000. for the repair and upgrade of the water system, with state reimbursement of the borrowed money. So voted.

The Selectmens Warning was then taken up.

- Article 3. A motion was made and seconded to nominate Rita Bisson for Town Clerk. A motion was made and seconded that nominations cease and the moderator cast one ballot for Rita Bisson. So voted. So done.

A motion was made and seconded to nominate Rita Bisson for Treasurer. A motion was made and seconded that nominations cease and the moderator cast one ballot for Rita Bisson. So voted. So done.

A motion was made and seconded to nominate Elsie Beard for Selectman for three years. A motion was made and seconded to nominate John Barnes for selectman for three years. The results of a paper ballot were as follows: Elsie Beard 55 John Barnes 34 Blank 1. Elsie Beard was elected selectman for three years.

A motion was made and seconded to nominate Edmund Bedard for lister for three years. A motion was made and seconded that nominations cease and the clerk cast one ballot for Edmund Ballot. So voted. So done.

A motion was made and seconded to nominate Mary Claflin for Delinquent Tax Collector. A motion was made and seconded that nominations cease and the clerk cast one ballot for Mary Claflin. So voted. So done.

A motion was made and seconded to nominate Kathie Felch for Auditor for three years. A motion was made and seconded that nominations cease and the moderator cease one ballot for Kathie Felch. So voted. So done.

A motion was made and seconded to nominate Clark Agnew as Cemetery Comm. for three years. A motion was made and seconded that nominations cease and David Childs cast one ballot for Clark Agnew. So voted. So done.

A motion was made and seconded to nominate James Burt as Town Grand Juror. A motion was made and seconded that nominations cease and the moderator cease and the clerk cast one ballot for James Burt. So voted. So done.

A motion was made and seconded to nominate David Otterman as Town Agent. A motion was made and seconded that nominations cease and the clerk cast one ballot for David Otterman. So voted. So done.

A motion was made and seconded to nominate Elsie Beard as agent to deed land. A motion was made and seconded that nominations cease and the clerk cast one ballot for Elsie Beard. So voted. So done.

Article 4. A motion was made and seconded to compensate the Town Clerk and Treasurer \$31,000; other officers \$10.00 per hour and mileage of 34.5 cents per mile and the selectmen \$500. per year. So vote.

Article 5. A motion was made and seconded to raise the sum of \$137,200. for the General Fund of which \$113,000. be raised in taxes. So voted.

- Article 6. A motion was made and seconded to raise the sum of \$317,500. for the Highway Fund of which \$150,500. be raised in taxes. So voted.
- Article 7. A motion was made and seconded to raise the sum of \$11,000. for repairs to the roof on the town clerk's office, the roof of the town hall and to install oil tanks above ground. So voted.
- Article 8. A motion was made and seconded to sell up to two acres of town land bordering Richardson Road. So voted.
- Article 9. A motion was made and seconded to raise \$2000. for the maintenance of the several town cemeteries. So voted.
- Article 10. A motion was made and seconded to raise the sum of money for the following organizations: Central Vt. Eco. Dev. \$400.; Central Vt. Home Health \$1000.; Wheels \$100.; Orange City Diversion Program \$200.; People's Health & Wellness Clinic \$100.; Safeline \$300.; Central Vt. Comm. Action Council, Inc. \$300.; Central Vt. Adult Basic Education \$800.; Northern Vt. Resource Cons. & Dev. Council \$50.; Green Up \$50.; Central Vt. Council on Aging \$500. for a total of \$3800. So voted.
- Article 11. A motion was made and seconded to pass over this article. An amendment was made to set the sum of \$.00 for Upper Valley Services. So voted. On the amended motion. So voted.
- Article 12. A motion was made and seconded that the town collect taxes in two installments commencing on August 15 and November 15. Delinquent taxes will have charged against them interest and penalty charges from the due date of each installment. Charges of 8% penalty and 1% per month for interest. So voted.
- Article 13. A motion was made and seconded to authorize the Selectmen to spend unanticipated revenue such as Grants and Gifts. So voted.
- Article 14. A motion was made and seconded to authorize the Treasurer, with the approval of the selectmen, to borrow money in anticipation of the taxes and money allocated by the State and Federal Government. So voted.
- Article 15. A motion was made and seconded to have town meeting in 2004 the Saturday before Town Meeting Day at 2:00 P.M. After discussion the motion and the second was withdrawn. A motion was made and seconded to start town meeting on Town Meeting Day at 6:30 P.M. So voted.
- Article 16 and Article 8 of School District Warning. Sue Perreault spoke for the Recreation Committee. They are down to three active members and they would

really like help and new ideas. They are having a sledding party on March 15 at the Recreation Field.

The next Heritage Meeting will be held at the town clerk's office on March 17 at 7:00 P.M.

Margaret Richardson wanted to ask questions of the superintendent about comments made in the School District audit report. The auditors mentioned a few things that needed to be addressed. Wayne Symonds replied that the school board takes the comments from the auditors very seriously and they are addressed. Wayne will send a letter to the town office about changes that have been addressed and what they have done. Margaret wanted the towns people to know that the towns elected auditors do not reconcile the school district accounts. They do reconcile the School Treasurer's account.

Charles Paige asked if the moderator could use a microphone for future town meetings. It is very hard to hear in the back of the room. The moderator has no problem using one but the selectmen have to authorize the expenditure. Francis Kidder mentioned that the town could use his PA system.

The meeting adjourned at 10:25 P.M.

Attest,
Rita R. Bisson

These minutes were examined by Sue Perreault, Judy McKay and Elsie Beard

TOWN OF ORANGE STATEMENT OF INDEBTEDNESS

Loan for 1999 International Dump Truck	
State of Vermont Municipal Loan Fund 3yrs @2%	\$42,000.00
Vermont National Bank 1 year @4.5 %	<u>27,500.00</u>
Original Loan Amount	69,500.00
Balance January 1, 2003	13,500.00
Paid Chittenden Bank Prin.	<u>13,500.00</u>
Balance December 31, 200300
Paid Chittenden Bank - interest	\$336.57
Loan for 2002 Intl. Dump Truck	
Chittenden Bank @2.6%	\$49,000.00
State of Vermont @2%	<u>49,000.00</u>
	\$98,000.00
Balance Jan. 1, 2003	49,000.00
Paid State of Vermont Prin.	<u>16,333.33</u>
Balance December 31, 2003	\$32,666.67
Paid State of Vermont - interest	\$980.00

GRAND LIST 2003

Appraised Value of Real Estate	<u>\$43,839,054.00</u>
1% of Grand List	438,390.54
Education Grand List	438,390.54
Town Tax .6323 x Grand List	277,194.37
School Tax 1.1771 x Education Grand List	516,007.63
Local Share Tax <u>.7341</u> x Education Grand List	321,822.55
Total Tax rate 2.5435	
 Total taxes billed	 <u>1,115,024.55</u>
State Owned Land	3,273.02
State Land Use Hold Harmless	11,388.00
Pilot Project	225.00
overs & under	<u>2.81</u>
	1,129,913.48
 Accounted For as follows:	
Collected by Treasurer	\$1,041,974.21
Turned to Collector Aug 15, 2003	42,900.63
Turned to Collector Nov. 15, 2003	<u>45,038.64</u>
	1,129,913.48
 Sale of Town Owned Land	
Balance January 1, 2003	\$16,934.10
Receipts:	
Sale of Land	\$5,000.00
Balance December 31, 2003	\$21,934.10
Transferred to Re-Appraisal Work Fund	21,934.10

BALANCE SHEET

December 31, 2003

ASSETS:

Cash on Hand	\$4,504.84	
Checking Account	9,089.91	
Money Market Account	1,859.92	
Committed Savings Account	<u>116,502.75</u>	
.....		\$131,957.42
Due on Delinquent Taxes		86,165.03
Due from Planning Commission		<u>50.00</u>
Total Assets		\$218,172.45

LIABILITIES:

Due Committed Funds		
Civil Defense Acct	\$ 489.41	
Emergency Shelter	1,150.00	
Record Restoration	3,580.99	
Act 60 Money	30,017.09	
Equipment Savings	11,265.26	
Paving Fund	<u>70,000.00</u>	
Total Liabilities		\$116,502.75
Uncommitted Reserve		<u>101,669.70</u>
Total Liabilities & Fund Balance		\$218,172.45

TREASURER'S REPORT

Balance January 1, 2003		\$(1,140.30)
Receipts		
Property Taxes paid to Treasurer	1,041,974.21	
Delinquent Taxes	74,627.86	
Delinquent Interest	5,606.72	
Dog Licenses	2,047.50	
State of Vermont		
State Aid-Roads	67,621.48	
2002 Bridge Grant	25,165.00	
2003 Bridge Grant	72,000.00	
Act 60 monies	4,004.00	
Green Up	491.00	
Hall Rent	3,590.00	
Fire & Ambulance Reimb.	604.00	
Photo Copies & Faxes	207.37	
Interest Earned	1,132.63	
Work Comp. Audit Refund	243.94	
Fleet Permits	285.00	
Fish & Game Licenses	945.50	
Fees	11,252.00	
Fees for Record Restoration	1,601.00	
Land Use Penalty	7,079.30	
Tax Sale Reimb.	513.69	
Rabies Clinic	95.00	
Encoding Error60	
School Diesel Fuel Reimb.	4,769.19	
Postage Reimb & Labels	30.10	
Marriage Licenses	75.00	
Green Mountain Passport	6.00	
Land Sale	5,000.00	
Fence Viewers Reimb.	18.00	
Heritage Day Reimb	54.00	
Traffic Fines	343.00	
Soc. Sec. Employees (2004)	<u>22.16</u>	
		<u>1,331,405.25</u>
		1,330,264.95

Expenditures		
Selectmen's Orders	160,126.98	
Taxes Transferred to School	837,820.00	
Winter Road Orders	50,726.65	
Summer Road Orders	46,878.99	
Equipment Account	221,172.67	
Transfer from Act 60 Savings Accounts	<u>(1,915.01)</u>	
		<u>1,314,810.28</u>
Balance December 31, 2003		\$ 15,454.67

Cash on Hand	\$ 4,504.84	
Checkbook Balance	9,089.91	
Money Market Account	1,859.92	\$15,454.67

GENERAL FUND SUMMARY

Balance January 1, 2003		\$1,747.31
Taxes Received:	1,041,974.21	
Taxes Transferred to:		
School	837,820.00	
Highway	<u>150,500.00</u>	
	988,487.00	53,654.21
Delinquent Taxes		74,627.86
Delinquent Interest		5,606.72
Hall Rent		3,590.00
Photo Copies & Labels		237.47
Interest		1,132.63
Dog Licenses		2,047.50
Land Sale		5,000.00
Encoding Error60
Marriage Licenses		75.00
Green Up		491.00
Rabies Clinic		95.00
Tax Sale Costs Reimb.		513.69
Act 60 Monies		4,004.00
Fish & Game Licenses		945.50
Fees		11,252.00
Record Restoration Fund		1,601.00
Traffic Fines		343.00
Green Mountain Passports		6.00
Fence Viewers Reimb.		18.00
Current Use Penalty		7,079.30
Fire & Ambulance Reimb		604.00
Heritage Day		54.00
Soc Sec. Employee(2004)		<u>22.16</u>
		173,000.64
		174,747.95
Transfer from Act 60 Funds		<u>1,915.01</u>
		176,662.96
Expenditures		
Selectmens Orders		<u>160,126.98</u>
Balance December 31, 2003		\$16,535.98

SUMMARY OF SELECTMEN'S ORDERS

Electricity:

Hall and Office	1,369.99	
Security Lights	151.30	
Street Lights	<u>728.71</u>	
		2,250.00

Town Hall & Town Clerk's Office Repairs:

Water Line Repairs	1,042.56	
Roof Repairs & Paint Ceiling	599.26	
Mowing Yards	500.00	
Furnace Repairs & New Tank	1,284.25	
Town Office Project	9,653.20	
New Tables - Hall	259.95	
Misc.	<u>82.93</u>	
		13,422.15

Telephone	684.41
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Fuel:

Office	493.52	
Hall	<u>911.77</u>	
		1,405.29

Fire Protection:

Washington Fire Dept.	2,487.00	
Tri Village Fire Dept.	1,600.00	
Barre Town Fire Dept.	<u>10,964.00</u>	
		15,051.00

Taxes County	10,282.00
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Printing	1,300.00
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Constable	926.28
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Town Officers' Salaries:

Auditors:

Jean Griggs	270.00	
Marjory Martenson	300.00	
Margaret Richardson	<u>300.00</u>	870.00

Listers:

Carroll Beard	430.00	
Edmund Bedard	450.00	
Arthur McNeil	<u>450.00</u>	1,330.00

Selectmen:		
Elsie Beard	500.00	
Brian O'Meara	500.00	
David Childs	<u>500.00</u>	1,500.00
Town Clerk & Treasurer		<u>30,999.80</u>
		34,699.80
Office Supplies		1,099.02
Postage		1,164.62
Lease Land:		
Churches	56.50	
School	<u>54.00</u>	110.50
Insurance - Health		7,294.20
Insurance		2,531.00
Brookside Kennel - Pound		45.00
Tax Collectors Supplies		563.62
Legal Fees & Legal Notices		3,403.93
Other Cemeteries		2,000.00
Barre Regional Ambulance		19,480.00
Social Security-Employers Share		9,133.66
Unemployment Taxes		295.84
Listers Supplies & Travel		68.65
Retirement		1,859.99
Agencies:		
Corinth Topsham Fast Squad	1,500.00	
Washington Fast Squad	1,000.00	
People's Health & Wellness	100.00	
Safeline	200.00	
Northern Vt. Res. Conservation	50.00	
Diversion Program	200.00	
Solid Waste	2,045.40	
CVCAC Dues	300.00	
CVEDC	400.00	
Regional Planning	820.25	
Orange Recreation	500.00	
Central Vt. Home Health	1,000.00	
Office on Aging	499.00	
Center for Ind. Living	280.00	
Adult Basic Education	725.00	
Green Up	<u>50.00</u>	
		9,669.65

Miscellaneous:		
VLCT Dues	897.00	
Copier Service Contract	262.00	
Conferences & Meetings	430.00	
Green Up	724.86	
Misc.	857.87	
Police Protection	4,072.30	
Fish & Game Licenses	945.50	
Marriage Licenses	75.00	
Computer- Repairs	601.83	
Re-Appraisal Work	<u>12,520.01</u>	
		21,386.37
Set Up Savings Accounts		
Orange Center School		<u>837,820.00</u>
TOTAL SELECTMEN'S ORDERS		\$997,946.98

HIGHWAY FUND SUMMARY

Balance January 1, 2003 \$(2,887.61)

Receipts:

State 2002 Bridge Grant	25,165.00
State 2003 Bridge Grant	72,000.00
Budget	150,500.00
State of Vt. Highway	67,621.48
Fleet Permits	285.00
School Diesel Fuel	4,769.19
Workers Comp Audit Refund	<u>243.94</u>

320,584.61

\$317,697.00

Expenditures:

Summer Roads:

Labor:

Ralph Claflin	7,694.90
Walter Renfrew	14,661.00
Frederick Spencer	<u>16,271.25</u>

38,627.15

Materials:

Plant Mix	892.24
Cold Patch	480.00
Chloride	5,193.70
Culverts	<u>1,685.90</u>

8,251.84

Total Summer Roads:

\$46,878.99

Winter Roads:

Labor:

Ralph Claflin	6,499.01
Walter Renfrew	16,354.00
Frederick Spencer	<u>17,819.76</u>

40,672.77

Materials:

Salt	10,053.88
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Total Winter Roads:

\$50,726.65

Parts & Repairs:

Truck No. 1 1999 Int.	2,264.97	
Truck No. 2 1990 Int.	4,511.92	
Truck No. 3 2002 Int.	665.31	
Grader	804.07	
Culvert Thawer	19.79	
York Rake	440.72	
Loader	6,188.42	
Chainsaw & Gas Pump	<u>109.63</u>	
		15,004.83

Other:

Grease & Oil	579.95	
Other Supplies	1,852.73	
Electricity	2,048.52	
Telephone	513.54	
Insurance Property & Casualty	2,678.00	
Insurance Workmen Comp.	5,565.00	
Interest Equip.	1,316.57	
Insurance - Mens Health	8,470.60	
Uniforms	<u>1,797.73</u>	
		24,822.64

Garage:

Gasoline	353.42	
Heating Oil	2,544.03	
Diesel Oil	<u>15,861.33</u>	
		18,758.78

Equipment Rental:

Barre Town	260.00	
GSB Excavation	130.00	
SW Rentals	<u>102.55</u>	492.55

Roadside Mowing

Lawrence Lyon	1,000.00
Chipper Purchase	1,500.00
1999 Truck Payment	13,500.00
2002 Truck Payment	16,333.33
Paving Fund	35,000.00
Equipment Savings	167.00

Bridge Projects :

East Orange Bridge Project	84,587.75
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Misc:

Repairs to Salt Shed & Garage	2,072.57		
Culvert Survey	4,200.00		
Misc	477.87		
Retirement Fund	<u>3,255.35</u>	<u>10,005.79</u>	<u>221,172.67</u>
Total Payments			318,778.31
Balance December 31, 2003			\$ (1,081.31)

REPORT OF ACT 60 MONEY

Balance January 1, 2003			\$33,533.10
Receipts:			
State of Vermont - Reappraisal Work	4,004.00		
Sale of Town Land	<u>5,000.00</u>		
		9,004.00	42,537.10
Expenses:			
Re-appraisal Work		12,520.01	
Balance December 31, 2003			\$30,017.09

REPORT OF RECORD RESTORATION FUND

Balance January 1, 2003		\$1,979.99
Deed Work 2003	1,601.00	
Balance December 31, 2003		\$3,580.99

TOWN EQUIPMENT SAVINGS ACCOUNT

Balance January 1, 2003		\$11,098.26
Receipts:		
Balance of Budget 2003 Voted	167.00	
Balance December 31, 2003		\$11,265.26

TOWN PAVING FUND

Balance January 1, 2003		\$35,000.00
Receipts:		
Budget 2003	\$35,000.00	
Balance December 31, 2003		\$70,000.00

GENERAL FUND BUDGET

	Budget 03	Spent	Budget 04
Elect, Sec. Light, St.lights	2700.00	2250.00	2300.00
Fires	18000.00	15051.00	10000.00
Fuel Office & Hall	2000.00	1405.29	1500.00
Hall Repairs & Handi Cap Proj	1000.00	2618.95	1000.00
Green Up	500.00	724.86	700.00
Insurance	9500.00	9825.20	11400.00
Interest			
Legal Fees & Tax Coll. Notices	6000.00	3967.55	3000.00
Misc.	1000.00	780.37	1000.00
Office Supplies	1000.00	1099.02	1100.00
Postage & Calendar	1200.00	1164.62	1200.00
Pound	500.00	45.00	300.00
Printing	1300.00	1300.00	1300.00
Salaries Town Clerk & Treas.	31000.00	30999.80	32000.00
Other Salaries & Travel	5000.00	3768.65	5000.00
Social Security	8900.00	9133.66	10000.00
Taxes County & Unemp.	9200.00	10577.84	11000.00
Telephone	800.00	684.41	800.00
Ambulance	18900.00	19480.00	23200.00
Service Copier	250.00	262.00	300.00
Lease Land	110.00	110.50	100.00
Mowing Yards	600.00	500.00	500.00
V.L.C.T.	900.00	897.00	1000.00
Meeting & Conf. & Workshops	330.00	430.00	500.00
Janitorial Service	200.00	77.50	200.00
Orange Recreation	500.00	500.00	500.00
Solid Waste Mgmt.	2100.00	2045.40	2100.00
Cent. Vt. Reg. Planning	850.00	820.25	800.00
Fast Squads	2500.00	2500.00	2500.00
Law Enforcement	6500.00	4998.58	6500.00
Office Equipment	500.00	601.83	1500.00
Retirement Fund	1860.00	1859.99	1900.00
Fire Hydrant	1500.00		6000.00
Reappraisal Work		12520.01	
Town Clerk Office Project & Paving		<u>10303.20</u>	
	137,200.00	153,302.48	141,200.00

Goodies	3,804.00
Cemeteries	2,000.00
State Licenses Fees	<u>1,020.50</u>

160,126.98

Cash Available	1747.31		16535.98
Receipts: Dogs	2000.00	2047.50	2000.00
Hall Rent	5000.00	3070.00	3600.00
Del. Tax Interest	5000.00	5287.84	5200.00
Earned Interest	1500.00	1029.58	1000.00
Fees	7000.00	11243.00	8000.00
Fire Hydrant Grant	1000.00		2500.00
Misc. Income	1000.00	1533.00	1000.00
Taxes	<u>112952.69</u>	<u> </u>	<u>101364.02</u>

137,200.00

141,200.00

	2003	2004
To be raised in taxes	113,000.00	101,400.00
Tax Rate26	.23

HIGHWAY FUND BUDGET

	Budget 03	Spent	Budget 04
Frederick J. Spencer	35500.00	34091.01	37500.00
Ralph Claflin	12600.00	14193.91	15000.00
Walter Renfrew	32000.00	31015.00	34000.00
Paving Fund	35000.00	35000.00	250000.00
Culverts		1685.90	2000.00
Salt	10000.00	10053.88	10000.00
Cold Patch & Plant Mix	2000.00	1372.24	5000.00
Equipment Repairs	17500.00	15004.83	17500.00
Garage Supplies	2500.00	1852.73	2000.00
Electricity	2000.00	2048.52	2100.00
Diesel Fuel	13000.00	15861.33	16000.00
Gas	300.00	353.42	350.00
Insurance	8600.00	8243.60	9650.00
Health Insurance	8400.00	8470.60	9800.00
Heating Oil	2500.00	2544.03	2500.00
Grease	1000.00	579.95	500.00
Telephone	500.00	513.54	500.00
Uniforms	1700.00	1797.73	1850.00
Chlroide	5000.00	5193.70	6000.00
Rented Equipment	2000.00	492.55	500.00
Interest	1300.00	1316.57	650.00
Signs	500.00		
Forester	1000.00		1000.00
Misc.	1000.00	477.87	1000.00
Retirement Fund	3400.00	3255.35	3500.00
Bridge Proj.	80000.00	84587.75	
Bridge & Culvert Survey	4200.00	4200.00	
Garage Maint. & Repairs	2000.00	2072.57	5000.00
Brush Cutting & Mowing	2000.00	1000.00	1000.00
1999 Truck Payment	13500.00	13500.00	.00
2002 Truck Payment	16500.00	16333.33	16500.00
Equipment Savings		167.00	13500.00
Chipper		1500.00	
	<u>317,500.00</u>	<u>318778.31</u>	<u>464900.00</u>

	2003		2004
Cash on Hand	(2887.61)		(1081.31)
STATE OF VERMONT:			
State Aid Highways	65000.00	67621.48	67000.00
Bridge & Culvert Grant	25165.00	25165.00	
East Orange Bridge Grant 03	72000.00	72000.00	
Paving Grant			150000.00
Paving Savings			70000.00
RC & D Survey Grant	2500.00		
School-Diesel Fuel	4000.00	4769.19	5500.00
Fleet Permits	250.00	285.00	250.00
Misc. Income	1000.00	243.94	250.00
Budget	<u>150472.61</u>		<u>172981.31</u>
	317,500.00		465,981.31
	2003		2004
To be raised in taxes	150,500.00		173000.00
Tax rate35		.39

SCHEDULE OF TOWN PROPERTY

2002 International Dump Truck with Plow Ser. No. 1HTMNAAM22H550897
1994 Caterpillar 928F Wheel Loader Ser. No. 98Z5057
1999 International Dump Truck with Plow Ser. No. 1HTSDAAR9XH653005
1990 International Dump Truck with Plow Ser. No. 1HTSDTVN4LH239577
1992 Caterpillar Model 120 G Motor Grader Ser. No. 04HD01053
Henderson Hydraulic Spreader Ser. No. 6803
York 9244 HT Road Rake with 2 foot extension
Sander Meyer UTG700 Dual Auger
Used Right Hand Plow Wing
Acetylene Torch Outfit
Welder
Aeroil Steam Thawer Package
Air Compressor
Husqvarna Chain Saw Ser. No. 1351527
Town Garage and Contents
Town Hall and Contents
Town Clerk's Office & Contents
Savin 9115 Copier Ser. No. 7890010
IBM Model System 2 Computer & IBM Proprinter XL
Okidata 391 Plus Printer
Gateway Computer
Team Max 486 Computer and monitor
2 Indian Pumps
6 Fire Rakes
3 Dry Fire Hydrants
Echo GT 2000 trimmer Ser. No. 670540
Poulan Trimmer Ser. No. 1J346J18
Ryobi Trimmer model 725REZ Ser No. 701080282PPN!501173
Gas Grill - on loan from the Tucker Family
Gas Grill 1998
Riding Mower for recreation field
Generator & trailer 15KW K203241
1989 Beaver Chipper Ser #1165
Honda Pressure Washer
Honda GX200 water pump Ser#02002039

TAX COLLECTOR'S REPORT

Year	Uncollected Jan 1, 2003	Collected	Interest	Uncollected Dec. 31, 2003
1999	1,165.96		100.00	1,165.96
2000	964.48	964.48	104.55	
2001	16,733.42	11,026.86	2,299.85	5,706.56
2002	53,989.76	33,120.24	2,514.91	20,869.52
Aug 16, 2003	42,900.63			
Nov 16, 2003	<u>45,038.64</u>	<u>29,516.28</u>	<u>587.41</u>	<u>58,422.99</u>
	160,792.89	74,627.86	5,606.72	86,165.03

DELINQUENT PROPERTY TAXES

1999		
Spooner, Thomas & Terry	<u>1,165.96</u>	
		1,165.96
2001		
Cameron, Elizabeth	971.50	
French, Bonnie & Roberts, Kendall	111.13	
Germain, Casey & Shawn	233.49	
Harrington, Patrick	624.95	
Keane, Timothy & Tamara	673.08	
Martin, Jeffrey & Bonnie	359.24	
Morrison, Harry	465.00	
Pirie, Gordon & Sandy	775.24	
Spencer, Herman	270.37	
Spooner, Thomas & Terry	<u>1,222.56</u>	
		5,706.56
2002		
Bell, Catherine & Edward	2,443.38	
Cameron, Elizabeth	574.79	
Cameron, Elizabeth	1,339.65	
Chicklas, Jeffrey	959.51	
Davis, David	496.93	
Fitzgerald, Joseph et al.	274.80	
Flye, Douglas	398.59	
French, Bonnie & Roberts, Kendall	1,273.24	
Germain, Casey & Shawn	1,055.69	
Gomo, David & Laurie	125.98	
Gregoire, Glenn & Cindy	1,394.13	
Harrington, Patrick	1,009.89	
Hasting, Elinor	1,219.42	

Keane, Timothy & Tamara	977.83
Kelley, Walden & Jackson, Joel	870.20
Martin, Jeffrey & Bonnie	1,987.72
Padureanu, John & Eleanor	462.58
Pirie, Gordon & Sandy	713.59
Roberts, Kendall & Virginia	403.04
Roberts, Kendall & Virginia	606.85
Smith, Brian	201.28
Spaulding, David & Shelley	714.48
Williams, Richard	585.06
Wilson, Ernest Sr.	<u>780.89</u>

20,869.52

2003

Ball, Kenneth & Kathleen	1,342.97 *
Bates, Mark & Jeanette	968.94
Bell, Edward & Catherine	2,919.94
Bolio, Ralph	210.21
Bowen, Ruth	401.87
Bresett, Roderick	638.42 *
Brooks, Bruce & Kathy	2,461.42
Burns, Betty & Brenda	2,060.24
Cameron, Elizabeth	638.42
Cameron, Elizabeth	1,487.95
Caughey, William & Mary	936.01
Chicklas, Jeffrey	882.59
Clark, Alan & Suzanne	411.95 *
Clark, Debra	249.26
Clark, Lyndon & Alicia	330.65 *
Cross, Leigh & Miki	640.96 *
Davis, David	509.54
DuBois, Peter	1,120.41
Fitzgerald, Joseph et al	305.22
Flye, Douglas	796.12
French, Bonnie & Roberts, Kendall	1,414.19
Gable, Jane	9.52
Germain, Casey & Shawn	1,172.55
Giessel, William	254.35
Gomo, David & Laurie	291.90
Gregoire, Glenn & Cindy	2,497.72
Harrington, Patrick	1,121.68
Hasting, Elinor	2,708.83
Jacobs, Michael & Tina	846.98
Johnson, Randall & Linda	1,660.91
Keane, Timothy & Tamara	1,086.07
Laundry, Wendell/Jones, Ethan	130.84

LeClair, David	294.57 *
LeClair, Ronald & Gilbert, Denise	1,404.01
Martin, Jeffrey & Bonnie	2,207.76
Martin, Marvin & Kim	855.78
Morris, Donald	289.96
Morris, Harold & Vanderbilt, Doris	2,019.54
Munson, Dianne	460.22
Murphy, James & Terry	799.27
Newhall, David & Dorothy	1,187.87
Nicolaysen, Andrew	1,578.43
Padureanu, John & Eleanor	513.79
Peake, Gary	511.24
Pender, Brian & Patricia	388.82
Perreault, Michael & Pamela	354.24
Pirie, Gordon & Sandy	989.42
Roberts, Kendall & Virginia	447.66
Roberts, Kendall & Virginia	674.03
Rossi, Charles & Bonnie	2,378.17
Ryan, Robert & Elizabeth	264.61
Spaulding, David & Shelley	793.57
Spencer, James & Lisa	1,036.93
Spooner, Thomas & Terry	1,361.60
St. John, William	989.42
Taylor, Cheryl	1,436.19
Townsend, James & Marilyn	300.13
Trombley, Richard	237.81
Williams, Richard	1,363.32
Wilson, Ernest Sr.	776.00

\$58,422.99

Total Delinquent Taxes as December 31, 2003 \$86,165.03

* PAID IN FULL as of Jan. 5, 2004

ORANGE PLANNING COMMISSION

Balance January 1, 2003		\$5,682.20
Receipts:		
Interest	<u>31.24</u>	
Balance December 31, 2003		\$5,713.44
Savings Account	\$5,763.44	
Due to Gen Fund	<u>(50.00)</u>	
	\$5,713.44	

ORANGE ECONOMIC DEVELOPMENT FUND

Balance January 1, 2003		\$636.31
Receipts:		
Interest	2.55	
Balance December 31, 2003		\$638.86

1981 BICENTENNIAL FUND

Balance January 1, 2003			\$2,031.65
Receipts:			
Interest	8.19		
Cookbooks	90.00		
History	<u>30.00</u>		
		128.19	
Balance December 31, 2003			\$2,159.84

ORANGE HERITAGE FUND 1991

Balance January 1, 2003			\$2,164.71
Receipts:			
Pinewood Cars	48.00		
Interest	11.67		
Orange Alliance Church-Tents	200.00		
PTA-Tents	100.00		
OCCA-Tents	100.00		
Town Business Ad Donations	200.00		
Tables	40.00		
Candy Bar Sales	534.00		
Bottle Drive	554.58		
Fireworks Donations	1,206.00		
BBQ, Flea Market, Food sales	1,493.36		
Nat. Grange - K. Richardson	<u>100.00</u>		
		4,587.61	\$6,752.32
Expenditures:			
Reimb. Gen Fund prior yr.	54.00		
Tent Purchase	986.82		
Fireworks	3,000.00		
Advertising	409.80		
BBQ-Food & Supplies	804.87		
Postage for Mailing	172.68		
Pine Wood Car Kits	80.51		
Calkins	<u>160.00</u>		
		5,668.68	
Balance December 31, 2003			\$1,083.64

ORANGE RECREATION COMMITTEE FUND

Balance January 1, 2003	\$1,758.53
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RECEIPTS:

Interest	2.19	
Town of Orange Budget	500.00	
Great Escape Tickets	336.00	
Breakfast Heritage Day	<u>348.00</u>	
		1,186.19
		2,944.72

EXPENDITURES:

Sliding Party	80.00	
Vt. Rec. & Parks	336.00	
Calkins	35.00	
Camerons Garage	35.40	
Heritage Day Food	<u>132.21</u>	
		618.61

Balance December 31, 2003	\$2,326.11
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ORANGE RAPID ROPERS

Balance January 1, 2003	\$176.09
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Balance December 31, 2003	\$176.09
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DOG LICENSE ACCOUNT 2003

LICENSED:

163	dogs @\$5.00	\$815.00
53	dogs @\$9.00	477.00
50	dogs @\$7.50	375.00
23	dogs @13.50	310.50
1	Special License	10.00
2	Kennel Permits	<u>60.00</u>

\$2,047.50

State of Vermont
Deposited

289.00

1,758.50

\$2,047.50

DON'T FORGET TO LICENSE YOUR DOG - IT'S THE LAW

CEMETERY TRUST FUNDS TREASURER'S REPORT

Balance January 1, 2003	\$ 93,783.04
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Receipts:

Brook Haven

Aim Family Funds		
Capital Gain	\$ 679.63	
Gain in Value	<u>5,072.89</u>	
		\$5,752.52

Other Cemeteries

Centennial Money Mkt. Acct.	1,162.51	
Aim Family Funds Gain in Value	<u>2,281.72</u>	
		<u>\$3,444.23</u>
		\$ 9,196.75

Balance December 31, 2003	\$102,979.79
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Brook Haven	\$39,274.20	#004101523	3024.162 Shares
Other Cemeteries	\$58,543.08	#004101515	5752.305 Shares
Other Cemeteries MM	\$5,162.51		Checking Acct.

BROOK HAVEN CEMETERY TRUST FUND

Balance January 1, 2003	
Centennial Money Market Acct.	\$1,300.73
Washington Mutual Inv. Fund	7,431.53

Receipts:

Washington Mutual Fund Dividends	\$ 85.56	
Washington Mutual Fund Capital Gain ...	58.78	
Gain in value	<u>1,671.63</u>	
		\$1,815.97
Centennial Money Market Trust Div.		<u>11.53</u>
		1,827.50

Balance December 31, 2003	\$10,559.76
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Washington Mutual Fund:	
321.317 Shares @\$28.78	\$9,247.50
Centennial Money Market	1,312.26

BROOK HAVEN CEMETERY FUND

Balance January 1, 2003			\$ 721.11
Receipts:			
Sale of Lots	3,425.00		
Burials	1,545.00		
Interest	1.97		
Base Work & Foundations	1,638.00		
Deed Work	<u>21.00</u>		
		<u>6,630.97</u>	
			\$7,352.08
Expenditures:			
Deed Work to Town	21.00		
Tom Seerveld	1,160.00		
Allen Lumber	2.09		
Clark Agnew Sr.	1,526.00		
Josh Martineau	1,680.00		
Jeremy Seerveld	200.00		
Flag Works	144.00		
G.S.B. Excavating	200.00		
Town of Orange - Cement	39.00		
Endowment Acct.	685.00		
Cemeteries-Equip. Fund	<u>200.00</u>		
		<u>5,857.09</u>	
Balance December 31, 2003			\$1,494.99

OTHER CEMETERIES

Balance January 1, 2003			\$2,221.23
Receipts:			
Town Budget	2,000.00		
Interest	2.10		
Burials	<u>775.00</u>		
		2,777.10	4,998.33
Expenditures:			
Cemetery Equip. Fund	200.00		
G.S.B. Excavating	100.00		
John Kidder	2,902.00		
Thomas Seerveld	<u>675.00</u>		
		3,877.00	
Balance December 31, 2003			\$1,121.33

OTHER CEMETERIES EQUIPMENT FUND

Balance January 1, 2003			\$4,535.35
Receipts:			
Sale of Mowers	1,075.00		
Interest	20.44		
Other Cemeteries-mower	200.00		
Brook Haven-use of mower	200.00		
Town Mowing-use of mower	<u>200.00</u>		
		<u>1,695.44</u>	
Balance December 31, 2003			\$6,230.79

ORANGE CENTER COMMUNITY ASSOCIATION, INC.
January 1, 2003 - December 31, 2003

Balance January 1, 2003		\$3,089.31
Receipts:		
April Supper	522.00	
LCD Projector	1,055.75	
Heritage Day	205.56	
Girl's Week (Key Bank)	1,000.00	
7th grade books	675.00	
October Supper & raffle	458.00	
General Fund	<u>4.00</u>	
	3,920.31	\$7,009.62
Expenditures:		
Lotus Lake	100.00	
Postal Box Rent	26.00	
April Supper	94.44	
Orange Heritage Committee-Tents	100.00	
WASABI for Heritage Day	500.00	
Girl's Week	1,966.97	
Orange Center School Library	400.00	
Science Books	120.00	
7th Grade books (Oz)	475.00	
Environmental Program	32.00	
Postage	91.20	
LCD Projector	1,115.10	
Gift to Waitresses	60.00	
Office Supplies	<u>69.00</u>	
	5,149.71	
Balance December 31, 2003		\$1,859.91

ORANGE SCHOOL DISTRICT SCHOOL DIRECTOR'S REPORT

2003-2004 Enrollment Data:

<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>Total</u>
10	14	10	16	9	10	9	17	9	104

High School Enrollments:

December-03

Spaulding High School	41
Oxbow	5
Williamstown	5
Chelsea	3
<u>U32</u>	3
Randolph	2
Private	1

Vocational Enrollments: Based on 6 Semester Average

Barre Area Vocational Center	7.01
Randolph Area Vocational Center	1.00
River Bend Career & Technical Center	2.50

Faculty 2003-2004

Staff	Position	FTE*	Degree	Experience	Salary
Tara Carbonel	Kindergarten	1.00	BA	14	42,050
Joan Schmoll	Grade 1/2	1.0	BA	15	40,600
Marna Kamins	Grade 7/8	1.00	MA	8	36,250
Lorinda Stone	Grade 4	1.00	MA	17	46,400
Judy Goldsmith	Grade 5/6	1.00	MA	25	44,950
Melissa Anderson	Grade 3/4	1.00	BA	2	31,900
David Gagnon	Grade 8	1.00	BA	21	44,950
Priscilla Rossi	Living Arts/Art	0.40	BA	22	17,400
John Fish	Physical Education	0.40	BA	13	16,820
Ron Morrisette	Special Education	1.0	BA	16	43,500
Tracy Choquette	Speech Pathologist	0.4	MA	13	16,820
Leslie Siegal	Librarian	0.4	MA	16	18,560
Richard Jacobs	Principal	1.0	MA	4	58,000
Karen Gomez	Reading Specialist	1.0	BA	10	36,250
William Moulton	Music	0.20	BA	25	8,410
Jaye Lindner	Nurse	0.20	BA	15	9,570

* Full -Time equivalency: .20 = 1 day

SCHOOL DIRECTOR'S REPORT

"What is the future of education for the Children of Orange?" That is a question that the district spent a great deal of time and energy examining in the last year. Central to the work on the future of education was the completion of a new Strategic Plan. The Plan will be setting priorities and the direction of education in Orange for years to come. The School Board would like to thank all those who dedicated the hard work and time to create the plan. Copies of the Strategic Plan are available by contacting the school.

In an effort to improve educational opportunities and provide cost containment, we have begun discussions with Washington and Williamstown about the possibility of the formation of a union middle school that would serve middle school students in all three towns. It is important to note that this is still very early and many of the logistics of creating a union middle school are yet to be determined. The School Board has proposed article VI to fund a group to study the concept. Orange's share of the group's budget would be \$1000. If you have any questions or comments about this idea please contact a School Board member or attend one of our monthly meetings.

Continuing the theme of the future of education, Orange along with Washington and Williamstown are working on improving the curriculum and programs in the core subjects. This includes science and social studies, which are two areas that we recognize as critical to a quality education. To fund improvement in curriculum and programs for these areas and reduce future budget impacts for these improvements, we propose in article VII to use \$15,000 of the fund balance for that purpose. If the article is approved the money will be placed in a fund dedicated to improving curriculum.

Last year the School Board proposed and the town approved an article authorizing the Orange Center School to operate a hot lunch program instead of continuing to contract with a hot lunch provider. In the past we have been unsuccessful in finding a food contractor that would provide a quality lunch to our children. This year operating our own program has been extremely successful and has improved the climate of the school and the quality of education because the children are better prepared to learn. The budget that we prepared for the program last year anticipated that the program would be self funded with no need for support from the general fund. However, largely due to the increased cost of food staples we are running a deficit in the program. We feel that continuing the program is important to the future of education and have proposed article IX to subsidize the program with \$5000.

Please plan to attend the Budget Forum on February 25, 2004 @ 7:00 PM in the Orange Center School gymnasium. We will discuss all of the articles and the budget in detail. We also invite you to attend the monthly school board meeting on the first Wednesday of the month @ 6:00 PM in the Orange Center School library. Thank you for your continued support of education in Orange.

Orange School Board

PRINCIPAL'S ANNUAL REPORT

To Orange residents and taxpayers:

This is the second of what I hope to be many years preparing these annual reports for you. I enjoy my position as principal of the Orange Center School (OCS), and educating the children of Orange. My personal vision is one of school and community working together for the education of children. There is a lot happening at OCS, and it is evident in the activities listed below which complement that personal vision.

Last school year our community completed a strategic plan, copies of which may be obtained from the school office. There were four goal areas outlined in the strategic plan: program development, early education, middle/secondary education, and community/school relations. Since acceptance of the strategic plan by our school board in August – we have completed many curricular objectives, such as: development of K-8 science and social studies scope and sequence, plus development of K-8 technology grade level expectations. In addition, we implemented student/parent/teacher goal setting conferences to replace traditional parent/teacher conferences from past school years.

We are extremely proud of the new self-managed food service program at OCS. We welcome the many compliments about quality of food. In addition, faculty, staff, students community members and parents participated in the school wide Food Education Every Day (FEED) program, which provided students with a standards based understanding of nutrition. Furthermore, it involved collaboration with local farmers and community members to explore the culture and history of local food.

The After School Program (ASP) has been successful in its first year at OCS. Students have an opportunity to remain after school for such activities as: homework assistance, instrumental band lessons, gymnastics classes, cooking, computers, soccer, spelling club, Pencil Club (school store), and basketball. We provide late bus transportation three days per week.

Thank you to Janis Blais and Colette Smith - who have provided Environmental Learning For The Future (ELF) volunteers in grades K-6, plus reading volunteers in grades 1-2. These mentor programs are vital to the success of our school. Thank you also to Peggy Thompson. She leads The Orange Center Community Association (OCCA), Garden Club, Rapid Ropers Competitive Jump Rope Team, and Girl Scouts. Community support is integral to our educational programs. We are truly thankful to these groups, along with The Parent Teacher Association (PTA), for their coin drop, Halloween Party, Awards Barbeque, and reading initiative.

Please check the following web site for more information regarding Orange Center School: <http://www.orangeschool.com>. Our school mission states that the Orange Center School Community is dedicated to quality and equity in learning within a safe and protective environment. I value communication. Please call me, visit me in person, or email me (rjacobs@sover.net); and let me know if we provide an education that agrees with our mission.

Respectfully Submitted
Richard P. Jacobs

SUPERINTENDENT'S MESSAGE

TOWN MEETING DAY

MARCH 2, 2004

I believe we are at a critical point in the organizational development and history of the Orange North Supervisory Union. First and foremost, we must understand who we are and whom we serve. How do we fit in the world of supervisory unions? Are we a special place? How do we make the most of our resources and opportunities? How do we work smart, create new opportunities, and seize the challenges? How do we make investments that will yield high return at acceptable levels of risk? How do we build "quality schools"?

The foundation on which the entire organization (Orange, Washington & Williamstown schools) must rest is excellence in all levels of education. Therefore, our goals must include having adequate facilities, high quality programs, and first-rate faculties. Our schools must be attractive and welcoming as they are the centerpieces of all our communities. The concepts of high quality and continuous improvement must be central to all our endeavors. We must create true teaching / learning communities where everyone is actively engaged in academic and social learning, both inside and outside of the classroom.

I would like to briefly paint a picture of where I believe the Orange North Supervisory Union can be by September 1, 2009. This is neither a blueprint nor a set of specific promises. Everything that follows is meant simply to be suggestive of a plausible, and in my view highly desirable, set of outcomes for the ONSU to achieve over the next five years.

A FIVE YEAR VISION FOR THE ORANGE NORTH SUPERVISORY UNION

2004-2009 A Picture of the Orange, Washington, & Williamstown Schools

Welcome to the Orange, Washington, and Williamstown schools in the fall of the 2009-2010 school year. We have high quality **Early Education** programs in all three school districts. Each school district offers a full day, five day per week kindergarten class to all students. Each school district provides a half-day pre-school program for all three and four year olds, four days per week. The ONSU Early Education Program serves children with qualifying disabilities, ages birth through five. All children age birth to three with identified special needs receive services through the Infant and Toddlers program and/or supervisory union personnel in a home / school based model.

Each school district now maintains a high quality **Elementary School** serving children grades 1-5. All students come to school ready to learn and are actively engaged in challenging learning opportunities. The climate of each school is steeped in the beliefs, values, and behaviors that are characteristic of a cooperative learning environment. High levels of trust and trustworthiness amongst students, faculty, and administration exists. Communications among all parties are effective. Conflicts and inappropriate behavior are minimal. The atmosphere and climate would be characterized as open, comfortable, caring, supportive, kind, exciting, fair, and fun. Respect, equality, and diversity would be core values. The curriculum and teaching is "state of the art" in core subjects i.e., Reading, Writing, Math, Science and Social Studies. Teachers are integrating technol-

ogy, the arts, and physical education to support and align the core curriculum. A strong student support system is in place to ensure that ALL students are successful. Full ranges of co- curricular and after school activities are available for all students. Parents and community members are highly involved with the school.

The **Orange North Middle School** serves students in grades 6-8 from the Orange, Washington and Williamstown School Districts. In addition to having a school climate based on the characteristics and practices that are consistent with a cooperative learning environment, you also see a proven middle school model of education that includes grade level teacher teams, interdisciplinary teaching, teacher advisories, and a caring and supportive environment. Personalized classes provide students the opportunity to build close relationships with other students, faculty, and staff. In addition to the core subjects of Language Arts, Math, Science (with a lab!), and Social Studies, students have a choice of either French or Spanish in the middle grades. Middle school students also study Living Arts, Life Skills, Art, Drama, Technology and Physical Education. All middle school students complete a Service Learning requirement each year. The following Co-Curricular activities are available to all middle school students: Winter Wellness Program (snowboarding, skiing, swimming, skating, and snowshoeing); Interscholastic sports: soccer and basketball; Student Council, Yearbook, Band and Chorus. In addition, the Middle School/High School Peer Mentoring Program matches high school students with middle school students to provide both academic and emotional support.

Williamstown High School is now the #1 choice of high school age students who have entered the Winooski Valley High School Choice Program in central Vermont, and the #1 choice of students from throughout the ONSU. How is this possible? What made Williamstown High School so popular? In 2002, Williamstown became a “High School On the Move” by renewing its commitment to quality secondary education and by embracing the principles for high school reform and innovation outlined in a Vt. State Secondary Education Task Force report. During the next five years Williamstown High School re-invented itself. It changed its entire structure. It became a high school where all students are deeply cared for, where they actively choose among many different pathways toward adult engagement and where they learn to meet high standards.

As you enter Williamstown High School on September 1, 2009, you will be greeted by an administration, faculty, and staff that are totally committed to a comprehensive vision that makes student learning and performance the organizing principle of everything they do. You observe students who are engaged learners who are responsible for and are actively involved with their own learning. Students demonstrate meeting standards based on the Vermont Framework of Standards and Learning Opportunities. Each student has a variety of learning opportunities and multiple pathways to meet graduation requirements. Every student has a personalized learning plan, a safe learning environment, caring and supportive teachers and mentors and a true sense of belonging. All students learn about careers and college opportunities through real life experiences, including work-based learning, service learning, career exploration, job shadowing and career academies. Teachers and administrators use research-based practices to support student achievement and high performance. Curricula, instruction and assessment are aligned with the Vermont School Quality Standards. The mission of providing Williamstown High School students with a quality education is clear and rooted in its deeply held values of respect, responsibility, and recognition. Community members,

volunteers, parents, civic leaders, and business people are all partners of the Williamstown High School student experience.

I hope you enjoyed the virtual tour of the ONSU schools in 2009 and that it raises your aspirations, stimulates your thinking, and encourages discussion. I look forward to working together to improve our schools. Please don't hesitate to call or drop by the central office to discuss the possibilities.

Respectfully submitted,

Douglas R. Shiok
Superintendent of Schools

ORANGE NORTH SUPERVISORY UNION STATE AID FOR SPECIAL EDUCATION

Estimated 2002-2003

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State For Special Education	Aid Anticipated Special Education Expenditures
Orange	52,756	-	97,500	4,507	154,763	319,070
Washington	47,866	-	99,000	4,133	150,999	271,513
Williamstown	144,419	-	379,000	19,239	542,658	974,496

Estimated 2003-2004

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State For Special Education	Aid Anticipated Special Education Expenditures
Orange	49,943	-	104,500	5,250	159,693	374,558
Washington	49,931	-	77,500	4,475	131,906	235,254
Williamstown	159,564	-	417,000	23,104	599,668	1,068,510

Estimated 2004-2005

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State For Special Education	Aid Anticipated Special Education Expenditures
Orange	55,320	-	117,000	7,221	179,541	221,135
Washington	48,811	-	115,500	4,103	168,414	235,254
Williamstown	159,770	-	485,500	24,547	669,817	1,068,510

ORANGE SCHOOL DISTRICT BUDGET PROPOSAL EXPENDITURES SUMMARY FY2004-2005

		FY 03	FY03	FY 04	FY05	Increase /	Percentage
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Increase /</u> <u>(Decrease)</u>
<u>SUPERVISORY UNION</u>							
2210-310	Superintendent Services	18,950	18,950	22,017	22,021	4	0.02%
2310-310	Curriculum Coordinator	10,528	10,528	10,601	10,093	(508)	-4.79%
2420-310	Special Education Admin	15,440	15,440	19,571	15,598	(3,973)	-20.30%
2520-310	Business Management	16,844	16,844	21,202	20,186	(1,016)	-4.79%
2900-310	Technology Coordination	8,422	8,422	8,155	23,856	15,702	192.55%
	Total Supervisory Union	70,184	70,184	81,545	91,754	10,209	12.52%

DISTRICT ADMINISTRATION

<u>SCHOOL BOARD</u>							
2310-110	Salaries	2,500	2,500	-	2,500	2,500	100.00%
2310-220	FICA	192	206	-	191	191	100.00%
2310-300	Professional Services	2,000	708	2,000	2,000	-	0.00%
2310-370	District Audit	2,300	1,800	2,300	2,300	-	0.00%
2310-540	Advertising	2,000	6,451	2,000	3,000	1,000	50.00%
2310-520	Errors & Omissions Insurance	600	600	600	600	-	0.00%
2310-330	Pre-School Development	-	-	-	1,000	1,000	100.00%
2310-580	Travel and Conference	50	-	50	50	-	0.00%
2310-610	Basic Supplies	300	517	100	300	200	200.00%
2310-810	Dues and Fees	1,200	1,283	1,200	1,375	175	14.58%
2310-890	Miscellaneous	500	711	500	500	-	0.00%
	Total School Board	11,642	14,776	8,750	13,816	5,066	57.90%

SCHOOL DISTRICT TREASURER

2313-110	Salary	2,525	2,700	2,525	2,750	225	8.91%
2313-220	FICA	193	207	193	210	17	9.00%
	Total School Treasurer	2,718	2,907	2,718	2,960	242	8.92%

SCHOOL ADMINISTRATION

<u>PRINCIPAL'S OFFICE</u>							
2410-110	Salary - Principal	57,750	60,958	57,750	61,150	3,400	5.89%
2410-111	Principal - Annuity	4,000	-	-	-	-	0.00%
2410-112	Salary - Secretary	15,000	20,656	16,538	20,185	3,647	22.05%
2410-210	Health Insurance	-	7,753	10,044	13,774	3,730	37.14%
2410-211	Dental Insurance	-	338	540	600	60	11.11%
2410-220	FICA	5,500	6,176	5,683	6,222	539	9.49%
2410-250	Workers Compensation	250	250	532	502	(30)	-5.64%
2410-260	Unemployment Compensation	816	206	416	416	-	0.00%
2410-270	Course Reimbursement'	-	1,500	2,015	2,184	169	8.39%
2410-299	Section 125	-	-	150	150	-	0.00%
2410-330	Professional Services	-	-	-	2,000	2,000	100.00%
2410-430	Repairs and Maintenance	500	100	500	500	-	0.00%
2410-440	Copier lease	6,100	3,470	6,100	4,200	(1,900)	-31.15%
2410-531	Postage	1,500	1,059	1,500	1,750	250	16.67%
2410-532	Telephone	5,500	4,841	5,500	5,450	(50)	-0.91%
2410-550	Printing	300	229	300	400	100	33.33%
2410-580	Travel and Conference	750	75	750	500	(250)	-33.33%

		FY 03	FY03	FY 04	FY05	Increase /	Percentage
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
2410-610	Basic Supplies	1,500	627	1,575	1,750	175	11.11%
2410-810	Dues and Fees	1,000	754	1,000	1,000	-	0.00%
2410-930	Disability Insurance	160	131	191	177	(14)	-7.33%
	Total Principal's Office	100,626	109,123	111,084	122,910	11,826	10.65%

DEBT SERVICE

5100-830	Interest	17,354	17,354	15,300	13,230	(2,070)	-13.53%
5100-910	Principal	30,000	30,000	30,000	30,000	-	0.00%
	Total Debt service	47,354	47,354	45,300	43,230	(2,070)	-4.57%

REGULAR INSTRUCTION

1100-110	Salaries - Teachers (7.0 FTE)	290,240	309,773	284,200	303,175	18,975	6.68%
1100-115	Salaries - Aides (4.0 FTE)	48,180	32,081	38,218	51,875	13,657	35.73%
1100-120	Salaries - Substitutes	7,075	7,990	7,475	9,096	1,621	21.69%
1100-210	Health Insurance	43,564	40,635	50,384	50,482	98	0.19%
1100-211	Dental Insurance	-	2,919	3,780	4,200	420	11.11%
1100-220	FICA	22,220	25,951	25,237	27,857	2,620	10.38%
1100-240	Workers Compensation	952	468	2,195	2,145	(50)	-2.28%
1100-260	Unemployment Compensation	3,264	972	2,080	2,288	208	10.00%
1100-270	Course Reimbursement	9,835	5,903	9,786	16,288	6,502	66.44%
1100-299	Section 125	1,200	-	1,050	1,050	-	0.00%
1100-300	Purchased Services	5,150	4,546	4,750	6,650	1,900	40.00%
1100-301	EEE	4,370	-	5,250	7,221	1,971	100.00%
1100-330	Contracted Services	-	621	-	4,000	4,000	0.00%
1100-430	Repairs and Maintenance	-	70	-	-	-	0.00%
1100-510	Transportation	-	-	400	-	(400)	-100.00%
1100-610	Basic Supplies	2,650	2,104	1,552	2,300	748	48.20%
1100-612	Program Materials	14,400	8,732	7,650	9,040	1,390	18.17%
1100-630	Food	-	178	-	-	-	0.00%
1100-640	Textbooks	-	-	-	3,100	3,100	100.00%
1100-930	Disability Insurance	756	787	940	878	(62)	-6.60%
	Total Regular Instruction	453,856	443,730	444,947	501,645	56,698	12.74%

Art

1102-110	Salaries - Teachers (.20 FTE)	7,752	8,400	8,700	9,145	445	5.11%
1102-210	Health Insurance	-	-	400	200	(200)	-50.00%
1102-211	Dental Insurance	-	-	216	-	(216)	-100.00%
1102-220	FICA	593	642	669	700	31	4.57%
1102-250	Workers Compensation	27	27	59	55	(4)	-6.78%
1102-260	Unemployment Compensation	104	23	104	207	103	99.04%
1102-270	Course Reimbursement	405	-	806	874	68	8.44%
1102-290	Disability Insurance	22	-	29	30	1	4.06%
1102-299	Section 125	75	-	30	30	-	0.00%
1102-610	Basic Supplies	300	300	315	315	-	0.00%
1102-612	Program Materials	750	590	675	675	-	0.00%
	Total Art:	10,028	9,982	12,003	12,231	228	1.90%

Foreign Language

1106-330	Contracted Services	-	-	-	1,500	1,500	100%
	Total Foreign Language	-	-	-	1,500	1,500	100%

		FY 03	FY03	FY 04	FY05	Increase /	Percentage
		Budget	Actual	Budget	Proposed	(Decrease)	Increase /
							(Decrease)
<u>Physical Education</u>							
1108-110	Salaries - Teachers (.40 FTE)	14,525	16,240	16,820	17,430	610	3.63%
1108-210	Health Insurance	3,700	3,696	4,018	4,470	452	11.25%
1108-211	Dental Insurance	-	-	216	-	(216)	-100.00%
1108-220	FICA	1,111	1,243	1,287	1,334	47	3.65%
1108-250	Workers Compensation	50	50	114	105	(9)	-7.89%
1108-260	Unemployment Compensation	408	44	208	206	(2)	-0.96%
1108-270	Course Reimbursement	806	-	806	874	68	8.44%
1108-290	Disability Insurance	40	-	56	58	2	2.71%
1108-299	Section 125	60	-	60	60	-	0.00%
1108-610	Basic Supplies	200	-	180	180	-	0.00%
1108-612	Program Materials	600	493	540	540	-	0.00%
	Total Physical Education:	21,500	21,766	24,305	25,257	952	3.91%
<u>Living Arts</u>							
1109-110	Salaries - Teachers (.40FTE)	7,752	8,550	8,700	18,290	9,590	110.23%
1109-210	Health Insurance	-	-	-	400	400	100.00%
1109-210	Dental Insurance	-	-	216	-	(216)	-100.00%
1109-220	FICA	593	642	669	1,399	730	109.15%
1109-250	Workers Compensation	27	27	59	110	51	86.44%
1109-260	Unemployment Compensation	104	23	104	208	104	100.00%
1109-270	Course Reimbursement	405	-	806	806	-	0.00%
1109-290	Disability Insurance	22	-	29	60	31	108.13%
1109-299	Section 125	75	-	30	30	-	0.00%
1109-610	Basic Supplies	100	65	90	150	60	66.67%
1109-612	Program Materials	500	53	450	600	150	33.33%
1109-630	Food	400	368	400	600	200	50.00%
	Total Living Arts:	9,978	9,728	11,553	22,654	11,101	96.08%
<u>IMPROVEMENT OF INSTRUCTION</u>							
1110-611	Standardized Test	1,320	326	1,320	1,550	230	17.42%
1110-612	Program Supplies	1,200	344	1,200	1,550	350	29.17%
	Total Improvement of Instruction	2,520	670	2,520	3,100	580	23.02%
<u>Music</u>							
1112-110	Salaries - Teachers (.20FTE)	7,548	7,840	7,830	9,895	2,065	26.37%
1112-210	Health Insurance	-	-	200	200	-	0.00%
1112-211	Dental Insurance	-	-	108	-	(108)	-100.00%
1112-220	FICA	577	568	599	757	158	26.38%
1112-250	Workers Compensation	26	26	53	59	6	11.32%
1112-260	Unemployment Compensation	200	23	204	208	4	1.96%
1112-270	Course Reimbursement	403	315	403	437	34	8.44%
1112-290	Disability Insurance	21	-	26	29	3	11.54%
1112-299	Section 125	30	-	30	30	-	0.00%
1112-330	Instrumental	-	-	-	1,500	1,500	100.00%
1112-610	Basic Supplies	100	26	90	100	10	11.11%
1112-612	Program Supplies	400	325	360	450	90	25.00%
	Total Music:	9,305	9,123	9,903	13,665	3,762	37.99%

		FY 03	FY03	FY 04	FY05	Percentage	Percentage
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Increase /</u>	<u>Increase /</u>
						<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Co-Curricular Programs</u>							
1410-110	Salaries	600	200	600	600	-	0.00%
1410-220	FICA	46	-	46	46	-	0.00%
1410-610	Program Supplies	100	-	100	100	-	0.00%
	Total Co-Curricular Programs	746	200	746	746	-	0.00%
<u>ATHLETIC PROGRAMS</u>							
1420-110	Salaries	1,200	1,200	1,200	1,200	-	0.00%
1420-220	FICA	100	-	100	92	(8)	-8.00%
1420-300	Purchased Services	100	95	100	200	100	100.00%
1420-612	Program Supplies	1,000	704	450	1,000	550	122.22%
	Total Athletic Programs	2,400	1,999	1,850	2,492	642	34.70%
<u>COUNSELING SERVICES</u>							
2120-110	Salary	-	-	-	-	-	0.00%
2120-210	Health Insurance	-	-	-	-	-	0.00%
2120-220	FICA	-	-	-	-	-	0.00%
2120-240	Workers Compensation	-	-	-	-	-	0.00%
2120-260	Unemployment Compensation	-	-	-	-	-	0.00%
2120-270	Course Reimbursement	-	-	-	-	-	0.00%
2120-610	Basic Supplies	-	-	-	-	-	0.00%
2120-612	Program Supplies	-	-	-	-	-	0.00%
2120-613	Other Supplies	-	-	-	-	-	0.00%
2120-640	Books and Periodicals	-	-	-	-	-	0.00%
2120-650	Audio - Visual Materials	-	-	-	-	-	0.00%
	Total Counseling Services	-	-	-	-	-	0.00%
<u>HEALTH - SCHOOL NURSE</u>							
2130-110	Salary (.20 FTE)	5,400	8,204	9,570	12,645	3,075	32.13%
2130-210	Health Insurance	1,707	-	2,009	200	(1,809)	-90.04%
2130-211	Dental Insurance	-	-	108	-	(108)	-100.00%
2130-220	FICA	412	628	732	757	25	3.42%
2130-240	Workers Compensation	18	18	65	59	(6)	-9.23%
2130-260	Unemployment Compensation	140	40	208	208	-	0.00%
2130-270	Course Reimbursement	403	60	403	437	34	8.44%
2130-299	Section 125	30	23	30	30	-	0.00%
2130-610	Supplies	400	383	360	400	40	11.11%
2130-930	Disability Insurance	30	-	32	29	(3)	-9.38%
	Total Health-School Nurse	8,540	9,356	13,517	14,765	1,248	9.23%
<u>SCHOOL LIBRARY</u>							
2222-110	Salary (.40 FTE)	17,640	17,920	18,560	19,470	910	4.90%
2222-210	Health Insurance	-	-	400	400	-	0.00%
2222-211	Dental Insurance	-	-	216	-	(216)	-100.00%
2222-220	FICA	1,350	1,371	1,420	1,490	70	4.93%
2222-240	Workers Compensation	90	90	126	117	(9)	-7.14%
2222-260	Unemployment Compensation	408	112	208	208	-	0.00%
2222-270	Course Reimbursement	1,200	1,040	1,209	874	(335)	-27.71%
2222-299	Section 125	90	-	60	60	-	0.00%
2222-430	Repairs and Maintenance	200	-	-	200	200	100.00%
2222-580	Travel and Conference	100	-	-	100	100	100.00%
2222-610	Supplies	400	285	360	400	40	11.11%

		FY 03	FY03	FY 04	FY05	Percentage	Percentage
		Budget	Actual	Budget	Proposed	Increase /	Increase /
						(Decrease)	(Decrease)
2222-640	Books and Periodicals	2,500	2,012	2,250	2,500	250	11.11%
2222-930	Disability Insurance	72	-	61	64	3	5.33%
	Total School Library	24,050	22,830	24,870	25,883	1,013	4.07%

TECHNOLOGY

2229-270	Course Reimbursement	1,000	1,000	-	-	-	0.00%
2229-300	Purchased Services	1,200	-	500	600	100	20.00%
2229-330	Professional Services	233	2,133	2,500	3,500	1,000	40.00%
2229-430	Repairs and Maintenance	1,500	1,057	500	750	250	50.00%
2229-442	Telephone Lines-Internet	1,250	405	1,250	1,250	-	0.00%
2229-610	Supplies	300	244	100	100	-	0.00%
2229-670	Software	1,000	139	900	2,900	2,000	222.22%
2229-730	Equipment	-	-	3,500	3,500	-	0.00%
	Total Technology	6,483	4,978	9,250	12,600	3,350	36.22%

OPERATIONS AND MAINTENANCE

2600-110	Salaries	29,100	27,371	27,500	27,000	(500)	-1.82%
2600-115	Overtime and Seasonal Costs	1,000	540	-	2,150	2,150	100.00%
2600-210	Health Insurance	8,534	6,971	10,044	1,000	(9,044)	-90.04%
2600-211	Dental Insurance	-	-	-	600	600	100.00%
2600-220	FICA	2,224	2,031	2,066	2,215	149	7.21%
2600-240	Workers Compensation	101	101	184	1,812	1,628	884.78%
2600-260	Unemployment Compensation	408	112	208	208	-	0.00%
2600-299	Section 125	150	-	150	150	-	0.00%
2600-300	Purchased Services	1,800	2,230	1,800	2,200	400	22.22%
2600-410	Water - Sewage	2,000	1,117	2,000	1,500	(500)	-25.00%
2600-421	Disposal Services	2,600	2,740	2,600	3,000	400	15.38%
2600-425	Water System Project	-	900	-	-	-	0.00%
2600-430	Repairs and Maintenance	6,000	14,038	7,688	8,296	608	7.91%
2600-450	Construction - Foyer	-	10,350	-	-	-	0.00%
2600-561	Property & Liability Insurance	3,500	3,500	6,300	6,500	200	3.17%
2600-580	Travel & Conference	100	236	100	100	-	0.00%
2600-610	Basic Supplies	7,000	6,006	6,300	7,000	700	11.11%
2600-622	Electricity	17,600	18,474	17,340	19,000	1,660	9.57%
2600-623	Bottled Gas	400	295	400	300	(100)	-25.00%
2600-624	Oil	7,200	5,481	6,745	7,400	655	9.71%
2600-626	Gasoline	-	35	-	150	150	100.00%
2600-730	Equipment	-	-	-	1,000	1,000	100.00%
2600-750	Capital Improvement Expense	-	-	-	-	-	100.00%
2600-930	Disability Insurance	81	-	88	85	(3)	-3.41%
	Total Operations and Maintenance	89,798	102,528	91,513	91,666	153	0.17%

TRANSPORTATION

2711-110	Salaries	19,580	19,886	20,292	21,240	948	4.67%
2711-220	FICA	1,500	1,527	1,552	1,626	74	4.77%
2711-240	Workers Compensation	1,067	567	140	1,846	1,706	1218.57%
2711-260	Unemployment Compensation	816	206	416	202	(214)	-51.44%
2711-290	Disability Insurance	-	-	66	-	(66)	-100.00%
2711-330	Purchased Services	-	101	-	-	-	0.00%
2711-430	Repairs and Maintenance	3,000	11,246	5,000	7,000	2,000	40.00%
2711-510	Daily Student Transportation	-	-	3,560	4,210	650	18.26%

		FY 03	FY03	FY 04	FY05	Percentage	Percentage
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Increase / (Decrease)</u>	<u>Increase / (Decrease)</u>
2711-521	Insurance	550	491	550	550	-	0.00%
2711-626	Gas	5,000	4,140	5,000	4,800	(200)	-4.00%
2711-830	Interest Loan Payment	3,349	1,674	1,675	-	(1,675)	-100.00%
2711-910	Bus Fund	-	18,400	18,400	15,000	(3,400)	-18.48%
	Total Transportation	34,862	58,238	56,651	56,474	(177)	-0.31%
<u>FIELD TRIPS</u>							
2720-510	Field Trips	1,000	1,269	1,000	1,000	-	0.00%
	Total Field Trips	1,000	1,269	1,000	1,000	-	0.00%
<u>Reading Specialist</u>							
4250-110	Salaries (.10 FTE)	34,300	35,000	36,250	3,835	(32,415)	-89.42%
4250-210	Health Insurance (.10 FTE)	8,534	8,534	10,044	2,329	(7,715)	-76.81%
4250-211	Dental Insurance	-	461	540	600	60	11.11%
4250-220	FICA	2,625	2,645	2,773	293	(2,480)	-89.42%
4250-250	Workers Compensation	117	117	247	230	(17)	-6.88%
4250-260	Unemployment Compensation	205	36	208	208	-	0.00%
4250-270	Course Reimbursement	2,015	2,235	2,015	2,184	169	8.39%
4250-290	Disability Insurance	94	79	120	112	(8)	-6.67%
4250-299	Section 125	150	-	150	150	-	0.00%
4250-610	Basic Supplies	100	14	90	100	10	11.11%
4250-612	Program Supplies	100	17	90	100	10	11.11%
	Total Reading Specialist	48,240	49,138	52,527	10,142	(42,385)	-80.69%
<u>HIGH SCHOOL TUITION</u>							
1100-561	Regular Education Tuition	470,600	398,745	545,200	517,800	(27,400)	-5.03%
1200-561	Special Ed Tuition	123,700	139,426	94,000	52,000	(42,000)	-44.68%
1300-561	Vocational Tuition						
	(8.65 Kids)	29,500	23,474	25,500	36,330	10,830	42.47%
1300-569	Tech Center Block						
	(PD By State in Prior Years)	-	-	-	48,232	48,232	100.00%
	Total High School Tuition	623,800	561,645	664,700	654,362	(10,338)	-1.56%
<u>SPECIAL INSTRUCTION</u>							
1200-110	Salaries - Teachers (1.0 FTE)	41,210	42,000	43,500	45,725	2,225	5.11%
1200-115	Salaries - Aides (4.0 FTE)	33,700	52,789	35,807	57,148	21,341	59.60%
1200-120	Salaries - Substitutes	-	1,755	-	-	-	0.00%
1200-210	Health Insurance	10,315	8,706	12,162	13,556	1,394	11.46%
1200-211	Dental Insurance	-	480	540	600	60	11.11%
1200-220	FICA	5,731	7,777	7,396	7,870	474	6.41%
1200-240	Workers Compensation	256	256	629	535	(94)	-14.94%
1200-260	Unemployment Compensation	1,632	476	1,040	832	(208)	-20.00%
1200-270	Course Reimbursement	2,915	1,923	3,682	3,684	2	0.05%
1200-299	Section 125	150	-	150	150	-	0.00%
1200-300	Purchased Services	9,500	11,044	-	-	-	0.00%
1200-320	Sign Language Instruction	-	-	-	1,000	1,000	100.00%
1200-330	Contracted Services	35,500	43,129	78,000	-	(78,000)	-100.00%
1200-331	Excess Costs	-	-	3,600	24,272	20,672	574.22%
1200-332	Adaptive P.E.	-	-	1,200	1,000	(200)	-16.67%
1200-333	Summer Services	-	-	-	1,000	1,000	100.00%
1200-430	Repairs and Maintenance	200	-	200	200	-	0.00%
1200-440	Copier Lease	-	-	-	300	300	100.00%

		FY 03	FY03	FY 04	FY05	Percentage	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>Increase /</u> <u>(Decrease)</u>
1200-531	Telephone	-	-	-	300	300	100.00%
1200-580	Travel and Conference	-	-	200	200	-	0.00%
1200-610	Basic Supplies	300	278	-	-	-	0.00%
1200-612	Program Supplies	500	1,684	1,000	1,000	-	0.00%
1200-630	Food	-	50	-	-	-	0.00%
1200-640	Books and Periodicals	100	96	500	500	-	0.00%
1200-730	Equipment	-	-	500	500	-	0.00%
1200-930	Disability Insurance	113	146	164	133	(31)	-18.90%
	Total Special Education	142,122	172,589	190,270	160,505	(29,765)	-15.64%
	<u>SPEECH SERVICES</u>						
1210-110	Salary - Therapist	15,790	16,240	16,820	15,045	(1,775)	-10.55%
1210-115	Salary - Aide (1.0FTE)	11,625	10,322	12,543	13,170	627	5.00%
1210-210	Health Insurance	3,414	3,721	6,136	4,470	(1,666)	-27.15%
1210-211	Dental Insurance	-	-	216	-	(216)	-100.00%
1210-220	FICA	2,097	1,908	2,247	2,158	(89)	-3.94%
1210-250	Workers Compensation	55	55	199	186	(13)	-6.53%
1210-260	Unemployment Compensation	408	134	416	416	-	0.00%
1210-270	Course Reimbursement	806	250	1,139	525	(614)	-53.91%
1210-299	Section 125	60	-	60	60	-	0.00%
2150-580	Travel	-	-	-	500	500	100.00%
1210-610	Supplies	150	34	150	150	-	0.00%
1210-612	Program Supplies	300	138	300	300	-	0.00%
1210-930	Disability Insurance	43	-	52	50	(2)	-4.52%
	Total Speech Services	34,748	32,802	40,278	37,030	(3,248)	-8.06%
	<u>Special Education - OT/PT</u>						
2131-330	Contracted OT/PT Services	-	-	7,000	1,000	(6,000)	-86%
	Total OT/PT	-	-	7,000	1,000	(6,000)	-86%
	<u>Special Education - Counseling</u>						
2143-330	Contracted Counseling Services	-	-	5,760	12,000	6,240	108.33%
	Total Counseling Services	-	-	5,760	12,000	6,240	108.33%
	<u>Sped - Psychological Consultation</u>						
2142-330	Contracted Psych Consult Services	-	-	4,750	1,600	(3,150)	-66.32%
	Total Psychological Consultation Services	-	-	4,750	1,600	(3,150)	-66.32%
	<u>Sped - Psychological Evaluations</u>						
2140-330	Contracted Psych Eval. Services	-	-	4,250	9,000	4,750	111.76%
	Total Psychological Evaluation Services	-	-	4,250	9,000	4,750	111.76%

		FY 03	FY03	FY 04	FY05	Increase /	Percentage
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	(Decrease)	Increase /
							(Decrease)
	<u>Special Education Transportation</u>						
2790-510	Purchased Services	18,500	22,425	23,000	-	(23,000)	-100.00%
	Total Special						
	Ed Transportation	18,500	22,425	23,000	-	(23,000)	-100.00%
TOTAL ORANGE CENTER							
	SCHOOL BUDGET:	1,775,000	1,779,340	1,946,560	1,945,987	(573)	-0.03%
State and Federal Expenses:							
	After School Program	-	-	-	5,000	5,000	100.00%
	Speech (.10 FTE)	-	-	-	10,000	10,000	100.00%
	Reading Specialist (.90 FTE)	-	-	-	<u>46,000</u>	<u>46,000</u>	<u>100.00%</u>
		-	-	-	61,000	61,000	100.00%

SCHOOL TREASURER'S REPORT

Balance July 1, 2002 \$185,475.32

Receipts:

Interest

Gen Fund	3,812.24	
Capital Res.	219.40	
Dessureau Fund	32.32	
Taxes	721,993.00	
Lease Land	54.00	
State Aid	769,311.00	
State Aid - Special Ed.	80,827.00	
Special Ed Block Grant	26,378.00	
EEE	4,516.00	
IEP Program	8,982.00	
IDEA-B Grant Reimb.	12,700.00	
Title I	49,739.28	
Title II- A	5,287.00	
Mainstream	26,378.00	
After School Program	6,000.00	
Construction Reimb.	3,105.00	
State Placed Student	24,305.00	
CSR	10,747.19	
Refunds	2,714.33	
Other General	5,195.26	
Rapid Ropers- reimb. gas	255.87	
Bank encoding error60	
Stale Dated Checks	<u>1,787.49</u>	
		<u>1,764,339.98</u>
		1,949,815.30

Disbursements	1,779,296.55
Accounts Payable - Paid June 30, 2003	57,846.87

Balance June 30, 2003 \$112,671.88

Checkbook	110,303.89
Dessureau Memorial Fund	<u>2,367.99</u>

Balance June 30, 2003 \$112,671.88

PRELIMINARY

District: **Orange**
County: **Orange**

Three Prior Years Comparisons

LEA: **146**
S.U.: **Orange North**

ESTIMATES
ONLY

Expenditures		FY2002	FY2003	FY2004	FY2005	
Budget (local budget approved in prior years)						1.
82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005						2.
S.U. assessment (included in local budget)						3.
Deficit (if included in local budget)						4.
Block grant paid by State to tech center in prior years						5.
1. Separately warned article passed at town meeting						6.
2. Separately warned article passed at town meeting						7.
3. Separately warned article passed at town meeting						8.
Act 144 Expenditures, (excluded from "Education Spending")						9.
Act 68 local adopted budget		1,631,026	1,832,829	2,002,162	1,945,987	10.
Union school or joint school district assessment						11.
Deficit if not included in budget or revenues						12.
Special programs expenditures						13.
Gross Act 68 Budget		1,631,026	1,832,829	2,002,162	2,006,987	14.
Act 144 expenditures (if any - excluded from "Education Spending")						15.
Revenues						16.
Local revenues (categorical grants, donations, tuition, surplus, etc., including Act 144 revenues)						17.
Capital debt aid						18.
Special program revenues						19.
Deficit if not included in budget or expenditures						20.
Act 144 revenues		236,523	420,575	457,879	414,330	21.
Total revenues						22.
Fund raising (if any)		236,523	420,575	457,879	414,330	23.
Adjusted local revenues						24.
Education Spending (Act 68 definition)		1,394,503	1,412,254	1,544,283	1,592,657	25.
Equalized Pupils						26.
Education Spending per Equalized Pupil		7,257	7,616	8,630	9,107	27.
Excess Spending per Equalized Pupil (if any)						28.
Per pupil figure used for calculating District Adjustment						29.
District spending adjustment (minimum of 100%)						30.
Anticipated homestead tax rate, equalized						31.
(133.926% x \$1.10)						
Household Income Percentage for income sensitivity						
(133.926% x 2.0%)						

ORANGE NORTH SUPERVISORY UNION **SUMMARY OF FINANCIAL OPERATIONS**

Expense	Budget 02-03	Actual 02-03	Budget 03-04	Proposed 04-05
Salaries	\$ 296,313	\$ 232,476	\$ 242,193	\$ 302,996
Benefits	76,259	68,745	83,679	121,483
Repairs & Maintenance	1,600	2,804	2,914	4,160
Rent	16,892	16,872	17,210	18,000
Insurance	1,750	1,910	2,100	2,415
Telephone	8,600	7,130	6,750	6,750
Postage	3,500	3,470	3,750	3,900
Advertising & Printing	5,375	3,045	4,375	1,875
Supplies	6,750	8,663	10,250	8,175
Equipment & Furniture	6,300	5,759	5,050	9,300
Professional Services	20,475	42,650	75,250	17,650
Travel	12,500	10,200	11,500	14,750
Miscellaneous- Dues/Fees -Other	6,500	16,632	7,500	7,250
Total	\$ 462,814	\$ 420,356	\$ 472,521	\$ 518,704

Assessments	Budget	Actual	Budget	Proposed
Orange	70,184	70,184	81,545	91,754
Washington	70,079	70,079	72,036	79,790
Williamstown	222,671	222,671	236,213	291,669

Orange School District
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ANGOLANO & COMPANY

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HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

Independent Auditors' Report

To The School Board
Orange School District

We have audited the accompanying general-purpose financial statements of Orange School District, Vermont, as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of Orange School District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

The general-purpose financial statements referred to above do not include the fixed assets in its Proprietary Fund which should be included in order to conform with generally accepted accounting principles. Purchases of fixed assets are charged to current operations and are not depreciated over their estimated useful lives as required by generally accepted accounting principles. The amounts that should be recorded as fixed assets and charged as depreciation expense in the Proprietary Fund is not known.

In our opinion, except for the effects on the general-purpose financial statements of the omissions described in the preceding paragraphs, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Orange School District, Vermont, as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

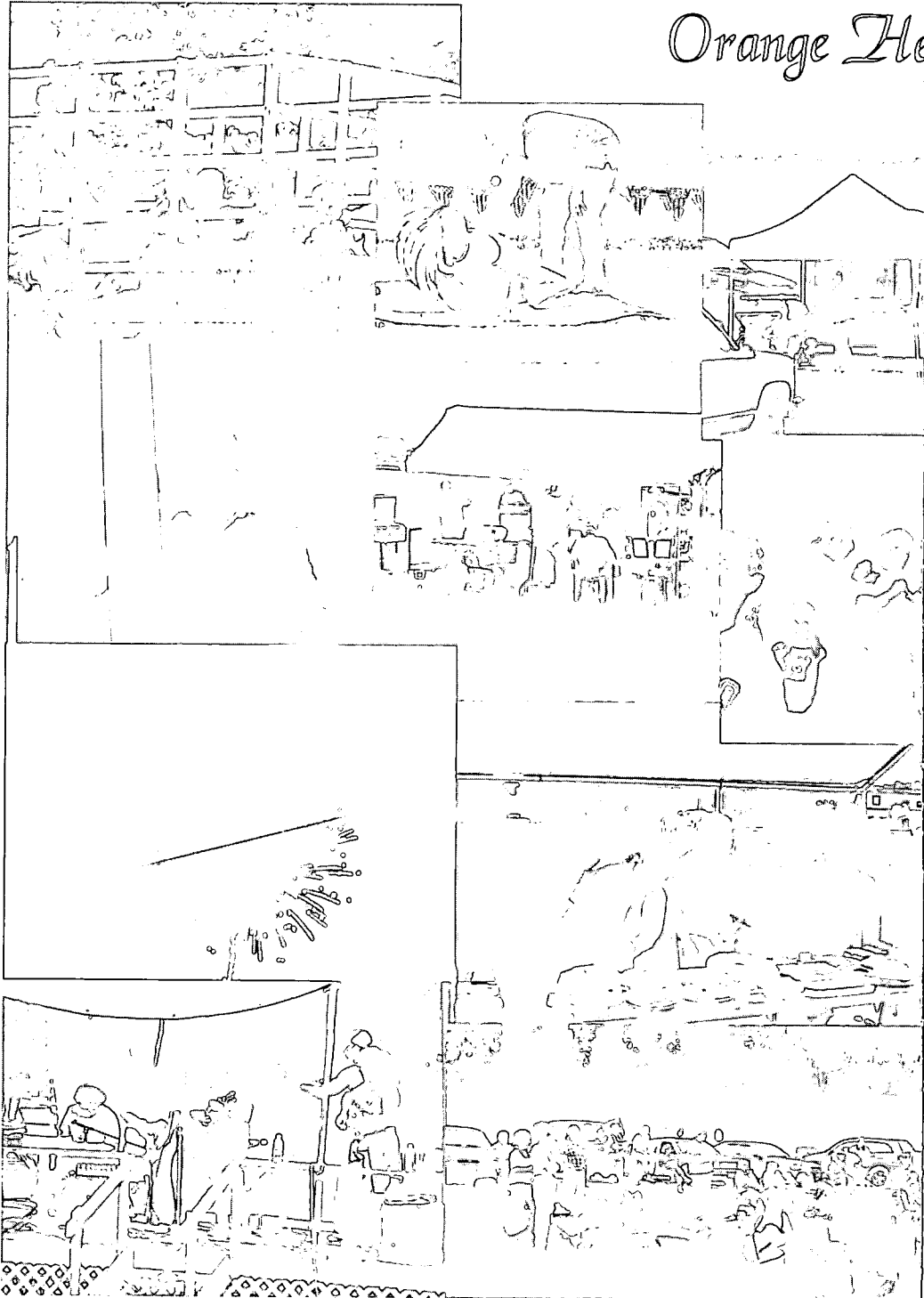
In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2003 on our consideration of Orange School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Orange School District, Vermont taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of Orange School District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, except for the effects on the general and capital projects funds of the omissions described in the preceding paragraphs, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Angolano & Company

Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

September 16, 2003



Heritage Days



Orange School District
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2003

EXHIBIT I

	Governmental Fund Types			Proprietary Fund Type		Fiduciary	Fund Types		Account Group	Totals (Memorandum Only)
	General Fund	Capital Project Fund		Enterprise Fund			Nonexpendable Trust Fund	Debt		
ASSETS:										
Current Assets:										
Cash	\$ 129,176					\$ 8,825	\$ 2,368		\$	140,369
Accounts Receivable - State	106,962		\$ 3,328							110,290
Due From Other Funds		\$ 16,868								16,868
Prepaid Expenses	6,491									6,491
Total Current Assets	242,629	16,868	3,328			8,825	2,368		\$	274,018
Other Assets:										
Amount to be Provided for:										
Retirement of Long-Term Debt									253,400	253,400
Total Other Assets									253,400	253,400
TOTAL ASSETS	\$ 242,629	\$ 16,868	\$ 3,328	\$ 8,825	\$ 2,368	\$ 8,825	\$ 2,368	\$ 253,400	\$	\$ 527,418
LIABILITIES & FUND EQUITY:										
Liabilities:										
Cash Overdraft				\$ 1,186					\$	1,186
Accounts Payable - Other	\$ 4,713		\$ 2,767							7,480
Accrued Expenses	79,149									79,149
Due To Other Funds	16,868					\$ 8,825				16,868
Amount Held for Agency Funds							\$ 18,400			18,400
Note Payable								235,000		235,000
Bond Payable									253,400	253,400
Total Liabilities	100,730		3,953			8,825				366,908
Fund Equity:										
Fund Balance:										
Unreserved	101,899									101,899
Reserved	40,000	16,868					1,268			58,136
Restricted							1,100			1,100
Retained Earnings (Deficit)			(625)							(625)
Total Fund Equity	141,899	16,868	(625)				2,368			160,510
TOTAL LIABILITIES & FUND EQUITY	\$ 242,629	\$ 16,868	\$ 3,328	\$ 8,825	\$ 2,368	\$ 8,825	\$ 2,368	\$ 253,400	\$	\$ 527,418

The accompanying notes are an integral part of these financial statements

Orange School District
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For The Year Ended June 30, 2003

EXHIBIT II

	General Fund	Capital Project Fund	Debt Service Fund	Totals (Memorandum Only)
REVENUES:				
Property Taxes	\$ 238,213			\$ 238,213
Tuition	2,017			2,017
Investment Income	4,514	\$ 500		5,014
Miscellaneous	3,590			3,590
State	1,506,802			1,506,802
Federal	60,863	-	-	60,863
TOTAL REVENUES	<u>1,815,999</u>	<u>500</u>	<u>\$ -</u>	<u>1,816,499</u>
EXPENDITURES:				
Direct Services	1,280,570			1,280,570
Support Services:				
Students	42,158			42,158
Instructional Staff	38,336			38,336
General Administration	36,633			36,633
Area Administration	124,563			124,563
Fiscal Services	16,844			16,844
Operation & Maintenance of Building	102,528			102,528
Transportation	63,532			63,532
Central Support Services	8,422			8,422
Debt Service:				
Interest Payment			17,355	17,355
Principal Payment	-	-	48,400	48,400
TOTAL EXPENDITURES	<u>1,713,586</u>	<u>-</u>	<u>65,755</u>	<u>1,779,341</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	102,413	500	(65,755)	37,158
Other Financing Sources (Uses):				
Transfers In (Out)	(65,755)	-	65,755	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	36,658	500	-	37,158
FUND BALANCE, JULY 1, 2002	110,198	16,368	-	126,566
Prior Period Adjustment	<u>(4,957)</u>	<u>-</u>	<u>-</u>	<u>(4,957)</u>
FUND BALANCE JUNE 30, 2003	<u>\$ 141,899</u>	<u>\$ 16,868</u>	<u>\$ -</u>	<u>\$ 158,767</u>

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:				
Property Taxes		\$ 233,892	\$ 238,213	\$ 4,321
Special Education Tuition		-	2,017	2,017
Investment Income		10,000	4,514	(5,486)
Miscellaneous		-	3,590	3,590
State:				
General State Support - Town		485,012	483,780	(1,232)
General State Support - State		493,602	494,834	1,232
Education Fund		141,678	145,273	3,595
Construction Aid		-	3,105	3,105
Small Schools Grant		78,147	78,147	-
Transportation Aid		16,385	33,210	16,825
Transportation Aid - Prior Year		-	11,567	11,567
Hold Harmless Capital Debt Aid		6,521	6,280	(241)
Mainstream Block Grant		52,756	52,756	-
Intensive Reimbursement		97,500	115,088	17,588
Essential Early Education		4,507	4,516	9
State Placed Students		43,000	77,481	34,481
Vocational Tuition Reimbursement		-	765	765
Federal:				
IDEA-B		10,000	12,700	2,700
Title I		32,000	46,163	14,163
Medicaid		-	2,000	2,000
TOTAL REVENUES		<u>1,705,000</u>	<u>1,815,999</u>	<u>91,371</u>
EXPENDITURES:				
Instructional Programs 1100:				
Teacher Salaries	110	290,240	309,773	(19,533)
Aide Salaries	115	48,180	32,081	16,099
Substitute Salaries	120	7,075	7,990	(915)
Health Insurance	210	43,564	40,635	2,929
Social Security	220	22,220	25,951	(3,731)
Workers Compensation	250	952	468	484
Unemployment Compensation	260	3,264	972	2,292
Course Reimbursement	270	9,835	5,903	3,932
Dental Benefits	280	-	2,919	(2,919)
Disability Insurance	290	756	787	(31)
Section 125	299	1,200	-	1,200

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Purchased Services	300	\$ 5,150	\$ 4,546	\$ 604
Contracted Services	330	-	621	(621)
Repairs and Maintenance	430	-	70	(70)
Tuition to Other LEAs	561	470,600	398,745	71,855
Supplies	610	2,650	2,104	546
Program Supplies	612	14,400	8,732	5,668
Food	630	-	178	(178)
Subtotal		<u>920,086</u>	<u>842,475</u>	<u>77,611</u>
Art 1102:				
Salaries	110	7,752	8,400	(648)
Social Security	220	593	642	(49)
Workers Compensation	250	27	27	-
Unemployment Compensation	260	104	23	81
Course Reimbursement	270	405	-	405
Disability Insurance	290	22	-	22
Section 125	299	75	-	75
Supplies	610	300	300	-
Program Supplies	612	750	590	160
Subtotal		<u>10,028</u>	<u>9,982</u>	<u>46</u>
Physical Education 1108:				
Salaries	110	14,525	16,240	(1,715)
Health Insurance	210	3,700	3,696	4
Social Security	220	1,111	1,243	(132)
Workers Compensation	250	50	50	-
Unemployment Compensation	260	408	44	364
Course Reimbursement	270	806	-	806
Disability Insurance	290	40	-	40
Section 125	299	60	-	60
Supplies	610	200	-	200
Program Supplies	612	600	493	107
Subtotal		<u>21,500</u>	<u>21,766</u>	<u>(266)</u>
Living Arts 1109:				
Salaries	110	7,752	8,550	(798)
Social Security	220	593	642	(49)
Workers Compensation	250	27	27	-
Unemployment Compensation	260	104	23	81
Course Reimbursement	270	405	-	405
Disability Insurance	290	22	-	22

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Section 125	299	\$ 75	\$ -	\$ 75
Supplies	610	100	65	35
Program Supplies	612	500	53	447
Food	630	400	368	32
Subtotal		<u>9,978</u>	<u>9,728</u>	<u>250</u>
Instructional Improvement 1110:				
Standardized Tests	611	1,320	326	994
Program Supplies	612	1,200	344	856
Subtotal		<u>2,520</u>	<u>670</u>	<u>1,850</u>
Music 1112:				
Salaries	110	7,548	7,840	(292)
Social Security	220	577	568	9
Workers Compensation	250	26	26	-
Unemployment Compensation	260	200	23	177
Course Reimbursement	270	403	315	88
Disability Insurance	290	21	-	21
Section 125	299	30	-	30
Supplies	610	100	26	74
Program Supplies	612	400	325	75
Subtotal		<u>9,305</u>	<u>9,123</u>	<u>182</u>
Special Education 1200:				
Teacher Salaries	110	41,210	42,000	(790)
EEE Salaries	112	4,370	-	4,370
Aide Salaries	115	33,700	52,789	(19,089)
Substitute Salaries	120	-	1,755	(1,755)
Health Insurance	210	10,315	8,706	1,609
Social Security	220	5,731	7,777	(2,046)
Workers Compensation	250	256	256	-
Unemployment Compensation	260	1,632	476	1,156
Tuition Reimbursement	270	2,915	1,923	992
Dental Benefits	280	-	480	(480)
Disability Insurance	290	113	146	(33)
Section 125	299	150	-	150
Professional Services	300	9,500	11,044	(1,544)
Contracted Services	330	35,500	43,129	(7,629)
Repairs and Maintenance	430	200	-	200
Tuition to Other LEAs	561	123,700	139,426	(15,726)
Supplies	610	300	278	22

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Program Supplies	612	\$ 500	\$ 1,684	\$ (1,184)
Food	630	-	50	(50)
Books and Periodicals	640	100	96	4
Subtotal		<u>270,192</u>	<u>312,015</u>	<u>(41,823)</u>
Reading Specialist 1250:				
Salaries	110	34,300	35,000	(700)
Health Insurance	210	8,534	8,534	-
Social Security	220	2,625	2,645	(20)
Workers Compensation	250	117	117	-
Unemployment Compensation	260	205	36	169
Course Reimbursement	270	2,015	2,235	(220)
Dental Benefits	280	-	461	(461)
Disability Insurance	290	94	79	15
Section 125	299	150	-	150
Supplies	610	100	14	86
Program Supplies	612	100	17	83
Subtotal		<u>48,240</u>	<u>49,138</u>	<u>(898)</u>
Vocational 1300:				
Tuition to Other LEAs	561	29,500	23,474	6,026
Subtotal		<u>29,500</u>	<u>23,474</u>	<u>6,026</u>
Co-Curricular Activities 1410:				
Salaries	110	600	200	400
Social Security	220	46	-	46
Program Supplies	612	100	-	100
Subtotal		<u>746</u>	<u>200</u>	<u>546</u>
Athletics 1420:				
Salaries	110	1,200	1,200	-
Social Security	220	100	-	100
Purchased Services	300	100	95	5
Program Supplies	612	1,000	704	296
Subtotal		<u>2,400</u>	<u>1,999</u>	<u>401</u>
Health Services 2130:				
Salaries	110	5,400	8,204	(2,804)
Health Insurance	210	1,707	-	1,707
Social Security	220	412	628	(216)
Workers Compensation	250	18	18	-
Unemployment Compensation	260	140	40	100

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Tuition Reimbursement	270	\$ 403	\$ 60	\$ 343
Disability Insurance	290	30	23	7
Section 125	299	30	-	30
Supplies	610	400	383	17
Subtotal		<u>8,540</u>	<u>9,356</u>	<u>(816)</u>
Speech Services 2150:				
Therapist Salaries	110	15,790	16,240	(450)
Aide Salaries	115	11,625	10,322	1,303
Health Insurance	210	3,414	3,721	(307)
Social Security	220	2,097	1,908	189
Workers Compensation	250	55	55	-
Unemployment Compensation	260	408	134	274
Course Reimbursement	270	806	250	556
Disability Insurance	290	43	-	43
Section 125	299	60	-	60
Supplies	610	150	34	116
Program Supplies	612	300	138	162
Subtotal		<u>34,748</u>	<u>32,802</u>	<u>1,946</u>
Curriculum Coordinator 2210:				
Assessment	331	10,528	10,528	-
Subtotal		<u>10,528</u>	<u>10,528</u>	<u>-</u>
School Library Services 2222:				
Salaries	110	17,640	17,920	(280)
Social Security	220	1,350	1,371	(21)
Workers Compensation	250	90	90	-
Unemployment Compensation	260	408	112	296
Course Reimbursement	270	1,200	1,040	160
Disability Insurance	290	72	-	72
Section 125	299	90	-	90
Repairs and Maintenance	430	200	-	200
Travel	580	100	-	100
Supplies	610	400	285	115
Books and Periodicals	640	2,500	2,012	488
Subtotal		<u>24,050</u>	<u>22,830</u>	<u>1,220</u>
Technology 2229:				
Course Reimbursement	270	1,000	1,000	-
Professional Services	360	1,433	2,133	(700)

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Repairs and Maintenance	430	\$ 1,500	\$ 1,057	\$ 443
Equipment Rental	442	1,250	405	845
Supplies	610	300	244	56
Software	670	1,000	139	861
Subtotal		<u>6,483</u>	<u>4,978</u>	<u>1,505</u>
Board of Education Services 2310:				
Salaries	110	2,500	2,500	-
Social Security	220	192	206	(14)
Professional Services	300	2,000	708	1,292
Assessment	331	18,950	18,950	-
Audit Services	370	2,300	1,800	500
Insurance	520	600	600	-
Advertising	540	2,000	6,451	(4,451)
Travel	580	50	-	50
Supplies	610	300	517	(217)
Dues and Fees	810	1,200	1,283	(83)
Miscellaneous	890	500	711	(211)
Subtotal		<u>30,592</u>	<u>33,726</u>	<u>(3,134)</u>
School District Treasurer 2313:				
Salaries	110	2,525	2,700	(175)
Social Security	220	193	207	(14)
Subtotal		<u>2,718</u>	<u>2,907</u>	<u>(189)</u>
Office of Principal 2410:				
Salaries	110	57,750	60,958	(3,208)
Annuity	111	4,000	-	4,000
Secretary Salaries	112	15,000	20,656	(5,656)
Health Insurance	210	-	7,753	(7,753)
Social Security	220	5,500	6,176	(676)
Workers Compensation	250	250	250	-
Unemployment Compensation	260	816	206	610
Course Reimbursement	270	-	1,500	(1,500)
Dental Benefits	280	-	338	(338)
Disability Insurance	290	160	131	29
Repairs and Maintenance	430	500	100	400
Copier Lease	440	6,100	3,470	2,630
Postage	531	1,500	1,059	441
Telephone	532	5,500	4,841	659
Printing	550	300	229	71

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Travel	580	\$ 750	\$ 75	\$ 675
Supplies	610	1,500	627	873
Dues and Fees	810	1,000	754	246
Subtotal		<u>100,626</u>	<u>109,123</u>	<u>(8,497)</u>
Special Services 2420:				
Assessment	331	<u>15,440</u>	<u>15,440</u>	-
Subtotal		<u>15,440</u>	<u>15,440</u>	-
Business Management Services 2520:				
Assessment	331	<u>16,844</u>	<u>16,844</u>	-
Subtotal		<u>16,844</u>	<u>16,844</u>	-
Operation & Maintenance of Building 2600:				
Salaries	110	29,100	27,371	1,729
Substitute Salaries	120	1,000	540	460
Health Insurance	210	8,534	6,971	1,563
Social Security	220	2,224	2,031	193
Workers Compensation	250	101	101	-
Unemployment Compensation	260	408	112	296
Disability Insurance	290	81	-	81
Section 125	299	150	-	150
Purchased Services	300	1,800	2,230	(430)
Utility Services	410	2,000	1,117	883
Disposal Services	421	2,600	2,740	(140)
Water System Project	425	-	900	(900)
Repairs and Maintenance	430	6,000	14,038	(8,038)
Construction	450	-	10,350	(10,350)
Insurance	520	3,500	3,500	-
Travel	580	100	236	(136)
Supplies	610	7,000	6,006	994
Electricity	622	17,600	18,474	(874)
Bottled Gas	623	400	295	105
Oil	624	7,200	5,481	1,719
Gasoline	626	-	35	(35)
Subtotal		<u>89,798</u>	<u>102,528</u>	<u>(12,730)</u>
Student Transportation Services 2711:				
Salaries	110	19,580	19,886	(306)
Social Security	220	1,500	1,527	(27)
Workers Compensation	240	1,067	567	500

The accompanying notes are an integral part of these financial statements

Orange School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Unemployment Compensation	260	\$ 816	\$ 206	\$ 610
Purchased Services	330	-	101	(101)
Repairs and Maintenance	430	3,000	11,246	(8,246)
Insurance	521	550	491	59
Gasoline	626	5,000	4,140	860
Current Interest	830	3,349	1,674	1,675
Subtotal		<u>34,862</u>	<u>39,838</u>	<u>(4,976)</u>
Student Transportation Services 2720:				
Field Trips	510	<u>1,000</u>	<u>1,269</u>	<u>(269)</u>
Subtotal		<u>1,000</u>	<u>1,269</u>	<u>(269)</u>
Student Transportation Services - Other 2790:				
Contracted Services	510	<u>18,500</u>	<u>22,425</u>	<u>(3,925)</u>
Subtotal		<u>18,500</u>	<u>22,425</u>	<u>(3,925)</u>
Central Office 2890:				
Assessment	331	<u>8,422</u>	<u>8,422</u>	<u>-</u>
Subtotal		<u>8,422</u>	<u>8,422</u>	<u>-</u>
TOTAL EXPENDITURES		<u>1,727,646</u>	<u>1,713,586</u>	<u>14,060</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(22,646)	102,413	125,059
Other Financing Sources (Uses):				
Transfer To Debt Service Fund		<u>(47,354)</u>	<u>(65,755)</u>	<u>(18,401)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(70,000)	36,658	106,658
FUND BALANCE, JULY 1, 2002		70,000	110,198	40,198
Prior Period Adjustment		-	(4,957)	(4,957)
FUND BALANCE, JUNE 30, 2003		<u>\$ -</u>	<u>\$ 141,899</u>	<u>\$ 141,899</u>

The accompanying notes are an integral part of these financial statements

Orange School District
Combining Statement of Revenues, Expenses
and Changes in Fund Equity
Proprietary Fund Type and Nonexpendable Trust Fund
For The Year Ended June 30, 2003

EXHIBIT IV

	Proprietary Fund Type Enterprise Fund	Nonexpendable Trust Fund Dessureau Memorial Fund	Totals (Memorandum Only)
Operating Revenue:			
Food Service Sales	\$ 22,024		\$ 22,024
Interest	9	\$ 32	41
Miscellaneous	10	-	10
Total Operating Revenue	<u>22,043</u>	<u>32</u>	<u>22,075</u>
Operating Expenses:			
Contracted Services	40,075		40,075
Miscellaneous Fees	214		214
Commodities	-	-	-
Total Operating Expenses	<u>40,289</u>	<u>-</u>	<u>40,289</u>
Operating Income (Loss)	<u>(18,246)</u>	<u>32</u>	<u>(18,214)</u>
Non-Operating Revenue (Loss)			
State Sources:			
Restricted Grants:			
Lunch Match	635		635
Child Nutrition - Breakfast	258		258
Federal Sources:			
Restricted Grants:			
School Breakfast Program	5,793		5,793
School Lunch Program	13,087		13,087
Commodities	-	-	-
Total Non-Operating Revenue	<u>19,773</u>	<u>-</u>	<u>19,773</u>
Net Income (Loss)	1,527	32	1,559
Fund Equity, July 1, 2002	<u>(2,152)</u>	<u>2,336</u>	<u>184</u>
Fund Equity, June 30, 2003	<u>\$ (625)</u>	<u>\$ 2,368</u>	<u>\$ 1,743</u>

The accompanying notes are an integral part of these financial statements

Orange School District
Combining Statement of Cash Flows
Proprietary Fund Type and Nonexpendable Trust Fund
For The Year Ended June 30, 2003

EXHIBIT V

	Proprietary Fund Type Enterprise Fund	Nonexpendable Trust Fund Dessureau Memorial Fund	Totals (Memorandum Only)
Cash Flows From Operating Activities:			
Net Income (Loss)	\$ 1,527	\$ 32	\$ 1,559
Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities:			
(Increase) Decrease in Accounts Receivable - State	(2,536)		(2,536)
Increase (Decrease) in Cash Overdraft	1,186		1,186
Increase (Decrease) in Accounts Payable	(1,540)		(1,540)
Increase (Decrease) in Due To Other Funds	(3,606)	-	(3,606)
Total Adjustments	(6,496)	-	(6,496)
Net Cash Flows Provided (Used) By Operating Activities	(4,969)	32	(4,937)
Cash Flows From Investing Activities:			
None	-	-	-
Cash Flows From Financing Activities:			
None	-	-	-
Net Increase (Decrease) in Cash	(4,969)	32	(4,937)
Cash, July 1, 2002	4,969	2,336	7,305
Cash, June 30, 2003	\$ -	\$ 2,368	\$ 2,368

The accompanying notes are an integral part of these financial statements

Orange School District
Notes to Financial Statements
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Orange School District ("School District") is organized, according to State law, under the governance of the Board of School Directors to provide public education to the School District. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The general-purpose financial statements of the School District have been prepared with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

Reporting Entity:

This report includes all of the services provided by the School District to residents. In evaluating the School District's reporting entity in accordance with GASB Statement No. 14, the Financial Reporting Entity, management has included all of the funds and account groups relevant to the operation of School District and that make up the School District's legal entity. Consistent with applicable guidance, the criteria used by the School District are financial accountability and the nature and significance of the relationship. The general-purpose financial statements herein do not include any other governmental entity since none are considered to meet these criteria.

Fund Accounting:

The School District uses several funds and account groups to account for its financial position and results of operations. A fund or account group is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses as appropriate established to record the financial position and result of operations of a specific activity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds and account groups are grouped in the general-purpose financial statements in this report, as follows:

Governmental Fund Types:

Governmental Fund Types are used to account for the ongoing general government activities of the School District that are financed with general government revenues.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Capital Project Fund – The Capital Project Fund is used to account for all resources to be used for acquisition, construction or improvement of major capital facilities, infrastructure and equipment. Separate capital projects are reported as separate funds.

Debt Service Fund – The Debt Service Fund is used to account for the servicing of general long-term debt principal, interest and related costs.

Proprietary Fund Types:

Proprietary Fund – The Proprietary Fund types are used to account for activities on a fee-for-service basis in a manner similar to private commercial enterprises. The proprietary fund's Enterprise Fund consists of the Food Program.

Fiduciary Funds (Trust and Agency Funds):

Agency Funds and Trust Funds – The Agency and Trust Funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other funds and/or governmental units.

Agency funds are custodial in nature and do not involve measurements of results of operations.

The Nonexpendable Trust Funds account for assets of which the principal may not be expended but must be retained.

Account Group:

The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus.

General Fixed Assets Account Group – General fixed assets account group is used to account for the property and equipment acquired for general government purposes, and are recorded as expenditures in the acquiring fund at the time of purchase.

General Long-Term Debt Account Group – General long-term debt account group accounts for the principal amount of long-term debt and other long-term obligations of the governmental funds.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The two account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Measurement Focus and Basis of Accounting:

Basis of Accounting refers to when revenue and expenditures or expenses are recognized in the accounting and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The School District's governmental funds are accounted for using a current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net assets. These funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include federal and state grants, property taxes, interest, and certain charges for current services. Other financing sources such as bond proceeds are recognized when the debt is issued or the transaction is completed.

The School District's proprietary fund type is accounted for using the economic resources measurement focus. Accordingly, these funds report all assets and liabilities on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net assets. These funds use the accrual basis of accounting. Revenues are recognized when they are earned and become measurable and expenses are recognized when incurred, if measurable. The School District applies all applicable accounting and financial reporting standards of the Financial Accounting Standards Board (FASB) in accounting and reporting for these funds.

The nonexpendable trust funds are accounted for in essentially the same manner as the proprietary funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. The assets of the agency funds are accounted for on the modified accrual basis of accounting, and funds liabilities equal their assets.

Cash and Cash Equivalents:

For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of six months or less are considered to be cash equivalents.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable:

The accounts receivable balances at year-end are from governmental entities, except in the proprietary funds which may have some receivables from individuals, and no allowance for doubtful accounts is considered necessary.

Prepaid Items:

Certain payments to vendors reflect costs applicable to future periods. In the governmental funds, the cost of prepaid items is recorded as an expenditure when the payments are made. In the proprietary funds, these items are recorded as prepaid items.

Long-term Obligations:

Long-term debt expected to be financed from governmental funds are accounted for at face value in the general long-term debt account group, not in the governmental funds. Debt proceeds are reported in a governmental fund as an other financing source, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the debt service fund when the payments are due.

Budgets:

The School District is required by state law to adopt a budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). The operating budget is prepared by the School District's administration with direction from the School Board, and assistance from the Superintendent and Business Manager of the Orange North Supervisory Union and approved by the Orange School District School Board at a properly warned meeting for presentation to the voters. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved by School District Voters at a properly warned annual meeting. The voters vote on the total expense amount and not on the individual line items presented in these financial statements.

Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District has elected to treat its encumbrances as liabilities for budgetary control purposes.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fixed Assets:

The School District does not maintain the historical cost information of its general fixed assets as required by GAAP for establishment of a General Fixed Assets Account Group. Therefore, property, plant, equipment, and furniture are not controlled through general fixed asset account group set of records.

Memorandum Only Columns:

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - SICK LEAVE

It is the School District's policy to permit employees to accumulate earned but unused sick pay benefits. Such benefits must be used during employment; payments for the benefits are not made when the employees leave service unless otherwise provided for by contract. These amounts are not reported as expenditures in the governmental funds because they are not expected to be paid with available financial resources. Instead, any liability is reported in the general long-term debt account group as accrued liabilities.

Teaching staff earn 13 sick days per year, and may accumulate a maximum of 115 days. Non-teaching staff earn 6 sick days per year, and may accumulate a maximum of 30 days.

NOTE 3 - PENSIONS

VERMONT TEACHERS' RETIREMENT SYSTEM

All of the teachers employed by School District participate in the Vermont Teachers' Retirement System ("TRS"), a statewide multiple-employer public employee retirement system covering all teachers in local school districts within the State of Vermont. The Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established.

Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. TRS is a cost sharing public employee retirement

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 3 – PENSIONS (CONTINUED)

VERMONT TEACHERS' RETIREMENT SYSTEM (CONTINUED)

system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. TRS is funded through state and employee contributions and the School District has no legal obligation for paying benefits. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan as required by Government Accounting Standards Board (GASB) Statement 24 to be 4.54% or approximately \$21,812.

Vesting occurs upon reaching five years of creditable service. Normal retirement requires the employee to be either 62 years of age or have 30 years of service. A member may receive a reduced benefit at age 55 with 10 or more years of service. A member that has 10 or more years of service and leaves teaching before age 55 is entitled to a vested retirement benefit payable at age 62 or a reduced amount at age 55.

Contributions by the employees are 3.54% of gross earnings and are withheld pre income tax by the School District. Such withholdings totaled \$17,332 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District's total payroll for all employees during the year was \$708,416, with \$480,440 of such amount related to employees covered by the retirement plan.

Additional information and ten-year historical trend information can be obtained from the separately issued Vermont State Teachers' Retirement System Comprehensive Annual Financial Report.

NOTE 4 - LONG-TERM DEBT

The School District issues general obligation bonds to finance the acquisition and construction of major capital facilities, renovations, and equipment purchases. General obligation bonds are direct obligations and pledge the full faith and credit of the issuing entity. These bonds are generally issued as 20-year serial bonds with equal amounts of principal maturing each year.

The following is a summary of general obligation bonds & notes:

Chittenden Bank, bus note payable, interest at 4.55% paid annually, principal of \$18,400 due June 10 th of each year until 2004, originally borrowed \$92,000 on June 1, 1999	\$ 18,400
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Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 4 - LONG-TERM DEBT (CONTINUED)

Vermont Municipal Bond Bank, bond payable, interest at 7.4% paid semi-annually, principal of \$30,000 due December 1st of each year until 2010, then \$25,000 of each year until 2011, originally borrowed \$475,000 on August 15, 1995

235,000

Total

\$253,400

The annual debt service requirement to maturity for general obligation bonds and notes including interest are as follows:

	Principal	Interest	Total
During the year ended June 30, 2004	\$ 48,400	\$16,137	\$ 64,537
2005	30,000	13,230	43,230
2006	30,000	11,145	41,145
2007	30,000	9,045	39,045
2008	30,000	6,945	36,945
Thereafter	<u>85,000</u>	<u>10,567</u>	<u>95,567</u>
Totals	<u>\$253,400</u>	<u>\$67,069</u>	<u>\$320,469</u>

The following is a summary of changes in Long-term Debt:

	Balance July 1, 2002	Increase	Decrease	Balance June 30, 2003
Chittenden Bank	\$ 36,800	\$0	\$18,400	\$ 18,400
VT Municipal Bond Bank	<u>265,000</u>	<u>0</u>	<u>30,000</u>	<u>235,000</u>
Totals	<u>\$301,800</u>	<u>\$0</u>	<u>\$48,400</u>	<u>\$253,400</u>

NOTE 5 - CASH AND REPURCHASE AGREEMENTS

Cash deposits with financial institutions at June 30th amounted to \$140,369. As major revenues are received during the year bank deposits may temporarily exceed \$100,000.

There are four categories of credit risk that apply to the School District's bank balances:

1. Insured or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the bank's name.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 5 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)

3. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. (i.e. repurchase agreements)
4. Uncollateralized.

The School District uses collateralization agreements to protect deposits not otherwise insured by the FDIC and/or SIPC.

Balances held in each area are as follows:

	Carrying Amount	Bank Balance
- Insured (FDIC) and/or (SIPC)	\$ 36,194	\$ 42,012
1. Insured or collateralized with security held by School District or by the School District's agent in the School District's name	0	0
2. Collateralization: Collateral held by the financial institution, or its trust department or agent in the financial institution's name	104,175	146,057
3. Repurchase Agreement: Collateral held by the financial Institution's trust department or agent in the School District's name	0	0
4. Uncollateralized and Uninsured (includes cash on hand)	<u>0</u>	<u>0</u>
Total deposits	<u>\$140,369</u>	<u>\$188,069</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year-end.

Collateralization agreements of \$146,057 are securities held by the bank's trust department or agent in the bank's name. Securities consist of municipal bonds, U.S. Government obligations and U.S. Government Agency Bonds.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 6 – INTERFUND RECEIVABLES

In compliance with GASB 1300.109, the School District does not maintain separate bank accounts for each fund, unless it is required to by law, or grant agreement. The composition of amounts due to and from other funds as of June 30, 2003, is as follows:

Receivable Fund	Payable Fund	Amount
Capital Project Fund:		
Capital Improvements	General Fund	<u>\$16,868</u>

NOTE 7 - COMMITMENTS

The School District receives significant financial assistance from the U.S. government and the State of Vermont. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal and state regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that receives the grant. As of year-end the School District estimates that no material liabilities will result from such audits.

NOTE 8 - RESERVED FUND BALANCES

Reserved fund balances represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of funding source or School Board. Reservations at year-end are for the following:

General Fund:	
FY '04 Budget	<u>\$40,000</u>
Capital Project Fund:	
Capital Improvements	<u>\$16,868</u>
Trust Funds:	
Scholarships & Awards	<u>\$ 1,268</u>

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 9 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District.

In addition, Orange School District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) for Unemployment Compensation Program, and the Vermont Education Health Initiative (VEHI) for Medical Benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two-year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset 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.

NOTE 10 - OPERATING LEASES

On March 18, 2003 Orange School District entered into a lease agreement with IDS Leasing, Inc. for the lease of a copier. The total amount due is \$0.0135 per copy, to be paid in monthly installments over 3 years.

Orange School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 11 - PRIOR PERIOD ADJUSTMENT

The fund balance of the General fund has been adjusted at the beginning of the fiscal year by \$4,957 to reflect uncollectible monies due from the food program and the Town.

NOTE 12 - RELATED PARTY

The School District has an ongoing financial responsibility to Orange North Supervisory Union as defined in GASB 14, paragraph 71. Through Orange North Supervisory Union's assessment process, the School District's responsibility increases to cover a share of any prior year deficits and decreases to share in any prior year surpluses. Separate financial statements on Orange North Supervisory Union are available from Orange North Supervisory Union.

NOTE 13 - CONTINGENCY

Annually, before November 1st, the Commissioner of the Vermont Department of Education notifies each school of its net cost per elementary and/or secondary pupil for the previous school year.

If the School District received tuition students from other Vermont School Districts it must determine whether it overcharged the sending District. If it did, it must provide the overcharged District with a credit against current tuition or refund the overcharged amount.

Orange School District
Statement of Changes in Assets and Liabilities
Fiduciary Fund Type - Agency Funds
For The Year Ended June 30, 2003

Schedule 1

	Balance July 1, 2002	Receipts	Disbursements	Balance June 30, 2003
Assets:				
Cash - Student Activities	<u>\$ 7,915</u>	<u>\$ 26,401</u>	<u>\$ 25,491</u>	<u>\$ 8,825</u>
Liabilities:				
Amount Held for Agency Funds	<u>\$ 7,915</u>	<u>\$ 26,401</u>	<u>\$ 25,491</u>	<u>\$ 8,825</u>

The accompanying notes are an integral part of these financial statements

VERMONT DEPARTMENT OF EDUCATION

ADM AUDIT REPORT

Average Daily Membership First forty Days

T146 Orange School District

District Name

Period ending June 30, 2003

Resident Student attending a school operated by the district or attending a school of which the district is a member.

Grade >		KP	KF	1	2	3	4	5	6	EU	7	8	9	10	11	12	SU
A. Number of symbols for first forty days		0	0	0	0	333	0	0	0	0	520	0	0	0	0	0	0
B Students		0	0	0	0	9	0	0	0	0	14	0	0	0	0	0	0
C Maximum number of days		40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
D ADW. Count (A/C)		0	0	0	0	8.325	0	0	0	0	13	0	0	0	0	0	0

Resident Student tuitioned to another school

E FTE Count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	0	0
F Total FTE Count (D+E)	0.0	0.0	0.0	0.0	8.3	0.0	0.0	0.0	0.0	0.0	13.0	0.0	0.0	0.0	23.0	0.0	0.0

Elementary Grade Level		Indicator	Secondary Grade Level		Indicator
Kindergarten Part Time		KP	Seventh Grade		7
Kindergarten Full Time		KF	Eighth Grade		8
First Grade		1	Ninth Grade		9
Second Grade		2	Tenth Grade		10
Third Grade		3	Eleventh Grade		11
Fourth Grade		4	Twelfth Grade		12
Fifth Grade		5	Secondary Ungraded		SU
Sixth Grade		6			
Elementary Ungraded		EU			

ANGOLANO & COMPANY
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DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

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

To the School Board
Orange School District

We have audited the financial statements of Orange School District as of and for the year ended June 30, 2003, and have issued our report thereon dated September 16, 2003. 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.

Compliance

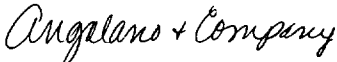
As part of obtaining reasonable assurance about whether Orange School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Orange School District in a separate letter dated September 16, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Orange School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Orange School District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 03-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting, which we have reported to management of Orange School District in a separate letter dated September 16, 2003.

This report is intended solely for the information and use of the School Board, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

September 16, 2003

Orange School District
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2003

Reference Number: 03-01

Program: General Fund Checking Account

Criteria:

- The general ledger cash balance must be reconciled to the bank statement each month.

Condition Found:

- The Treasurer is doing a monthly bank reconciliation to her records. This reconciliation is not being used to verify that the amount in the general ledger is correct.

Questioned Cost with Computation:

None.

Cause and Effect:

- Lack of time at the Supervisory Union is the cause. The effect is that the revenues and/or expenses may be improperly stated and these errors can go undetected forever.

Recommendation:

- The general ledger balance needs to be proven to the Treasurer's reconciliation each month.

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HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

To the School Board
Orange School District

In planning and performing our audit of the financial statements of Orange School District, Vermont, for the year ended June 30, 2003, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Orange School District's ability to record, process, summarize, and report financial data consistent with the assertion of management in the financial statements.

Reportable Conditions:

General Fund Checking Account:

- The Treasurer is doing a monthly bank reconciliation to her records. This reconciliation is not being used to verify that the amount in the general ledger is correct. Lack of time at the Supervisory Union is the cause. The effect is that the revenues and/or expenses may be improperly stated and these errors can go undetected forever. The general ledger balance needs to be proven to the Treasurer's reconciliation each month.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness.

Immaterial Noncompliance With Laws and Regulations:

Board Minutes:

- Not all of the board minutes could be located. Vermont Statute requires that board minutes be available to the public within 20 days of the meeting. They do not need to

be approved at that time and can be in draft form. We recommend that copies of the board minutes be kept in a public place, such as the Supervisory Union.

Outstanding Checks:

- For checks over six months old, the following procedure should be followed and documented:
 - a) Search back into the records to identify who the check was written to.
 - b) Contact the payee to see why the check was not cashed. If the payee feels that they are not owed the money, void the check. If the payee is due the money, void the old check and issue a new check.
 - c) If the payee cannot be located, complete the "abandoned" property forms for the State Treasurer, void the old check, and send the payment to the State Treasurer.

Payroll:

- For employees contributing to a retirement program, the form W-2 is not showing the amount contributed. The amount that an employee contributes to the retirement program should be in box 13 or 14 depending on the retirement program.

Other Matters and Suggestions:

GASB 34:

- Beginning with the School District's fiscal year ending June 30, 2004, the financial statements will have to conform with the Governmental Accounting Standards Board's Statement number 34. You need to consider the following:
 - Interest on debt identified (allocated) by function,
 - Depreciation on fixed assets by function,
 - A fixed asset policy under GASB 34. We recommend items costing individually \$5,000 or more, or a group purchase costing more than \$5,000, be considered a depreciable fixed asset.
- To allocate expenses such as interest on bonds and building depreciation, you will need to know what percentage of the building is used by each function.

Insurance:

- When reviewing the School District's insurance coverage, it was noted that there wasn't any employee dishonesty coverage. We recommend obtaining this type of insurance.

Direct Deposit:

- While examining the direct deposit process, a possible weakness in internal control was noted. The amount of the direct deposit is not verified against the signed warrant after the direct deposit information is sent to the bank for processing. We recommend someone other than the preparer verify the amounts on the direct deposit report against the amounts on the warrant.

This report is intended for the information and use of the School Board, management, and others within Orange School District.

Angolano & Company

Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

September 16, 2003

REPORT OF THE AUDITORS

In accordance with sections 1681-1684 Title 24 V.S.A., we have examined the accounts and reports of the Orange Town and School Treasurer, all other Special Town Funds and the accounts and report of the Delinquent Tax Collector. To the best of our knowledge, the financial statements and reports printed in this report show the accurate financial activity and position of the Town of Orange and the Orange Town School District. We have printed the School District audit report as presented by their auditor, Angolano & Company, C.P.A., which operates on an accrual basis.

Margaret G. Richardson
Marjory Martenson
Kathy Felch
Auditors

SELECTMEN'S REPORT

The Town finished 2003 within budget. Using money from the General Fund and the special article passed at last year's town meeting, much needed improvements were made to the town hall and town offices. The oldest section of the water line between Elsie Beard's house and the town hall was replaced. The roof on the town hall was repaired & painted, the ceiling in the town hall was painted and the town clerk's office has a new roof. Both the town hall and town offices now have above ground heating oil tanks replacing old inground tanks. In addition, a strip of pavement was placed by the entrance to the town offices.

Road projects for 2003 consisted of a new bridge in East Orange village replacing a narrow ninety-year-old bridge. A bridge on Warsley road had its upstream abutment repaired. The upper end of Smith Street is being reconstructed because of anticipated development in the Bennett's Mill area.

A two-acre parcel of town land was sold to Donald Woodworth, an adjoining property owner, for \$5000. Proceeds from this sale are going towards the town wide reappraisal currently in progress.

The only equipment purchase the town made in 2003 was a used chipper from Barre Town. While this chipper needs some work, in the long run it will be cheaper then renting one as we have in the past.

An energy audit at the town garage showed a need for replacing the well pump and new lighting. The well pump and pressure tank were replaced in 2003 and we have budgeted for 2004 new energy efficient lighting for the garage.

For 2004 you will see a big line item in the highway budget for paving. The town was awarded a state grant of approximately \$150000 to pave sections of Tucker Rd. and the Reservoir Rd. We anticipate reconstructing and paving about two miles total using this grant and money from the paving fund. The upper end of Smith Street to Bennett's Mill Rd. will be resurfaced with gravel.

The request for Barre Town ambulance reflects an increase due to personnel receiving a higher level of training. The request for the fire hydrant anticipates dredging an old pond at the intersection of Bisson, Preston, and Cutler Corner roads. It will be offset partially by a grant from the state.

ATV and Four-Wheelers are becoming a problem on our town roads. To date we have not opened the town roads for this use. Anyone using the roads for ATV's or Four Wheelers that are stopped by law enforcement will receive a ticket.

Overall, we expect the property tax rate for the operation of the town to remain about the same based on last year grand list. The selectmen's regular monthly meeting is on the second Thursday of each month. As always, the selectmen welcome your suggestions or comments and will attempt to address any concerns you may have

Elsie Beard
David Childs
Brian O'Meara

TOWN CLERK AND TOWN TREASURER'S REPORT

The General Fund has some cash on hand at the end of this year. These balances are carried forward to reduce amounts to be raised in taxes for the 2004 year.

The Highway Fund was about \$1,000.00 overspent. That is a reflection of some extra cost over budget for the Bridge in East Orange. The bridge and culvert survey was done this summer at a cost of \$4,200.00. By having the survey done the town received an additional 10% for the bridge grant which was \$8,000.00. The survey will be of great benefit in establishing assets for the town when needed in the future.

The listers records were changed over from the Sigma I program which is no longer supported by the state. The new NEMRC software purchased from Property Valuation & Review has been installed. I have been entering data collected by the appraisers and find the new program working well. It is a great improvement over the old system.

The Town had 60 properties change hand. The low interest rate continued and I had a large volume of recordings. This added to the high income for fees. Motor Vehicle renewals have certainly increased.

We had the opportunity to get roller shelving from the Town of Springfield free of charge. The road crew had to go down and pick it up. We worked with the Town of Topsham on this project. We will need this additional shelving as our existing shelving is full.

I purchased an air conditioner for the office this summer. It was surely used with the humid weather. There was several weeks when Paving equipment parked in the yard all day long with their engines idling and I needed to close the windows. A big Thank you to all.

I take this opportunity to thank all of you for your help when called upon. Welcome to all our new residents. If any of you would like to volunteer for any projects of interest to you, just give me a call.

Rita R. Bisson, Town Clerk

THE ORANGE LISTERS REPORT

The reappraisal is well under way. There have been two data collectors around town on Fridays since the middle of July. They have Riddel Pond Rd., Prechtl Road, Route 302 and Rt. 110 left to collect data. They have done the outside measurements and inside homes where people were home. It is very important that they get inside to accurately appraise your home. If they have not done the inside, please call to set up an appointment at the town clerks office. 479-2673.

You will receive a change of appraisal notice with your new value. The appraisers will be holding pre grievance hearings where you may just come in and ask questions and check figures and measurements. There will be a formal grievance hearing later. The dates for all these hearings will be in the information you receive with your change of appraisal notice.

The reappraisal will be completed in time for the 2004 grand list.

You have received a form for declaration of homestead from the Vermont Department of Taxes. This form must be filed with them as soon as possible. This will help the listers get as much done for the grandlist as early as possible. If you did not get a form or have misplaced yours, there are some at the town clerks office. There is considerable work to be done this year for Act 68 and the sooner information is received the easier it will be for all.

Carroll Beard
Edmund Bedard
Arthur McNeil

ORANGE CENTER COMMUNITY ASSOCIATION REPORT

Orange Center Community Association, Inc. (OCCA) is a volunteer non-profit organization. OCCA's mission is to enrich the lives of the citizens of Orange young and old. OCCA meets every second and fourth Monday of each month to discuss suggestions, requests and funding available. The year 2003 has been a successful year! OCCA's successes include assisting the third grade class on their field trip to Lotus Lake, seventh grade with a book to benefit the Starbright Foundation, helping with the purchase of new science text books and support for the ELF Program. Our community support includes providing Girls' Week the last week of June for girls in Orange ages ten and up. OCCA provided No Strings Marionetts, Wasabi A Dragons Tale, for the Orange Heritage Day Events in addition to helping with the purchase of new tents. OCCA also purchased a new LCD projector that will be housed at the school for community and school uses.

OCCA would like to take this opportunity to thank all of you for your continued support of our organization and helping us to follow our mission.

Orange Center Community Association, Inc. (OCCA)

ORANGE HERITAGE DAYS

The 21st Heritage Days celebration held on August 1st and 2nd were very successful.

The weekend started with an ice cream social and a fireworks display. A special thank you to North Star Fireworks Company and employees, David and Susan Childs for the use of their land and Lorraine Tucker for the use of her lawn for the ice cream social.

A Thank You to all who made the evening possible by your contributions of money, candy sales, bottle drive and other contributions. A big thank you to all that helped make the evening a success, namely; traffic control and parking attendants, ice cream social workers, table movers and all others who helped in any way. We also express our appreciation to all that came to enjoy the evening.

To begin the Saturday Heritage Day, a delicious breakfast was served by the Recreation Committee.

Annie the Clown, miniature horses, air house, hayrides, obstacle course, bake sale, music, flea market, fish pond and white elephant table were some of the activities.

Many displayed their talents by participating in the baking contest, create-a-creature contest, pinewood derby car race and the craft exhibit. Many talented people are in the town.

The Orange Republican Committee sponsored lunch.

One of the highlights of the day was WASABI A Dragon's Tale Marionette show sponsored by OCCA. This was a great attraction and enjoyed by all ages. Thank you OCCA.

Entertainment and music was provided during the day by Rapid Ropers, Karoche, David Madison, Michelle Jacobs, Ashley Tucker, Harold Luce and Friends, Kermit O'meara – No Strings Attached.

The Chicken BBQ served to 158 closed out a very successful day. Our appreciation is extended to Francis & Anne Davenport for their hospitality.

A special thank you to our supporters, namely; Ben & Jerry's, Green Mountain Coffee Roasters, Jiffy Mart, Rolands, Shaws, Weston Bakeries(Bouyea-Fassetts), Tim Stone Trucking, Otterman Surveying & Septic Design, Green Mountain Pump, Greg Bartlett Excavation, Kenco, Copies etc., M.K. Richardson Insurance Agency, Joe's Custom Sandblasting and J. C. Driving Range.

Thank you to all the organizations and individuals who have worked and contributed to make Heritage Day a success. I will not list by name, as I am sure I would miss someone. You all know who you are so consider yourself personally thanked by me. You have given of yourself to make our town a better place.

Tents were purchased with contributions from Orange Alliance Church, OCCA, Orange Center PTA and Heritage Day Funds.

As we evaluated 2003 and looked forward to 2004, it was decided to send out a survey to all residents in town. 360 surveys were sent out and only 10 responses were received.

Do the town folks want this continued or do we say WELL DONE and discontinue Heritage Day. The purpose was to bring neighbors and friends together to celebrate our town and create a sense of community.

If Heritage Day is continued are there some residents with new ideas and enthusiasm that are willing to assist. Please step forward and say YES for your town.

Those that have contributed their time, talents and encouragement over the 21 years have received much more than they have contributed, in fellowship, self-satisfaction and a sense of giving to their town for the great opportunities we have in this great country.

Thank you again for all the support for the town. May we have PRIDE in Orange!

Margaret Richardson

GREEN UP DAY

Green Up Day is Saturday May 1st. Volunteers are needed to pick up debris along roadsides in our community. Green Up bags can be picked up the week prior to May 1st or between 7:45am and 8:00am the day of Green Up. Volunteers will be served lunch around noon.

Metal, tires and appliances can be brought to the Town Clerk's office between 8am and 11:30am. There is a nominal fee for these items.

If you have any questions regarding Green-Up please call Janis Blais at 476-5495 or Rita Bisson at 479-2673.

Rural "BURN BARRELS" are identified as a pollution source. In many rural areas, the most convenient way to dispose of household garbage is simply to burn it in barrels. This age-old practice has become increasingly harmful to the public and the environment. Generations ago, household trash consisted mainly of paper products and food waste. Today's typical refuse includes material that, when burned, emit highly toxic smoke that is often inhaled by rural homeowners, family members and neighbors which can cause serious harm to your health. Small children, elderly and pets are most susceptible to the effects of these toxins. Please dispose of your trash properly.

ORANGE ANNUAL FISHING DERBY

The Annual Orange Fishing Derby is Saturday May 15th at Diana Thurston's Pond located off Richardson Road across from the Town Garage. Registration is from 8:00am to 9:00am and fishing begins at 9am and ends at 11:00am. There will be a casting contest and prizes for different categories and ages.

If you are interested in helping with this function or donating baked goods call Janis Blais at 476-5495 or Nancy Benoit at 476-6734 or Diana Thurston at 479-0764.

CENTRAL VERMONT ADULT BASIC EDUCATION IN ORANGE

Adults in Orange who want help with learning basic reading, writing, math and English as a second language may receive that help through a free program of instruction provided by Central Vermont Adult Basic Education. Adults enrolled in the program also have the opportunity to study for their high school equivalency (GED) exam or the adult diploma program.

Students and teachers meet in one-to-one and/or small group sessions and design an individual learning program to suit the requirements of each adult student. This "school without walls" ties together basic literacy and math skills with such practical interest areas as child care, budgeting, filling out forms and applications, beginning computer skills, studying for a driver's permit or a Commercial Driving License (CDL), writing reports and memos and reading work related texts.

Three (7) residents of Orange were enrolled in the program last year.

For more information about Central Vermont Adult Basic Education services, you may contact:

Central Vermont Adult Basic Education (main office)
46 Washington Street - Suite 100
Barre, Vermont 05641
(802) 476-4588

The Depot
Youth Education Center
46 Washington Street - Suite 200
Barre, Vermont 05641
(802) 476-6086

CORINTH TOPSHAM EMERGENCY RESPONSE TEAM

2002 – 2003 BUDGET REPORT

We responded to 125 calls that included 42 in Corinth, 58 in Topsham, and 24 in Orange. We currently have 12 active members as listed below.

Our officers include:

John Barnes (ECA)	President
Mike Smith (ECA)	Vice President
Susan Barnes (EMT-B)	Treasurer and District 6 representative
Annie Dolan (EMT-I)	Secretary
Heidi Winner (EMT-I)	Training Officer

Richard Dolan (First Responder), David Danforth (First Responder), David Wilson (First Responder), Joe Truss (Radio Control), Matt Winner (EMT-B), Heather Josler (EMT-B), Linda Limlaw (EMT-B), and Wayne Bernier (EMT-I).

We would like to thank the towns for their continued support during the past year and the many generous individuals who supported us with donations. We have been working very hard to fundraise money to pay for raising insurance costs and to purchase needed equipment. We are proud to report that we were the recipients of a Homeland Security Sub-grant in the amount of \$10,000.00. With this money we were able to purchase seven (7) Zoll Automated External Defibrillators. This purchase will allow each member the access to an AED on calls.

We are always looking for more volunteers. If you are interested in joining our team contact one of the officers for more information. Remember that donations can be sent to CTERT, P.O. Box 58, West Topsham, Vermont 05086.

Respectfully Submitted,
John Barnes, President

RECEIPTS

Checking:

Beginning balance (1/2/03)	3527.74
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Deposits:

Raffle	292.49
Town of Corinth	3600.00
Tri-Village	987.43
Corinth Fire	987.43
Town of Topsham	3600.00
Donations	2005.00
(transferred 1813.90 from Walt Stalker)	

Savings (Walt Stalker):

Beginning balance (1/2/03)	269.17
Deposits:	
Donation	2000.00
Donation	500.00
Benefit Dance	1013.50
Interest	8.17
	<u>\$1,976.94</u>

(transferred 1813.90 to checking)

Savings (General):

Beginning balance (1/2/03)	133.53
Deposits:	
Town of Orange	1500.00
Wal-Mart	1000.00
Interest	6.06
	<u>\$2,636.59</u>

Savings (Radio Fund):

Beginning balance (1/2/03)	283.09
Deposits:	
Town of Corinth	3600.00
Interest	8.01
	<u>\$3,891.10</u>

DISBURSEMENTS

Postmaster	161.22
Training/Courses/Materials	574.75
Insurance	653.00
Workmen's Comp. Insurance	756.00
Merriam Graves	508.75
Telephone	883.32
(Topsham Telephone 245.04, MCI 56.92, Verizon 581.36)	
Batteries	176.18
Rinkers	1,472.00
Barre City Dispatch	4,110.75
Boundtree/ Galls	2,932.67
Basic supplies	55.25
Medtronic	<u>1813.90</u>
(money transferred from Walt Stalker to cover)	
	\$14,097.79
Balance, December 23, 2003	\$2847.38

WASHINGTON FAST SQUAD 2003 REPORT

The Washington Fast Squad responded to 21 emergency calls in the Town of Orange in the year 2003. The breakdown of these calls is 19 medical emergencies and 2 motor vehicle accidents.

We received two lightweight Zoll defibrillators through a grant written by the District 6 ambulance/first responder service. One of these defibrillators will be kept with two of the first responders in the Town of Orange.

We appreciate your continued cooperation and support.

Margaret Doyle	EMT-I	Cynthia Howarth	EMT-I
Patrick Doyle	EMT-I	Robert Howarth	EMT-I
Maxine Durbrow	EMT-B	Robert Lowe	EMT-I
Steve Folsom	EMT-I	Veronica Lowe	EMT-B
Lisa Folsom	EMT-B	Jan Spargo	EMT-B

TOWN OF ORANGE FAST SQUAD CALLS 2003

01/22/03	Lords Road	Medical Emergency
02/09/03	Preston Road	Medical Emergency
02/18/03	Preston Road	Medical Emergency
03/16/03	George Street	Medical Emergency
03/21/03	Reservoir Road	Medical Emergency
05/22/03	Reservoir Road	Medical Emergency
05/26/03	Reservoir Road	Medical Emergency
05/31/03	Lords Road	Medical Emergency
06/13/03	Spencer Road	Medical Emergency
06/18/03	Lords Road	Medical Emergency
06/22/03	Reservoir Road	Medical Emergency
07/05/03	Prechtl Road	Medical Emergency
07/17/03	Emery Road	Medical Emergency
07/22/03	RBB off Smith Road	Medical Emergency
07/24/03	Smith Road	Medical Emergency
07/27/03	George Street	MVA
07/31/03	George Street	Medical Emergency
09/20/03	Smith Road	Medical Emergency
09/29/03	Smith Road	Medical Emergency
10/04/03	Route 302	MVA
11/26/03	Smith Road	Medical Emergency

THE VERMONT CENTER FOR INDEPENDENT LIVING

Summary for the Town Annual Report

The Vermont Center for Independent Living (VCIL) teaches people with significant disabilities how to gain more control over their lives and how to access tools and services to live more independently. We also conduct public education and systems change activities that promote the full inclusion of disabled people into community life.

An estimated one in five Vermonters has a disability. VCIL, a private not-for-profit corporation, is Vermont's first and only cross-disability center for independent living and the first organization in the state to be directed and staffed by a majority of people with diverse disabilities.

Statewide, from October 1, 2002 through September 11, 2003, VCIL responded to 1,974 requests from individuals, agencies and community groups for information and referrals on a broad range of subjects related to living with a disability. We provided one-on-one peer counseling to 342 individuals to help increase their independent living skills and life opportunities; provided 405 households with financial and technical assistance for making their bathrooms and entrances accessible to a disabled family member; provided over 340 with personal assistance and/or assistive technology; provided communications equipment to 67 Deaf, hard-of-hearing or speech-impaired individuals through our Telecommunications Equipment Distribution Program, and served home-delivered meals to almost 533 Vermonters through VCIL's Meals On Wheels program for Individuals Under 60 with Disabilities.

VCIL's central office is in downtown Montpelier with three smaller regional offices in Bennington, Brattleboro and Burlington. The Montpelier office houses our resource library and our toll-free information line, which provides answers to disability related questions from every Vermont community. Our locally-based Peer Advocacy Counselors are available to people with disabilities in every municipality in Vermont.

During FY 2003, VCIL provided direct services to Vermonters, utilizing the following services/programs:

1. Information & Referral
2. Home and Community Access program
3. Meals on Wheels (people with disabilities under the age of 60)
4. Peer Advocacy Counseling
5. Vermont Telecommunications Equipment Distribution Program
6. Sue Williams Freedom Fund

To learn more about VCIL, call us toll-free at 1-800-639-1522.

NORTHERN VERMONT RESOURCE CONSERVATION & DEVELOPMENT COUNCIL

"Helping people develop, care for & appreciate their natural resources in a way that will enrich their community and better their lives."

Water Quality

- Secured an additional \$93,000 in funding from the Vermont Local Roads Program and the Vermont Department of Environmental Conservation, Water Quality Division to continue the seventh year of the Better Backroads Grant Program.
- Awarded 25 grants ranging from \$700 to \$7,000 for erosion inventory and capital budget planning or erosion control projects.
- Distributed over 200 VT Better Backroads manuals to road commissioners and conservation organizations.

Vermont Rural Fire Protection Task Force

Assisting rural communities by providing technical and financial assistance to fire departments and firefighters.

The Jeffords Firefighter Safety Equipment Grant Program has helped purchase needed safety equipment such as boots, gloves and helmets for VT firefighters.

- Provided \$1,264,010 in the form of 50% matching grants to Fire Departments in Vermont.
- Leveraged over \$1,760,000 in local matching funds.
- Awarded 527 Jeffords Fire Safety Equipment Grants to 217 Fire Departments.
- Awarded at least one Jeffords Fire Safety Equipment Grant to each eligible applicant.
- Purchased \$3,000,000 in firefighter safety gear from 2000 to 2003 through this grant program.

Excerpts from Annual Report.

VERMONT COALITION OF MUNICIPALITIES ANNUAL REPORT - 2003

The organized effort to substantially reform Act 60 and reduce the reliance on the property tax to fund education is not over. Despite the recent enactment of Act 60 reform, we believe the promise of lower education property taxes will be short term.

We contend that in July of 2004, when this new law goes into effect, the property taxes will be a good deal higher than estimated and will continue to rise rapidly over the next two years. When the rising tax impact is felt, the pressure to reform the statewide property tax system will greatly increase.

In a letter to all legislators in May of 2003, we stated the following reasons for our opposition to the changes in the reform legislation because it still retained many of the onerous features that were part of Act 60 such as:

- Over-dependence on the property tax to fund education;
- Reliance on a flawed property valuation and equalization system;
- Rapidly rising property values, which under the Common Level of Appraisal (CLA) system, increase tax rates;
- A system based on tax rate instead of tax burden;
- Lack of cost controls over rising education costs; and
- Tax policy inhibiting economic development and job creation.

As noted above, there continue to be serious problems with the state system of financing education. The Coalition intends to continue to be an organized force fighting for property tax relief. In the coming year we also intend to monitor closely the studies on cost containment and grand list issues established by the law.

We will also work through the legislature and the administration to correct the inequities in the education equalization system and the problems caused in the way property values are determined.

CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT

CVSWMD FY 2003 Report

The Central Vermont Solid Waste Management District provides **leadership, education, and services** for residents and businesses in reducing and managing their solid waste in order to protect public health and the environment to the greatest extent feasible.

From July 1, 2002 through June 30, 2003, the District worked toward achieving both measurable results, such as increased recycling and resident participation rates, as well as the kinds of qualitative results that grow out of hands-on educational workshops and one-on-one interactions.

The District board of supervisors and staff also developed the District's new Solid Waste Implementation Plan during this timeframe, and submitted it to the state. This document will guide the District's work for the next 10 years, and sets a new tone for District programming. From this point forward, we will be striving to develop and implement a philosophy and programming which leads to a Zero Waste region. Our hope is that we will no longer produce "trash" which needs to be disposed of, but will instead utilize it as resources for the production of something new. For example, business and residential food and yard waste will no longer be seen as "waste," but rather as the raw materials for compost, improving the soil throughout the region and increasing the health of our agricultural economy.

We are excited about the possibilities, and we encourage you to review our Plan for yourself. It's available on our website: www.cvswwmd.com, under the Member Town Info. link.

Here are some of the highlights of the District's program work. Please contact us for more information about specific programs and services—802-229-9383. Please call for a copy of our complete FY 2003 Annual Report.

- **Illegal Dumping Prevention**—Three new illegal dump sites were cleaned and adopted through the Adopt-A-Site program, bringing the total number of sites member communities have worked on to 38. Work at new sites and maintenance of existing sites yielded 2.8 tons of trash, 9 electronic components, 12 yards of metal, 146 tires, and one gallon of household hazardous waste. The cleanups cost \$1,110 and were undertaken by 108 volunteers in 151 volunteer hours.
- **Illegal Burning Prevention**—Burning garbage, tires and treated wood in barrels, wood stoves and open piles is dangerous to humans and the environment. The District's approach to this persistent problem is education first. Information was distributed throughout member communities via point-of-purchase displays, radio and print ads, fliers, and at home shows.
- **Recycling Depots**—During FY 2003, more than 770 tons of recyclables were collected at 9 District staffed and volunteer depots, in addition to 71 tons of tires, 425 tons of metal, 411 tons of cardboard, and 391 appliance freon units. In

addition, the District was responsible for managing the trash collected at three of the depots; it totaled 1,168 tons.

- **Hazardous Waste**—392 households and 30 businesses utilized the nine collections held May through October 2003—*104 more households* and *18 more businesses* than last year. Hazardous wastes collected included: 17,239 lbs. of paint products; 518 lbs. of household products; 11 mercury thermometers; 3.5 lbs. of mercury; 585 lbs. of pesticides; 5462 feet (more than one mile!) of fluorescent bulbs; 92 lbs. of asbestos; 3,715 lbs. of flammable liquids; 240 lbs. of acids, bases and reactives; 204 lbs. of oily solids; 1241 lbs. of ballasts; and 41 propane tanks.
- **Non-Toxics Education**—210 families in 13 elementary schools throughout the District took part in the eight-week DeTox Family Program for parents and school staff. The program aims to help reduce the use of toxic products in the home and in schools. 73% of follow-up survey respondents indicated they use fewer hazardous products now, as a result of the program.
- **Art & the 3Rs Workshops**—Education staff led 19 Art & the 3Rs Workshops in nine District communities via community centers, alternative education programs, Community Connections, school-based Green Up Day celebrations, Studio Place Arts in Barre, and the Washington County Youth Service Bureau Teen Center.
- **Clothing Drop 'N Swap**—This biannual event diverts tons of clothing from disposal; about 1,000 District residents take part in each event.
- **Junk Car Assistance**—The District offers assistance with the free removal of junk cars from member towns. We helped 51 residents recycle 66 vehicles in FY 2003.
- **Green Up Day Grants**—18 member communities requested and received reimbursement for Green Up Day activities in FY 2003. The average reimbursement per town was \$266.52.
- **Computer Collections**—The District collected 36,894 lbs. of computer equipment for recycling through an on-going collection at the Barre Town Recycling Depot and three special collections held in conjunction with satellite household hazardous waste collections.

Check out the CVSWMD ReUse Stop!

Don't throw it away! Bring your unwanted reusable items to the CVSWMD's new ReUse Stop at the Barre Town recycling depot. The depot is located in the Wilson Industrial Park on Pitman Road off of Websterville Road.

What's Accepted?

Home furnishings—lamps, chairs, tables; small appliances; books; and more! (See guidelines on the back side of this flier for details.)

What Does It Cost?

We'll be charging regular disposal fees for items dropped off to start. It will be free to take items from the ReUse Stop.

Talk with staff at the Barre Town depot if you have any questions, and please read the ReUse Stop rules at the depot. Call the District for more information—802-229-9383.



Really Saves!
Resources * Money * Landfill Space



CENTRAL VERMONT SOLID WASTE
MANAGEMENT DISTRICT
WWW.CVSWMD.COM 802-229-9383

ReUse Stop Guidelines

Items that will be accepted—must be clean, dry, and working!

- Kitchenware
- Home Furnishings (ie. lamps, artwork, chairs, tables)
- Books
- Tools and Outdoor/Garden Equipment
- Sporting Goods and Bikes
- Toys and Children's Items (stroller, crib, walker)

Other items that may be accepted, depending on condition and space:

- Small Appliances (ie. coffee pot, microwave, toaster oven)
- Small Home-Building Items (ie. a door, light fixtures, windows)
- Clean Wood and Construction Materials (ie. bricks, shingles)

Items that WILL NOT be Accepted:

- Textiles—Clothing, Shoes, Accessories.
- Cleaning Products, Beauty Products, All Liquids.
- Hazardous Waste
- Mattresses
- Food
- Computers (all reusable, repairable computers should go to a retail operation or non-profit program.)
- Anything too large to fit at The ReUse Stop!
- Any item that may be a liability (ie. car seats, safety equip.).
- Anything wet and/or very dirty.
- Anything broken (including electronics and appliances).
- Anything with liquid in it (including gasoline or oil).

Thank You.



Really Saves!
Resources * Money * Landfill Space

**CENTRAL VERMONT COUNCIL ON AGING
REPORT OF SERVICES TO THE TOWN OF ORANGE
OCTOBER 1, 2002 - SEPTEMBER 30, 2003**

The Central Vermont Council on Aging is a private, nonprofit organization that supports elders to remain independent as long as possible in their own homes and communities. We use federal, state and local funds to provide a variety of programs and services for elders, either directly or under contract with local groups and organizations.

Services include case management, information and referral, community and home delivered meals, senior center services, transportation and a number of volunteer opportunities for people of all ages. Eleven residents of Orange have received services from CVCOA in the past fiscal year.

The Case Manager for the Town of Orange is Karen Eddy. Case Managers are trained to assess needs and create care plans for individuals that include public, private and volunteer resources.

The Council on Aging contracts with The Galley for the provision of community and home delivered meals for seniors. Noontime meals are served on Monday through Friday at The Galley. Home delivered meals are also delivered to the homes of elders who cannot get out to the meal site.

Transportation is provided under contract with the local transportation authority. Under this agreement, rides are provided to elders to get to and from meal sites, medical appointments and shopping.

Calling the senior helpline at 1-800-642-5119 can provide other services such as legal assistance, health insurance information and referrals to other agencies.

We appreciate the support for programs and services for central Vermont elders from the Town of Orange. Please call us for more information or assistance.

Sincerely,
Charles W. Castle, Executive Director

30 Washington Street, Suite 1 • Barre, Vermont 05641
(802) 479-0531 • FAX (802) 479-4235
Information & Assistance 1-800-642-5119
EMAIL: CVCOA@CVCOA.ORG

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

2003 ANNUAL REPORT

TOWN OF ORANGE

The Central Vermont Regional Planning Commission (CVRPC) is a consortium of 23 towns and cities in Washington County and western Orange County. CVRPC provides a forum in which municipalities work together to address regional issues and opportunities. It also offers its member communities professional assistance with local planning efforts through its experienced and knowledgeable staff.

This past year, the Commission focused on quality of life issues that are addressed in the Regional Plan and worked on the update of the Regional Transportation Plan that also serves as the transportation element of the Regional Plan. With the completion of the revisions to these Plans, both documents were adopted by the Commission. In addition, the Commission's Transportation Advisory Committee annually evaluates the regional inter-modal transportation needs and problems and makes recommendations to the State Transportation Agency on projects that should be included in the Agency's five year capital program. The Commission is also involved in the review of regionally significant Act 250 development projects and the local designation of village and growth centers. The Commission continues to work on the development of regional and local pre-disaster mitigation plans, approved 8 town plans during the year, and was awarded an EPA Brownfields grant to identify and assess potential brownfields sites.

CVRPC assisted the Town by initiating the development of a pre-disaster mitigation plan and providing updates on the changes to the Municipal and Regional Planning and Development Act (Chapter 117) as it pertains to the Town's planning issues.

CVRPC continues to work with local officials to provide GIS mapping, including planning maps for a variety of projects and municipal plans, bicycle path suitability maps, and maps of the region's natural resources. CVRPC provides model bylaws, such as the telecommunication facilities bylaws that can be used as a stand-alone ordinance or as an amendment to existing zoning bylaws. CVRPC continues to maintain its web-based planning tools that can guide officials in updating town plans and zoning ordinances and finding additional resources related to planning.

Thank you for your continued support. We look forward to another year of serving our member communities and the Central Vermont Region.

Susan M. Sinclair, Executive Director
George Malek, Commissioner

VERMONT STATE POLICE - MIDDLESEX STATION

Town of Orange

In 2003, the Vermont State Police responded to a total of 94 documented incidents in the Town of Orange.

Each incident will generate one or more Vermont Incident Based Reporting System (VIBRS) codes that are used to track criminal activity, traffic accidents/complaints, or other police provided services and investigations. It should be noted that an incident may involve, for example, a traffic accident investigation that results in the arrest of the operator for DUI. In this example, the one incident has two components (accident and DUI) but is reported as one incident in the DUI Incident column. The incident totals are shown in Table 1 and assembled into five categories: Violent Crime; Property Crime; Other Crime; Traffic Incidents; and Miscellaneous.

Table 1 Incident totals Orange

Violent Crime				Property Crime				Other Crime		Traffic Incidents				Miscellaneous		
Murder/Manslaughter	Sexual Assault	Robbery	Assault(aggravated/simple)	Burglary	Larceny/theft	Motor Vehicle Theft	Other Property Crime	Illegal Drug Incidents	Disorderly Conduct/Other	Fatal Crashes	Accident Investigation	Motor Vehicle Complaints	DUI Incidents	Death Investigation	Runaway Juveniles	Assistance/Service Calls
0	1	0	2	0	3	0	3	1	15	1	9	18	1	1	0	41

In Table 2, the incident totals for each category are reflected as a percentage of the total incidents for the town (row #1). The Vermont State Police incident totals for each category are reflected as a percentage of the total for all 18 towns (row #2). Compare the town and VSP total percentages to determine if the town category is above/below the combined total of all 18 towns.

Table 2 Category percentage totals

Category	Violent Crime	Property Crime	Other Crime	Traffic Incidents	Miscellaneous
1. Orange	3.2%	6.4%	17.0%	28.7%	44.7%
2. VSP total	2.7%	14.1%	12.5%	23.4%	47.2%

- ❖ The 94 incidents in Orange represent 2.30% of the total incidents for all 18 towns within the Vermont State Police coverage area.
- ❖ Orange has a resident population of 1,039 (2000 est.), which is 3.56% of the total resident population served by troopers at the Middlesex station.

Released By: Lieutenant David T. Harrington
 Vermont State Police - Middlesex
 Release Date: January 20, 2004

ORANGE COUNTY COURT DIVERSION PROGRAM

The Orange County Court Diversion Program (OCCDP) is a cost effective alternative to the criminal court system for first offenders referred by the State's Attorney. It offers both juveniles and adults an opportunity to make amends for their offenses in a way that teaches responsible behavior and deters future delinquent or criminal activities. The State's attorney dismisses the charges of participants who successfully complete Diversion, resulting in a clean record.

The OCCPD is a local non-profit organization run by a Board of Trustees and staffed by a three-quarter time director, a one-fifth time caseworker and the 28 community volunteers from Orange County who serve as Review Board members. A volunteer citizen Review Board interviews each offender and decides who will be accepted into the program. The main criteria for acceptance into the program is an admission of wrongdoing, and no prior history of criminal activity. Each client accepted into diversion is required to discuss all issues and questions concerning their offense with the Review Board. Throughout the discussion, the client is made aware of the concerns and needs of both the victim and the community, and held responsible for the offense. The review Board designs and individualized contract the specifies the conditions of the person's participation. Contracts may involve an apology to the victim, mediation between offender and victim, restitution, mental health or substance abuse counseling, a jail tour, community service, a donation to a worthy cause, completion of a GED, a job search, writing an essay, or other appropriate activities related to the offense. Diversion clients have performed volunteer work for local libraries, hospitals, cemeteries, road crews, recycling centers, schools, senior centers, volunteer fire departments and the like. Approx. 85% of the clients who participate in the Orange County Court Diversion program successfully complete the program. Less than 5% of the clients who successfully complete the program end up becoming repeat offenders.

The citizen Review Board replaces the judge and jury in deciding how an offender must make amends for hi/her wrongdoing. This approach is a powerful way to help the offender realize the impact and seriousness of the crime to his community and its citizens. For the offender, it takes the act out of the abstract and puts it in a real context where responsibility is both unavoidable and an expected outcome of the program.

In addition to processing criminal cases from court, the Orange County Diversion program administers Orange County's Teen Alcohol Safety Program for first time, civil cases of underage drinking. All clients who are referred on a civil offense of underage drinking meet with our Review Board and are required, in addition to other contract conditions, to complete an alcohol assessment and any recommended follow-up counseling or treatment services.

A total of 177 clients were referred for services during the fiscal year that ended June 30, 2003. Of this amount, 104 clients were referred from juvenile and adult court for criminal offenses, and 73 clients were referred for a civil offense of underage drinking. With the exception of a few cases that were transferred from other counties throughout the state, nearly all of the client caseload represented crimes and offenses that occurred in Orange County. In cases involving criminal offenses, clients who successfully com-

pleted their Diversion contract during FY03 paid a total of \$11,747.00 in restitution to victims and victim related causes, and performed 368 hours of community service.

Orange County Court Diversion budgeted \$70,421.00 for its FY03 operating budget. Approx. 80% of the operating budget was funded by a State grant and client fees. The remaining 20% of the program's funds came from miscellaneous and local funding sources. These local sources were Green Mountain United Way, town appropriations, and individual donations. For a number of years we have been proud to be supported by appropriations from every town in Orange County.

Thank you for your continued support. Questions and additional information concerning the program should be directed to David Savidge, Executive Director, Orange County Court Diversion, P.O. Box 58, Chelsea, VT 05038. (802-685-3172)

UPPER VALLEY SERVICES, INC.

Upper Valley Services, Inc. is a private non-profit agency, which provides a variety of services to individuals with developmental disabilities in Orange County. We also provide a statewide crisis program, for the more challenging individual, which is located in Moretown, VT.

The services that we provide are as follows:

Residential Supports - These supports range from minimal supports to individuals, 24 hour supports in a Group Home setting, and 24 hour supports through contracts with private providers, Developmental Home Providers, who take the individual into their home.

Community and Social Supports - These supports include volunteer sites, community integration, social interaction, etc.

Vocational Supports - These supports include 1:1 training for competitive employment as well as job development services for those who do not need the continual 1:1 job support. In the Town of Bradford, we operate the Connecticut. River Redemption Center as a job site for those individuals who wish to work there.

Service Coordination - These supports are available to support natural families, guardians, consumers and providers with coordination of services needed by the consumer. Our service coordinators provide 24 hour/7 days a week emergency response.

Assessments and Evaluations - These services determine the eligibility of any individual who requests services from Upper Valley Services. State regulations require that individuals requesting services meet specific eligibility and System of Care priority requirements.

Crisis Services - This service is a statewide service available to any agency/family where the consumer meets entrance criteria. The Department of Developmental and Mental Health Services determines if the consumer meets the criteria for entrance into this program. This is a short-term program, usually not more than two weeks, with assistance to families/agencies with reintroduction into their own communities.

Family Respite - This service provides limited funding to assist families in keeping their family member with developmental disabilities within their natural home.

EMERGENCY SERVICES REPORT

Call volume decreased this year to 2970 calls, compared to 3187 calls for service in 2001/2002. Barre Town EMS continues to grow in other areas of calls for service, especially in the area of emergency long-distance transfers, an almost 50% increase. Non-emergency calls decreased 27% from 1401 to 1012; emergency calls increased from 1787 to 1960. The decrease in non-emergency calls is due to a new district-wide policy that assigns patients to a transport service based on the patient's place of residence, not to ambulance availability as in the past. Mutual aid responses increased 25% this year from 140 to 204 calls; this may be indicative of difficulties that smaller volunteer services continue to have in recruiting daytime coverage.

EMS responded to 60 calls in Orange this year. There were 22 patients not transported, usually from minor motor vehicle accidents. There were 10 motor vehicle accidents and 3 standbys at fires. Another important statistic was the 18 serious/critical medical patients that were transported, nearly one-third of the total run volume.

The feasibility study for a critical care transport service was finished in 2002, and indicated that it could become a viable and much needed service to the area. The MICU began service to CVMC the last week of April, 2003. This type of service involves the use of advanced life support equipment and specially trained personnel. The unit is staffed by a critical care nurse, critical care paramedic, and an EMT driver. The ambulance is staffed part-time 8 a.m. to 8 p.m. Monday through Friday. The hiring of additional nurses and medics will help to expand MICU coverage to 24-hour in the near future.

Beginning February 2, 2004, Barre Town EMS will utilize three existing fulltime personnel currently licensed at the EMT-Paramedic level. These Paramedics will seek to gain on-line privileges for all the member towns in our service area following Vermont EMS District 6 policy, as a means of establishing the minimum requirements needed to practice as Paramedic in the district.

The Paramedics will accomplish this training utilizing the *Paramedic Privileges Program*, as outlined in the Vermont EMS District 6 Policy. This program will provide a means toward introducing the Paramedic to District 6 Protocols, quality management review and additional experience in a rural Paramedic system.

Initially, all three Paramedic interns will be dispatched from the East Barre station. A Paramedic intern will be assigned to each shift, and will respond to any request for a Paramedic within the service area. Currently, each station has a territorial assignment, therefore if the Paramedic from East Barre must respond in the Berlin area, then at a minimum, the Berlin crew would respond to stage in a central location for service area-wide coverage until both stations could again be fully staffed by another EMT/Paramedic coverage crew.

In summary, the Paramedics will practice safe and effective Paramedicine in the best interest of the patient while working within District 6 protocols and consulting with medical direction where appropriate and per the protocols.

Respectfully submitted,
David Jennings
EMS Director

CENTRAL VERMONT ECONOMIC DEVELOPMENT CORPORATION

**November 25, 2003
Municipal Report
2002-2003 Annual Report**

The economy in Vermont and nationally has struggled for the past year. Central Vermont has not been immune from this trend. Notably Bombardier has mothballed the Barre Town plant due to a lack of work for rail car production throughout their system. Bombardier is negotiating a number of new contracts but the work, if they are the successful bidder, is several years out. On the plus side there are 800 more people working in Central Vermont than there were a year ago according to Department of Employment and Training statistics. Our unemployment rate is below the State and National averages but underemployment is a concern.

Housing continues to be an issue in Central Vermont. There is more demand for housing than there are units available and employers report that new employees are having difficulty finding appropriate housing. Most new construction is being done for the owner and there is little being built for the market. Cost and affordability at all levels are a concern. CVEDC will continue to work on this issue.

CVEDC has approved four SBA 504 loans in the past year, providing those businesses with long term, fixed rate financing that allowed them to expand. We have also assisted several businesses with VEDA financing.

We continue to work with area organizations on a variety of projects including filling empty buildings with tenants. Workforce development is still in the forefront of CVEDC's efforts and we are working closely with area businesses and the CV Workforce Investment Board on this issue.

The Small Business Development Center Specialist that works out of the CVEDC office continues to provide area residents with information about starting a new business or in the case of an existing business, marketing, financing or other information to assist their business. Over 140 Central Vermont residents took advantage of this free service last year.

Our web site continues to grow and we encourage you to visit the site at www.central-vt.com/cvedc. A commercial/industrial sites data base has been added.

We appreciate the support given to CVEDC by Orange over the years and look forward to continuing our successful relationship with the town in the future.

BIRTHS

NAME	SEX	DATE	FATHER	MOTHER
Jasmine Lynn Flood	F	2/7/03	Thad Owen Flood	Brandi Lea Haynes
Phoebe Marin Osadchey Brown	F	4/25/03	Sean Patrick Brown	Tanya Beth Osadchey
Brooke Anne Letzelter	F	6/12/03	Michael Scott Letzelter	Kelly Marie Works
Hope Blumenthal Jeffries	F	7/7/03	Walter Vose Jeffries	Holly Blumenthal
Ian Alexander McNeil	M	7/31/03		Susan Elizabeth McNeil
Joshua James Bailey II	M	8/26/03	Joshua James Bailey	Heather A. Roberts
Adam David Green	M	9/15/03	David Allan Green	Corina Marie Martin
Ian Lee Holmgren	M	10/12/03	Eric Lee Holmgren	Tammy Sue Brewster
Rachel Ann Kelley	F	10/15/03	Michael James Kelley	Amber Lyn Robertson

MARRIAGES

Groom	Residence	Bride	Residence	Date	Place
Jurie W. Swart	Sterling, Va.	Karin L. Risley	Chantilly, Va.	1/1/03	Orange, Vt.
Edward R. Pelkey	Orange, Vt.	Heidi M. Arbuckle	Orange, Vt.	4/19/03	Waterbury, Vt.
Thad O. Flood	Orange, Vt.	Brandi L. Haynes	Orange, Vt.	6/15/03	Groton, Vt.
James P. Duggan	Orange, Vt.	Marie L. Willett	Orange, Vt.	6/21/03	Duxbury, Vt.
Clinton E. Wild	Orange, Vt.	Cheryl A. Penniman	Barre, Vt.	7/5/03	Orange, Vt.
Daniel Orton	Orange, Vt.	Heidi A. Craige	Orange, Vt.	12/12/03	Barre, Vt.

CIVIL UNION

Party A.	Residence	Party B	Residence	Date	Place
Cynthia A. Repasy	Orange, Vt.	Dana E. Carter	Orange, Vt.	10/18/03	Stowe, Vt.

DEATHS

NAME	SEX	DATE	RESIDENCE	AGE
Florence C. Denison	F	2/5/03	Orange, Vt.	73
Kenneth H. Fritjofson, Sr.	M	6/20/03	Orange, Vt.	74
Clara M. Perreault	F	8/23/03	Orange, Vt.	74
Bruce R. Secor Sr.	M	12/18/03	Orange, Vt.	52

TOWN OF ORANGE FIREWORKS DISPLAY PERMIT

NAME OF PERSON IN CHARGE OF DISPLAY _____

Qualifications _____

DATE AND TIME OF DISPLAY _____

At least 15 days notice needed

SPONSOR'S NAME _____

LOCATION _____

INSPECTED ON _____ BY _____

NO PERMIT GRANTED HEREUNDER SHALL BE TRANSFERABLE

Date

Selectman

Selectman

Selectman

HIGHWAY ACCESS PERMIT APPLICATION

Applicant's Name, address & Phone No. _____

The location of this work (town highway #, distance to nearest intersection & which side) _____

Description of the work to be performed _____

Date work expected to begin _____

Applicant _____ Date _____

Applicant _____ Date _____

PERMIT APPROVAL

This permit is issued with the following directions, restrictions, and conditions and covers only the work described hereinafter, and then only when the work described is performed as directed, and subject to the following special condition.

Selectmen, Town of Orange

ORDINANCES IN EFFECT AS OF DECEMBER 31, 2001

1. Health Ordinance
2. Speed limits for paved highways
3. Ordinance relating to dogs as a nuisance
4. Speed ordinance for TR #4, 26, 27.
5. Fires
6. Overhead Wires
7. Snow Removal
8. Obstruction of highways
9. Street Names
10. Speed on Route 302 and 110
11. Speed on unpaved Roads

FULL TEXT OF ALL ORDINANCES IN EFFECT ARE FILED
AT THE TOWN CLERK'S OFFICE.

EMERGENCY PHONE NUMBERS

STATE POLICE 229-9191
GAME WARDEN...Curtis Smiley 229-9191
RESCUE SQUADS, FIRE DEPT. OR AMBULANCE 911
Barre Town to alert them that you have a burning permit 476-3147

To Request a burning permit: Needed when no snow is on the ground

Brian O'Meara 439-5340
John Barnes 439-5166

Representatives:

Sylvia Kennedy 685-7770
Philip Winters 433-5590

Senators: To leave a message 828-2228

Bernier Mayo

Julius Cann

Gov. James Douglas 828-3333

Sen. James Jeffords 1-800-835-5500

Sen. Patrick Leahy 1-800-642-3193

Rep. Bernard Sanders 1-800-339-9834

THE ORANGE CENTER SCHOOL DIRECTORS WILL SPONSOR A TOWN MEETING FORUM AT THE ORANGE CENTER SCHOOL ON

Wednesday Feb. 25, 2004 AT 7:00 P.M.

**ALL CITIZENS, OFFICERS, AND CANDIDATES FOR OFFICE ARE
CORDIALLY INVITED TO ATTEND. BRING YOUR TOWN REPORT.**

TOWN MEETING SUPPER.....TUESDAY MARCH 2, 2004

Orange Center School

SERVING STARTS AT 5:00P.M.

**PLEASE COME AND ENJOY HOMEMADE FOOD WHILE
SUPPORTING THE EIGHT GRADE CLASS.**

ADULTS.....\$5.00 CHILDREN 12 AND UNDER.....\$2.00

RABIES CLINIC

TOWN CLERK'S OFFICE

MARCH 9, 2004 6:30 – 7:30 P.M..

Orange Town Clerk's Office
PO Box 233
East Barre, Vermont 05649

PRSRT STD
U.S. POSTAGE
PAID
EAST BARRE, VT
PERMIT NO. 1

PLEASE BRING TO TOWN MEETING

Vt. Dept. Libraries
Pavilion Bldg
Montpelier, VT 05602