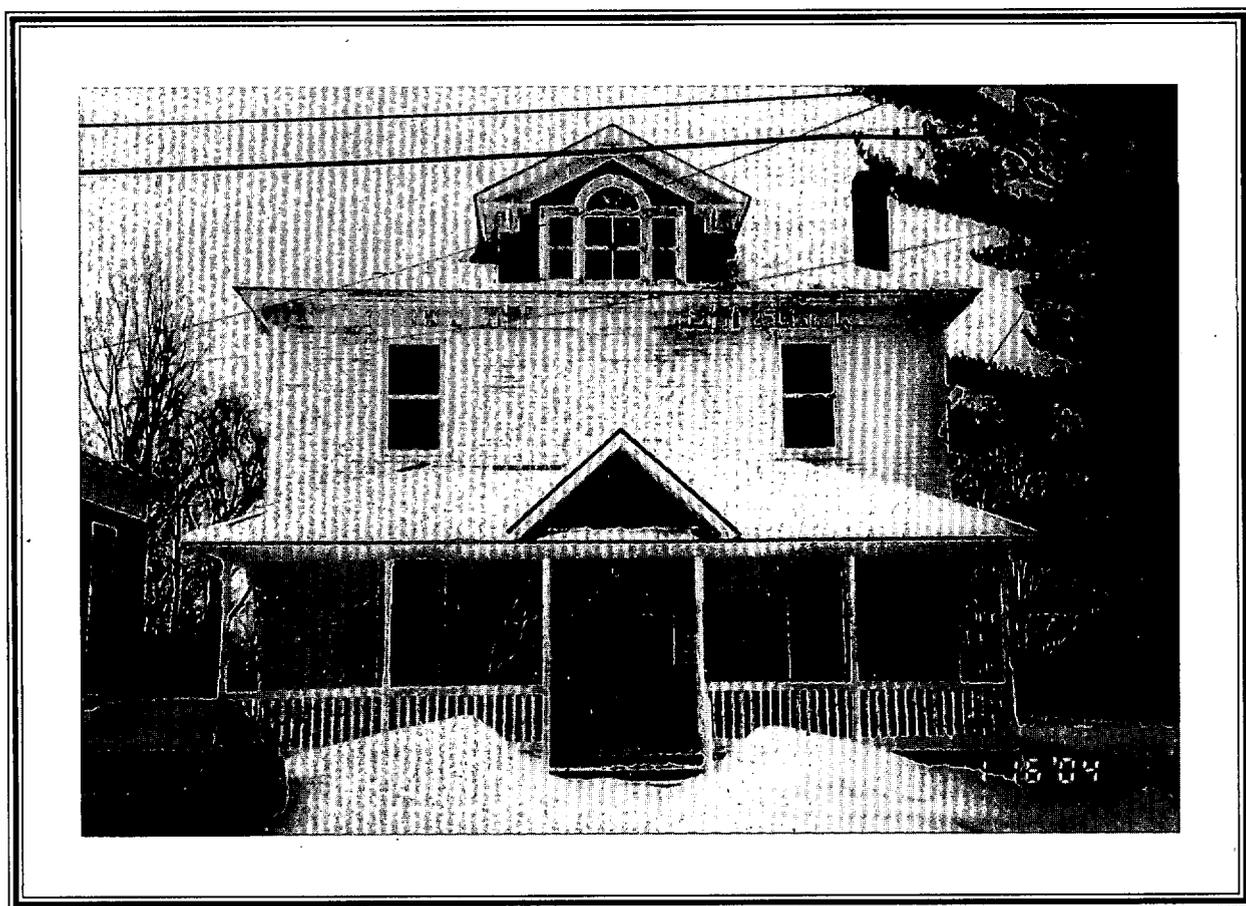




Town of  
**BAKERSFIELD**  
VERMONT



2003  
ANNUAL REPORT



*The cover photo this year is the Town Hall/Town Offices with its beautiful new porch.  
Stanton Hamlet of Underhill did us the kindness of designing it for us and we think you  
will agree that it adds a distinct character to our building.*

**AUDITORS'  
ANNUAL REPORT**

**TOWN OF  
BAKERSFIELD  
VERMONT**

**For the Year Ending  
December 31, 2003**

**Printed By Authority  
L.G. Printing  
St. Albans, VT**

**Please bring this report to Town Meeting  
March 2, 2004**

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Dear Fellow Residents:

The C.P.A. firm of R. F. Lavigne & Co. of Burlington has, as usual, audited the Bakersfield School District accounts for the fiscal year. Their reports are included in this book along with all other financial and informational reports of the Town of Bakersfield. To the best of our knowledge, the financial statements and reports contained herein show the financial position of the Town of Bakersfield for the year ending December 31, 2003.

Auditors: Joy Doane, Glenn Kalal, Kim Ruggiano

## GENERAL INFORMATION

**TOWN CLERK'S OFFICE** - Open Weekdays from 9 AM until noon, and from 7 PM until 8 PM at Selectmen's meetings.

Town Clerk: Joyce Morin                      Treasurer: Vera Lawyer

**SELECTMEN** - Meetings are held on the second and fourth Monday of each month at the Town Hall at 7:00 PM.    Chairman: Robert Gervais

**PLANNING COMMISSION** - Meetings are held on the second Tuesday of each month at the Town Hall at 7:30 PM.    Chairman: Tyrone Shaw

**ZONING BOARD OF ADJUSTMENT** - Meetings are held as needed.    Chairpersons: Joe Paradis,  
David Ovitt

**SCHOOL BOARD** - Meetings are held the third Monday of the month. There is no meeting in July. The School District Annual Meeting is held on Town Meeting Day.  
Chairman: Tennyson Doane

**FIRE DEPARTMENT** - Meetings are held on the first Tuesday of each month at the Fire Station at 7:00 PM.    Fire Chief: Paul Stanley    Assistant Fire Chief: Charles Jocelyn

**FIRE DISTRICT#1 (VILLAGE WATER DEPARTMENT)** - Village Meeting is held on the second Monday in January of each year. Other meetings held as warned.  
Chief Engineer: Sam Gates  
Prudential Committee: Sam Gates, William Newett, Armond Morin

**LIBRARY** - Meetings are held on the second Monday of each month at the Library at 7:00 PM. Library hours are Monday, 2:00 PM to 7:00 PM; Wednesday, 2:00 PM to 5:00 PM; Thursday, 9:00 AM to Noon and 2:00 PM to 7:00 PM; and Saturday, 9:00 AM to 1:00 PM.  
Librarian: Deanna Smith  
Children's Story Hour: Thursdays at 10:00 AM and Mondays at 6:00 PM.

**SENIOR CITIZENS** - Bakersfield-Fairfield Mealsite: Community Center in East Fairfield. Tuesdays and Thursdays at Noon. Tel: 827-3130    Contact Persons: Virginia Young,  
Kathy Kontos

### TELEPHONE NUMBERS:

Town Clerk's Office	827-4495	Library	827-4414
School	827-6611	Town Garage	827-6133
<b>FIRE AMBULANCE EMERGENCY</b>	<b>911</b>		

**NOTICE TO VOTERS  
BEFORE ELECTION DAY  
CHECKLIST POSTED: FEBRUARY 1, 2004**

Make sure your name is on it. If your name is not on it, you must complete an application to the checklist (available online at <http://www.sec.state.vt.us> Click on Elections or From your Town Clerk

**REGISTER TO VOTE:** Deliver your application no later than 12 noon on Monday, February 23, at the Town Clerk's Office or mail to the Department of Motor Vehicles with a postmark before the deadline.

**SECRET PARTY CHOICE:** You do not register by party in Vermont.

**ABSENTEE BALLOTS**

Reasons: 1) illness, injury or physical disability, 2) absence from town of residence, 3) military service, 4) residence in a state institution, 5) religious principle. Apply no later than 12 noon on March 1 at the Town Clerk's Office either in person, in writing, or by telephone. Voter or family member may apply in all three ways or authorize another person to apply for voter, in person or in writing. **WAYS OF VOTING ABSENTEE:** Vote in Town Clerk's Office before the deadline; Pick up or have a ballot mailed to you and mail or take it back to clerk's office before 7:00 PM on election day (You may pick up a ballot for your spouse); Have two Justices of the Peace bring a ballot to you at home on the day before or the day of the election. You may request assistance in reading or marking your ballot from the justices.

**SAMPLE BALLOTS POSTED: FEBRUARY 21, 2004  
ON ELECTION DAY:**

If your name was dropped from the checklist in error, explain the situation to your Town Clerk and ask that it be put back on.

If the problem is not cleared up to your satisfaction, have the Authority call an immediate meeting of the members of the Board who are present at the polls. They should investigate the problem and clear it up.

If you are still not satisfied, you may appeal to a judge, who will settle the matter that day. Call the Secretary of State's Office at 1-800-439-VOTE (8683) for more information.

If you know voters who have physical disabilities, are visually impaired or cannot read, let them know they may bring a friend or relative who is a registered voter to help them vote.

If you know voters who cannot get from the car to the polling place, let them know that a ballot may be brought to the car by two election officials.

**DO NOT:** Knowingly vote more than once, either in the same town or in different towns; mislead the Board of Civil Authority about your own or another person's eligibility to vote; leave campaign materials in the voting booth or building containing a polling place; socialize in a manner that will disturb other voters.

**FOR HELP OR INFORMATION:** Call the Secretary of State's Office at 1-800-439-VOTE (8683) (Accessible by TDD)

**VOTING INSTRUCTIONS  
FOR PAPER BALLOTS  
Town or School Meeting**

Here is some basic information for you, the voter. If you have any questions after reading this, or at any time during the voting process, ask your Town Clerk or another election official.

**CHECK-IN:** 1) Go to "in" checklist table, 2) Give your name, and if asked, your residence to the election official in a clear, audible voice, 3) Wait until your name is repeated and checked off by the official.

**ENTER:** 1) Enter within the guardrail and do not leave until you have voted, 2) An election official will hand you a paper ballot, 3) Go to a vacant booth. **MARK YOUR BALLOT:** 1) Make a cross (X) in the box to the right of the name of the candidate(s) or issue(s) for which you wish to vote. Follow the directions on the ballot as to how many to vote for ("Vote for not more than two"), 2) Write-in: To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot. **IF YOU SPOIL YOUR BALLOT:** Ask an election official for another ballot. Three ballots is the limit.

**CHECK OUT:** 1) Go to the "out" checklist table, 2) Give your name to the election official in a clear, audible voice, 3) Wait until your name is repeated and checked off by the official.

**VOTE:** Deposit your ballot in the "Voted Ballots" box.

**LEAVE** the voting area by passing outside the guardrail.

## TOWN OFFICERS

### MODERATOR

John Trzepacz..... 1 year term ..... Expires 2004

### TOWN CLERK

Joyce Morin..... 3 year term ..... Expires 2006

### TREASURER

Vera Lawyer..... 3 year term ..... Expires 2006

### SELECTMEN

Robert Gervais Sr..... 3 year term ..... Expires 2004

Brian Westcom..... 3 year term ..... Expires 2005

Larry Krygier..... 3 year term ..... Expires 2006

### SCHOOL DIRECTORS

Terri Gates..... 3 year term ..... Expires 2004

Tennyson Doane..... 2 year term ..... Expires 2004

Lisa Maynard..... 3 year term ..... Expires 2005

Patricia Curtis..... 2 year term ..... Expires 2005

Marie Race..... 3 year term ..... Expires 2006

### LISTERS

Lynn Woolstenhulme..... 3 year term ..... Expires 2004

Sarah Desautels..... 3 year term ..... Expires 2005

Sue Sonski..... 3 year term ..... Expires 2006

### AUDITORS

Kim Ruggiano..... 3 year term ..... Expires 2004

David Carr.....(Resigned - Glenn Kalal Appointed)..... 3 year term ..... Expires 2005

Joy Doane.....(Appointed)..... 3 year term ..... Expires 2006

### CEMETERY COMMISSIONERS

Penny Goss..... 5 year term ..... Expires 2004

Dennis Ovitt..... 5 year term ..... Expires 2005

Harrison Doane.....(Resigned)..... 5 year term ..... Expires 2005

David Spencer..... 5 year term ..... Expires 2006

Joyce Morin..... 5 year term ..... Expires 2006

### LIBRARY TRUSTEES

Carrie Fanning..... 3 year term ..... Expires 2004

Michael O'Rourke..... 3 year term ..... Expires 2004

Emily Houston..... 3 year term ..... Expires 2005

Sally Vargo..... 3 year term ..... Expires 2005

Rebecca Beaumont Talcott..... 3 year term ..... Expires 2006

### TRUSTEES OF PUBLIC FUNDS

Ron Marcotte..... 3 year term ..... Expires 2004

Holden Doane..... 3 year term ..... Expires 2005

Lee Tillotson..... 3 year term ..... Expires 2006

### HOSPITAL COMMITTEE

Kathy Whitney..... 2 year term ..... Expires 2004

Vera Lawyer..... 2 year term ..... Expires 2005

**BRIGHAM ACADEMY COMMITTEE**

Lee Tillotson..... 3 year term ..... Expires 2004  
 Harrison Doane..... 3 year term ..... Expires 2005  
 Penny Goss..... 3 year term ..... Expires 2006

**JUSTICES OF THE PEACE**

Donna Flanders..... 2 year term ..... Expires 2004  
 Polly Cosgrove..... 2 year term ..... Expires 2004  
 Dennis DeBevec..... 2 year term ..... Expires 2004  
 Larry Krygier..... 2 year term ..... Expires 2004  
 Emily Houston..... 2 year term ..... Expires 2004  
 Two New Positions Open ..... Fall of 2004

TOWN AGENT..... Leon Maynard  
 GRAND JUROR..... Dale Cahill  
 FIRST CONSTABLE..... Clifford Williams  
 SECOND CONSTABLE..... Terah Williams  
 DELINQUENT TAX COLLECTOR..... Joyce Morin

**APPOINTMENTS**

FIRE WARDEN (5 year term) Expires 2008..... Armond Morin  
 HEALTH OFFICER..... Selectboard  
 ROAD COMMISSIONER..... Brian Westcom  
 ENERGY COORDINATOR..... Todd Cosgrove  
 TREE WARDEN..... Larry Krygier  
 FENCE VIEWERS..... Jack Goss Sr.  
 Holden Doane  
 Duane Ovitt  
 CIVIL DEFENSE OFFICER..... Todd Cosgrove  
 TOWN SERVICE OFFICER..... Pat Deasy

**RDAG COMMITTEE**

Chairman..... Lance Lawyer  
 Co-Chairman.....  
 Secretary..... Larry Krygier  
 Treasurer..... Vera Lawyer

**PLANNING COMMISSION**

Patricia Lintereur..... 2 year term ..... Expires 2004  
 Kathy Steele..... 2 year term ..... Expires 2004  
 Adam Woods..... 2 year term ..... Expires 2004  
 Tyrone Shaw...Chairman..... 3 year term ..... Expires 2006  
 Sam Ruggiano..... 3 year term ..... Expires 2006

**ZONING BOARD OF ADJUSTMENT - APPOINTMENTS**

David Ovitt..... 1 year term ..... Expires June 1, 2004  
 Vacant..... 2 year term ..... Expires June 1, 2004  
 Adelard Paradis..... 3 year term ..... Expires June 1, 2006

ZONING BOARD ADMINISTRATOR..... James Lintereur

ZONING PLANNING SECRETARY.....

NORTHWEST SOLID WASTE REPRESENTATIVE..... James Lintereur

REGIONAL PLANNING COMMISSIONERS..... Leroy Turner  
 Nancy Hunt

**MINUTES  
TOWN OF BAKERSFIELD  
MARCH 4, 2003**

1. To elect a Moderator for the ensuing year. (John Trzepacz's term expires). John Trzepacz is elected to serve for one year.
2. To vote by Australian Ballot for the following officers and questions:
  - a. Selectman 3 yr. term (Larry Krygier's term expires). Larry Krygier is elected.
  - b. Town Clerk 3 yr. term (Joyce Morin's term expires). Joyce Morin is elected.
  - c. Town Treasurer 3 yr. term (Vera Lawyer's term expires). Vera Lawyer is elected.
  - d. Lister 3 yr. term (Sue Sonski's term expires). Susan Sonski is elected.
  - e. Lister 2 yrs of a 3 yr term ( E. Hood resigned). Sarah Desautel is elected.
  - f. Auditor 1 yr of a 3 yr. term (Larry Krygier resigned), Kim Ruggiano is elected.
  - g. Auditor 3 yr term (Joy Doane's term expires). Joy Doane is appointed.
  - h. Planning Commission 3 yr. term (Tyrone Shaw's term expires). Tyrone Shaw is elected.
  - i. Planning Commission 3 yr. term (Nicole Riggs resigned). Sam Ruggiano is elected.
3. To act on the reports of the various Town Officers as contained in the current financial statement. So Voted
4. To elect the remaining Town Officers as required by law:
  - a. First Constable (Clifford Williams's term expires) Clifford Williams is elected to serve for one year.
  - b. Second Constable (Terah Williams's term expires) Terah Williams is elected to serve for one year.
  - c. Collector of Delinquent Taxes (Joyce Morin's term expires) Joyce Morin is elected to serve for one year.
  - d. Grand Juror (Dale Cahill's term expires) Dale Cahill is elected to serve for one year.
  - e. Town Agent (Leon Maynard's term expires) Leon Maynard is elected to serve for one year.
  - f. Cemetery Commissioner - 5 yr. term (Joyce Morin's term expires) Joyce Morin is elected to serve for 5 years..
  - g. Cemetery Commisioner – 1 yr. of a 5 yr. term (Richard Maynard resigned). Penny Goss is elected to serve for 1 year.
  - h. Library Trustee - 3 yr. term (Linda Stanley's term expires). Rebecca Beaumont Talcott is elected to serve for 3 years.
  - i. Library Trustee – 1 yr. of a 3 yr. term (Leisha Tibbits resigned). Carrie Fanning is elected to serve for 1 year.
  - j. Library Trustee – 1 yr. of a 3 yr. term. (Sue Tillotson resigned). Michael O'Rourke is elected to serve for 1 year.
  - k. Trustee of Public Funds – 3 yr. term (Lee Tillotson's term expires) Lee Tillotson is elected to serve for 3 years.
    1. Hospital Committee – 2 yr. Term (Vera Lawyer's term expires). Vera Lawyer is elected to serve for 2 years.
  - m. Brigham Academy Committee Person – 3 yr. term (Penny Goss's term expires). Penny Goss is elected serve for 3 years.
5. To see if the Town will vote to have its current Property Taxes collected by the Town Treasurer. So voted.
  - a. To see if the Town will vote to have its Property Taxes due on October 6, 2003. So voted.
  - b. To see if the Town will authorize the Selectmen to set a tax rate to cover expenses as voted. So voted.
  - c. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes. So voted.
6. To see if the Town will vote the sum of \$35,000 for WINTER WORK. So voted.

7. To see if the Town will vote the sum of \$87,000 for DIRT WORK. So voted.
8. To see if the Town will vote the sum of \$10,000 for a BRIDGE REPAIR FUND. So voted.
9. Shall the Town appropriate \$90,000 to defray the GENERAL EXPENSES of the Town? So voted.
10. To see if the Town will vote the sum of \$12,000 to the TOWN HALL REPAIR FUND. So voted.
11. To see if the Town will vote the sum of \$15,000 to the TOWN EQUIPMENT FUND for the future purchase of new equipment. So voted.
12. To see if the Town will authorize the Selectmen to transfer up to \$25,000 from the Road Account to the New Equipment Fund. So Voted
13. To see if the Town will vote the sum of \$15,500 for the H. F. Brigham Library for the year 2003." The article is amended to read "To see if the Town will vote the sum of \$15,500 for the H. F. Brigham Library, for 2004." So voted.
14. To see if the Town of Bakersfield will vote to declare the H. F. Brigham Library's status as a municipal public library governed by a five-member board of trustees. So voted.
15. To see if the Town will vote from the Brigham House Fund, the sum of \$516.69 to the Bakersfield School District. So voted.
16. To see if the Town will vote the sum of \$1,500 for the Franklin County Home Health. So voted.
17. To see if the Town will vote the sum of \$1,215 for Northwestern Vermont Solid Waste District. So voted.
18. To see if the Town will vote the sum of \$13,200 for the Enosburg Ambulance Service. The article is amended to read "To see if the Town will vote the sum of \$13,200 for the Enosburg Ambulance Service with \$2,452.26 to come from the Jesse K. Maynard Expendable Interest Fund." Voted as amended.
19. To see if the Town will vote the sum of \$200 for the Franklin County Industrial Development Corp. So voted.
20. To see if the Town will vote the sum of \$1,200 for the Champlain Valley Agency on Aging. So voted.
21. To see if the Town will vote the sum of \$996 for the Franklin-Grand Isle Regional Planning and Development Commission. So voted.
22. To see if the Town will vote the amount of the Murray Land Account (\$4,248.04) plus interest to the General Fund. So voted.
23. To see if the Town will vote to add two (2) more Justice of the Peace on the ballot of 2004. So voted.
24. To see if the Town will vote to allow the Town Clerk to make additions to the Town Checklist without calling a meeting of the Board of Civil Authority. So voted.
25. To see if the Town will vote to transfer \$12,000 from the Reappraisal Fund to the planning account to be used for digital mapping. No.
26. To see if the Town will vote the balance of the Jesse K. Maynard Expendable Interest Fund (\$2,452.26) to replace Trust Fund Principals which are expected to be lost due to the bankruptcy of Agway Investment Corporation. No.
27. To see if the Town will vote to call upon our Legislators and Congressional Representatives to support the mandatory labeling of all genetically engineered food and seeds. (By petition). So voted.
28. To do any other business that can be properly transacted at this time. A motion to adjourn is made. The meeting is adjourned at 12:15 PM.

Respectively Submitted,

Joyce Morin, Town Clerk

BAKERSFIELD TOWN MEETING  
WARNING  
MARCH 2, 2004

The legal voters of the Town of Bakersfield, Vermont are hereby notified and warned to meet at the Town House in the said Town of Bakersfield on Tuesday, March 2th, 2004 at 10:00 a.m. in the forenoon to consider and act on the following articles, and vote by Australian Ballot for Town Officers.

1. To elect a Moderator for the ensuing year. (John Trzepacz's term expires)
2. To vote by Australian Ballot for the following officers and questions.
  - a. Selectman 3 yr. term (Robert Gervais's term expires)
  - b. Lister 3 yr. term.(Lynn Woolstenhulme's term expires)
  - c. Auditor 1 yr. of a 3 yr. term. (David Carr's resigned)
  - d. Auditor 2 yr. of a 3 yr. term. (Joy Doane Appointed)
  - e. Auditor 3 yr. term. (Kim Ruggiano's term expires)
  - f. Planning Commission 2 yr. term (Patricia Lintereur's Term Expires)
  - g. Planning Commission 2 yr. term ( Kathy Steele's Term Expires)
  - h. Planning Commission 2 yr. term (Adam Woods' Term Expires)
3. To act on the reports of various Town Officers as contained in the current financial statement.
4. To elect the remaining Town Officers as required by law:
  - a. First Constable (Clifford Williams's term expires)
  - b. Second Constable (Terah Williams's term expires)
  - c. Collect of Delinquent Taxes (Joyce Morin's term expires)
  - d. Grand Juror (Dale Cahill's term expires)
  - e. Town Agent (Leon Maynard's term expires)
  - f. Cemetery Commissioner-5 yr. term (Penny Goss's term expires)
  - g. Cemetery Commissioner-1 yr. of a 5 yr. term (Harrison Doane's resigned)
  - h. Library Trustee-3 yr. term (Carrie Fanning's term expires)
  - i. Library Trustee- 3 yr. term ( Michael O'Rourke's term expires)
  - j. Trustee of Public Funds-3 yr. term (Ron Marcotte's term expires)
  - k. Hospital Committee- 2 yr. term (Kathy Whitney's term expires)
  - l. Brigham Academy Committee Person-3 yr. term (Lee Tillotson's term expires)

5. To see if the Town will vote to have its current taxes collected by the Town Treasurer.
  - a. To see if the Town will vote to have its Property Taxes due on October 4, 2004.
  - b. To see if the Town will authorize the Selectmen to set a tax rate to cover expenses as voted.
  - c. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.
6. To see if the Town will vote the sum of \$35,000 for WINTER WORK.
7. To see if the Town will vote the sum of \$87,000 for DIRT WORK.
8. To see if the Town will vote the sum of \$10,000 for a BRIDGE REPAIR FUND.
9. Shall the Town appropriate \$120,000 to defray the GENERAL EXPENSES of the Town.
10. To see if the Town will vote the sum of \$10,000 to the Town Hall Repair Fund.
11. To see if the Town will vote the sum of \$15,000 to the Town Equipment Fund for the future purchase of new equipment.
12. To see if the Town will vote the sum of \$12,000 for the H.F. Brigham Library, for 2004.
13. Does the Town of Bakersfield grant authority to the Trustees of the H.F. Brigham Public Free Library to spend designated monies raised by grants or contributions.
14. To see if the Town will vote the sum of \$1500 for the Franklin County Home Health.
15. To see if the Town will vote the sum of \$1215 for Northwestern Vermont Solid Waste District.
16. To see if the Town will vote the sum of \$16,133 for the Enosburg Ambulance Service.
17. To see if the Town will vote the sum of \$2313 for the City of St. Albans Dispatching Service.
18. To see if the Town will vote the sum of \$200 for the Franklin County Industrial Development Corp.
19. To see if the town will vote the sum of \$1200 for the Champlain Valley Agency on Aging.
20. To see if the Town will vote the sum of \$996 for the Franklin-Grand Isle Regional Planning & Development Commission.
21. To do any other business that can be properly transacted at this time.

Robert Gervais Sr.  
Robert Gervais Sr.

Brian Westcom  
Brian Westcom

Larry Krygier  
Larry Krygier

**BAKERSFIELD TOWN SCHOOL DISTRICT  
MINUTES OF ANNUAL MEETING  
TUESDAY, MARCH 4, 2003**

- ARTICLE I To elect a School Director for a term of two (2) years. Patricia Curtis is elected.
- ARTICLE II To elect a School Director for a term of three (3) years. Marie Race is elected.
- ARTICLE III To elect a Moderator for one year. John Trzepacz is elected.
- ARTICLE IV To receive and act on the reports of the Town School District Officers. So voted.
- ARTICLE V Shall the voters appropriate \$2,306,373 necessary for the support of schools for the year beginning July 1, 2003? By ballot. Yes 34 No 22 Blank 1 So voted
- ARTICLE VI Shall the voters authorize the School Directors to receive and expend for School purposes any additional grants, gifts or other revenue in excess of those calculated in determining the proposed budget for the school year beginning July 1, 2003. So voted.
- ARTICLE VII Shall the Voters authorize the School Directors to borrow money by the issuance of Bonds or or notes, not in excess of anticipated revenue for the school year beginning July 1, 2003? So voted.
- ARTICLE VIII To transact any other nonbinding business thought proper. Tennyson Doane, School Board Chairman, addresses the putting of Brigham back into use, after A. Foote inquires as to where they currently stand. A rough draft of potential use is now being put together for a grant that has not yet been approved. Pat Curtis, School Director, and the Board of Selectmen are currently working on this rough draft. This is a work in progress. Adjourned at 2:36 PM .

Respectfully Submitted,  
Joyce Morin, Town Clerk

# WARNING

## BAKERSFIELD TOWN SCHOOL DISTRICT ANNUAL MEETING Tuesday, March 2, 2004

The legal voters of the Bakersfield Town School District, Bakersfield, Vermont, are hereby warned and notified to meet at the Bakersfield Town Hall on Tuesday, March 2, 2004, between 10:00 a.m., at which time the polls will open, and 7:00 p.m., at which time the polls will close, to vote on the following articles by Australian ballot:

ARTICLE 1. To elect a School Director for a term of two (2) years.

ARTICLE 2. To elect a School Director for a term of three (3) years.

The legal voters of the Bakersfield Town School District of Bakersfield, Vermont, are hereby warned and notified to meet at the Bakersfield Town Hall, Bakersfield, Vermont, on Tuesday, March 2, 2004, at 1:30 p.m., to transact the following business, viz:

ARTICLE 3. To elect a Moderator.

ARTICLE 4. To receive and act on the reports of the Town School District Officers.

ARTICLE 5. Shall the voters appropriate \$2,516,014 necessary for the support of schools for the year beginning July 1, 2004?

ARTICLE 6. Shall the voters change the day and time of the Annual School District meeting to 7:00 P.M, on the second Tuesday of March, beginning in 2005?

ARTICLE 7. Shall the voters authorize the School Directors to receive and expend for school purposes any additional grants, gifts, or other revenue in excess of those calculated in determining the proposed budget for the school year beginning July 1, 2004?

ARTICLE 8. Shall the voters authorize the School Directors to borrow money by the issuance of bonds or notes, not in excess of anticipated revenue for the school year beginning July 1, 2004?

ARTICLE 9. To transact any other nonbinding business thought proper.

Adopted and approved at a regular meeting of the Board of School Directors duly noticed, called and held for that purpose on January 14, 2004.

Joyce Morin, Clerk

School Directors:

Tennyson Doane, Chair  
Terri Gates, Vice-Chair  
Marie Race, Clerk  
Lisa Maynard  
Patricia Curtis

TOWN OF BAKERSFIELD, VERMONT  
SELECTMENS REPORT 2003

---

January 14, 2004

We have finished another busy year. Work has continued on Town Road #3 (East Bakersfield Road). One more mile has been successfully brought up to Class 2 Standards, and work will continue there in the upcoming Spring. 16 culverts have been upgraded. Also, there has been considerable work done to the Branch Bridge, including new abutments and a new, wider travel area for increased safety.

A new dump truck was purchased to replace the 1994 International Dump Truck. We felt that a Tandem would do less damage to the roads in the Spring of the year and help us move our materials much faster the rest of the time.

With the hiring of Mark Allen, we are now back to a full road crew.

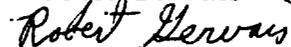
Much needed insulation has been blown into the attics of the Town Hall and Town Garage, where there previously was none.

The addition of a new Entryway into the Town Hall not only improves the building's appearance, but also makes it handicap accessible.

Sincerely,

Bakersfield Board of Selectmen:

Robert Gervais



Brian Westcom



Larry Krygier



**TOWN OF BAKERSFIELD  
STATEMENT OF TAXES RAISED**

GRAND LIST FOR TOWN TAX RATE: Personal Property and Real Estate 67088500 x 1% =670885

GRAND LIST FOR SCHOOL TAX RATE: Real Estate Only 67135400 x 1% = 671354

Taxes Assessed & Distribution of Collection

Fiscal Year Ending Dec. 31, 2003

	Vote	Rate	Assessed	Distribution
<b>TOWN</b>				
Winter Work	\$35,000.00	0.0522	35020.20	\$35,000.00
Dirt Work	87,000.00	0.1297	87013.78	\$87,000.00
Bridge Repair Fund	10,000.00	0.0149	9996.19	\$10,000.00
General Expenses	90,000.00	0.1342	90032.77	\$31,267.82
Town Hall Repair Fund	12,000.00	0.0179	12008.84	\$12,000.00
New Equipment Fund	15,000.00	0.0224	15027.82	\$15,000.00
H. F. Brigham Library	15,500.00	0.0231	15497.44	\$15,500.00
Franklin County Home Health	1,500.00	0.0022	1475.95	\$1,500.00
NW Solid Waste Management	1,215.00	0.0018	1207.59	\$1,215.00
Enosburg Ambulance Service	10,747.74	0.0160	10734.16	\$10,747.74
Franklin County Industrial Development	200.00	0.0003	201.27	\$200.00
Champlain Valley Area Agency on Aging	1,200.00	0.0018	1207.59	\$1,200.00
Fmkln./Grand Isle Reg. Planning & Dev. Comm.	996.00	0.0015	1006.33	\$996.00
*2003 Hold Harmless	(24,088.00)	(0.0359)	(24,084.77)	(\$24,088.00)
<b>TOTAL TOWN</b>	<b>\$256,270.74</b>	<b>0.3821</b>	<b>256345.16</b>	<b>\$197,538.56</b>
<b>SCHOOL</b>				
State Education Property Tax	709,455.00	1.05680	709,486.91	\$709,455.00
Local Share Property Tax	266,635.00	0.39720	266,661.81	\$266,635.00
<b>TOTAL SCHOOL</b>	<b>976,090.00</b>	<b>1.45400</b>	<b>976,148.72</b>	<b>\$976,090.00</b>
<b>GRAND TOTAL</b>	<b>\$1,232,360.74</b>	<b>1.83610</b>	<b>1,216,724.71</b>	<b>\$1,173,628.56</b>

Amount Voted	\$1,232,360.74
Listers' Errors and Omissions	1,579.05
Rounding Adjustment	133.20
<b>Actual Amount Raised on Grand List</b>	<b>\$1,234,072.99</b>

Current Tax Collected in 2003	\$1,134,559.56
Current Tax Collected in 2002	1,402.08
2003 Delinquent Tax Collected	35,953.30
Overages & Shortages	(1.01)
Overpayments Returned	(14.98)
Total Current Receipts	<u>\$1,171,898.95</u>
2003 Taxes Left Delinquent	<u>\$62,174.04</u>
<b>Actual 2003 Taxes</b>	<b>\$1,234,072.99</b>

Auditors' Note: Hold Harmless Payments are issued by the State to reduce the tax in recompense for the drop in the Grand List due to Current Use Appraisals

**GENERAL FUND  
STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
YEAR ENDING DECEMBER 31, 2003**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$68,636.42</b>
<b>RECEIPTS</b>		
Current Tax Receipts	\$1,134,559.56	
Hold Harmless Payment	24,088.00	
2004 Property Tax	2,169.01	
Delinquent Taxes		
Property Taxes	88,668.51	
1% Interest	7,070.15	
4% Penalty to Collector	3,544.41	
4% Penalty to Town	3,544.32	
Zoning Permits	2,315.00	
Planning Commission	75.00	
Liquor License	200.00	
Dog Fees	1,088.50	
Savings Interest	936.98	
Overpayment of Delinquent Tax	971.70	
Grand List Maintenance Funds	5,033.00	
Land Use Change	409.80	
Fees for Salary	17,625.89	
Vehicle Permits	205.00	
Transfer from Murray Land Account (By Vote)	4,265.59	
Miscellaneous	334.52	
<b>Total Receipts</b>	<u>\$1,297,104.94</u>	
<b>Total Available</b>		<u>\$1,365,741.36</u>
<b>TOTAL SELECTMEN'S ORDERS DRAWN</b>		<u>\$1,332,668.19</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<u>\$33,073.17</u>
<b>Bank Accounts</b>	<b>\$32,773.17</b>	
<b>Petty Cash</b>	<b>\$300.00</b>	

**GENERAL FUND  
ANALYSIS OF ORDERS DRAWN  
YEAR ENDING DECEMBER 31, 2003**

<b>SALARIES</b>		
Selectmen	\$3,485.00	
Town Clerk	20,671.89	
Assistant Town Clerk	2,546.00	
Treasurer	11,359.46	
Janitors	1,387.76	
Delinquent Tax Collector	3,666.54	
2004 Delinquent Tax Collector	69.18	
Listers	2,537.75	
Auditors	751.00	
Zoning Administrator	1,195.00	
First & Second Constable	1,585.00	
BCA-Ballot Clerks	313.88	
Miscellaneous Labor	500.00	
<b>Total Salaries</b>	<u>\$50,068.46</u>	

**GENERAL EXPENSES**

Social Security	\$3,813.25	
2004 Social Security	5.29	
Town Reports	2,735.23	
Zoning Expense	400.49	
Planning Expense	3,973.63	
Listers' Expense	452.49	
Dog Expense	824.14	
Janitor Expense	87.45	
Office Expense	3,976.02	
VLCT Dues	1,064.00	
Property Insurance	12,052.00	
Unemployment	380.06	
Utilities—CVPS	1,029.62	
Fuel	2,192.13	
Telephone	1,276.34	
Franklin County Court Tax	8,880.75	
CPA Audit	3,575.00	
Education	160.00	
Refund of Delinquent Tax	971.70	
Book Restoration Expense	2,276.00	
Refunds—Current Tax Overpayment	14.98	
Town Hall Refurbishing	14,203.00	
Building Expense	3,336.26	
Memorial Day Expense	288.00	
Sidewalk Grant	10,638.67	
Fire Department Contract	39,533.00	
Generator (To be Reimbursed)	7,104.25	
Half Cost of Street Lights	2,392.98	
Miscellaneous	514.26	
<b>Total General Expenses</b>		<b>\$128,150.99</b>

**DIRECT TAXES**

Winter Work	\$35,000.00	
Dirt Work	87,000.00	
Bridge Repair Fund	10,000.00	
New Equipment Fund	15,000.00	
H. F. Brigham Library	15,500.00	
Enosburg Ambulance Service	10,747.74	
Franklin/Grand Isle Reg. Planning and Dev Comm.	996.00	
N. W. Vt. Solid Waste Management District	1,215.00	
Franklin County Industrial Development	200.00	
Franklin County Home Health	1,500.00	
Champlain Valley Agency on Aging	1,200.00	
School District	976,090.00	
<b>Total Direct Taxes Paid</b>		<b>\$1,154,448.74</b>
<b>TOTAL SELECTMEN'S ORDERS, DECEMBER 31, 2003</b>		<b>\$1,332,668.19</b>

**STATEMENT OF DELINQUENT TAXES**  
**Fiscal Year Ending December 31, 2003**  
**PROPERTY TAXES**

	Balance January 01, 2003	To Collector	Collections	Balance December 31, 2003
2000	\$724.84		(\$724.84)	\$0.00
2001	\$17,334.33		(\$14,477.29)	\$2,857.04
2002	58,281.48		(\$37,513.08)	\$20,768.40
2003		\$98,127.34	(\$35,953.30)	\$62,174.04
<b>TOTAL</b>	<b>\$76,340.65</b>	<b>\$98,127.34</b>	<b>(\$88,668.51)</b>	<b>\$85,799.48</b>
				\$88,668.51
				\$7,070.15
<b>TOTAL RECEIVED</b>				<b>\$95,738.66</b>

**GENERAL FUND**  
**COMPARATIVE BALANCE SHEET**

	December 31, 2002	December 31, 2003
<b>CURRENT ASSETS</b>		
Town Treasurer-Cash Balance	68,336.42	33,073.17
Delinquent Taxes Receivable	\$76,340.65	85,799.48
<b>Total Assets</b>	<b>\$144,677.07</b>	<b>\$118,872.65</b>

**ACCOUNTS FOUND IN THE GENERAL FUND**

**PETTY CASH FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		\$300.00
<b>RECEIPTS</b>		
	\$1,093.78	
<b>Total Receipts</b>		1,093.78
<b>Total Available</b>		1,393.78
<b>DISBURSEMENTS</b>		
Town Reports	398.48	
Office Postage	341.85	
Listers' Expense	3.98	
Zoning Expense	12.24	
Planning Expense	28.91	
Building Expense	38.96	
Office Supplies	73.06	
Road Expense	3.27	
Sidewalk Postage	96.97	
Janitor Expense	96.06	
<b>Total Disbursements</b>	<b>1,093.78</b>	
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$300.00</b>

## GRAND LIST FUND

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$16,288.07</b>
<b>RECEIPTS</b>		
State Fund for Maintenance of Grand List	\$5,033.00	
<b>Total Receipts</b>		<u>5,033.00</u>
<b>Total Available</b>		<b>21,321.07</b>
<b>DISBURSEMENTS</b>		
Listers' Salaries	2,537.75	
Listers' Expense	376.11	
<b>Total Disbursements</b>		<u>2,913.86</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$18,407.21</b>
<b>Reserved for Reappraisal</b>		<b>11,206.07</b>
<b>General Maintenance of Grand List</b>		<b>7,201.14</b>

### ZONING INCOME AND EXPENSE

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$3,362.52</b>
<b>RECEIPTS</b>		
Zoning Fees	<u>\$2,315.00</u>	
<b>Total Receipts</b>		<u>2,315.00</u>
<b>Total Available</b>		<b>5,677.52</b>
<b>DISBURSEMENTS</b>		
Refunds	50.00	
Legal Fees	252.00	
Zoning Administrator	1,207.24	
FICA	91.42	
Mileage	<u>86.25</u>	
<b>Total Disbursements</b>		<u>1,686.91</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$3,990.61</b>

### PLANNING INCOME AND EXPENSE

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$2,827.04</b>
Transferred from General Fund		
—2002 Mapping Grant	\$6,202.50	
Planning Fees	<u>\$75.00</u>	
<b>RECEIPTS</b>		<u>6,277.50</u>
<b>Total Available</b>		<b>9,104.54</b>
<b>DISBURSEMENTS</b>		
Advertising Expense	191.38	
Grant Expenses	3,753.34	
Supplies/Postage	<u>28.91</u>	
<b>Total Disbursements</b>		<u>3,973.63</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$5,130.91</b>

**TOWN HALL REPAIR FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		\$7,948.73
<b>RECEIPTS</b>		
Direct Tax	<u>12,000.00</u>	
<b>Total Available</b>		<u>12,000.00</u>
		19,948.73
<b>DISBURSEMENTS</b>		
Materials and Labor	<u>14,203.00</u>	
		<u>14,203.00</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<u>\$5,745.73</u>

**BOOK REFURBISHING ACCOUNT**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		\$2,861.37
<b>RECEIPTS</b>		
4% Delinquent Tax Penalty	<u>3,544.32</u>	
<b>Total Receipts</b>		<u>3,544.32</u>
<b>Total Available</b>		6,405.69
<b>DISBURSEMENTS</b>		
Book Restoration Expense		<u>2,276.00</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<u>\$4,129.69</u>

**SIDEWALK GRANT ACCOUNT**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		\$0.00
<b>RECEIPTS</b>	<u>\$0.00</u>	
(Approved Grant of \$14,850 to be Received in 2004)		0.00
(AOT Payment of \$2432.28 to be transferred from Road Acct.)		
<b>DISBURSEMENTS</b>		
Supplies & Postage	205.50	
Mileage	77.00	
Study Expense	<u>10,356.17</u>	
<b>Total Disbursements</b>		<u>10,638.67</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		(\$10,638.67)

## ROAD ACCOUNT

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$135,379.67</b>
<b>RECEIPTS</b>		
Interest	\$1,077.35	
State Aid	81,264.76	
Town Highway Structure (Bridge) Program Grant	22,365.00	
TR #3 Resurfacing Grant	34,840.44	
Direct Tax	122,000.00	
AOT Payment to be transferred to Sidewalk Acct.	2,432.28	
Miscellaneous	1,480.40	
<b>Total Receipts</b>		<b>265,460.23</b>
<b>Total Available</b>		<b>400,839.90</b>
<b>DISBURSEMENTS</b>		
Total Road Orders Drawn		<b>303,872.02</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$96,967.88</b>

### ROAD ACCOUNT-DISBURSEMENTS BY JOB

Dirt Work	\$98,139.23
Winter Work	72,673.22
TR #3	32,452.45
TR #14	956.50
TR #20	956.50
TR #25	3,251.28
TR #32	332.50
TR #34	2,461.93
TR #37	19,052.10
TR #38	3,060.32
TR #39	2,461.90
Bridge #11	598.35
Bridge # 34	28,608.50
<b>Total Disbursements by Job</b>	<b>\$265,004.78</b>
<b>Transferred to Other Accounts</b>	<b>\$38,867.24</b>
<b>TOTAL ORDERS DRAWN DECEMBER 31, 2003</b>	<b>\$303,872.02</b>

### ROAD ACCOUNT DISBURSEMENTS BY ITEM

<b>SALARIES</b>		
Raymond Dragon	\$28,826.69	
William Newett	31,352.05	
Brian Westcom (Road Commissioner)	1,759.00	
Mark Allen	14,417.53	
Tom Barry	6,867.50	
<b>Total Salaries</b>		<b>83,222.77</b>
<b>LEASED &amp; CONTRACTED EQUIPMENT</b>		
Backhoe	4,237.50	
G. W. Tatro--Cat 225	4,108.75	
T Lawyer--Tractor for Roadside Mowing	1,295.00	
Nortrax--Excavator	3,500.00	
<b>Total Leased Equipment</b>		<b>13,141.25</b>

**TRANSFERS TO OTHER ACCOUNTS**

To Equipment Repair Fund	13,867.24	
To New Equipment Fund	<u>25,000.00</u>	
<b>Total Transferred to Other Accounts</b>		<b>38,867.24</b>

**OTHER EXPENSES**

Telephone	609.01	
CVPS	678.42	
Heating Fuel	979.62	
Street Light	159.74	
Social Security & Medicare	6,366.41	
Health Insurance	13,942.80	
401K (Town Share)	1,848.07	
Uniforms	2,598.39	
Mileage	391.92	
Expense Truck #1	6,823.85	
Expense Old Truck #2	5,053.27	
Expense New Truck #2	260.82	
Expense Truck #3 (1987 Chevrolet)	3,336.83	
Loader Expense	479.83	
Screener Expense	451.01	
Grader Expense	541.35	
Other Equipment Expense	188.74	
Shop Supplies & Repairs	3,672.49	
Diesel	7,321.25	
Signs	1,289.31	
Sand & Gravel	74,048.50	
Salt/Chloride/Cold Patch/Stone	9,334.01	
Excavation & Culverts	11,737.78	
Paving	6,153.75	
Equipment Rental Transportation	562.50	
Drilling & Blasting Services	5,590.75	
Repairs to Bridge # 34	3,758.50	
Miscellaneous	<u>461.84</u>	
<b>Total Other Expenses</b>		<b>168,640.76</b>
<b>TOTAL ORDERS DRAWN DECEMBER 31, 2003</b>		<b><u>\$303,872.02</u></b>

**EQUIPMENT REPAIR FUND**

**BALANCE ON HAND JANUARY 1, 2003** **\$27,379.96**

**RECEIPTS**

Truck Earnings From Road Account	\$13,867.24	
Interest	138.64	
Court Settlement (Bounced Ck-Sale of Used Truck)	<u>3,500.00</u>	
<b>Total Earnings</b>		<b>17,505.88</b>
<b>Total Available</b>		<b><u>44,885.84</u></b>

**DISBURSEMENTS**

Transfer to New Equipment Fund	<u>15,902.00</u>	
<b>Total Disbursements</b>		<b>15,902.00</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b><u>\$28,983.84</u></b>

## NEW EQUIPMENT FUND

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$37,426.92</b>
<b>RECEIPTS</b>		
From Road Account	\$25,000.00	
From Equipment Repair Fund	15,902.00	
Interest	464.22	
Direct Tax	15,000.00	
Regional Planning Grant for Generator	<u>2,204.84</u>	
<b>Total Receipts</b>		<b>\$58,571.06</b>
<b>Total Available</b>		<b>\$95,997.98</b>
<b>DISBURSEMENTS</b>		
2004 International Dump Truck	\$78,095.00	
<b>Total Disbursements</b>		<b>\$78,095.00</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$17,902.98</b>

## BRIDGE ACCOUNT

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$24,780.50</b>
<b>RECEIPTS</b>		
Direct Tax	\$10,000.00	
Interest	<u>360.61</u>	
<b>Total Receipts</b>		<b>\$10,360.61</b>
<b>Total Available</b>		<b>\$35,141.11</b>
<b>DISBURSEMENTS</b>		
Repairs to Bridge #34	<u>\$34,123.75</u>	
<b>Total Disbursements</b>		<b>\$34,123.75</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$1,017.36</b>

## MURRAY LAND SALE ACCOUNT

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$4,248.04</b>
<b>RECEIPTS</b>		
Money Market Interest	\$17.55	
<b>Total Receipts</b>		<b>17.55</b>
<b>Total Available</b>		<b>4,265.59</b>
<b>DISBURSEMENTS</b>		
Transferred to General Fund per Town Vote	<u>4,265.59</u>	
		<b>4,265.59</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$0.00</b>

### BAKERSFIELD RURAL DEVELOPMENT ACCOUNT

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$21,036.20</b>
<b>RECEIPTS</b>		
Loan Payments - Principal	<b>\$1,449.73</b>	
Interest	<b>265.39</b>	
Bank Interest	<b>139.89</b>	
<b>Total Receipts</b>		<b>1,855.01</b>
<b>Total Available</b>		<b>22,891.21</b>
<b>DISBURSEMENTS</b>		<b>0.00</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$22,891.21</b>

### BAKERSFIELD TEEN CENTER ACCOUNT

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$3,605.55</b>
<b>RECEIPTS</b>		
Youth Service Grant	<b>\$2,250.00</b>	
Community Partnership	<b>2,500.00</b>	
Dairy Promotion	<b>35.00</b>	
Fund Raisers*	<b>1,198.87</b>	
Snack Sales	<b>179.32</b>	
<b>Total Receipts</b>		<b>6,163.19</b>
<b>Total Available</b>		<b>9,768.74</b>
<b>DISBURSEMENTS</b>		
Payroll	<b>4,450.40</b>	
Social Security/Medicare	<b>340.40</b>	
Supplies	<b>839.85</b>	
Entertainment	<b>1,525.00</b>	
Equipment—Playstation & Games	<b>250.00</b>	
Unreimbursed Petty Cash Expenditures	<b>122.09</b>	
Miscellaneous	<b>13.10</b>	
<b>Total Disbursements</b>		<b>7,540.84</b>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$2,227.90</b>

\* Amount Not Verifiable

<b>Checking</b>	<b>\$2,199.99</b>
<b>Petty Cash</b>	<b>\$37.91</b>

**NOTES PAYABLE**  
**Year Ending December 31, 2003**

	<b>Notes Payable 1/1/2003</b>	<b>2003 Borrowing</b>	<b>2003 Savings Allocation</b>	<b>2003 Payments</b>	<b>Notes Payable 12/31/2003</b>	<b>2003 Interest Paid</b>
TOWN OF BAKERSFIELD						
Kansas St. Bank of Manhattan-Truck		\$40,000.00		\$0.00	\$40,000.00	\$0.00
BAKERSFIELD SCHOOL DISTRICT						
Vermont Municipal Bond	\$162,857.40	\$0.00	6,608.31	\$33,231.81	\$123,017.28	\$12,182.72

**SCHEDULE OF LONGTERM DEBT**  
**Year Ending December 31, 2003**

	<b>Due Date</b>	<b>Interest Rate</b>	<b>Balance 12/31/2003</b>
TOWN OF BAKERSFIELD			
Kansas St. Bank of Manhattan-Truck	Nov. 2006	4.54%	\$40,000.00
BAKERSFIELD SCHOOL DISTRICT			
Vermont Municipal Bond	Dec. 2006	7.254%	\$123,017.28

BAKERSFIELD FIRE DISTRICT #1

January 1, 2003

Checking	793.37	
Money Market	67,064.38	
Replacement Fund	5,140.35	
	<hr/>	\$72,998.10

RECEIPTS

Water Bill Revenue	38,997.35	
Penalties	105.95	
Interest	182.80	
Street Lights	2,552.72	
Misc.	60.00	
Water Hookups	380.00	
Bank Interest	621.48	
Total Receipts	<hr/>	\$42,900.30
Total Available		<hr/> \$115,898.40

DISBURSEMENTS

Bond Principal	8,049.76	
Bond Interest	11,912.41	
Electricity	11,652.02	
Dues	425.00	
Office supplies, calls etc.	132.95	
Water samples, bottles, etc.	246.00	
Permit To Operate	422.21	
Legal	125.00	
Social Security	295.37	
Collector	850.00	
Treasurer	400.00	
Clerk	400.00	
Operator	1,363.00	
Labor	48.00	
Auditors	50.00	
Prudential Committee	750.00	
Repairs	499.45	
Travel Expense	51.75	
Misc	41.00	
Total Disbursements	<hr/>	\$37,713.92

December 31, 2003

Checking	817.10	
Money Market	69,188.74	
Replacement Fund	8,178.64	
	<hr/>	78,184.48

**BAKERSFIELD VOLUNTEER FIRE DEPARTMENT  
FINANCIAL REPORT  
NOVEMBER 1, 2002 – OCTOBER 31, 2003**

**BALANCE FORWARD NOVEMBER 1, 2002** \$31,072.73

**RECEIPTS**

Bank Interest	\$2,245.76	
Direct Tax	38,760.00	
Membership Dues	82.00	
Donations	970.00	
Fire Department - Fund Raisers	2,399.92	
Workman's Comp Refund	184.00	
Grants	52,823.00	
Use of Tables & Chairs	392.50	
Insurance Claims	3,403.95	
Misc.	350.00	
<b>Total Receipts</b>		101,611.13
<b>Total Available</b>		132,683.86

**DISBURSEMENTS**

Phone	945.79	
Power	759.34	
Equipment/Trucks	57,469.05	
Truck Payment	16,053.28	
Heating Fuel	1,209.13	
Auto Fuel	492.60	
Training	775.95	
Insurance	10,841.00	
Equipment Maintenance	98.98	
Auto Maintenance	3,636.97	
Building Maintenance	448.49	
Fund Raiser Expenses	565.50	
Communication Expenses	10,278.95	
First Response Expenses	72.30	
Dispatch Service	1,100.00	
Snow Removal	450.00	
Dues	75.00	
Trophies & Plaques	215.50	
Office Expense	67.65	
Bookkeeping	300.00	
Water	130.00	
Donations	332.00	
Miscellaneous	334.03	
<b>Total Disbursements</b>		106,651.51
<b>BALANCE FORWARD OCTOBER 31, 2003</b>		\$26,032.35

Unreserved Money Market	\$2,001.74	
Money Market Reserved for Paving	10,000.00	
<b>Total in Savings</b>		12,001.74
Total in Checking		902.90
Total in CDs		13,127.71
		\$26,032.35

## Bakersfield Volunteer Fire Department, Inc. (BVFD)

BVFD has had an extremely busy and rewarding year.

One of the accomplishments that we are most proud of is lowering Bakersfield village's ISO (Insurance Service Office) rating from 7/9 to 6/9. We expect the town to soon see a reduction as well. ISO ratings are what the insurance industry uses to establish insurance policy costs. They are calculated based on how well a village/town meets pre-determined criteria and are dependent on how your insurer views the ISO ratings.

Another action that we are proud of is implementing an activity called pre-planning. The fire department is in the process of developing files on all major businesses, schools, farms, and public buildings in Bakersfield. Each file will contain itemized information that will help the fire department be more responsive in case of emergency situations. Information may include electrical power sources, building access, hazardous materials, etc.

As mentioned in last year's report, BVFD received approval for a \$51,000 grant, which was earmarked for the purchase of firemen turnout gear, air paks and radios. Since that report, gear and equipment has arrived and all of our firemen now have new protective gear and firefighting equipment. In addition, we submitted and received approval for another grant that will allow us to purchase two more air paks. BVFD also purchased a new Defibrillator with funds made available through EMS District #1 (Barry Domina, Grant Coordinator).

The fire department continues to experience a strong membership base and currently has 3 First Response EMT(s), 4 combination EMT/Fire Personnel, 22 Fire Personnel and 2 associate members.

Thank you for your continued support and we wish all of you the best in 2004!

2003 Incidents		2003 Volunteer Personal Hours		
*	Structure Fires	1	* Training	534
*	Chimney Fires	5	* Work Nights	490
*	Medical Assists	3	* Incident Response	215
*	Car Accidents	8	* Meetings	352
*	Grass Fires	1	* Misc. Duties	446
*	Wires Down	3	(Officers/Administrative)	
*	Mutual Aid	2		
*	False Alarms	1		
*	First Response	18		
<b>TOTALS:</b>		<b>42</b>		<b>2,037</b>



## 2003 TOWN REPORT

The Regional Commission is an organization formed by and serving the municipalities of Franklin and Grand Isle Counties. The Commission has been providing planning and development assistance to communities for over twenty-five years. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the governing Board of Commissioners. **Bakersfield is currently represented on the Board of Commissioners by: Leroy Turner and Nancy Hunt, and on the Transportation Advisory Committee by: Brian Westcom.**

This year the Commission provided municipal assistance in the following areas:

- ❖ data collection and analysis
- ❖ municipal plan and bylaw review, development, update, and adoption
- ❖ geographic information services, including mapping
- ❖ grant applications, grant administration
- ❖ site plan and subdivision reviews and state permits, including Act 250 proceedings
- ❖ emergency response planning and disaster mitigation planning

**The Commission assisted and supported the efforts of Bakersfield** this year by answering technical assistance questions related to planning and zoning issues and providing assistance in reviewing zoning district boundaries. The Commission also continued to provide funding source research and advice for the Brigham Academy rehabilitation project, technical support for the sidewalk grant and the Municipal Planning Grant Program, completed traffic studies and Road Surface Management inventories and created Zoning Map & Road Map Atlases for emergency personnel.

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in state regulatory proceedings for projects that have impact across municipal boundaries. Regional planning projects this year included:

- ◆ Mitigation planning for natural and man-made hazards in Franklin and Grand Isle Counties
- ◆ Development of a Regional Road Map for Franklin and Grand Isle Counties
- ◆ Lake Champlain Byways planning in Grand Isle and Franklin Counties
- ◆ Development of telecommunications bylaw language
- ◆ Assistance with the Missisquoi Bay Bridge replacement project
- ◆ Public involvement for recreation path planning in Grand Isle County
- ◆ Education forums and workshops for local officials
- ◆ Completion of a regional long-range transportation plan

This coming year, the Commission will complete an update of the region's transportation plan, continue work with a volunteer committee and the State to push for timely replacement of the Missisquoi Bay Bridge, complete a Regional Emergency Services Communication Plan and a Regional Hazard Mitigation Plan, and continue our efforts to provide increased services to our member municipalities.

The Commission has no regulatory or taxing authority; however each year we do request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for other sources of state and federal funding. For the coming year the Board voted to maintain the municipal assessment rate of \$0.82 per capita, based on the 2000 US Census population.

Your continued support for local and regional planning is greatly appreciated. Remember, we are your resource -- please call on us for assistance with planning, zoning, transportation, recreation, mapping or data needs. For more information, please visit our office at 7 Lake Street in St. Albans, contact your municipal representatives, or give us a call at 1-800-564-5958.



Enosburgh Ambulance Service has experienced its slowest year ever. During this past year, our staff responded to 650 emergency and non-emergency calls, 60 calls less than last year, and roughly 200 less than in 2001. Though this is good for our patients (fewer people sick or injured), these low numbers also affect our financial situation. Still, we are able to provide Advanced Life Support Ambulance coverage 24 hours a day, 7 days a week, and 365 days a year. Many ambulance services have a difficult time achieving this goal.

We are proud of the service we provide, and are proud to be able to give something back to the community that supports us. In 2004, we pledge to offer blood pressure clinics, schedule more blood drawings with the Red Cross, with Vermont Home Health, and to get involved with our local schools to teach our children about injury prevention.

We are also proud of our employees, without whom we could not offer such quality service. Their commitment and dedication is a constant reminder of the spirit of Vermonters. A sincere thank you to all Enosburgh Ambulance Service members.

We also wish to take this opportunity to thank everyone in our community for their continued support.  
 The staff of Enosburgh Ambulance Service,  
 January, 2004

As we all know, an unexpected ambulance trip to the hospital can be expensive. Transports necessary due to an illness or accident can easily turn into a thousand dollar bill. A typical "Basic Life Support" ambulance trip could cost around \$580 while an "Advanced Life Support" trip could cost around \$950. Not all insurance companies cover these services at 100%.

Enosburgh Ambulance Service is proud to still offer a **SUBSCRIPTION PROGRAM** to cover these unexpected expenses. (Many towns no longer offer this service.) The program covers all family members living at the physical address you provide. In the event a member of your household requires an ambulance transport, Enosburgh Ambulance Service will bill your insurance carrier. We will also absorb any portion of the costs not reimbursed by your insurance carrier.

If you would like to subscribe to this service, please fill in the enrollment form below and mail it, along with a check for \$35, to 83 Sampsonville Rd, Enosburgh, VT 05450, Or, you may call our office at 933-2118 between the hours of 9:00 AM and 5:00 PM. We will be glad to assist you and answer any question you may have.

Get peace of mind; subscribe today.

**SUBSCRIPTION ENROLLMENT COUPON**

LAST NAME: \_\_\_\_\_ FIRST NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY/TOWN: \_\_\_\_\_ ZIP: \_\_\_\_\_

PHYSICAL (911) ADDRESS: \_\_\_\_\_

NAMES OF DEPENDANTS/FAMILY MEMBERS AT SAME ADDRESS:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SUMMARY OF THE SOURCES & PURPOSES OF THE BAKERSFIELD TRUST FUNDS**

**BRIGHAM ACADEMY FUND**

In 1878, Sarah Jacobs and two others gave to build the Academy.....	\$8,000.00
(Used to build, not included in Trust)	
In 1877, Peter Bent Brigham left to aid education.....	30,000.00
In 1891, Sarah Jacobs left to support the Academy.....	100,000.00
With accumulated interest .....	<u>3,475.00</u>

**TOTAL BRIGHAM ACADEMY TRUST FUNDS**

\$133,475.00

**CEMETERY TRUST FUNDS**

In 1877, Peter Bent Brigham left to start a cemetery trust fund.....	\$10,000.00
In 1928, willed by Mattie Boutell Smith.....	500.00
willed by Loretta Brown .....	100.00
In 1955, willed by Mathilda Potter.....	100.00
In 1956, willed by Caroline Shattuck.....	1,000.00
In 1961, willed by Elwyn Vincent.....	177.93
willed by Child.....	2,499.07
In 2002, willed by May E. Regan.....	5000.00

**GILBERT FUND**

In 1957, Howard Gilbert left to establish a fund for cemetery care.....	\$29,466.71
In 1986, Gilbert Stock Principal Inc.....	63.29

**COWAN FUND**

In 1990, Marian Cowan left for the care, maintenance and upkeep of the cemetery.....	\$2,000.00
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**TOTAL CEMETERY TRUST FUNDS**

\$50,907.00

**J.K. MAYNARD FUND**

In 1888, Jesse K. Maynard left in trust, for the care of the worthy poor, with the unused income subject to the vote of the town.....	\$15,518.00
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**LIBRARY TRUST FUNDS**

**WEEKS FUND**

In 1942, willed by Mary F. Weeks to build, equip, and maintain the H. F Brigham Library.....	\$22,043.00
--	-------------

**SHELDON LIBRARY FUND**

In 1989, given in memory of Hortense Sheldon to be invested by the Trustees of Public Funds, with income for the benefit of the H. F. Brigham Library.....	\$35,000.00
--	-------------

**SHELDON LIBRARY BOOK FUND**

In 1994, willed by Hortense Sheldon, to be invested by the Trustees of Public Funds, with all income used to buy books for the H. F Brigham Library.....	<u>\$16,315.00</u>
--	--------------------

**TOTAL LIBRARY TRUST FUNDS**

\$73,358.00

**BRIGHAM HOUSE FUND**

In 1983, sale of the principal's house (established by vote, not will) with proceeds usually voted to the School District.....	\$15,000.00
--	-------------

**MARGARET J. CUTTING FUND**

1991-1993 from the Maebelle Cutting Estate willed to the Town of Bakersfield, under the management and discretion of its Trustees to form the Margaret J. Cutting Trust. The income is to be used: 20% to the Bakersfield First Congregational Church (with specific directions); and 80% to be awarded to students first in Bakersfield and then Franklin County, as funds are available (with guidelines contained in the will).....	\$508,389.00
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**THOMAS L. TUPPER FUND**

In 2003, received from the Trustee, the residue of the Thomas L. Tupper Estate, for "the relief and assistance of the needy and poor persons of Bakersfield." Held in an expendable interest account, and dispensed at the discretion of the Trustees of Public Funds.	\$135,323.01
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**BRIGHAM ACADEMY EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$3,786.27</b>
<b>RECEIPTS</b>		
Mortgage Interest	\$1,129.86	
Savings Interest	<u>82.58</u>	
<b>Total Receipts</b>		<u>1,212.44</u>
<b>Total Available</b>		<b>4,998.71</b>
<b>DISBURSEMENTS</b>		
Bakersfield School District	<u>4,431.00</u>	
<b>Total Disbursements</b>		<u>4,431.00</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$567.71</b>

**BRIGHAM HOUSE EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$516.69</b>
<b>RECEIPTS</b>		
Savings Interest	<u>79.91</u>	
<b>Total Receipts</b>		<u>79.91</u>
<b>Total Available</b>		<b>596.60</b>
<b>DISBURSEMENTS</b>		
School District (by vote)	<u>516.69</u>	
<b>Total Disbursements</b>		<u>516.69</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$79.91</b>

**WEEKS LIBRARY EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$1,104.41</b>
<b>RECEIPTS</b>		
Mortgage Interest	\$881.20	
Savings Interest	<u>108.35</u>	
<b>Total Receipts</b>		<u>989.55</u>
<b>Total Available</b>		<b>2,093.96</b>
<b>DISBURSEMENTS</b>		
H.F. Brigham Library	<u>1,559.09</u>	
<b>Total Disbursements</b>		<u>1,559.09</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$534.87</b>

**SHELDON LIBRARY BOOK EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$717.48</b>
<b>RECEIPTS</b>		
Mortgage Interest	\$1,386.72	
Savings Interest	<u>4.25</u>	
<b>Total Receipts</b>		<u>1,390.97</u>
<b>Total Available</b>		<b>2,108.45</b>
<b>DISBURSEMENTS</b>		
H. F. Brigham Library	<u>1,410.84</u>	
<b>Total Disbursements</b>		<u>1,410.84</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$697.61</b>

**J. K. MAYNARD EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$2,452.16</b>
<b>RECEIPTS</b>		
Mortgage Interest	\$832.67	
Savings Interest	74.72	
<b>TOTAL RECEIPTS</b>		<u>907.39</u>
<b>Total Available</b>		<b>3,359.55</b>
<b>DISBURSEMENTS</b>		
Enosburgh Ambulance Service (by vote)	2,452.16	
<b>TOTAL DISBURSEMENTS</b>		<u>2,452.26</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$907.29</b>

**GILBERT/COWAN/CEMETERY EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$2,106.12</b>
<b>RECEIPTS</b>		
Mortgage Interest	\$1,174.71	
Savings Interest	<u>337.33</u>	
<b>Total Receipts</b>		<u>1,512.04</u>
<b>Total Available</b>		<b>3,618.16</b>
<b>DISBURSEMENTS</b>		
Cemetery Operating Fund	<u>2,522.49</u>	
<b>Total Disbursements</b>		<u>2,522.49</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$1,095.67</b>

**MARGARET J. CUTTING EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$3,616.46 *</b>
<b>RECEIPTS</b>		
Investment Account	\$32,117.10	
Savings Acct. Interest	14.77	
<b>Total Receipts</b>		<u>32,131.87</u>
<b>Total Available</b>		<b>35,748.33</b>
<b>DISBURSEMENTS</b>		
First Congregational Church	6,060.76	
Scholarships	26,100.00	
Unused Scholarship from 2002	<u>(550.00)</u>	
<b>Total Disbursements</b>		<u>31,610.76</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$4,137.57</b>

\*Beginning Balance Reduced by Agway Financial Loss of \$5000

**SHELDON LIBRARY EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$0.00</b>
<b>RECEIPTS</b>		
Investment Account	<u>\$2,202.66</u>	
<b>Total Receipts</b>		<u>2,202.66</u>
<b>Total Available</b>		<b>2,202.66</b>
<b>DISBURSEMENTS</b>		
H. F. Brigham Library	<u>2,202.66</u>	
<b>Total Disbursements</b>		<u>2,202.66</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$0.00</b>

**THOMAS L. TUPPER EXPENDABLE INTEREST FUND**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		<b>\$0.00</b>
<b>RECEIPTS</b>		
Savings Interest	<u>119.81</u>	
<b>Total Receipts</b>		<u>119.81</u>
<b>Total Available</b>		<b>119.81</b>
<b>DISBURSEMENTS</b>		
		<u>0.00</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		<b>\$119.81</b>

**CIVIL SUIT JUDGEMENT  
LINDA HALL**

<b>BALANCE DUE JANUARY 1, 2003</b>		<b>\$600,083.08</b>
Received in 2003		<u>(\$2,064.44)</u>
<b>BALANCE DUE DECEMBER 31, 2003</b>		<b>\$598,018.64</b>

	<b>MARGARET CUTTING TRUST (R.M. DAVIS INC.)</b>	<b>SHELDON TRUST (LIBRARY) (R.M. DAVIS INC.)</b>
<b>BALANCE ON HAND JANUARY 1, 2003</b>	\$598,069.25	\$41,673.84
<b>RECEIPTS</b>		
Deposits into Margaret Cutting Trust	0.00	
Deposits into Sheldon Trust		0.00
Net Earnings and Capital Return	19,403.97	1,348.93
Change of Value	76,449.33	5,289.23
<b>Total Receipts</b>	<u>95,853.30</u>	<u>6,638.16</u>
<b>Total Available</b>	693,922.55	48,312.00
 <b>DISBURSEMENTS</b>		
Scholarships	26,056.34	
First Congregational Church Library	6,060.76	2,202.66
Administrative Charges	4,644.39	323.32
<b>Total Disbursements</b>	<u>36,761.49</u>	<u>2,525.98</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>	\$657,161.06	\$45,786.02

**CEMETERY OPERATING FUND  
MAPLE GROVE CEMETERY**

<b>BALANCE ON HAND JANUARY 1, 2003</b>		\$15,831.65
<b>RECEIPTS</b>		
Cemetary/Cowan/Gilbert Int.	\$2,522.49	
Savings Interest	352.67	
Beatrice Young Estate	14,561.32	
<b>Total Receipts</b>		<u>17,436.48</u>
<b>Total Available</b>		33,268.13
 <b>DISBURSEMENTS</b>		
Water	130.00	
Curtis Landscaping	4,000.00	
Flowers	275.89	
<b>Total Disbursements</b>		<u>4,405.89</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		\$28,862.24

**H. F. BRIGHAM PUBLIC LIBRARY  
FINANCIAL REPORT**

**BALANCE ON HAND JANUARY 1, 2003** **\$19,819.23**

**RECEIPTS:**

Direct Tax	\$15,500.00	
Sheldon Library Fund Interest	2,202.66	
Sheldon Book Fund Interest	1,410.84	
Marie F. Weeks Fund Interest	1,559.09	
Savings Interest	83.60	
Freeman Grant	9,449.00	
Early Childhood Literacy Grant	5,000.00	
Book Sales	422.60	
Donations	594.10	
Copier/Printer Use	101.25	
Miscellaneous Fund Raisers	597.61	
Other Income	11.27	
<b>Total Receipts</b>	<b>36,932.02</b>	
<b>Total Available</b>	<b>56,751.25</b>	

**DISBURSEMENTS**

Salaries - Gross	10,283.25	
Fica & Medicare	786.62	
Electricity	633.85	
Heating Fuel	733.21	
Telephone	1,638.45	
Water Fees	130.00	
Maintenance	48.99	
Library Supplies	469.82	
Postage	633.17	
Freeman Grant Expenditures	7,705.88	
Early Childhood Literacy Grant Expenditures	5,000.00	
Consulting	110.00	
Programs	403.42	
Books Purchased	2,164.15	
Periodicals	170.92	
Lost Books	15.99	
Audio/Video	294.54	
Mileage	252.62	
Fund Raising Expense	97.44	
Miscellaneous	896.03	
<b>Total Disbursements</b>	<b>32,468.35</b>	
<b>BALANCE ON HAND DECEMBER 31, 2003</b>	<b>\$24,282.90</b>	

General Fund-Checking	\$378.86	
Savings	18,428.25	
Petty Cash	300.00	
Marie F. Weeks Savings	5,175.79	
<b>TOTAL OF ALL ACCOUNTS</b>	<b>\$24,282.90</b>	

# H. F. Brigham Library Statistics Report

## OPEN

102 mornings, 150 afternoons, 100 evenings

NEW PATRONS - 28 families

## PROGRAMS

7 Adult, 7 Juvenile, 42 Story Hours

MEETINGS (other than regular trustee meetings) - 6

VISITORS - 2925 (1884 Adults, 1041 Juvenile)

CIRCULATION (books, magazines, AV materials) - 5266  
(2797 Adult, 2469 Juvenile)

## INTERLIBRARY LOANS

Sent to other libraries - 50 Adult, 11 Juvenile

Borrowed from other libraries - 119 Adult, 11 Juvenile

## ADDED TO COLLECTION - 716

Books purchased - 101 Adult, 77 Juvenile

Books donated - 215 Adult, 109 Juvenile

Audio/Videos purchased - 34

Audio/Videos donated - 180

The year of change – that seems to describe 2003 for the H. F. Brigham Free Public Library. With the town's confirmation of our status as a municipal library at Town Meeting Day, March 2003, our financial recording transitioned to the town treasurer as mandated by state law. In August 2003, our Library Director of three years, Carol Salminen, resigned in order to take advantage of an opportunity at the Richford Library. As a result, Deanna Smith came aboard as our new Library Director, bringing her energy and ideas for new programs to the library. In November, we sadly bid farewell to Marian Ryel, who has given her wisdom to the library as a dear friend, patron, trustee and as Assistant Librarian.

One of our great successes this past year has been the receipt of the second year of a grant through the Vermont Public Library Fund. The library received \$9, 449.00 for the second year, with the intent to supplement our regular budget monies. The trustees submitted the grant with the goal of making improvements to the library building that we would not be able to afford within our regular budget. All of the library's windows were replaced, the steps and walkway to the building were also replaced, a new railing was installed at the steps from the parking area, a light was installed to illuminate the library's sign, the exterior trim was painted, and the cellar windows were repaired. The remaining balance of approximately \$1700 has been earmarked for new, adjustable bookcases pending state approval.

The greatest challenge over this past year has been following the somewhat crooked path through the maze of federal forms in order to receive funding through E-rate. This is a program created by Congress in 1996 to make telecommunications services more affordable for schools and libraries. This program provides discounts ranging from 20% to 90% on telecommunication services and Internet access. We have been moving along this maze quite slowly, with little success. However, we continue to feel positive in the opportunity that this program will provide the library with much needed support in funding our telephone service, which brings free public Internet access to the Bakersfield community. We have received training to complete this process more efficiently, and hope to see results in the upcoming months.

The H. F. Brigham Library offers many services to our community and we look forward to responding to suggestions for additional services and programs to better meet your individual needs.

## Bakersfield Historical Society – 2003

The Bakersfield Historical Society was formed in 1997 to promote community awareness and pride in the heritage of Bakersfield. This is being accomplished by discovery, collection, preservation, and exhibits in our building; and publication of historical aspects of our town. This would include current information to be available for the future. These goals are part of our bylaws and are taken with sincerity. In addition, we individually find the social aspect and pursuit of personal interest to be very gratifying.

Historical information and items are spontaneously received in several ways. Many items arrive by direct contribution. Occasionally the town clerk's office receives material which is best served if added to our collection. Persons with Bakersfield connections feel their family information and artifacts should be held here.

We owe a large "thanks" to several charter members who set our course and challenge, but no longer find time in their changed lives to participate. Their faith in the organization and desire to preserve our home, the former St. George Catholic Church building, is to be truly recognized. Also, we again thank the voters for their initial \$10,000. gift in 1998.

One of our annual fund raisers was the calendar featuring the former Brigham Academy, as it's original construction was about 125 years ago. We held the third annual Sugar-on-Snow Party with Dave and Janice Carr providing the music. In October we held an annual Pig Roast, again with the Carr's and friends entertaining, along with a silent auction. We continued to hold Hunter's Breakfasts in November and invited all to come in and enjoy a huge meal prepared by the Goss family and friends. We helped the Firemen sell Cow-Plop tickets, which added to our treasury.

We offer other awareness events such as week-end open houses in the summer which include extensive theme displays. This past year the focus of exhibits in our building for Sunday open houses was Brigham Academy memorabilia. Brigham alumni enjoyed our exhibits after their annual luncheon. The viewing of exhibits and the building are initiated after Brigham Academy's annual dinner on the last Saturday of June and continue until the Bakersfield Bash on Sunday of Labor Day weekend. Local crafts, especially quilts, are featured at the Bash. We also held a flea market outside at this time. Our parade float entry titled "harvesting history" featured farm implements and farm products. We continue to participate in the Vermont Historical Days event held at Tunbridge Fairgrounds late in June. Our display this year centered around a collection of a Brigham Academy student's laboratory equipment, everyday study needs, exercise books, and study programs.

The greatest feat this past year was the reconstruction of the southwest corner of our building to add a large restroom and a second exterior door. This area compliments the historic interior and includes inlaid flooring and maple flooring in the new entry. A small door through the ceiling provides a service access as well as allowing sight of the original south window frames and framing of the arched ceiling over the 1900's addition. As many readers know, this building had never had a water pipe entering it.

This year our Society initiated an annual Community Service Award. The 2002 joint recipients were Penny and Jack Goss. The award is based on selfless, local volunteerism. We also awarded this prematurely for 2003 to Marion Ryel, as she moved

to Cleveland, Ohio in November. She had been active in school music programs, library activities, church affairs, and was treasurer as well a charter member of the Historical Society. Her involvement and concern for her adopted town, Bakersfield, is worthy of this award. She received the award at a "good-bye" party held in her honor by friends in November.

Some of our members participated in a two-week workshop on collection, maintenance, and documentation of artifacts. This workshop was conducted by Michelle Fortier in late July. We learned about describing, cataloguing, preserving and archival storage. This task is approximately 80% complete and will provide a computer data base available for research. The group diligently and tediously spent much time on this project. Preservation materials and shelving were the only expenses, except for ½ salary of the very knowledgeable intern.

Immediate projects include replacing a failing furnace; installing a complete set of kitchen cabinets, etc. from Linda McCall in an open area in the northeast corner of the building; and continuing to handicap adapt the building with a ramp on the north end. With limited finances, this requires serious priority decisions.

Our membership is 138, some active, some through donation. All donations, whether monetary, in-kind services, or professional advise are greatly appreciated. We continue to receive Restoration Fund gifts. It is our intent to continue to make the building and organization more serviceable to the community in the future. If this report appears lengthy please forgive us, but the desire is to keep the community well informed. We hope you'll stop by when our "OPEN" flag is waving.

The current Bakersfield Historical Society officers and directors are :

President—Gary A Foote  
Vice-president—Eric Jessiman  
Secretary—Kathleen Kontos  
Treasurer—Linda McCall

Directors; Alice Foote, Nancy Hunt, Marty Hyne,  
Jack Goss, Charlotte Pudvah,  
Marilynn Jessiman, Charlotte Ryan

FINANCIAL STATEMENT OF TRUST FUND ACCOUNTS 2003

	B.A. HOUSE	BRIGHAM FUND	CEMETERY/ COWAN/ GILBERT	J.K. MAYNARD	SHELDON BOOK	TUPPER TRUST	WEEKS	TOTAL
<b><u>MORTGAGE ACTIVITY</u></b>								
Balance in Mortgages 1/1/03	0.00	16,908.65	14,429.70	10,888.12	16,315.00		10,697.99	69,239.46
New Loans								
Principal Payments		8,565.79	1,425.29	2,630.65			2,036.43	14,658.16
Balance in Mortgages 12/31/03	0.00	8,342.86	13,004.41	8,257.47	16,315.00		8,661.56	54,581.30
<b><u>SAVINGS ACTIVITY</u></b>								
Balance in Savings 1/1/03	8,615.00	3,619.10	36,477.30	4,629.88	0.00	0.00	11,345.01	64,686.29
New Loans								
Tupper Trust						135,323.01		135,323.01
Principal Payments	0.00	8,565.79	1,425.29	2,630.65	0.00	0.00	2,036.43	14,658.16
Court Judgment to Principal		2,064.44						
Balance in Savings 12/31/03	8,615.00	14,249.33	37,902.59	7,260.53	0.00	135,323.01	13,381.44	216,731.90
<b><u>PRINCIPAL SUMMARY</u></b>								
Principal in Mortgages	0.00	8,342.86	13,004.41	8,257.47	16,315.00	0.00	8,661.56	54,581.30
Principal in Savings	8,615.00	14,249.33	37,902.59	7,260.53	0.00	135,323.01	13,381.44	216,731.90
Missing Principal		110,882.81						110,882.81
Total Principal	8,615.00	133,475.00	50,907.00	15,518.00	16,315.00	135,323.01	22,043.00	382,196.01
<b><u>INTEREST EARNED</u></b>								
Mortgage Interest Earned		1,129.86	1,174.71	832.67	1,386.72		881.20	5,405.16
Bank Interest Earned	79.91	82.58	337.33	74.72	4.25	119.81	108.35	806.95
Total Interest Earned	79.91	1,212.44	1,512.04	907.39	1,390.97	119.81	989.55	6,212.11

**CASH ON HAND AND IN BANKS  
DECEMBER 31, 2003**

**GENERAL ACCOUNTS**

General Fund Checking	\$13,029.93	
General Fund Savings	19,743.24	
General Fund Petty Cash	300.00	
Bakersfield Rural Development	22,891.21	
Teen Center Checking	2,199.99	
Teen Center Petty Cash	37.91	
Library Checking	378.86	
Library Savings	18,428.25	
Library--Marie Weeks Savings	5,175.79	
Library Petty Cash	<u>300.00</u>	
<b>TOTAL General Accounts</b>		<b>\$82,485.18</b>

**ROAD COMMISSIONER**

Checking Account	3,911.64	
Savings	93,056.24	
Equipment Repair Fund	28,983.84	
New Equipment Fund	17,902.98	
Bridge Account	<u>1,017.36</u>	
<b>TOTAL Road Comm. Acct.</b>		<b>144,872.06</b>

**TRUST FUND SAVINGS ACCOUNT**

Brigham Fund Principal Savings	14,249.33	
Brigham Fund Expendable Interest Savings	567.71	
Brigham House Principal Savings	8,615.00	
Brigham House Expendable Interest Savings	79.91	
Gilbert/Cowan/Cemetery Principal Savings	37,902.59	
Gilbert/Cowan/Cemetery Expendable Interest Savings	1,095.67	
Weeks Library Principal Savings	13,381.44	
Weeks Library Expendable Interest Savings	534.87	
Sheldon Library Book Principal Savings	0.00	
Sheldon Library Book Expendable Interest Savings	697.61	
J.K. Maynard Principal Savings	7,260.53	
J.K. Maynard Expendable Interest Savings	907.29	
Thomas L Tupper Fund Princpal	135,323.01	
Thomas L Tupper Fund Expendable Interest Savings	119.81	
Sheldon Fund Principal	45,786.02	
Cutting Fund Principal	657,161.06	
Cutting Fund Expendable Interest Savings	3,512.69	
Cutting Fund Expendable Interest Checking	<u>624.88</u>	
<b>TOTAL Trust Principal &amp; Savings</b>		<u><b>927,819.42</b></u>
<b>TOTAL TOWN CASH ACCOUNTS</b>		<b>1,155,176.66</b>

**BAKERSFIELD SCHOOL DISTRICT**

Checking Account	277,273.50	
Savings	796,177.84	
Hot Lunch--Checking	9,708.85	
Miscellaneous Cash Accounts	<u>265.00</u>	
<b>TOTAL SCHOOL CASH ACCOUNTS</b>		<u><b>1,083,425.19</b></u>
<b>TOTAL SCHOOL &amp; TOWN CASH ACCOUNTS DECEMBER 31, 2003</b>		<b>\$2,238,601.85</b>

**BAKERSFIELD SCHOOL DISTRICT TREASURER'S REPORT**

July 1, 2002 - June 30, 2003

**BALANCE ON HAND JULY 1, 2002**

366,614.31

**RECEIPTS**

Property Taxes	929,831.00	
State Aid to Education	950,477.00	
Mainstream Block Grant	65,771.00	
Intensive Reimbursement	104,257.00	
EEE	9,918.00	
Medicaid	16,822.38	
State Placed Students	8,080.87	
Bank Interest Earned	8,102.63	
Brigham Fund	4,743.22	
BA House	653.03	
Grants	1,500.00	
After School Program - parents	18,713.19	
After School Program - state	25,547.00	
After School Program - other	511.19	
Foundation for Excellence in Schools	500.00	
Guidance Salary Reimbursement	8,046.23	
FNESU - Reimbursements	1,634.93	
FNESU- SFA	405.00	
Use of Facilities	910.00	
Transferred from BUC account	210.48	
Summer Camp	5,785.00	
Enosburg Falls School District	5,696.27	
Employee's share Benefits	12,605.47	
Tuition Refunds	10,753.33	
Northwest Solid Waste District	1,200.00	
Misc. Receipts	115.00	
Misc. Reimb.	4,810.94	
<b>Total Receipts</b>		<u>2,197,600.16</u>
<b>Total Available</b>		<u>2,564,214.47</u>
<b>Total Disbursements</b>		<u>2,106,090.23</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>		458,124.24

Respectfully Submitted,  
Vera Lawyer, Treasurer

**BAKERSFIELD HOT LUNCH TREASURER'S REPORT**  
**JULY 1, 2002 -- JUNE 30, 2003**

<b>Balance on hand July 1, 2002</b>	10,292.15
 <b>RECEIPTS</b>	
Hot Lunch Receipts	22,170.40
Breakfast Receipts	1,586.05
State Aid Lunch	22,482.82
State Aid Breakfast	8,456.27
State Lunch Match	1,073.87
Bank Interest	83.25
Sale of Stove	200.00
Reimbursements	351.92
Refunds	185.80
Misc.	78.70
FY02 Receipts	<u>1,867.94</u>
 <b>Total Receipts</b>	 58,537.02
 <b>Total Available</b>	 <u>68,829.17</u>
 <b>Total Disbursements</b>	 <u>55,447.36</u>
 <b>BALANCE ON HAND DECEMBER 31, 2003</b>	 13,381.81

Respectfully Submitted,  
Vera Lawyer, Treasurer

**BRIGHAM USE COMMITTEE ACCOUNT**

<b>BALANCE ON HAND JANUARY 1, 2003</b>	\$216.26
 <b>RECEIPTS</b>	
Interest on Savings	\$0.22
<b>Total Receipts</b>	<u>0.22</u>
<b>Total Available</b>	216.48
 <b>DISBURSEMENTS</b>	
Bank Fees	6.00
Transferred to School by Vote	210.48
<b>Total Disbursements</b>	<u>216.48</u>
<b>BALANCE ON HAND DECEMBER 31, 2003</b>	\$0.00

## 2003-2004 CONTRACTED SCHOOL SALARIES

PRINCIPAL: Kathleen Baker	\$61,800.00
TEACHERS:	
Cynthia Anderson	\$35,344
Jerry Brigham	\$37,519
Sharon L. Evans	\$35,888
Amy Gervais	\$26,100
Jenifer Hardy	\$29,906
Lise Larose	\$37,519
Melinda Mascolino	\$34,365
Holly Morgan	\$29,363
Arlene F. O'Rourke	\$36,431
Erin Paquette	\$21,750
Elizabeth Reed	\$11,963
Mary Slayton	\$37,519
Patricia S. Stowe	\$37,519
Rebecca Beaumont Talcott	\$25,013
Jennifer Trayah	\$26,100
Lyle Willey	\$33,169
Rebecca Wright	\$19,901
Patricia Stowe, Assistant Principal	\$1,000
Lisa Denton, Administrative Assistant	\$23,581
Kathy Beaudoin, Nurse	\$27,188
Custodial	\$8.40-\$11.03/hour
Snow Removal	\$2,400
Mowing and Trimming	\$1,500
ParaEducators	\$7.72-\$9.83/hour
Special Ed. ParaEducators	\$9.83/hour
Bus Supervision	\$9.83-\$10.51/hour
Substitute Teachers	\$55.00/day
Hot Lunch Cooks	\$8.11-\$11.95/hr
Hot Lunch Agent	\$11.95/hour
Lunch Substitute	\$25.00/day
Breakfast Substitute	\$15.00/day
Office Substitute	\$55.00/day
Summer School Planning	\$10.00/hour
Special Ed. Summer Tutors (Individual)	\$10.00/hour
Special Ed. Summer Tutors (Group)	\$12.50/hour
Technology Support	\$5.71/day
Summer Camp Counselor/Coordinator	\$10.00/hour
Summer Camp Junior Counselor	\$6.25/hour
Girls' Basketball Coach--7/8th Grade	Volunteered
Boys' Basketball Coach--7/8th Grade	Volunteered
Girls' Basketball Coach--5/6th Grade	Volunteered
Boys' Basketball Coach--5/6th Grade	Volunteered
Soccer Coach	Volunteered
Drama Coach	Volunteered
School Board of Directors--Chairperson	\$500.00
School Board of Directors	\$450.00
School Board Secretary	\$450.00
Vera Lawyer--School Treasurer	\$5,657.00
Joyce Morin--Payroll Officer	\$799.00

**BAKERSFIELD TOWN SCHOOL DISTRICT**  
**Joint Report of School Directors**  
**and**  
**Office of Superintendent of Schools**

**2003-2004**

**Enrollment as of September, 2003**

<u>Grade</u>	<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>
	12	22	17	16	22	15	20	30	19	173

**Enrollment as of September, 2002**

<u>Grade</u>	<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>
	21	19	18	22	17	21	32	18	25	193

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**Student-Centered, Standards-Based Education**

**The Vision:**

**What the FNESU Learning Community Will Look Like in 2007**

**Curriculum, Instruction, and Assessment**

- Student interests, needs, and strengths drive instruction.
- Students have multiple opportunities to meet the standards through:
  - Instruction that corresponds to the learning opportunities described in the standards adopted by FNESU and responds to the individual interests, strengths, and needs of students;
  - Extended learning opportunities including accommodations, modifications, and interventions that are clearly articulated and available to help all students achieve the standards. Opportunities for advanced achievement, beyond the standards, are also provided. All teachers know what's available and who to go to to get help.
  - IEPs that are consistent with the standards and evidence in the *FNESU Standards-Based Curriculum*.

**Data**

- Data from the FNESU comprehensive assessment system are used to make informed decisions about planning, instructional and school improvement, and decisions about individual students (e.g., referrals, opportunities to learn, graduation.)

**School Climate**

- The social and emotional welfare of our students is the foundation of their learning.
- Families and community members share with faculty, staff, and administration the collective responsibility for student well being and improved student learning.
- Each school strives to be a safe, nurturing environment characterized by respect and is free from harassment, bullying, and violence in any form. Diversity is embraced in the FNESU learning community.

### **Professional Development, Supervision and Evaluation**

- A Professional Development Council creates, coordinates, and communicates information about a long-term professional development plan that balances individual school needs, all schools' needs, and supervisory union opportunities and meets criteria for high quality professional development, including identification of staff needs through needs assessment.

### **Community Partnerships/Communication With Students, Families, Staff, Community and School Board Members**

- Each student is known well by at least one adult in the school.
- Students receive regular feedback on their learning and on their progress toward meeting the standards.

### **District and School Resources for Continuous Improvement**

- Two-year action plans and district strategic plans are reviewed and revised annually based on student results data (student performance data and other indicators, such as dropout rates), data about programs and practices, and data about resources.
- The FNESU administrative team functions as a learning community focused on continuous improvement in the school district. Team members support each other by regularly sharing expertise and experience. The team actively explores and reflects upon new information, research and best practices particularly as those relate to curriculum, instruction, and assessment of student learning within the unified FNESU Goals.
- The FNESU Central Office will support school districts (schools, boards, employees, teachers, paraeducators, and administrators) and one another effectively and in a friendly manner. People in Central Office will maintain fiscal responsibility, respond to all questions, communicate and clarify information, produce accurate work, and maintain common direction across the district. At all times, Central Office personnel will maintain confidentiality.

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## **Superintendent's Report Conversations About Education**

A new Federal law, No Child Left Behind Act (NCLBA), is having an incredible impact on education. This complicated legislation has caused more conversations about education than has any previous law during my forty plus years in the field.

Conversations range from praise for the focus on student achievement, teacher quality and quality professional development, to grave concern related to insufficient funding, punitive aspects of the law, and extraordinarily rigorous reporting requirements.

As for the positives, the focus on student achievement is truly welcome. The need to look at specific groups of students (English as second language learners, students receiving special education services, minority students, students on free and reduced lunch, etc.) to ensure success for all students is an excellent focus. This analysis of test results forces educational leaders to look at student results from different perspectives, determine needed interventions or changes in programs, and provide supplementary materials.

In order to analyze data, Franklin Northeast Supervisory Union is participating in a Student Information System Consortium. This system is a data warehousing that allows the user to ask the system specific questions and receive immediate analysis. For example, if an action planning team wishes to learn how the school's special education population is performing in math problem solving, the system will provide the information quickly. Likewise, if a team is interested in knowing whether or not a homework club makes a difference, the question can be asked to determine results for all students taking advantage of the homework club. Comparisons between groups of learners can be made. Results for a specific student or groups of students over time can also be studied. Leadership teams at both the building levels and district level can focus on student learning frequently during a school year so adjustments in teaching, programs, and materials can be made throughout the year. With constant review and scrutiny and instructional adjustments, student learning will be increased.

Just as student achievement will be closely monitored, so will teachers' and paraeducators' credentials. To have a teaching license and a specific endorsement may not be sufficient. The Department of Education will review all teaching licenses matching the endorsements to actual job assignments. In some cases, teachers may require more than one endorsement to be able to continue performing present teaching responsibilities.

Likewise, paraeducators are expected to meet certain quality standards. The expectation is that Title I schools hire only people with Associate degrees to serve as paraeducators. People presently employed will be required to have earned Associate degrees by January, 2005, or be able to demonstrate skills equivalent to those held by people with Associate degrees. The paraeducators will demonstrate that they possess forty-eight to sixty credits or provide a quality portfolio to be reviewed by a local professional development board consisting of representatives including administrators, teachers, paraeducators, and a college/university professor.

In order to increase skills of all personnel, staff development will be ongoing rather than be comprised of daylong workshops and short conferences. Unless there is follow up and support at the building level, the short-term activities will not be allowable through Federal grant dollars.

In contrast to the demanding positive aspects of NCLBA, educators are also struggling with some negative thrusts of the legislation, including insufficient funding, punitive aspects, and cumbersome reporting requirements. As stated, this Federal law is clearly under funded. Like so many mandates, schools are expected to provide more and more services without sufficient funds to support the demands. This thrust puts more and more responsibility back on the local taxpayers. For example, the law requires that schools not making adequate yearly progress, as set by the State, must provide supplementary services for students. Many of these services must be provided at local expense. If progress is still not adequate over four years, the State Board of Education will review the case and decide the outcome.

As for unrealistic reporting requirements, it is my opinion that personnel in small schools, in particular, will be stretched to breaking levels to produce massive reports to meet the requirements of NCLBA. With the many functions principals already perform, this added assignment may well result in fewer professionals remaining in the job or causing local districts to hire people to assist the principal in meeting the reporting demands.

Regardless of these challenges, the good news is that whether conversations are directed toward the positives or negatives of NCLBA, our schools are receiving much attention. Over time, this attention, coupled with continuous scrutiny from within, will, in my opinion, produce positive change for all students.

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## Curriculum

The vision for a student-centered, standards-based education has been developed by our school administrators and supported by our school boards. Evidence for this support is seen in the adoption of the Franklin NE Supervisory Union (FNESU) Standards-Based Curriculum. It is seen when educators ensure that students are central to the planning of instruction and assessment. It is seen when time is planned for educators to work together to improve their practice by providing instruction and assessing learning in new ways. While this vision includes much more than curriculum, instruction and assessment, these are key to the foundation of the vision and its achievement. This vision continues to be refined and provides an intentional focus for our work.

Much progress has been made over the past years in the area of curriculum. A pre-kindergarten through grade 8 Franklin Northeast Supervisory Union Standards-Based Curriculum notebook is available in all schools describing the standards and learning expectations for students by grade level. Standards-based course descriptions have been developed by high school teachers and are also included in the notebook along with other resources such as the Vermont School Quality Standards and "The Parent's Guide to Understanding Standards." Please stop by your local school or the superintendent's office if you wish to

review this book. This curriculum may also be viewed on line at <http://enosburg.k12.vt.us/fnesu/curriculum.htm>.

Because of the federal reauthorization of the Elementary and Secondary Education Act, now called No Child Left Behind, the Vermont State Department of Education will soon be disseminating information about grade level expectations. The federal law requires annual testing of students in grades 3 through 8, and once in grades 9 through 11. Because of this, the state is working on defining the learning at each grade level. The work teachers in FNESU have done in defining our curriculum will undoubtedly serve us well in this regard. First, our work is being used as a reference for the state work. And second, teachers are learning to teach and assess students relative to standards and learning expectations, and not relative to how other students are doing.

New FNESU report cards have been developed and are being used in Berkshire, Bakersfield, Enosburg, Montgomery, and Richford Elementary Schools this year. All teachers of grades kindergarten through 8 are using these new report cards. Parents and students will learn about progress toward achievement of standards that are clearly identified for each grade level in the curriculum. Parents are encouraged to talk with teachers about the new report cards so that they have a clear understanding of what the changes mean about their student's learning. Although some standards remain the same throughout their school careers, students will be learning more about these standards at each grade level as the learning becomes more complex. Standards-based learning emphasizes depth of learning rather than a broader knowledge of facts. We want our students to be creative thinkers and problem-solvers, and be prepared for dealing with all sorts of challenges once they leave our schools.

Now that the curriculum has been clearly defined, our next work will include developing a system to determine when students are meeting these standards. Teachers have begun working together reviewing student work as evidence of achieving standards. This is very different from the way achievement has been decided in the past. Once levels of achievement have been defined by examples of student work, a data collection system will need to be implemented to collect information about each student and the standards achieved during the student's school career. This will be a determining factor for graduation in years to come.

As parents become more familiar with new programs and curriculums, comments about how these changes have affected their child's learning would be appreciated. Please take time to make suggestions to us at the superintendent's office, as well as directly to school staff.

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## Federal Grants

The Federal No Child Left Behind Act (NCLBA) provides for most federal grant funds allocated to Franklin Northeast Supervisory Union (FNESU). Our grants from NCLBA, totaling \$1,424,377, include Title I, Title II Parts A and D, Title IV, and Title V. In addition, several grants from other sources are described below. While these grant funds cannot replace local responsibility for providing education resources, they may be utilized to fund a variety of educational activities and initiatives within our supervisory union. Most importantly, funds are being used to support achievement of our local goals. Local school plans have been developed which include measurable goals related to improving student achievement. An advisory group, the Consolidated Grants Planning Committee, which includes representation from the community in addition to educators, provided input about what was important to support with our federal funds within the boundaries of the federal guidelines.

Additional federal grants and resources have been approved for school districts in FNESU. The Early and Periodic, Screening, Diagnosis, and Treatment (EPSDT) reinvestment plan, is in partnership with the Vermont Department of Health in the amount of \$67,498. These funds are used to plan prevention and health promotion activities. Examples of expenditures this year include support of summer/after-school health-related activities, increased time for guidance counselors or other health-related personnel, a student mentoring program, tooth tutor programs, and professional development for school social work and food service personnel. In its third year is the School-Based Tobacco Use Prevention grant for all schools to provide curriculum and activities that will prevent student use of tobacco. This grant, amounting to

\$10,464 for FNESU, is expected to last for several years as part of the tobacco companies' settlement with Vermont. Success By Six grants totaling \$17,955, are being utilized in all five towns to provide early literacy and social experiences to our young children. The Family Center in St. Albans is overseeing a grant awarded to Franklin County, the Early Learning Opportunities grant, in the amount of \$900,000, with the goal of improving the early learning and family services in our area. New this year, is the Reading First grant that provides additional personnel and reading support to Bakersfield, Berkshire, Enosburg, and Richford Elementary Schools. It also supports professional development for teachers in all five FNESU elementary schools, including Montgomery. The Reading First grant award totals \$840,733 over three years, with the possibility of extending the grant to six years.

Please contact Mary Helen Hart if you would like to participate in the Consolidated Grants Planning Committee or for further information about any of these grants.

### **Title I and Title II Part A**

Most of the FNESU Title I and Title II Part A funds provide personnel to support student learning needs in each of the elementary schools and the Early Childhood Program. Twenty-two teachers and ten paraeducators are working in our schools to provide additional support for students. The goals in every school are to help students succeed in regular classroom programs and become academically proficient at their grade levels. Parents are invited and encouraged to be part of the planning of individual student programs. One way of achieving this is through Parent/School Compacts in which agreement is reached by parents, students, and teachers about what needs to happen for students to be successful in school. The process of working together to support student achievement through discussion and program planning is a critical part of Title I.

In Berkshire, Bakersfield, Montgomery, Enosburg and Richford Elementary Schools, the Title I programs are schoolwide models. This means that Title I resources may be used to support schoolwide programs such as Success For All Reading Program, Mathland, and the Responsive Classroom Program.

FNESU Title I and Title II Part A funds are used to support four teachers and one paraeducator in Berkshire Elementary School, three teachers and three paraeducators in Bakersfield Elementary School, and four teachers in Richford Elementary School. In Enosburg Elementary School, FNESU employs five teachers and four paraeducators. In Montgomery, three teachers are partially funded, and one paraeducator is employed through this grant. In the Early Childhood Program, Title I employs one part-time teacher and one part-time paraeducator.

In all schools, Title I funds provide resources for Parent Literacy and Math gatherings and resources for parent libraries. Local portfolio scoring of student work is also supported through Title I.

### **Title II Part A**

In addition to the personnel described above, Title II Part A funds are used for professional development which focuses on improving academic instruction to students so they better achieve the standards described in the Vermont Framework of Standards and Learning Opportunities and our local curriculum. Educators plan to use funds to support activities such as conferences, courses, and workshops that will enhance their teaching, and provide them with new information and activities to share in the classroom. Many of our inservice activities and presenters are funded through this grant. Funds are also used to support teachers and paraeducators in meeting the new requirements in NCLB for becoming "highly qualified." NCLBA requires that all teachers not only be licensed in their subject areas and for the grade levels in which they teach, but also meet further content area requirements through coursework and other types of professional development. In addition, paraeducators must hold an Associate's degree or its equivalent or pass a state or local test by 2005. Funds from this grant and from Title I are being used to support our staff in their pursuit of these requirements. FNESU activities funded through this grant have included specific education and content area courses, literacy and math training, curriculum development work, and various behavior management trainings.

## **Title II Part D**

Title II Part D provides grant funds to support technology in all FNESU schools. Each school has funds that are being used to support their school's technology plan. Through this grant, \$56,229 is available to the schools.

In addition to these non-competitive funds, there were also funds available on a competitive basis. Individual schools, including Richford Elementary and Jr./Sr. High Schools, and Bakersfield, Berkshire, and Enosburg Elementary Schools have each applied for \$15,000 for improving the use of technology for student instruction in classrooms. Word has not yet been received on whether these funds will be awarded to our schools.

## **Title V**

Title V continues to fund innovative projects and staff development activities in our schools. District-wide activities such as the oration contest and an art and a music festival will all receive support from this grant. FNESU curriculum work is partially supported with Title V funds. The new standards-based report cards have been designed using funds from this grant. Most of the funds expended by schools this year have been for instructional materials. Schools are continuing the process of planning how to best use available funds in a way that supports their local school action plan goals and improves student achievement. The amount available to FNESU during the 2003-2004 school year is \$61,911.

## **Title IV – Safe & Drug Free Schools And Communities/Related Grants & Programs**

The '03-'04 school year arrived, I am pleased to report, with level funding for Title IV (S&DFS&C) under the No Child Left Behind Act. This funding will allow FNESU to continue providing a variety of quality prevention programs to all students. These include strong research-based programs: Second Step (a violence prevention program), Life Skills, Project Alert, Know Your Body, and Responsive Classrooms. Title IV also funds some "locally tailored" programs that have shown continued success. Mentoring, Educational Support Teams, which participate in the Annual Statewide Conference (BEST), as well as local events and presentations aimed at prevention education and promoting healthy life styles continue to be offered. Also funded are Student Assistance Programs (SAP), including a SAP counselor at EFMHS, and student participation in statewide activities such as the Governor's Youth Leadership Conference. Often programs are replicated in two or more of our towns, and some are specific to a single school based on needs. I encourage residents to inquire about programs, in your town, that are provided all, or in part, with Title IV (S&DFS&C) funding.

Another related source of funding is received through Title IV Subpart 2. This money (part of S&DFS&C) is being used to help fund Truancy/Dropout Prevention and related efforts. As I have previously reported, Enosburg is one of five pilot sites chosen in Vermont. The project continues to gain momentum and has led, this year, to the establishment of a new "Community Based Learning" course at the Enosburg Falls Middle & High School (EFMHS). Further, a local task force made up of students, parents, community members and educators has been formed to continue working on solutions to issues, which contribute to truancy and dropping out. To further help fund these efforts, a Vermont Children's Trust Fund Grant was applied for and awarded for this school year. There is the possibility of receiving two additional years of funding from this source. Although this project is presently taking place at EFMHS, information is being compiled and will be shared throughout the FNESU. Since EFMHS receives tuition students from other FNESU towns, it is expected that this project will have positive effects throughout the Supervisory Union. FNESU administrators meet regularly, and information relative to successes and findings are shared and made available for district-wide replication.

Part of the Safe Schools effort and Act 51 includes a requirement that Vermont educators complete a 15-hour drug/alcohol awareness program, "Drugs in Perspective." This year, I was able to work with a

new consultant, in the Division of Alcohol and Drug Abuse Programs, and offer the training here in FNESU. The first day took place in November, and the second day is scheduled for May. Providing in-district training offers three major advantages. First, the group is made up of all FNESU educators who can share experiences and ideas from their respective schools. Second, participants do not have to travel long distances to other training sites. Third, costs are substantially reduced. Based on this year's positive participant input, I plan to continue in-district Act 51 training in future years.

I would also like to mention that the Alcohol and Drug Addiction Prevention Program (ADAP) makes small grants available for various prevention and healthy choice programs. They are presently working with some of FNESU schools and communities around these efforts.

The "School Based Tobacco Prevention Grant" was once again funded for the '03-'04 school year. This grant provides funding for a variety of tobacco prevention/reduction activities and initiatives throughout FNESU.

I have previously noted our active partnership with the Franklin-Grand Isle Workforce Investment Board (WIB) as it relates to Truancy/Dropout Prevention efforts. The WIB is committed to the education and future success of all of our students. I am pleased to report that the WIB is taking the lead in attempting to secure a "Career Start" grant, which would greatly increase the effective transition of many students from school to employment. At this point, we are only in the planning stage; but as a member the WIB Steering Committee (and student employment contact in FNESU), I can report that we plan to do everything possible to secure this resource.

In closing, I want to thank everyone (students, parents, community members, educators, and members of FGI regional organizations) for their continued energy, effort and plain old hard work. Together we have developed, and continue to strengthen, school/community/business partnerships, which lead to quality education and help to insure success for all students in FNESU.

Contact Jake Schuler at 933-5608 Ext. 37 for additional information.

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**Special Education Funding in Vermont Schools**  
**Town Report**  
**2003**  
**Michelle Jewett, Director of Special Programs**

We receive state and federal funding in Vermont to support the provision of special education to students with handicapping conditions. Vermont uses a reimbursement system to support local school districts in the provision of eligible special education services. This reimbursement system works in a three-pronged formula, with a mainstream block grant, extraordinary cost reimbursement, and actual special education expenditures reimbursement.

The **mainstream block grant** is a predictable amount for each town, is based on the number of students in each district, and is computed on state average for special education salaries. The state pays 60% of the cost and the school districts must expend or match the remaining 40% of the cost.

**Extraordinary reimbursement** is designed to protect districts from completely absorbing the burden of high cost programs for individual students. Once a student's program reaches a threshold of \$50,000, the state will reimburse the district for 90% of the additional cost. For example, if a district has a student in a residential program that costs \$97,000, the school district pays the first \$50,000 from local dollars. They then submit a report to the state for the remaining \$47,000, of which they will receive \$42,300 back from the Department of Education, leaving a total local cost of \$54,700. The \$50,000 deductible, however, is also figured into the actual expenditures reimbursement and will be reimbursed at a rate of between 50%-57% depending upon the Department of Education receipts and expenditures.

The actual **expenditures reimbursement** reimburses town districts for eligible special education expenditures not covered by federal funds, state block grants and local match, and extraordinary reimbursement and applies the reimbursement rate to the remaining funds. The same rate applies to each town, and the reimbursement rate is adjusted annually to assure that the state's share across all sections of the formula is 60%. In FY03, the reimbursement rate was 55.315%.

In addition to state funds that contribute to the cost of providing special education programs, we receive federal funds (IDEA-B) that are allowed to be used for the provision of special education eligible aides and services. Typically, this money is used to provide services such as speech and language services, special education administration, in-service training for teachers and paraeducators, and counseling. The rules governing IDEA-B require that towns have a maintenance of effort, which means that federal funds must be used to supplement the provision of services, not supplant local taxpayers' dollars. Last year in Franklin Northeast, we received \$189,610 from the federal government for such services.

In addition to receiving reimbursement for expenditures to be used to provide special education services, we participate in the Medicaid Reinvestment program. This program allows school districts to submit claims to Medicaid for medically necessary special education services such as personal care services, remediation of a medical disability (physical, cognitive or academic in nature), speech and language services, etc. The money generated by those claims is split with the Department of Education, and is intended for prevention and intervention programs to help all students achieve high standards. Although this money CANNOT be used to pay for special education services at the local level, it is being used to provide support services to other students. The intent is to prevent the need for special education for some students by providing intensive supports early. Over the past few years, towns have collected as much as \$60,000 from Medicaid Reinvestment Program. Activities supported with these funds include increased guidance counselor time, nursing time, counseling services, etc.

Despite many challenges and obstacles, we strive to improve our ability to provide supports and services in cost-effective, time efficient, and meaningful ways. Special Education funding in Vermont is a complex system, involving many different sources of funds, and many different public and government agencies. I would be happy to provide clarification or further information upon request.

## **SPECIAL EDUCATION SERVICES AVAILABLE**

The Franklin Northeast Supervisory Union assures that all school-aged children who are handicapped, regardless of the severity of their handicaps and who are 504 eligible or in need of special education, shall be entitled to free and appropriate public education.

**Contact:**

Michelle Jewett, Director of Special Programs/504 Coordinator  
Franklin Northeast Supervisory Union  
P. O. Box 130  
Richford, Vermont 05476  
Telephone: 802-848-7661, Ext. 6

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### **Principal's Report Kathy Baker**

I would like to begin this report by thanking the Bakersfield community for being incredibly supportive of their school. This is evident in your financial commitment, but also the participation in our many school activities. In the past year, attendance at concerts, parent-teacher conferences, book share night, math/literacy night, the science and math fair, drama productions, athletic events, and many other events has been tremendous. We have many parents and community members who volunteer their time to help with

school activities and that is truly appreciated. As stated by the Reverend Jesse Jackson, "A school system without parents at its foundation is just like a bucket with a hole in it."

The Bakersfield School 2002-2004 Action Plan continues to focus on the following areas: literacy, math, parent/community partnerships, student assets, learning environments, and transitions. Some activities and action steps we will be targeting to increase student performance in these areas include additional support and tutoring for students achieving below the standard; professional development and student support in math concepts and problem solving; exploring a middle school model that supports the emotional and social needs of the students in grades five through eight; exploring the expansion of preschool opportunities for Bakersfield children; and better preparing our students for the high school transition. Based on the spring 2003 assessment results, as well as input from staff and parents, there will also be an addition to the plan which is to provide additional staff development in the area of writing instruction. Additional changes to our Action Plan will also be made based on feedback received from the community surveys that were sent out in June and October of 2003. Any community members interested in working on our Action Planning Committee are always welcome. If you are interested, please give me a call at 827-6611.

This school year, we have been busy working on the building project which would renovate Brigham Academy for both educational and community use, and make some necessary changes to the current school so we would have adequate space for implementing our educational programs. Additional space in the Academy's auditorium for bands and chorus, and additional classrooms to house grades seven and eight would provide additional space in the present school building needed for the kindergarten through grade six.

I invite you to visit your school and get to know all about us. Community interest and involvement are always welcomed and encouraged in the learning community of Bakersfield Elementary School.

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### **Business Manager's Update**

Last year, the State Legislature again changed Vermont's education funding laws. With the passage of Act 68, significant changes have been made in how school districts are funded beginning with the 2004-2005 school year (FY05). Some of the major funding changes are: the creation of two separate grand lists, the elimination of the General State Support Grant (GSSG), the creation of a residential education tax rate, the creation of a non-homestead education tax rate, the funding of technical education, and the standardization of budget reporting for all Vermont School Districts. Local property tax rate projections provided in the annual report are based upon Act 68, the Governor's recommendation to the State Legislature, and pending legislation. Therefore, tax rate projections may change prior to the annual school district meeting. An update on these issues and the impact on tax rates will be provided during the meeting.

Act 68 creates an equalized residential education tax rate and an equalized non-homestead education tax rate. Only one of these tax rates will be applied to each parcel of property. Current law establishes these rates at \$1.10 for residential property and \$1.59 for non-homestead property. Governor Douglas has recommended that these rates be lowered by \$.05 for FY05. The annual report and budget reflect these lowered rates. An update on the status of the Governor's recommendation, any new legislation affecting education funding and the impact on tax rates will be provided during the annual school district meeting. As was available with Act 60, and now with Act 68, qualifying taxpayers with household incomes of less than \$75,000 will be able to reduce their homestead property taxes by applying for a prebate when filing their state income taxes. A handout will be available during the annual meeting to help estimate property taxes based upon household income and homestead values.

Act 68 eliminates the GSSG and "sharing pool" established by Act 60. In their place, the State will provide every school district Education Spending Revenue (ESR) based upon each district's spending and anticipated revenues. ESR is computed by subtracting anticipated revenues from anticipated expenses. ESR plus Technical Center Tuition Revenue equals education spending, which is the root for computing the equalized residential education tax rate.

Act 68 changes the method of computing the equalized residential education property tax rate. Residential tax rates will now be computed by taking the spending level approved by taxpayers and subtracting anticipated local and state revenues to obtain the education spending. Education spending is divided by the district's equalized pupils to derive education spending per equalized pupil. The definition of equalized pupils is the same under Act 68 as Act 60. Equalized pupils is a weighted average of the number of resident students of a school district. Education spending per equalized pupil is divided by the state's per pupil base education amount, \$6,800 for FY05, to obtain the above base education payment spending rate. This rate is multiplied by the State education tax rate to produce the equalized residential education tax rate. Therefore, the residential education tax rate is based upon each school district's budget. Based upon the proposed budget of \$2,516,014, and anticipated state and local revenues of \$479,627, Bakersfield's education spending is \$2,036,386. Dividing education spending by 247.12 equalized pupils produces the education spending per equalized pupil amount of \$8,240. This amount is 121.18% of the state base education amount of \$6,800. Multiplying the state education tax rate of \$1.05 by 121.18% generates Bakersfield's FY05 equalized residential tax rate of \$1.2720.

It is anticipated that Bakersfield's equalized non-homestead education tax rate will be \$1.54 for FY05. *The non-homestead rate is not based upon education spending and will not change regardless of the local budget approved by taxpayers.*

As the state education tax rates are "equalized" rates, they need to be adjusted by the town's common level of appraisal (CLA) to determine local tax rates. Bakersfield's CLA has dropped from 103.07% to 100.03%. A falling CLA increases the local education tax rates in a community and is a reflection of increasing property values. Based upon the new CLA and the anticipated equalized tax rates, we anticipate Bakersfield's local residential education tax rate to be \$1.2722 and the local non-homestead education tax rate to be \$1.5395. *This increase in the equalized educational tax rates due to the CLA will occur regardless of the level of spending approved by Bakersfield voters.* Again, an update of the anticipated rates will be provided during the annual meeting.

Under Act 68, a homestead is the principal dwelling owned and occupied by a resident individual in which the individual claims residence, and all contiguous land. Homesteads will be taxed using the residential education tax rate. All non-homestead property will be taxed using the non-homestead tax rate.

The method of funding Vermont's technical education centers has also changed under Act 68. Previously under Act 60, the state withheld a portion of a district's GSSG and sent it directly to the supporting technical center. Technical centers used this payment to reduce tuition rates. Therefore, the actual cost of technical education was not reflected in school budgets under Act 60. Under Act 68, anticipated revenues will include technical education center tuition revenue; and the full cost of the supporting technical center tuition must be reflected in budgets. This results in the appearance that technical education tuition is drastically increasing, when, in actuality, the increase is a result of showing full technical center revenue and expenses.

Act 68 also establishes a standardized state budget report format that must be used by all Vermont Public School Districts and be distributed to taxpayers in advance of annual meetings. This state report provides three years of historical financial data and FY05 projections based upon the proposed budget. The standardized format cannot be changed by local districts and can, therefore, be utilized to compare different school districts' finances using similar formulas. The tax projection in the state report is based solely on current law and does not reflect the Governor's recommendation to lower rates. This report, titled "Three Year Comparisons," is included in the annual report.

### **Bakersfield Budget Highlights**

The elementary school portion of the budget has increased by \$64,152 or 4.17%. The increase is primarily due to increases in the cost of salaries, wages, and benefits, school program changes, and increased special education costs. Health insurance premiums are increasing by 9.75%, July 1, 2004. Starting January 1, 2004, Bakersfield teachers began paying 5% of their health insurance premiums. On July 1, 2004, their health insurance co-pay will increase to 10%; and during the 2005/2006 school year, their co-pay will

increase to 12%. Next year, kindergarten will change from a part-day to a full-day program. A paraeducator has been added to accommodate this change.

The FY04 budget anticipated there would be 69 high school students. The proposed FY05 budget anticipates there will be 72 tuition students. The increase in tuition students, changing tuition rates, and the new method for funding technical centers means the total anticipated payments to other school districts will be \$145,489 higher in FY05, which is an increase of 19%. Therefore, the total anticipated budget increase is \$209,641, or 9% more than FY04.

Local revenues are anticipated to decrease by \$2,197 primarily due to lower interest rates and to not receiving a prior year tuition refund as has occurred in the past. With the implementation of Act 68, State Revenues are anticipated to increase by \$683,739. The increase is primarily due to the elimination of the GSSG and the creation of ESR, and an increase in SPED reimbursement due to the increase in SPED expenses.

Bakersfield's education spending per equalized pupil for FY05 is anticipated to be \$8,241. This represents an average kindergarten through 12<sup>th</sup> grade per equalized pupil. In the future, data will be available to compare Bakersfield's per pupil spending with other Vermont School Districts.

Act 68 is a fundamental change to how public education is funded in Vermont. Anyone who would like additional information concerning Act 68, the proposed budget, and the impact on local school property taxes should contact any Bakersfield School Board Director; Kathy Baker, Bakersfield Elementary School Principal; or Bill Samuelson, the District's Business Manager.

Respectfully submitted,

Bakersfield School Directors

Tennyson Doane, Chair  
Terri Gates, Vice-Chair  
Marie Race, Clerk  
Patricia Curtis  
Lisa Maynard

Administration

Mary Sherrer, Ed.D., Superintendent  
Mary Helen Hart, Curriculum/Grants Coord.  
Edward Schuler, Employment Specialist/  
Drug & Alcohol Grant Coordinator  
Michelle Jewett, Dir. of Special Programs  
Kathy Baker, Principal  
William Samuelson, Business Manager

<b>Bakersfield Town School District FY05 Budget</b>				
		<b>2003-2004</b>	<b>2004-2005</b>	
		<b>Budget</b>	<b>Anticipated</b>	<b>Change</b>
1	<b>Anticipated Local Revenues</b>			
2	Use of Unreserved Fund Balance	\$145,519	\$163,079	\$17,560
3	EFHS Tuition Refund	\$10,240	\$0	(\$10,240)
4	Brigham Fund Interest	\$1,200	\$650	(\$550)
5	Brigham House Fund Interest	\$517	\$0	(\$517)
6	Interest on Savings	\$12,750	\$4,300	(\$8,450)
7	<b>Total Anticipated Local Revenues</b>	<b>\$170,226</b>	<b>\$168,029</b>	<b>(\$2,197)</b>
8				
9	<b>Anticipated State Revenues</b>			
10	General State Support Grant	\$1,371,385	\$0	(\$1,371,385)
11	Special Education State Aid	\$212,950	\$229,005	\$16,055
12	State Transportation Aid	\$41,331	\$42,282	\$951
13	Capital Debt Reimbursement	\$1,822	\$0	(\$1,822)
14	Medicaid Funds	\$16,822	\$19,310	\$2,488
15	EPSDT Funds	\$8,550	\$8,550	\$0
16	Early Essential Education Grant	\$11,386	\$12,452	\$1,066
17	<b>Total State Revenues</b>	<b>\$1,664,246</b>	<b>\$311,598</b>	<b>(\$1,352,648)</b>
18				
19	<b>Anticipated Education Spending Revenues</b>			
20	Education Spending Revenue	\$0	\$1,975,050	\$1,975,050
21	Technical Center Tuition Revenue	\$0	\$61,336	\$61,336
22	<b>Total Education Spending Revenues</b>	<b>\$0</b>	<b>\$2,036,386</b>	<b>\$2,036,386</b>
23				
24	<b>Total Anticipated Revenue</b>	<b>\$1,834,472</b>	<b>\$2,516,014</b>	<b>\$681,542</b>
25				
26	<b>Anticipated Expenses</b>			
27	Bakersfield School	\$1,539,184	\$1,603,336	\$64,152
28	Other School Districts	\$767,189	\$912,677	\$145,489
29	<b>Total Anticipated Expenses</b>	<b>\$2,306,373</b>	<b>\$2,516,014</b>	<b>\$209,641</b>
30				
31	Education Spending		\$2,036,386	
32	Equalized Pupils		247.12	
33	Per Pupil Education Spending		\$8,240	
34				
35	<b>Anticipated Education Tax Rates</b>			
36		<b>FY04 *</b>	<b>FY05</b>	<b>Change</b>
37	State Education Tax Rate	\$1.10	\$1.05	(\$0.050)
38	Above Base Ed Payment Spending Rate	N/A	121.183%	N/A
39	Equalized Residential Education Tax Rate	\$1.4986	\$1.2724	(\$0.2262)
40	Common Level of Appraisal	103.07%	100.03%	(\$0.0304)
41	Local Residential Education Tax Rate	\$1.4540	\$1.2720	(\$0.1820)
42				
43	Equalized Non-Homestead Education Tax Rate	\$1.4986	\$1.5400	\$0.0414
44	Common Level of Appraisal	103.07%	100.03%	(\$0.0304)
45	Local Non-Homestead Ed Tax Rate	\$1.4540	\$1.5395	\$0.0855
* FY04 tax rates were calculated under Act 60. FY04 rates shown above have been estimated as if Act 68 was in effect in FY04 only for comparison to anticipated FY05 Rates.				

<b>Bakersfield Town School District FY05 Expenses</b>					
LINE	DESCRIPTION	2002-2003 Actual	2003-2004 Budget	2004-2005 Anticipated	04 to 05 Change
<b>Instructional Services</b>					
1	K-8 Instructional				
2	Teachers' Salaries / Elem	\$305,948	\$311,532	\$305,530	(\$6,002)
3	Teachers' Salaries / Sec	\$115,832	\$119,553	\$131,965	\$12,411
4	Substitutes' Wages	\$13,837	\$9,000	\$14,000	\$5,000
5	Summer Instruction	\$100	\$3,000	\$3,000	\$0
6	Employee Ins / Elem	\$62,630	\$73,357	\$83,069	\$9,712
7	Employee Ins / Sec	\$22,705	\$31,030	\$33,048	\$2,018
8	Dental Insurance / Elem	\$1,076	\$1,009	\$1,087	\$78
9	Dental Insurance / Sec	\$530	\$555	\$712	\$157
10	FICA / Elementary	\$23,405	\$23,832	\$23,373	(\$459)
11	FICA / Secondary	\$8,861	\$9,146	\$10,095	\$949
12	FICA / Summer Inst & Subs	\$1,059	\$918	\$1,301	\$383
13	Life Ins Elementary	\$246	\$476	\$476	\$0
14	Life Ins Secondary	\$91	\$272	\$272	\$0
15	Workers Comp Ins / Elem	\$822	\$1,402	\$1,601	\$199
16	Workers Comp Ins /Sec	\$311	\$538	\$692	\$154
17	Workers Comp Ins / Sum & Sub	\$37	\$54	\$89.09	\$35
18	Unemployment Ins /Elem	\$115	\$128	\$158	\$31
19	Unemployment Ins / Sec	\$44	\$57	\$78	\$22
20	Unemp Ins / Summer & Subs	\$5	\$19	\$37.40	\$18
21	Long Term Disability Ins / Elem	\$1,565	\$1,558	\$1,528	(\$30)
22	Long Term Disability Ins / Sec	\$580	\$598	\$660	\$62
23	Tuition Reimbursement	\$7,261	\$7,560	\$14,094	\$6,534
24	Training	\$2,178	\$8,700	\$5,000	(\$3,700)
25	Contracted Services	\$6,595	\$7,500	\$8,500	\$1,000
26	Gifted & Talented	\$135	\$250	\$250	\$0
27	Mileage Reimbursement	\$886	\$1,300	\$1,300	\$0
28	Supplies	\$23,707	\$17,500	\$18,000	\$500
29	Textbooks	\$3,610	\$8,000	\$8,000	\$0
30	Equipment	\$10,983	\$3,700	\$3,700	\$0
31	<b>Total K-8 Instructional</b>	<b>\$615,154</b>	<b>\$642,542</b>	<b>\$671,614</b>	<b>\$29,072</b>
32					
33	<b>After School Program</b>				
34	Salaries	\$32,876	\$0	\$0	\$0
35	FICA	\$2,515	\$0	\$0	\$0
36	Training	\$80	\$0	\$0	\$0
37	Purchased Services	\$0	\$0	\$0	\$0
38	Transportation	\$2,820	\$0	\$0	\$0
39	Communication Services	\$48	\$0	\$0	\$0
40	Mileage Reimbursement	\$27	\$0	\$0	\$0
41	Supplies	\$12,272	\$0	\$0	\$0
42	Books	\$75	\$0	\$0	\$0
43	Equipment	\$2,314	\$0	\$0	\$0
44	<b>Total After School Program</b>	<b>\$53,026</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
45					
46	<b>Summer Day Camp</b>				
47	Salaries	\$3,746	\$0	\$0	\$0
48	FICA	\$287	\$0	\$0	\$0

Bakersfield Town School District FY05 Expenses					
LINE	DESCRIPTION	2002-2003	2003-2004	2004-2005	04 to 05
		Actual	Budget	Anticipated	Change
49	Mileage Reimbursement	\$44	\$0	\$0	\$0
50	Supplies	\$616	\$0	\$0	\$0
51	Total Summer Day Camp	\$4,693	\$0	\$0	\$0
52					
53	Special Education				
54	Teachers' Salaries	\$56,115	\$68,754	\$85,405	\$16,651
55	Para-educators' Wages	\$44,341	\$61,899	\$70,800	\$8,901
56	Summer Instruction	\$2,525	\$3,000	\$3,000	\$0
57	Substitutes' Wages	\$2,943	\$4,000	\$4,000	\$0
58	Employee Insurance	\$5,829	\$8,370	\$11,023	\$2,653
59	Dental Insurance	\$377	\$440	\$507	\$66
60	FICA / Teachers'	\$8,103	\$5,260	\$6,533	\$1,274
61	FICA / Para-educators'	\$0	\$4,735	\$5,416	\$681
62	FICA / Substitutes'	\$0	\$306	\$306	\$0
63	Life Insurance	\$53	\$136	\$136	\$0
64	Worker's Comp Ins	\$345	\$619	\$855	\$236
65	Unemployment Insurance	\$94	\$136	\$206	\$71
66	Long Term Disability Ins	\$297	\$344	\$427	\$83
67	Tuition Reimbursement	\$0	\$1,200	\$2,237	\$1,037
68	Training	\$0	\$500	\$500	\$0
69	Purchased Professional Svcs	\$3,292	\$16,000	\$12,000	(\$4,000)
70	Mileage Reimbursement	\$108	\$300	\$300	\$0
71	District Assessment	\$37,848	\$43,735	\$41,064	(\$2,671)
72	Early Essential Ed	\$15,528	\$21,057	\$29,291	\$8,234
73	Supplies	\$1,237	\$1,200	\$1,200	\$0
74	Books	\$881	\$250	\$250	\$0
75	Computer Software	\$215	\$250	\$250	\$0
76	Equipment	\$2,244	\$1,000	\$1,000	\$0
77	Total SPED	\$182,374	\$243,492	\$276,707	\$33,215
78					
79	Co-Curricular				
80	Coaches' Salaries	\$0	\$0	\$0	\$0
81	Officials	\$360	\$600	\$600	\$0
82	Supplies	\$293	\$400	\$400	\$0
83	Equipment	\$0	\$0	\$0	\$0
84	Total Co-Curricular	\$653	\$1,000	\$1,000	\$0
85					
86	Guidance				
87	Counselor's Salary	\$34,256	\$36,934	\$35,815	(\$1,119)
88	Employee Insurance	\$9,378	\$11,160	\$11,023	(\$137)
89	Dental Insurance	\$0	\$0	\$253	\$253
90	FICA	\$2,621	\$2,825	\$2,740	(\$86)
91	Life Insurance	\$26	\$166	\$188	\$21
92	Worker's Comp Ins	\$77	\$166	\$188	\$21
93	Unemployment Insurance	\$12	\$13	\$18	\$5
94	Long Term Disability Ins	\$177	\$185	\$179	(\$6)
95	Tuition Reimbursement	\$0	\$600	\$1,119	\$519
96	Supplies	\$0	\$250	\$250	\$0
97	Total Guidance	\$46,547	\$52,299	\$51,772	(\$527)
98					

<b>Bakersfield Town School District FY05 Expenses</b>					
<b>LINE</b>	<b>DESCRIPTION</b>	<b>2002-2003 Actual</b>	<b>2003-2004 Budget</b>	<b>2004-2005 Anticipated</b>	<b>04 to 05 Change</b>
99	Health				
100	Nurse's Salary	\$26,100	\$28,411	\$28,928	\$517
101	Employee Insurance	\$8,597	\$11,160	\$11,023	(\$137)
102	FICA	\$1,997	\$2,173	\$2,213	\$40
103	Life Insurance	\$0	\$68	\$68	\$0
104	Worker's Comp Ins	\$57	\$128	\$152	\$24
105	Unemployment Insurance	\$12	\$13	\$18	\$5
106	Long Term Disability Ins	\$124	\$142	\$145	\$3
107	Tuition Reimbursement	\$0	\$600	\$1,119	\$519
108	Supplies & Immunizations	\$1,580	\$1,000	\$1,000	\$0
109	Equipment	\$193	\$250	\$250	\$0
110	Total Health	\$38,659	\$43,945	\$44,914	\$969
111					
112	Testing & Assessments	\$1,382	\$3,167	\$1,500	(\$1,667)
113					
114	Para-educator & Tutors				
115	Para-educators' Wages	\$6,332	\$22,330	\$20,660	(\$1,671)
116	FICA	\$492	\$1,708	\$1,580	(\$128)
117	Worker's Comp Ins	\$19	\$100	\$108	\$8
118	Unemployment Insurance	\$16	\$36	\$45	\$10
119	Total Para-educators	\$6,859	\$24,175	\$22,394	(\$1,781)
120					
121	Library				
122	Librarian's Salary	\$12,897	\$17,331	\$17,908	\$577
123	Substitute	\$37	\$0	\$0	\$0
124	Employee Insurance	\$1,431	\$2,118	\$2,092	(\$26)
125	Dental Insurance	\$82	\$110	\$127	\$17
126	FICA	\$989	\$1,326	\$1,370	\$44
127	Life Insurance	\$13	\$68	\$68	\$0
128	Workers Comp	\$38	\$78	\$94	\$16
129	Unemp Ins	\$12	\$13	\$18	\$5
130	Long Term Disability Ins	\$67	\$87	\$90	\$3
131	Supplies	\$842	\$300	\$300	\$0
132	Tuition Reimbursement	\$0	\$300	\$559	\$259
133	Books	\$2,706	\$2,000	\$2,000	\$0
134	Audio Visual Materials	\$50	\$1,500	\$1,000	(\$500)
135	Total Library	\$19,163	\$25,230	\$25,625	\$394
136					
137	Technology				
138	Coordinator	\$1,355	\$1,000	\$1,000	\$0
139	FICA	\$104	\$77	\$77	\$0
140	Contracted Services	\$4,300	\$6,300	\$6,300	\$0
141	Software	\$0	\$700	\$1,700	\$1,000
142	Equipment	\$4,548	\$8,000	\$8,000	\$0
143	Total Technology	\$10,307	\$16,077	\$17,077	\$1,000
144					
145	School Directors				
146	School Directors' Salaries	\$2,300	\$2,300	\$2,300	\$0
147	Payroll Officer's Salary	\$761	\$799	\$839	\$40
148	Treasurer's Salary	\$5,471	\$5,657	\$5,940	\$282

<b>Bakersfield Town School District FY05 Expenses</b>					
<b>LINE</b>	<b>DESCRIPTION</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>04 to 05</b>
		<b>Actual</b>	<b>Budget</b>	<b>Anticipated</b>	<b>Change</b>
149	Board Secretary's Wages	\$74	\$1,167	\$1,167	\$0
150	FICA	\$658	\$759	\$784	\$25
151	Worker's Comp Ins	\$19	\$45	\$54	\$9
152	Ballot Clerk/Truant Officer	\$475	\$200	\$475	\$275
153	Legal Services	\$2,623	\$3,000	\$3,000	\$0
154	Audit	\$2,800	\$2,475	\$3,000	\$525
155	Errors & Omissions Ins	\$696	\$833	\$1,000	\$167
156	Bonds	\$581	\$639	\$697	\$58
157	Advertising	\$1,710	\$2,000	\$2,000	\$0
158	Supplies / Dues	\$1,200	\$2,500	\$2,500	\$0
159	School Directors' Training	\$0	\$1,000	\$1,000	\$0
160	Contingency & Miscellaneous	\$1,042	\$3,000	\$3,000	\$0
161	<b>Total School Directors</b>	<b>\$20,409</b>	<b>\$26,374</b>	<b>\$27,755</b>	<b>\$1,381</b>
162					
163	<b>Supervisory Union</b>				
164	FNESU Assessment	\$37,223	\$43,332	\$42,867	(\$465)
165					
166	<b>School Administration</b>				
167	Principal's Salary	\$60,000	\$61,800	\$64,890	\$3,090
168	Assist Principal's Salary	\$1,000	\$1,000	\$1,000	\$0
169	Secretary's Wages	\$22,458	\$23,581	\$24,760	\$1,179
170	Substitute Sec Wages	\$358	\$0	\$0	\$0
171	Employee Insurance	\$16,374	\$19,530	\$20,362	\$833
172	Dental Insurance	\$1,799	\$1,737	\$1,737	\$0
173	FICA	\$6,412	\$6,608	\$6,935	\$327
174	Life Insurance	\$26	\$264	\$264	\$0
175	Worker's Comp Ins	\$249	\$389	\$475	\$86
176	Unemployment Insurance	\$35	\$51	\$72	\$22
177	Tuition Reimbursement	\$0	\$1,200	\$2,237	\$1,037
178	Disability Insurance	\$312	\$309	\$324	\$15
179	Professional Development	\$61	\$800	\$800	\$0
180	Supplies & Postage	\$1,301	\$1,500	\$1,500	\$0
181	Dues / Fees	\$623	\$800	\$800	\$0
182	Mileage Reimbursement	\$329	\$1,000	\$1,000	\$0
183	<b>Total Administration</b>	<b>\$111,336</b>	<b>\$120,567</b>	<b>\$127,157</b>	<b>\$6,589</b>
184					
185	<b>Operation of Plant</b>				
186	Custodians' Wages	\$41,460	\$38,193	\$40,116	\$1,923
187	Employee Insurance	\$0	\$3,120	\$3,120	\$0
188	FICA	\$3,172	\$3,160	\$3,308	\$147
189	Worker's Comp Ins	\$1,155	\$2,181	\$2,516	\$335
190	Unemployment Insurance	\$47	\$66	\$95	\$29
191	Purchased Professional Svcs	\$900	\$0	\$0	\$0
192	Water	\$3,900	\$5,000	\$5,000	\$0
193	Rubbish Removal	\$2,206	\$3,735	\$3,735	\$0
194	Contracted Grounds Maint	\$3,900	\$4,500	\$4,700	\$200
195	Contracted Custodial	\$62	\$0	\$0	\$0
196	Repairs to Build & Equip	\$23,524	\$15,000	\$15,000	\$0
197	Brigham Academy	\$120	\$1,000	\$1,000	\$0
198	Brigham Architecture & Eng	\$0	\$5,000	\$0	(\$5,000)

<b>Bakersfield Town School District FY05 Expenses</b>					
LINE	DESCRIPTION	2002-2003	2003-2004	2004-2005	04 to 05
		Actual	Budget	Anticipated	Change
199	Bond Vote Preparation	\$265	\$0	\$0	\$0
200	Copiers	\$6,855	\$6,642	\$10,251	\$3,609
201	School Security	\$1,157	\$500	\$1,200	\$700
202	Property & Liability Ins	\$7,374	\$9,063	\$10,076	\$1,013
203	Communication Services	\$3,974	\$6,000	\$4,500	(\$1,500)
204	Mileage Reimbursement	\$189	\$0	\$200	\$200
205	Supplies	\$12,897	\$9,000	\$9,000	\$0
206	Equipment	\$2,882	\$2,500	\$2,500	\$0
207	Electricity	\$19,085	\$18,709	\$22,000	\$3,291
208	Fuel Oil	\$10,061	\$13,144	\$13,144	(\$0)
209	Total Operation of Plant	\$145,183	\$146,513	\$151,460	\$4,947
210					
211	Grants				
212	Foundation/Excellent Schools	\$253	\$0	\$0	\$0
213	VT Kids Against Tobacco	\$916	\$0	\$0	\$0
214	Total Grants	\$1,169	\$0	\$0	\$0
215					
216	Field Trips & Sports	\$9,014	\$8,000	\$9,500	\$1,500
217	To / From Elem School	\$88,087	\$91,893	\$90,500	(\$1,393)
218	Contracted Transportation	\$97,101	\$99,893	\$100,000	\$107
219					
220	Long Term Debt				
221	Bond Principal Elem	\$39,418	\$39,840	\$40,335	\$495
222	Bond Interest Elem	\$13,593	\$10,738	\$7,769	(\$2,968)
223	Bond Refunding	\$0	\$0	(\$6,608)	(\$6,608)
224	Total Long Term Debt	\$53,010	\$50,578	\$41,496	(\$9,082)
225					
226	Short Term Debt				
227	Tax Ant Note Interest	\$0	\$0	\$0	\$0
228					
229					
230	<b>Total K-8 Expenses</b>	<b>\$1,444,249</b>	<b>\$1,539,184</b>	<b>\$1,603,336</b>	<b>\$64,152</b>
231					
232	<b>PAYMENTS TO OTHER SCHOOL DISTRICTS</b>				
233	SPED Transportation	\$11,054	\$19,000	\$12,000	(\$7,000)
234	H.S. Tuition	\$480,513	\$563,628	\$637,509	\$73,880
235	Technical Education Tuition	\$27,776	\$35,357	\$116,071	\$80,714
236	SPED Excess Costs	\$65,865	\$64,589	\$62,298	(\$2,291)
237	SPED Tuition	\$64,210	\$84,615	\$84,800	\$186
238	<b>Other School Costs</b>	<b>\$649,417</b>	<b>\$767,189</b>	<b>\$912,677</b>	<b>\$145,489</b>
239					
240	<b>Total Expenses</b>	<b>\$2,093,666</b>	<b>\$2,306,373</b>	<b>\$2,516,014</b>	<b>\$209,641</b>
The 2003/2004 school year budget anticipated there would be 69 high school students.					
The 2004/2005 budget anticipates there will be 72 high school students.					



## Franklin Northeast Supervisory Union FY05 Budget

		FY03	FY04	FY05	04 to 05	Bakersfield
	EXPENSES	Actual	Budget	Budget	Change	Share
1	Superintendent	\$80,806	\$84,606	\$92,072	\$7,466	\$9,394
2	Business Manager	\$64,409	\$66,853	\$69,293	\$2,441	\$7,070
3	Curriculum Coordinator	\$31,424	\$32,645	\$33,704	\$1,059	\$3,439
4	Technology Services	\$7,273	\$10,000	\$10,000	\$0	\$1,020
5	Administrative Assistants	\$58,044	\$59,982	\$63,116	\$3,133	\$6,440
6	Bookkeepers	\$57,886	\$61,916	\$64,939	\$3,022	\$6,626
7	Health Insurance	\$36,245	\$43,244	\$48,651	\$5,406	\$4,964
8	Social Security	\$23,457	\$23,832	\$25,142	\$1,310	\$2,565
9	Life Insurance	\$924	\$952	\$952	\$0	\$97
10	Municipal Retirement	\$17,067	\$18,580	\$19,412	\$832	\$1,981
11	Workers Comp Ins.	\$763	\$1,095	\$1,566	\$471	\$160
12	Unemployment Ins.	\$514	\$612	\$612	\$0	\$62
13	Tuition Reimbursement	\$0	\$2,622	\$2,622	\$0	\$268
14	Dental Insurance	\$6,962	\$7,660	\$7,709	\$50	\$787
15	Disability Insurance	\$919	\$1,619	\$1,708	\$89	\$174
16	Service Contracts	\$2,916	\$3,500	\$3,500	\$0	\$357
17	Audit	\$1,450	\$1,200	\$1,700	\$500	\$173
18	Rent	\$11,484	\$11,714	\$11,948	\$234	\$1,219
19	Mileage Reimbursement	\$5,710	\$6,025	\$6,025	\$0	\$615
20	Training	\$1,653	\$3,000	\$3,000	\$0	\$306
21	Property & Liability Ins.	\$3,590	\$4,486	\$4,487	\$0	\$458
22	Telephone	\$3,613	\$4,200	\$4,000	(\$200)	\$408
23	Miscellaneous	\$2,584	\$3,000	\$2,600	(\$400)	\$265
24	Legal	\$679	\$1,500	\$1,500	\$0	\$153
25	Equipment Repair	\$88	\$500	\$450	(\$50)	\$46
26	Office Supplies	\$11,901	\$9,900	\$12,000	\$2,100	\$1,224
27	Professional Books	\$727	\$600	\$750	\$150	\$77
28	Dues & Fees	\$3,473	\$4,090	\$4,090	\$0	\$417
29	Office Equipment	\$15,700	\$4,500	\$4,500	\$0	\$459
30	Curriculum Development	\$38	\$1,000	\$0	(\$1,000)	\$0
31	Advertising	\$0	\$500	\$500	\$0	\$51
32	<b>TOTAL EXPENSES</b>	<b>\$452,298</b>	<b>\$475,932</b>	<b>\$502,546</b>	<b>\$26,614</b>	<b>\$51,274</b>
33		\$0				
	REVENUES		FY04	FY05	Change	Bakersfield
35	Transfer to SPED	\$29,338	\$28,136	\$29,673	\$1,537	\$3,028
36	Grants	\$32,324	\$32,127	\$38,669	\$6,542	\$3,945
37	Prior Year Excess	\$29,075	\$11,241	\$5,963	(\$5,278)	\$608
38	Other	\$3,244	\$9,500	\$8,100	(\$1,400)	\$826
39	<b>TOTAL REVENUES</b>	<b>\$93,982</b>	<b>\$81,004</b>	<b>\$82,405</b>	<b>\$1,401</b>	<b>\$8,408</b>
40						
41	<b>ASSESSMENT AMOUNT</b>	<b>\$364,279</b>	<b>\$394,927</b>	<b>\$420,140</b>	<b>\$25,213</b>	<b>\$42,867</b>
42						
	SCHOOL DISTRICT	FY03	FY04	FY05	04 to 05	FY05
	ASSESSMENTS	Actual	Assessment	Assessment	Change	RATE
45	Bakersfield	\$37,223	\$43,332	\$42,867	(\$465)	10.20%
46	Berkshire	\$42,241	\$41,311	\$47,007	\$5,696	11.19%
47	Enosburg	\$146,381	\$163,449	\$172,440	\$8,991	41.04%
48	Montgomery	\$26,349	\$27,616	\$31,906	\$4,291	7.59%
49	Richford	\$112,086	\$119,219	\$125,920	\$6,701	29.97%
50	<b>TOTAL ASSESSMENTS</b>	<b>\$364,279</b>	<b>\$394,927</b>	<b>\$420,140</b>	<b>\$25,213</b>	<b>100.00%</b>

Please direct questions to your School Board Members or Bill Samuelson  
the FNESU Business Manager, at 802-848-7661

R. F. LAVIGNE & COMPANY  
Public Accountants

Independent Auditor's Report

Board of School Directors  
Bakersfield School District  
Bakersfield, Vermont

We have audited the accompanying general purpose financial statements of the Bakersfield School District, Bakersfield, Vermont as of and for the year ended June 30, 2003. These general purpose financial statements are the responsibility of the Bakersfield School District 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 U.S. generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the U.S. general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 financial activities of the general fixed assets account group, which should be included in order to conform with U.S. generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bakersfield School District as of June 30, 2003, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 17, 2003, on our consideration of the Bakersfield School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Williston, Vermont  
September 16, 2003  
License #222

*R. F. Lavigne + Company*



Bakersfield School District  
 Combined Balance Sheet  
 All Governmental Fund Types and Account Group  
 June 30, 2003

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Food Service Program</u>	<u>General Long- Term Debt</u>	
<b>ASSETS</b>				
Cash	Note 2	\$ 458,324	\$ 13,423	\$ 471,747
Inventory			696	696
Accounts Receivable			2,909	2,909
Amount to be Provided for Retirement of General Long-Term Debt		_____	\$ 162,857	<u>162,857</u>
<b>Total Assets</b>		<u>\$ 458,324</u>	<u>\$ 17,028</u>	<u>\$ 638,209</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts Payable		\$ 10,036		\$ 10,036
Accrued Salaries and Benefits		92,285		92,285
Deferred Revenue	Note 3	20,343		20,343
Bond Payable	Note 4	_____	\$ 162,857	<u>162,857</u>
<b>Total Liabilities</b>		122,664	\$ -0-	285,521
<b>Commitments and Contingencies</b>	Note 9			
<b>Fund Balances</b>				
Reserved for				
Inventory			696	696
Medicaid Funds		16,822		16,822
Subsequent Years' Expenditures		155,759		155,759
Unreserved		<u>163,079</u>	<u>16,332</u>	<u>179,411</u>
<b>Total Fund Balances</b>		<u>335,660</u>	<u>17,028</u>	<u>352,688</u>
<b>Total Liabilities and Fund Balances</b>		<u>\$ 458,324</u>	<u>\$ 17,028</u>	<u>\$ 638,209</u>

The Accompanying Notes are an Integral Part of These Financial Statements

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

	<u>General Fund</u>	<u>Food Service Program</u>	<u>Special Revenue Funds</u>	<u>Total (Memorandum Only)</u>
<b>Revenues</b>				
Property Taxes	\$ 929,831			\$ 929,831
State Funding	889,093	\$ 39,737		928,830
State Education Fund Grant	61,820			61,820
Special Education Fund Grants	187,340			187,340
Charges for Services		23,883		23,883
Grant Income	83,841			83,841
Interest	13,710	83		13,793
Miscellaneous	<u>13,095</u>	<u>1,226</u>	<u>—</u>	<u>14,321</u>
Total Revenues	2,178,730	64,929	\$ -0-	2,243,659
<b>Expenditures</b>				
Direct Instructional Services				
Regular Programs	1,186,675			1,186,675
Special Education Programs	323,503			323,503
Support Services				
Students	87,241			87,241
Instructional Staff	26,124			26,124
General Administration	57,632			57,632
School Administration	111,336			111,336
Business Administration	242,282	60,080	221	302,583
Other Grants	5,862			5,862
Debt Service	<u>53,011</u>	<u>—</u>	<u>—</u>	<u>53,011</u>
Total Expenditures	<u>2,093,666</u>	<u>60,080</u>	<u>221</u>	<u>2,153,967</u>
Excess (Deficiency) of Revenues Over Expenditures	85,064	4,849	(221)	89,692
Fund Balances, Beginning of Year	<u>250,596</u>	<u>12,179</u>	<u>221</u>	<u>262,996</u>
Fund Balances, End of Year	\$ <u>335,660</u>	\$ <u>17,028</u>	\$ <u>-0-</u>	\$ <u>352,688</u>

The Accompanying Notes are an Integral Part of These Financial Statements

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	Note 6    \$ 929,866	\$ 929,831	\$ ( 35)
State Funding	889,061	889,093	32
State Education Fund Grants	61,817	61,820	3
Special Education Fund Grants	227,785	187,340	( 40,445)
Grant Income	29,324	83,841	54,517
Interest	14,899	13,710	( 1,189)
Miscellaneous	<u>7,563</u>	<u>13,095</u>	<u>5,532</u>
Total Revenues	2,160,315	2,178,730	18,415
Expenditures			
Direct Instructional Services			
Regular Programs	1,199,620	1,186,675	12,945
Special Education Programs	420,500	323,503	96,997
Support Services			
Students	91,341	87,241	4,100
Instructional Staff	38,531	26,124	12,407
General Administration	62,339	57,632	4,707
School Administration	122,076	111,336	10,740
Business Administration	245,086	242,282	2,804
Other Grants	-0-	5,862	( 5,862)
Debt Service	<u>53,011</u>	<u>53,011</u>	<u>-0-</u>
Total Expenditures	2,232,504	2,093,666	138,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	Note 7    \$ ( <u>72,189</u> )	85,064	\$ <u>157,253</u>
Fund Balance, Beginning of Year		<u>250,596</u>	
Fund Balance, End of Year		\$ <u>335,660</u>	

The Accompanying Notes are an Integral Part of These Financial Statements

Bakersfield School District  
Notes to the Financial Statements  
June 30, 2003

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the more significant accounting policies of the Bakersfield School District:

**A. FINANCIAL REPORTING ENTITY**

All significant activities and organizations on which the School District exercises oversight responsibility have been included in the School District's financial statements. The following criteria regarding manifestation of oversight were considered by the School District in its evaluation of the School District's organizations and activities: financial interdependence, election of the government's authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

**B. BASIS OF PRESENTATION - FUND ACCOUNTING**

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

**Governmental Fund Types**

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

**General Fund** - This fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

**Food Service Program** - This fund is used to account for hot lunch revenues and expenditures.

**Special Revenue Fund** - This fund is maintained to account for the Brigham Academy Fund, Playground Fund, and State of Vermont Grants.

**Account Groups**

In addition to the three broad types of governmental funds, the School District also maintains the account groups as described below:

**General Long-Term Debt** - This is not a fund but rather an account group. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations. It is used to account for the outstanding principal balances of general obligation bonds and other long-term debts of the School District.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION - FUND ACCOUNTING (Continued)**

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund Type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

**General Fixed Assets** - The Bakersfield School District has not established a record of the cost of its general fixed assets as required by generally accepted accounting principles. Therefore, land, equipment, and furniture expenditures are charged to current operations and are not controlled through general fixed assets records.

If U.S. generally accepted accounting principles were applied, fixed assets used in governmental fund type operations (general fixed assets) would be accounted for in the General Fixed Assets Account Group rather than in governmental funds. No depreciation would be provided on general fixed assets.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund and Special Revenue Fund use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they both become available and measurable. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The School District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when paid.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

The School District is required to submit annually, to the Town Meeting for approval, a proposed operating budget containing proposed expenditures and means of financing them. Formal budgetary integration is employed as a management control device for the General Fund.

**E. 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 in the General Fund.

**F. FUND BALANCES**

The unreserved balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES**

Bakersfield School District employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest and are recorded as expenditures when they are paid.

**H. TOTAL COLUMNS**

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation.

**I. USE OF ESTIMATES**

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

**NOTE 2 CASH AND CATEGORIES OF RISK**

There are three categories of credit risk that apply to a government's bank balance:

1. Insured by the FDIC 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 government's name.
3. Uncollateralized.

The School District has entered into a private insurance agreement through the bank on its two primary accounts with the bank. The insurance agreement provides insurance above FDIC limitations should the bank be unable to meet this depository obligation to the Town.

The School District bank balances are categorized below to give an indication of the level of risk assumed by the School District at year-end.

	<u>Book Balance</u>	<u>Bank Balance</u>
Time		
FDIC Insured	\$ 297,291	\$ 297,291
SAFECO Insured	<u>174,215</u>	<u>314,008</u>
Total Time	471,506	611,299
Petty Cash	<u>241</u>	<u>-0-</u>
Total	\$ <u>471,747</u>	\$ <u>611,299</u>

**NOTE 3 DEFERRED REVENUE**

Deferred Revenue results from income received for which there are conditions which must be met for the expenditures of these monies. Amounts not expended for their intended purpose must be set aside until the requirements for expenditures are met, or they are returned to the organization that originally gave the School District the funds. Deferred Revenue at June 30, 2003 consists of:

Special Education - Intensive	\$ 13,892
After School Program	5,310
Foundation for Excellent Schools	247
Special Grants	537
Summer Day Camp	<u>357</u>
Total Deferred Revenue at June 30, 2003	\$ <u>20,343</u>

**NOTE 4 LONG-TERM DEBT**

Long-term debt consists of the following as of June 30, 2003:

General Obligation Bond

Vermont Municipal Bond Bank, Interest rate varying from 5.80% to 7.55% in current year, Refunding of the bond occurred on March 27, 2003, Due December 1, 2006	\$ <u>162,857</u>
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Principal interest and refunding savings maturities on long-term debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Refunding Savings Allocation</u>	<u>Total</u>
June 30, 2004	\$ 39,840	\$ 10,738	\$ ( 6,608)	\$ 43,970
June 30, 2005	40,335	7,769	( 6,608)	41,496
June 30, 2006	40,988	4,698	( 6,608)	39,078
June 30, 2007	<u>41,694</u>	<u>1,575</u>	<u>-0-</u>	<u>43,269</u>
Total Long-Term Debt	\$ <u>162,857</u>	\$ <u>24,780</u>	\$ <u>(19,824)</u>	\$ <u>167,813</u>

As a result of March 27, 2003 refunding of the bond by the Vermont Municipal Bond Bank, the School District is entitled to a savings allocation on payments for June 30, 2004, 2005 and 2006 as indicated in the schedule above.

Changes in Long-Term Liabilities:

During the year ended June 30, 2003, the following changes occurred in liabilities reported in the general long-term debt account group:

	<u>Balance July 1, 2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2003</u>
General Obligation Bond	\$ <u>202,275</u>	\$ <u>-0-</u>	\$ <u>39,418</u>	\$ <u>162,857</u>

**NOTE 5 FUND BALANCES**

At the annual Bakersfield School District Town Meeting on March 4, 2003, the Town voted to use \$155,759 of surplus to defray expenditures during the 2003-2004 school year, as follows:

Prior Year Excess	\$ 145,519
Enosburg Falls High School Tuition Refund	<u>10,240</u>
Total Fund Balance Reserved for Subsequent Years' Expenditures	\$ <u>155,759</u>

**NOTE 6 PROPERTY TAXES**

Members of the Bakersfield Town School District at the March 5, 2002 annual meeting approved the expenditure budget for the Bakersfield Elementary School. The approved budget also included the Town School District's expected assessments for Franklin Northeast Supervisory Union. On June 1, 2002, the Bakersfield Town School Board submitted this information, along with all revenue expected to support the approved expenditures, excluding tax-generated revenue, to the Vermont Department of Education. On June 30, 2002, the Vermont Departments of Education, and the Department of Taxes notified the Bakersfield Town School Board, and the Bakersfield Town Select Board of the Town's Statewide and Local Share Tax Liabilities, respectively. The Select Board using the Town's most recent Education Grand List established the Statewide and Local Share Tax Rates required to raise the taxes necessary to meet these liabilities. The Town of Bakersfield bears all costs to collect these taxes. For School Year 2002-2003 the tax liabilities to the Vermont Education Fund along with the corresponding tax rate were:

Statewide Tax Liability	\$ 631,576	Statewide Tax Rate	\$ .9531
Local Share Tax Liability	<u>298,255</u>	Local Share Tax Rate	<u>.4501</u>
Total	\$ <u>929,831</u>		\$ <u>1.4032</u>

**NOTE 7 VOTED USE OF SURPLUS**

During the Bakersfield Town School District's annual meeting on March 5, 2002, the District voted to expend \$2,227,504 necessary for the support of schools for the year beginning July 1, 2002. Budgeted revenues included \$72,189 of the June 30, 2001 unreserved fund balance to reduce property taxes.

**NOTE 8 PENSIONS**

The School District's teachers participate in the Vermont Teachers' Retirement System. The plan is fully funded by the State of Vermont and required teacher contributions. All teachers are eligible to participate in the plan on their first day of employment and are fully vested after 10 years of creditable service. The School District incurs no expense under the plan. The plan requires an annual contribution of 3.54% of gross salary from individual teachers. Teacher contributions for the year ended June 30, 2004 were \$22,404 on salaries of \$591,072. The State of Vermont's estimated rate of contribution for the year ended June 30, 2003 was 4.54%, resulting in an estimated contribution of \$26,835 by the State of Vermont for the District's teachers.

**NOTE 8 PENSIONS (Continued)**

The School District sponsors an unfunded pension plan which allows for a \$2,000 payment to a teacher who has worked for the School District for fifteen years or more. Payments under the plan are expensed in the year a teacher retires and qualifies for the payment. Five teachers were eligible for the retirement payment as of June 30, 2003.

**NOTE 9 COMMITMENTS AND CONTINGENCIES**

Annually, on or before November 1, the Commissioner of Education makes a calculation of the net cost per pupil for elementary and secondary school districts. Each district receiving tuition students must then determine whether it overcharged or undercharged any sending school district for tuition charges. If the overcharge/undercharge is more than 3%, the difference must be settled by the school districts. Overcharges may be credited against tuition or refunded to the district by July 31 of the subsequent year. Undercharges are due to the receiving district by the same date.

The Bakersfield School District pays tuition to other districts for its secondary students. The amount of tuition due/receivable from these districts will not be known until November 1.

**NOTE 10 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. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In addition, the Bakersfield School District is a member of the Vermont School Boards Insurance Trust, Inc. (VSBIT) Medical Benefits Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont School Districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield. 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 assessment to its members.

## DELINQUENT TAXES

### 2001

Gaudette, Michael & Lori	\$1,275.42	
Gauthier, Jane & Herbert Devino	373.23	
Wissell, Timothy	1,208.39	
<b>Total 2001</b>	<u>1,208.39</u>	<u>\$2,857.04</u>

### 2002

Allen, Roy Jr. & Sheila	1,083.33	
Dezotelle, Carlyle & Candie	191.06	
Ducharme, Leonard & Amy	96.22	
Gagne, James & April	1,913.65	
Gaudette, Michael	1,124.32	
Gaudette, Michael & Lori	1,459.29	
Gauthier, Jane & Herbert Devino	575.52	
Gilman, Patrick, Estate of	878.43	
Haible, Paul	4,579.26	
Haselton, David & Audrey	1,404.73	
Holcomb, John	588.38	
Lopes, Albert & Barbara	1,155.16	
Mayo, Randy	369.88	
McEwing, Andrew & Karen	831.15	
Mott, Kimberly	514.31	
Pignona, Jeffrey Jr. & Amie	1,651.73	
Rich, Gary	757.27	
Wissell, Timothy	1,594.71	
<b>Total 2002</b>	<u>1,594.71</u>	20,768.40

### 2003

Aiken, Brenda	765.65	
Alger, William	62.43	
Allen, Roy Jr. & Sheila	1,116.35	
Bovat, Robert	1,052.89	
Carpenter, Jack & Judith Martin	2,946.94	
Chirarello, Martin	156.01	
Curtis, David & Patricia	868.48	
DeRosia, Eugene & Nancy Wilson	1,002.51	
Dezotelle, Carlyle & Candie	1,173.27	
Ducharme, Leonard & Amy	99.15	
Gagne, Celeste	1,096.69	
Gagne, James & April	2,120.70	
Gaudette, Michael	1,158.58	
Gaudette, Michael & Lori	1,503.77	
Gauthier, Jane & Herbert Devino	593.06	
Gilman, Patrick, Estate of	905.20	
Gordon, Blaine & April	894.18	
Graves, David	550.83	
Haible, Paul	8,633.34	
Haselton, David & Audrey	1,762.66	
Hayton, Richard	1,729.61	

Holcomb, John	2,732.12	
Howard, Christian & Sharon	79.35	
Keefe, William & Elizabeth	1,037.40	
Lopes, Albert & Barbara	1,347.12	
Martin, Angelo	613.26	
Mayo, Randy	1,178.78	
McEwing, Andrew & Karen	2,967.14	
Mesick, Shawn	672.01	
Mott, Kimberly	1,097.99	
Paden, William Freeman	1,096.15	
Pidgeon, Don & Karen	780.34	
Pignona, Jeffrey Jr.	1,702.06	
Ramsdell, David & Betty	20.91	
Schneider, Judy	2,322.67	
Shaw, Charles & Jacalyn	1,439.50	
Snide, Leona & Rosalie Williams	1,863.64	
Trudel, Wayne & Jeannine Gay	1,870.99	
Underwood, Jeffrey	1,452.36	
Williams, Rosalie	712.41	
Williams, Clifford & Rosalie	1,360.55	
Wissell, Timothy	1,643.31	
Yurewicz, Mark & Carole Gartzke	3,991.68	
<b>Total 2003</b>		<u>62,174.04</u>
<b>TOTAL DELINQUENT TAXES DECEMBER 31, 2003</b>		<u>\$85,799.48</u>

("NOTE: Taxes not received in the Town Clerk's Office by noon the day before last business day of the year cannot be credited in that year.)

**BIRTHS**

<b>Name</b>	<b>Sex</b>	<b>Date</b>	<b>Place</b>	<b>Parents</b>
Bryanna Grace Ovitt	F	1-6-03	Saint Albans	Sonja Kelly Spradlin William Heath Ovitt
Nathaniel Yves Cobb II	M	2-18-03	Saint Albans	Wendy Marie Hawkins Nathaniel Yves Cobb
Sheridan Rose Terrazzano	F	3-14-03	Saint Albans	Crystal Hicks Robert Russell Terrazzano
Brooke Isabelle Snyder	F	3-16-03	Saint Albans	Lauren Marissa Whitehorn Brett Charles Snyder
Ryan Jeffrey Bryce	M	5-16-03	Saint Albans	Anne Marie Longley Alton Robert Bryce
Emma Louise Gervais	F	5-29-03	Saint Albans	AmyLynn Theresa Callan Gabriel Francis Gervais
Macy Beth Dunnavant	F	6-20-03	Burlington	Amy Beth Fehringer Reginald Forrest Dunnavant
Leigha Marie Rooney	F	6-23-03	Saint Albans	Kristy Marie Lavery James Vincent Rooney
Timothy Aidan Lee Sylvester	M	6-26-03	Saint Albans	Kelly Frances Wright Tristan Lee Sylvester
Grace Kathryn Klinefelter	F	11-4-03	Saint Albans	Carrie Lynn Giroux John Howard Klinefelter

**DEATHS**

<b>Name</b>	<b>Age</b>	<b>Date</b>	<b>Place of Birth</b>
Marion G. Hall	90	3-3-03	Saint Albans
Caroline A. Hale	87	3-18-03	Bakersfield
Betty Mae Cutting	64	5-3-03	Bakersfield
Margery M. Lawyer	86	5-4-03	Fairfax
Leigha Marie Rooney	1 Day	6-24-03	Saint Albans
Richard H. Kelley	73	10-19-03	Enosburg

## MARRIAGES

Names of Groom and Bride	Residence	Date
Scott Howard Brooks Jenniffer Marie Dezotelle	Saint Albans Bakersfield	3-1-03
Brett J. Buzzatto Melissa Anne Hull	Hoboken, NJ Hoboken, NJ	5-25-03
Jody Leroy Curry Teresa Eugenia Bouchard	Clinton, CT Bakersfield	5-31-03
David John Alves Valerie Joy Chadwick	Fairhaven, MA Fairhaven, MA	6-9-03
James Arnold Coe Hilary Lee Bray	Bakersfield Bakersfield	6-14-03
James William Dickman Debra Jane Bryce	Bakersfield Bakersfield	6-21-03
David John Ball Amanda Louise Wagner	Bakersfield Bakersfield	6-28-03
Andrew Michael Frappier Emily May Baker	Bakersfield Bakersfield	7-5-03
Chad Brian Paquette Erin Beth Gudenschwager	Bakersfield Bakersfield	8-2-03
Jesse Douglas Marrier Diana Mae Dezotelle	Bakersfield Bakersfield	8-2-03
John Maynard Peterson Linda Kay Lumbra	Bakersfield Bakersfield	8-16-03
Jimmy Lee Talcott Rebecca Stephenson Beaumont	Bakersfield Bakersfield	8-23-03
James Edward Billado III Laura Ann Sanville	Milton Milton	9-6-03
Todd Louis Brown Annette Alida Gervais	Bakersfield Bakersfield	9-6-03
Jeffrey Scott Nichols Wendy Elizabeth Patch	Bakersfield Bakersfield	9-20-03

# NOTES

# NOTES

Town of Bakersfield  
P.O. Box 203  
Bakersfield, VT 05441-0134

STD MAIL  
U.S. POSTAGE  
PAID  
Bakersfield  
Vermont 05441  
PERMIT No. 2

Vermont State Library  
133 State Street  
Montpelier VT 05633