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2009

TOWN OF GREENLAND NEW HAMPSHIRE

ANNUAL REPORT



For the year ended December 31, 2009

TOWN OF GREENLAND

| | | | |
|--|--------------|---|---|
| Town Clerk/Tax Office 431-7111 ext. 110 | Office Hours | Monday Tues. – Friday | 11:00 AM – 7:00 PM 9:00 AM – 4:30 PM |
| Town Office 431-7111 430-3761 (Fax) | Office Hours | Monday – Friday | 9:00 AM – 4:30 PM |
| Selectmen | Meetings | 2 nd & 4 th Mondays | 7:00 PM |
| Building Inspector 431-7111 ext. 107 OR 431-3070 | | Monday - Friday | 8:00 AM – 4:30 PM |
| Police Department 431-4624 Emergency 911 | Office Hours | Monday – Friday | 8:30 AM - 3:30 PM |
| Health Officer Animal Control Officer | | 433-3169 431-4624 | |
| Weeks Library 436-8548 Email: weekspl@comcast.net Website: www.weekslibrary.org Twitter: http://twitter.com/WeeksPubLibrary | Hours | Monday - Thursday Friday Saturday | 10:00 AM – 8:00 PM 10:00 AM – 5:00 PM 9:00 AM – 1:00 PM |

Meetings

| <u>Board</u> | <u>Location</u> | <u>Date</u> | <u>Time</u> |
|---------------------------|-----------------|--|-------------|
| Library Trustees | Library | Monthly-Tues. as posted | 4:30 PM |
| Fire Department | Fire Station | 2 nd , 3 rd , 4 th Tuesdays | 7:30 PM |
| School Board | School | 3 rd Monday | 6:30 PM |
| Planning Board | Town Office | 1 st & 3 rd Thursdays | 7:00 PM |
| Recreation Comm. | Town Office | 1 st Monday | 7:00 PM |
| Conservation Comm. | Town Office | 1 st Monday | 7:00 PM |
| Zoning Board | Town Office | 3 rd Tuesday | 7:00 PM |
| Budget Committee | Town Office | As needed/ Posted | |
| Mosquito Control | Town Office | As needed / Posted | |

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

COVER PHOTO: Winnicut River before dam removal

Annual Reports

of the Town of

Greenland

New Hampshire

**FOR THE FISCAL YEAR
ENDING DECEMBER 31**

2009

AS COMPILED BY THE TOWN OFFICERS

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Many of the photos throughout this report were taken by Robert Cushman and Karen Anderson.

❧ DEDICATION ❧

This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions – both elective and appointive, as well as those persons that were active in community service. An appreciative community honors their years of public service.

« Donald H. Ladd 3/7/09 »

Board of Adjustment - 40 years

Greenland Volunteer Fireman – 10 years

Greenland Veterans

« Marion (Holley) Weeks 7/19/09 »

Trustee of the Weeks Public Library

Deacon Emeritus-Greenland Comm. Congregational Church

Greenland Grange member

« Eleanor Pearl (Chapman) Ireland 10/4/09 »

Greenland Historical Society

Friends of the Library member -Weeks Public Library

Greenland Grange officer & member

[Evidence concerning the Massachusetts events described below was provided by UFO historian Barry Greenwood, of Stoneham, Mass.]

A CHRISTMAS VISIT

On December 13, 1909, New England's newspapers were full of reports of a remarkable interview with Wallace E. Tillinghast, a Worcester, Mass., businessman, who described a flight he had made on the night of the eighth and ninth of September, in a marvelous monoplane of his own invention. According to Mr. Tillinghast, he and two companions had flown from a location near Worcester to New York City, then to Boston, and finally back to their point of origin -- a flight of over 400 miles. He described his craft as having a 72-foot wingspan, weighing 1550 pounds, and being powered by a 120-horsepower gasoline engine. It had traveled at speeds as great as 140 miles an hour, reached a maximum altitude of 4000 feet, and, when an engine cylinder had missed fire over New York City, had floated without power for 46 minutes while repairs were made. He was unwilling to produce his aircraft for inspection by the press or public at the moment, but promised to do so in a few months.

Had he been telling the truth, Mr. Tillinghast's brainchild would have been far superior to any other aircraft of its time, including those of Wilbur and Orville Wright. Certain aspects of his story, however, raised the eyebrows of men who knew something about the problems of manned flight. That 46-minute midair repair job especially aroused the suspicions of members of the Aero Clubs of Worcester and Boston, to whom Mr. Tillinghast was a complete stranger. The absence of his name from today's encyclopedias and biographical dictionaries indicates that their suspicions were perfectly correct. Events of the latter part of December 1909 suggest, however, that news of his claims may have come to the ears -- or analogous organs -- of someone far more skilled than he at aerial maneuvers, who decided to put him in his place.

Tillinghast's claims, while interesting, seem to have generated little response on the part of the general public. It was only on the night of Wednesday, December 22, according to the next day's Worcester Telegram, that something resembling his ship was seen in action:

An airship with a strong searchlight sailed over Worcester from southeast to northwest, cut a course directly west, then made a wide circle and returned toward the southeast, at 5.50 o'clock yesterday afternoon.

The strong searchlight rays were seen by crowds of people on Main and other streets at the time, and at 8.40 o'clock, when the light was again seen to approach, big crowds were watching for it. The light was seen to approach from the southeast, swing, circle over the city four times, cutting a circle apparently about a mile wide, then make off to the southeast again.

Another report to the Telegram from Marlboro, Mass., said that "the machine was seen flying over that place at 5.20 o'clock," although where it originally came from was uncertain. The "women of the house" at Tillinghast's home told reporters that "they had no idea whether or not he was testing his airship."

On the night of Thursday, December 23, however, there was no doubt that somebody was performing unusual aerial feats over much of central New England -- and Mr. Tillinghast was reliably reported to be in his Worcester office. The Boston Herald printed a map showing places where the "mysterious air craft" was seen between six o'clock and midnight: "it was trailed from Marlboro to Fitchburg and back through Worcester, thence to Boston via Natick, Wellesley, Newton and Needham. From Boston the light passed to the northeast, circling over Chelsea and Revere, through Lynn toward the Salem line, then returning as far as Framingham, where it mysteriously disappeared from the eager searchings of newspaper men."

Unknown to the Boston papers, however, the ship, or one much like it, was seen over Salisbury Beach around three o'clock on the morning of Friday, the 24th, and, according to that afternoon's Portsmouth Herald, had previously been even farther north:

The night travelling airship, which has puzzled so many people in the vicinity of Worcester, paid a short visit to New Hampshire on Thursday evening and was seen by many people in Newington, Greenland and Stratham....

The strange lights, which could not have been carried on anything but a flying machine of some kind, was [s i c] seen flying well in the air in the direction of Lee or across Great Bay.

It was seen by Miss Amanda Pickering, who saw the light which appeared to be a small search light, travelling in an easterly direction well up in the air, and from her home it was across the bay and in the direction of Lee.

She, with neighbors, watched the strange craft as it sailed along, and soon after the light changed its course and swung to more of a southerly direction and came across the bay toward Greenland.

This brought it up against a wind that was blowing from fifteen to twenty miles an hour, and while it slowed down somewhat in speed, it did not apparently have any difficulty sailing against the wind. As it swung more over toward Greenland or Stratham, a light, such as would be hung for a search light, was seen.... From Newington it was too far away to hear the engines or distinguish the shape of the object carrying the light.

Shortly before eight o'clock the strange light was seen by many people in Greenland and Stratham, and they were all confident that it was an airship.

There were many in the Exeter car who saw the light, [and] watched it fly off in the direction of Boston at a fast speed.

Unfortunately, the Herald failed to quote or identify any of those Greenland or Stratham people. Miss Pickering was probably the same Amanda Pickering of Newington who was paid \$30 a month for teaching in Greenland in 1873. The "Exeter car" must have been the trolley car that left Portsmouth for Exeter at 7:05 p. m. The Herald also reported a strange light "like a lantern in the sky" spotted in South Eliot at 8:20; "at H. E. Spinney's more than twenty watched the curious sight." If the strange lights were of terrestrial origin, it is hard to say where they can have come from, and no such explanation was ever forthcoming.

Disappointingly for the historian, Christmas fell on Saturday in 1909, and the Herald didn't publish a Sunday paper until very much later in the 20th century. Only one more report on the phenomenon, concerning events of Friday, the 24th, appeared in the paper of the 27th:

The mysterious light, which has been keeping the people of New England guessing for the past week, gave the people of this city a chance to speculate on its origin Friday evening.

It appeared in the western sky rather high up, shortly before seven o'clock and by many it was taken for Venus, which is the evening star, but it was altogether too large and bright for a star.

The movement of the light was northwest, and it was visible until after eight o'clock and finally disappeared in the direction of Newington. It was going away, but still the bright light, such as would be made by a search light, was visible at all times.

The light was seen by thousands of people and at one time there were several hundred on Congress street watching and speculating on it. The general opinion was that it was an airship of some description.

The mysterious aerial activity in the Seacoast area appears to have been ended by a Christmas weekend snowstorm, although scattered sightings were reported elsewhere (especially in the Nashua area) for a few more days. At this remove, it seems, we can only classify whatever caused them as truly unidentified flying objects. *Submitted by Mr. Paul Hughes*

GREENLAND'S BOSTON POST CANE

As Barbara Staples explained in her 1999 book, The Granite State's Boston Post Canes, Edwin A. Grozier, editor and publisher of the daily Boston Post newspaper, on August 2, 1909,

sent out 700 letters to Chairmen of the Boards of Selectmen of towns in Maine, New Hampshire, Massachusetts and Rhode Island, asking them to be trustees of...700 ebony, gold-tipped canes. Mr. Grozier stipulated that the canes were to be given to the oldest citizen of the town; at the holder's demise, the cane was to be returned to the town and transmitted to the next oldest citizen.

Mr. Grozier's intention was to increase the circulation of his newspaper, while paying "a tribute to honored and useful lives, to thrift, temperance, and right living, and above all, to the superb vigor of New England manhood." The use of the last noun was no accident. In the August 22 edition of the paper, in response to inquiries; it was expressly stated that "The intention of the Post from the onset has been that the cane should be presented to the oldest male. The word 'citizen' has been intended by the Post to mean the oldest registered male voter." Although women in some towns protested, this rule appears to have been enforced at least until the ratification of the Nineteenth Amendment to the Constitution, giving voting rights to women, in August 1920.

As part of his attempt to increase circulation, Mr. Grozier planned to print photographs of the canes' recipients in his Sunday editions, along with brief descriptions of their life histories. The first photograph appeared in the August 21 paper, and by the end of November, over 250 photos had appeared. Whether a photo of any Greenland recipient ever was printed isn't known.

The first presentation of Greenland's Post Cane was announced by the August 26, 1909 Hampton Union:

In the town of Greenland the Boston cane will be presented to Josiah Edgerly, who is ninety-four years old. Mr. Edgerly has always lived in Greenland, and he is one of the town's best known citizens. John H. Brackett, chairman of the board of selectmen, will make the presentation.

The next day's Exeter News-Letter called Mr. Edgerly "a longtime resident," who lived with Mr. and Mrs. John E. Seavey. The 1870 census called Mr. Edgerly, who was Mr. Seavey's uncle, a farm laborer, who was deaf and dumb, and unable to read or write. The 1880 census described his occupation as "Wheelwright." The Seaveys lived at today's 514 Post Road, in a house that burned in 1975.

Mr. Edgerly died on March 8, 1911. The Post Cane passed from him to Dr. Edward Robie, Greenland's Congregational pastor since 1852, who was nearly 90 years old. Dr. Robie carried out the duties of his profession with scarcely diminished vigor until September 1917, when, while visiting Boston, he fell on some steps near the State House, and was taken to a hospital, where he died on the 20th. The New York Times called Dr. Robie "hale and vigorous up to within a few days of his death" at 96 – the kind of caneholder dear to Mr. Grozier's heart.

Dr. Robie's successor as caneholder appears to have been the 81-year-old Edward A. Libby, a native of Scarborough, Maine, who had resided in Greenland at least since 1880. His house stands today at 420 Portsmouth Avenue. Mr. Libby died on November 15, 1928, aged nearly 93.

Reflecting the changing times, the Post Cane was next awarded to Mrs. Abby (Drake) Littlefield, a Rye native and widow of Dudley Littlefield, who turned 90 in 1928. She lived at a former Brackett farmhouse, built around 1740, which was then located on Depot Road, but is now at 7 Tidewater Farm Road. Mrs. Littlefield died on November 12, 1931, aged 93.

George H. Berry, a native of Nova Scotia who had settled in Greenland in the 1870s, was the next caneholder (and, for a considerable time, the last). He was 82 and lived at today's 720 Post Road, in a house that would burn in 1937. He died on December 5, 1934.

No one knows just what happened to the Post Cane after Mr. Berry's death, but it appears not to have been returned to the selectmen. Although the criteria for selection in the 1930s weren't always consistent, and some dates of birth are dubious, it seems likely that Mr. Berry should have been succeeded as caneholder by Abbie E. Rand (1848-1936), who may have been older than he. Subsequent caneholders might have been: Cirillo A. Rand (not a close relation), who lived from 1849 to 1947; James A. Record (1859-1955); John Farr (1861-1956); Mary M. Clough (1861-1958); and Frank Graves (1869-1967).

The formation of Greenland's Historical Society, late in 1966, gave rise to a search for information about the town's missing Post Cane. In the September 1967 issue of the society's Bulletin, President Russell A. Rolston (1903-1971) reported:

The question of the Boston Post Cane was brought up at one of our meetings by Admiral Charles Ferriter, and it was left up to the President to see if he could locate it. After much search, it was located in New York state. The owner very graciously agreed to turn it over to the Greenland Historical Society on condition that the Society would see that it was given to the oldest resident of Greenland, and on his decease it should be passed on to the next oldest resident. This person had purchased the cane at a rummage sale some years ago. It was brought to the sale by a woman who had cleaned out her attic of an accumulation of thirty years. The committee has presented the cane to Mrs. Jane Bouchard, mother of Mrs. Charles

A. Burris, who will be 95 years old on September 14. It is unfortunate that there were many others over the years who were entitled to it.

The unnamed owner of the cane was Rev. Sion M. Lynam (1898-1989), pastor of the 'Community Church from 1949 to 1964, who had retired to upstate New York at the end of his pastorate. Although a story that Mr. Lynam found Greenland's cane in New York after his retirement has found its way into print, my late father, who was the Historical Society's vice president when the cane was recovered, and ought to have known, wrote (more believably) that it "was recovered from Rev. Lynam at his home in New York State in 1967. He had purchased it at a rummage sale in Greenland several years earlier." Fittingly, Mr. Lynam's body was also returned to Greenland upon his death, and buried in Prospect Hill Cemetery beside that of his first wife, the former Mary Elizabeth Swanson (1898-1964).

Mrs. Bouchard died Sept. 10, 1968. Her successors as caneholders were:

Mrs. Jennie L. Haines, 95, who died Aug. 14, 1970.

Mrs. Alice C. Reynolds, 93. She died Feb. 12, 1975.

Mrs. Florence M. Ireland, 94. She celebrated her 100th birthday on June 2, 1980, and died the following Oct. 11.

Mrs. Bertha I. Norton, 95, who died Nov. 4, 1982.

Mrs. Emma J. Ladd, 93. She died Aug. 28, 1984.

Miss Edna G. Wilcox, 91, who died Oct. 25, 1986.

Mr. Richard B. Carlton, 92, who died Jan. 28, 1989.

Mrs. Edith M. Fisher, 95. She died March 13, 1990.

Mrs. Anna F. McGrath, 92, who died Jan. 13, 1992.

Mrs. Edith G. Gardner, 93. She died Sept. 9, 1993.

Mr. Frank M. Emery, Sr., 94, who died March 20, 1997.

Mr. A. Parker Twombly, 94. He died March 17, 2002.

Mrs. Rosamond Hughes, 95, who died June 25, 2003.

Mrs. Dorothy A. Dowling, 93. She died March 18, 2004.

In a 2002 Portsmouth Herald article on the Post Canes, correspondent Larissa Mulkern wrote:

Over the years, officials admit to confusion over how to choose a recipient. The criteria over who exactly is the eldest can hit a gray area when choosing between "resident" or "native." Officials in towns like Rye and Exeter ponder whether residents of nursing homes or senior housing, or those who may have just recently moved into those facilities in town, are eligible.

A number of Greenland's cane holders between 1967 and 2004 had in fact been former residents of the town, who were living in nursing homes elsewhere. It was probably uncertainty about how to deal with such situations that kept Greenland's cane from being awarded between 2004 and 2009. At the 2009 town meeting, however, our Boston Post Cane was awarded once more, to Mrs. Palmyre Sirois, 97. Ad multos annos! *Submitted by Mr. Paul Hughes*

GREENLAND RECIPIENTS OF THE BOSTON POST CANE

| <u>Name</u> | <u>Age when presented</u> | <u>Date of death</u> |
|--------------------------|---------------------------|----------------------|
| Josiah Edgerly | 94 | 8/11/1911 |
| Rev. Dr. Edward Robie | 89 | 9/20/1917 |
| Edward A. Libby | 81 | 11/15/1928 |
| Mrs. Abby D. Littlefield | 90 | 11/12/1931 |
| George H. Berry | 82 | 12/5/1934 |

Greenland's post cane was lost after Mr. Berry's death. Rev. Sion M. Lynam, community church pastor from 1949-1964, bought it at a rummage sale, and took it with him to New York state when he retired. After the Greenland historical society was organized in 1967, Mr. Lynam returned the cane to the town.

| | | |
|-----------------------------------|----|------------|
| Mrs. Mary J. Bouchard | 94 | 9/10/1968 |
| Mrs. Jennie L. Haines | 95 | 8/14/1970 |
| Mrs. Alice C. Reynolds | 93 | 2/12/1975 |
| Mrs. Florence M. Ireland | 94 | 10/11/1980 |
| Mrs. Bertha I. Norton | 95 | 11/4/1982 |
| Mrs. Emma J. Ladd | 93 | 8/28/1984 |
| Miss Edna G. Wilcox | 91 | 10/25/1986 |
| Richard B. Carlton | 92 | 1/28/1989 |
| Mrs. Edith M. Fisher | 95 | 3/13/1990 |
| Mrs. Anna F. McGrath | 92 | 1/13/1992 |
| Mrs. Edith G. Gardner | 93 | 9/9/1993 |
| Frank M. Emery Sr. | 94 | 3/20/1997 |
| A. Parker Twombly | 94 | 3/17/2002 |
| Mrs. Rosamond Hughes | 95 | 6/25/2003 |
| Mrs. Dorothy A. Dowling | 93 | 3/18/2004* |
| Mrs. Palmyre Sirois - (3/15/2009) | 97 | |

*The post cane was not presented between 2004 and 2009.

* GREENLAND CITIZEN OF THE YEAR *

| | | | |
|---------------------|------|-----------------------|------|
| Mo & Colleen Sodini | 2009 | Cynthia Smith | 1994 |
| George P. Hayden | 2008 | Roy & Violet Chisholm | 1993 |
| Marie Hussey | 2007 | Carol Sanderson | 1991 |
| Laurie Lebar | 2006 | Luther Preston | 1990 |
| Luther Preston | 2005 | Chip Hussey | 1989 |
| Jerrian Hartmann | 2004 | Sharon Fernald | 1988 |
| Shirley G. Hoonhout | 2003 | Duncan Brackett | 1987 |
| Ruth Barnes | 2002 | Lena Kohlhase | 1986 |
| Edith Lovering | 2001 | Herbert Wilson | 1985 |
| Ann Mayer | 2000 | Paul Hughes | 1984 |
| Trudy Beck | 1999 | Philip Rowe | 1984 |
| Bonnie Gardner | 1998 | Edna Weeks | 1983 |
| Carl & Mary Mueller | 1997 | Frederick Bourassa | 1982 |
| Richard Carlin | 1996 | Frank Richards | 1981 |
| Robert W. Grodan | 1995 | | |

Sponsored by the Greenland Women's Club



Mo & Colleen Sodini- 2009
Citizens of the Year

ELECTED AND APPOINTED OFFICIALS

MODERATOR

Dean Bouffard Term Expires 2010

TOWN CLERK-TAX COLLECTOR

“Marge” Morgan Term Expires 2010

BOARD OF SELECTMEN

Mo Sodini, Chairman Term Expires 2012
Paul Sanderson, Vice Chairman Term Expires 2011
Bruce Dearborn Term Expires 2010
Jon Wendell Term Expires 2010
Charles H. Cummings, Jr. Term Expires 2011

TREASURER

James Rolston Term Expires 2010

SUPERVISORS OF THE CHECKLIST

Carol Scherer Term Expires 2012
Joseph Philbrick Term Expires 2014
Winston “Gus” Gouzoules Term Expires 2010

NH STATE SENATE (District 24)

Senator Martha Fuller-Clark (603) 436-2464

REPRESENTATIVE TO THE GENERAL COURT (District 17)

Pamela Tucker, Representative pamelatucker@leg.state.nh.us

U.S. REPRESENTATIVE

Carol Shea-Porter Manchester Office (603) 641-9536

U.S. SENATOR

Judd Gregg (R-NH) (202) 224-3324
Jeanne Shaheen (D-NH) (202) 224-2841

BOARD OF ADJUSTMENT

Chris Halligan, Chairman Term Ends 2012
Lizbeth Cummings, Vice Chairman Term Ends 2010
Donald L. Arsenault Term Ends 2011
Sean Connor Term Ends 2012
Stephanie Glennon (Appointed to fill T. Wendell’s seat) Term Ends 2010
Tina Ho Wendell (Resigned 4/09) Term Ends 2010
Ron Gross, Alternate Term Ends 2010

TRUSTEES OF THE TRUST FUNDS

| | | |
|--------------------------|--------------|------|
| Leroy Syphers, Secretary | Term Expires | 2010 |
| John Soltis | Term Expires | 2012 |
| Richard Rugg | Term Expires | 2011 |

CEMETERY TRUSTEES

| | | |
|------------------------------------|--------------|------|
| Leroy Syphers, Chairman/Bookkeeper | Term Expires | 2010 |
| Lenny Fitzgerald | Term Expires | 2012 |
| Richard Rugg | Term Expires | 2011 |

PLANNING BOARD

| | | |
|--|--------------|------|
| John McDevitt, Chairman | Term Expires | 2012 |
| Bill Bilodeau, Vice Chairman | Term Expires | 2010 |
| Aidan Moore | Term Expires | 2010 |
| Stu Gerome | Term Expires | 2011 |
| Deborah Beck | Term Expires | 2012 |
| Rich Winsor | Term Expires | 2012 |
| Paul Sanderson, Selectmen's Representative | Term Expires | 2010 |
| Ken Fernald, Alternate | Term Expires | 2010 |
| Patrick Crimmins, Alternate | Term Expires | 2010 |

LIBRARY TRUSTEES

| | | |
|--|--------------|------|
| Carolyn Weeks-White, Co Chairman | Term Expires | 2012 |
| Adele Wick, Co-Chairman | Term Expires | 2011 |
| Dale Rockefeller | Term Expires | 2010 |
| Julie Gilston | Term Expires | 2010 |
| Mark Fodero | Term Expires | 2010 |
| Donalee Brothers, Alternate | Term Expires | 2010 |
| Ashlie O'Brien, Youth Advisor to Library Board | Term Expires | 2010 |

CONSERVATION COMMISSION

| | | |
|----------------------------|------------------|------|
| Richard Mauer, Chairman | Appointment Ends | 2010 |
| Chip Hussey, Vice Chairman | Appointment Ends | 2010 |
| Nancy Zuba | Appointment Ends | 2012 |
| Jean Eno | Appointment Ends | 2012 |
| Jane Man | Appointment Ends | 2010 |
| Jill Scahill, Alternate | Appointment Ends | 2010 |

BUDGET COMMITTEE

| | | |
|------------------------------|-----------------------------|------|
| Mary McDonough, Chairman | Term Expires | 2011 |
| Robert Krasko, Vice Chairman | Term Expires | 2012 |
| Ron Gross | Term Expires | 2010 |
| Stephen Gerrato | Term Expires | 2012 |
| John Weeks | Term Expires | 2010 |
| Patrick Walsh | Term Expires | 2010 |
| Sandra Trull-Smith | Term Expires | 2011 |
| Michael Marsh | Term Expires | 2011 |
| Bruce Dearborn | Selectmen's Representative | |
| Jim Haslam | School Board Representative | |

RECREATION COMMITTEE

| | | |
|-------------------------|----------------------------|------|
| Brian Pafford, Chairman | Appointment Ends | 2012 |
| Jose Roy | Appointment Ends | 2012 |
| Erica Rahn | Appointment Ends | 2010 |
| Carol Destefano | Appointment Ends | 2010 |
| Cynthia Smith | Appointment Ends | 2010 |
| Jodi Thibeau | Appointment Ends | 2011 |
| Charles Cummings | Selectmen's Representative | |

BUILDING INSPECTOR/CODE ENFORCEMENT

Robert Cushman

TOWN COUNSEL

Peter Loughlin, Esquire

ROCKINGHAM PLANNING COMMISSION

Commissioners

Bruce Dearborn

POLICE DEPARTMENT

CHIEF OF POLICE

Michael P. Maloney

Full Time Personnel

Dawn M. Sawyer, Sergeant
David M. Kurkul, Detective
Wayne M. Young, Patrol Officer
Keith Dietenhofer, Patrol Officer (Resigned 8/09)

David LoConte, Patrol Officer
James Cormier, Patrol Officer
Timothy McClare (Appointed 10/09)

Part-Time Personnel

Theodore S. Hartmann, Patrol Officer
Thomas F. Simmons, Patrol Officer

Jeffrey T. Peirce, Patrol Officer
Carole Smith, Administrative Assistant

HEALTH OFFICER

Wallace Berg
Jeffrey Canfield, Deputy

VOLUNTEER FIRE DEPARTMENT

Ralph Cresta, Fire Chief
Rick Hussey, Deputy Chief
Mo Sodini, Sec./Treasurer

EMERGENCY MANAGEMENT DIRECTOR

Kenneth Fernald

TOWN ADMINISTRATOR

kanderson@greenland-nh.com

Karen M. Anderson

ARTICLE 2

To amend Article II, **Definitions** to add: **Accessory Use:** A use or a structure subordinate to the principal use of a lot, or of a principal building on the same lot, and serving a purpose clearly incidental to a permitted use of the lot or of the building and which accessory use or structure is compatible with the permitted uses or structures authorized under zoning regulations applicable to the parcel.

Recommended by the Planning Board
YES 208 NO 25

ARTICLE 3

To amend Article II, **Definitions** to add: **Affordable:** per RSA 674 as amended.

Recommended by the Planning Board
YES 200 NO 24

ARTICLE 4

To amend Article II, **Definitions** to replace **Frontage** with the following definition to correspond with the definition in the subdivision/site plan regulations as amended in 2008: amend Section II, **Definitions**, 2.1.5: The length of the lot bordering on and providing access to a Class V (or better) highway but excluding limited or restricted access highways, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the Planning Board. Footage requirements specified in Article IV, Dimensional Requirements, of this Ordinance shall be contiguous. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

Recommended by the Planning Board
YES 200 NO 23

ARTICLE 5

To amend Article II, **Definitions** to strike the definition of **Structure** and replace with: **Structure:** Anything that is built or constructed excluding driveways, boundary walls not over four feet in height or boundary fences not over six feet in height, the use of which requires location on the ground or attachment to something on the ground.

Recommended by the Planning Board
YES 199 NO 31

ARTICLE 6

To amend Article II, **Definitions** to add: **Workforce Housing:** per RSA 674 as amended.

Recommended by the Planning Board
YES 205 NO 24

ARTICLE 7

To amend Article I-Authority & Purpose to add sections 1.4-Applicability, 1.5-Severability Clause & 1.6- Interpretation

1.4 Applicability

This Zoning Ordinance shall apply to:

- All buildings and structures erected, reconstructed, altered, enlarged, or relocated subsequent to the effective date of this Ordinance or subsequent amendments thereto;
- The use of any building, structure, or land which differs from its use prior to the effective date of this Ordinance or any subsequent amendment thereto; and
- Any land subdivided subsequent to the effective date of this Ordinance or any subsequent amendment thereto.

1.5 Severability Clause

If any Section, clause, provision, portion or phrase of this Ordinance shall, for any reason, be held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not affect, impair or invalidate any other Section, clause, provision, portion or phrase of this Ordinance.

1.6 Interpretation

In interpreting and provision of the Ordinance, it shall be held as the minimum requirement adopted for the promotion of the public health, safety and general welfare of the Town of Greenland. Whenever any provision of this Ordinance is deemed to be in conflict with any other provision of the Ordinance or the requirements of any other adopted Ordinance, Regulation, Rule or Law, the most restrictive, or that imposing the highest standard, shall control pursuant to the provisions of RSA 676:14.

Recommended by the Planning Board
YES 194 NO 20

ARTICLE 8

To amend Table of Uses under Institutional Uses: Add “In accordance with Section 3.7.14” to Licensed Daycare Facilities

Recommended by the Planning Board
YES 196 NO 22

ARTICLE 9

To amend Table of Uses under Residential Uses: Remove Licensed Family Day Care

Recommended by the Planning Board
YES 181 NO 37

ARTICLE 10

To amend Ordinance 3.7.1.5 (second paragraph)-Home Occ./Commercial vehicle parking in the residential zone: Type II Cottage Industries shall not have more than one (1) business vehicle with a maximum gross weight of 17,500 (seventeen thousand, five hundred) pounds, two (2) business vehicles with a maximum gross vehicle weight of 9,700 (nine thousand, seven hundred) pounds for each vehicle and a maximum loaded trailer weight of 12,400 (twelve thousand, four hundred) pounds.

Recommended by the Planning Board
YES 173 NO 50

ARTICLE 11

To add section 3.7.14 Child Day Care Facilities:

1. **Purpose:** In order to provide affordable, good quality and licensed child day care within the Town of Greenland the following standards in accordance with NH RSA 170-E:1-22 are hereby incorporated into the Town zoning ordinance to insure the health, safety, and welfare of its residents.
2. **Definitions:** Child day care for this ordinance means the provision of supplemental parental care and supervision:
 - A. for a non-related child or children;
 - B. on a regular basis;
 - C. under license by the New Hampshire Division of Public Health Services, Bureau of Child Care Standards and Licensing.

As used in this ordinance, the term is not intended to include babysitting services of a casual, non-recurring nature or in the child’s own home. Likewise, the term is not intended to include cooperative, reciprocative child care by a group of parents in their respective domiciles.

Child day care facility means a building or structure wherein an agency, person, or persons regularly provides care for a group of children.

- a. Family Day Care Home as defined in RSA 170-E: 2-IV(a). Family Day Care Homes shall be permitted in the residential and commercial districts in Town. A Family Day Care Home shall be reviewed by the Planning Board and shall require site plan review.
- b. Family Group Day Care Home as defined by RSA 170-E: 2-IV(b). Family Group Day Care Homes shall be allowed in the commercial and industrial districts in Town and shall require a site plan review.
- c. Group Child Day Care Center as defined in RSA 170-E: 2-IV(c). Group Child Day Care Centers shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.
- d. Day Care Nursery as defined in RSA 170-E: 2-IV(d). Day care Nurseries shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.
- e. Night Care Agency as defined in RSA 170-E: 2-IV(e). Night Care Agencies shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.

3. **Permits:** All applicable State permit and license **applications** must be in-hand before applying to the Planning Board for review of the child day care facility proposal. Permits for the operation of Family Day Care Home, Family Group Day Care Home, Group Child Day Care Center, Day Care Nursery, or Night Care Agencies are under the purview of the Planning Board. For all categories of child care facilities that require a site plan review (A-E above), the following, in addition to existing site plan review standards must be met:

- A. One (1) parking space must be provided for each staff person and one space must be provided for each five (5) licensed capacity slots.
- B. Loading and unloading of children from vehicles shall be permitted only on facility property in approved parking areas. No vehicles shall be allowed to back-up on to the travel lane or shoulder of a public right of way nor shall vehicles queue on any public right of way during drop-off and pick up times.
- C. The exterior play area (fifty square feet per child as per State of NH requirements) shall be fenced.
- D. All signage shall conform to the Town regulations for the underlying zone.

Recommended by the Planning Board

YES 196 NO 27

ARTICLE 12

To delete Article XV, Section 15.4-Fireworks: Remove entire fireworks section

Recommended by the Planning Board

YES 178 NO 29

ARTICLE 13

To add Article XV, Section 15.5-Blasting ordinance

15.5 EXPLOSIVES

- 15.5.1 The storage of explosives, as defined in NH Code of Administrative Rules Saf-c 1602.13, not otherwise permitted by ordinance, shall be prohibited in the Town of Greenland.
- 15.5.2 No person shall perform or cause to be performed any blasting in the Town of Greenland unless a Blasting Permit is obtained from the Building Inspector. This permit shall not be issued until the following terms and conditions have been satisfied by the applicant.
- A. A properly executed application form will be submitted to and approved by the Building Inspector. The application form shall be developed by the Building Inspector and approved by the Board of Selectmen.
 - B. Evidence of general liability and property insurance issued by a carrier authorize by the State of New Hampshire Insurance Commissioner to do business in New Hampshire.
 - C. The Applicant shall submit a completed application to the Building Inspector at least two weeks prior to commencing drilling and/or blasting operations.
 - D. The Applicant shall submit evidence, at the time of application, that a pre-blast survey has been completed by the blasting company for an area within five hundred (500) feet of the proposed blasting.
 - E. Any reports or measurements made in conjunction with this pre-blast survey or with the subsequent blasting shall be made available upon request to all abutters within five hundred (500) feet of the area. Videotapes of individual homes shall be made available to the owner of the home videotaped upon request by the owner.
 - F. The cost of the pre-blast survey shall be borne by the blasting company.
 - G. The Applicant shall submit evidence, at the time of application, that all residents within five hundred (500) feet of the blasting area have been notified of the blasting activities and the warning signals to be used prior to detonation of the explosives.
 - H. Seismic monitoring shall be required within five hundred (500) feet of the blast area. The Building Inspector may require additional seismic monitoring beyond this radius and such additional requirements may be prerequisites to obtaining permit approval.
 - I. The applicant shall insure that any blasting in an Aquifer Protection District does not alter water quantity or quality.
 - J. The applicant is liable for any and all damages resulting from the blasting operation.
- 15.5.3 Blasting shall only take place between the hours of 7.00 AM and 6.00 PM Monday through Friday. Blasting on holidays is prohibited.
- 15.5.4 The use and handling of all explosives, blasting materials and blasting shall conform to NHDOT Standards, NFPA 495 Explosive Materials Code and NH Code of Administrative Rules Saf-C1600 (State Police regulations).
- 15.5.5 One hour prior to detonation the Rockingham County Sheriff's Dispatch Center will be notified. The Dispatch Center will also be notified when blasting operations have ceased for the day.
- 15.5.6 Prior to detonation all appropriate audible-warning signals will be given.
- 15.5.7 Immediately following any detonation of explosives the Blasting Contractor shall insure that all charges have detonated properly and then an appropriate audible "all clear" signal shall be sounded.
- 15.5.8 After detonation the printed report from the site seismograph shall be turned over to the Building Inspector or a representative of the Town of Greenland.
- 15.5.9 The Blasting Contractor shall insure that all explosives and blasting material has been removed from the Town of Greenland at the end of each workday.
- 15.5.10 Blasting permits are required based on the cubic yards of materials to be blasted and the length of time to complete the blasting operations.
- A. A 30-day permit where a total aggregate of five hundred (500) to four thousand (4000) cubic yards will be removed. Such permit will expire at the end of 30 days from issuance unless otherwise revoked.
 - B. A 60-day permit where a total aggregate of four thousand (4000) to fifteen thousand (15,000) cubic yards will be removed. Such permit will expire at the end of 60 days from issuance unless otherwise revoked.

- C. A 90-day permit where a total aggregate of more than fifteen thousand (15,000) cubic yards will be removed. Such permit will expire at the end of 90 days from issuance unless otherwise revoked.
 - D. For a total aggregate of less than five hundred (500) cubic yards, a 1-day permit may be granted by the Building Inspector and conditions set forth in paragraph 15.5.2, C, D and H may be waived at the discretion of the Building Inspector.
 - E. Successive or renewed permits are permitted, provided application information is updated and a new application fee is paid.
 - F. After a second renewal, submission of a written impact evaluation of the site and potentially affected properties may be required by the Building Inspector, dependent on the type of the original permit issued.
- 15.5.11 An Application fee as outlined in the fee schedule is required at the time the application is submitted.
- 15.5.12 A Blast Permit issued may be revoked by the Building Inspector for just cause including but not limited to a violation of any of the above, violation of the conditions of the Blasting Permit, damage to surrounding property or unsafe operations. An applicant who has had a permit revoked may apply for re-issuance to the Board of Selectmen who will hold a public hearing on such request to determine if said request should be granted.
- 15.5.13 This ordinance does not apply to the use of blank cartridges for use in show or theater, or for signal or ceremonial purposes in athletic or sports or for use by veteran or military organizations.

Recommended by the Planning Board
YES 177 NO 47

ARTICLE 14

To delete Article XVIII, Section 18.9.3-Planning Board Waivers: Remove entire waivers section

Recommended by the Planning Board
YES 177 NO 23

ARTICLE 15

To add Article XXVI-Residential Open Space Conservation Subdivision Development: Density Bonus: A density bonus of 15% above that indicated by the yield plan will be allowed for developments that will guarantee: 20% of the total number of units proposed within the development (including all units allowed by density bonuses) shall meet the requirements of the definition of workforce housing per RSA 674 as amended; Such designated workforce housing units shall be incorporated within the development as a whole (not clustered contiguously) and shall match the architectural characteristics of such development; Workforce housing units will be sold with deed restrictions and a recorded housing agreement that limit;

- a. For a period of 15 years, renewable upon sale or transfer, the resale value of the unit is limited to not more than the purchase price plus two times the accumulated consumer price index;
- b. Any workforce housing units will ensure that any purchasers of these units shall meet the income requirements of a median family income for the New Hampshire portion of the Portsmouth-Rochester NH-ME PMSA as published by the US Department of Housing and Urban Development.

Recommended by the Planning Board
YES 191 NO 29

ARTICLE 16

To add Article XXVII- Small Wind Energy Systems Ordinance

A. Purpose: This small wind energy systems ordinance is enacted in accordance with RSA 674:62-66, and the purposes outlined in RSA 672:1-III-a. The purpose of this ordinance is to accommodate small wind energy systems in appropriate locations, while protecting the public's health, safety and welfare. In addition, this ordinance provides a permitting process for small wind energy systems to ensure compliance with the provisions of the requirements and standards established herein.

B. Definitions:

Fall zone: The potential fall area for the small wind energy system. It is measured by using 110% of the total height as the radius around the center point of the base of the tower.

Flicker: The moving shadow created by the sun shining on the rotating blades of the wind turbine.

Meteorological tower (met tower): Includes the tower, base plate, anchors, guy wires and hardware, anemometers (wind speed indicators), wind direction vanes, booms to hold equipment for anemometers and vanes, data loggers, instrument wiring, and any telemetry devices that are used to monitor or transmit wind speed and wind flow characteristics over a period of time for either instantaneous wind information or to characterize the wind resource at a given location. For the purpose of this ordinance, met towers shall refer only to those whose purpose are to analyze the environmental factors needed to assess the potential to install, construct or erect a small wind energy system.

Net metering: The difference between the electricity supplied over the electric distribution system and the electricity generated by the small wind energy system which is fed back into the electric distribution system over a billing period.

Power grid: The transmission system, managed by ISO New England, created to balance the supply and demand of electricity for consumers in New England.

Shadow: The outline created on the surrounding area by the sun shining on the small wind energy system.

Small wind energy system: A wind energy conversion system consisting of a wind turbine, a tower, and associated control or conversion electronics, which has a rated capacity of 100 kilowatts or less and will be used primarily for onsite consumption.

Tower: The monopole or guyed monopole structure that supports a wind turbine.

Total height: The vertical distance from ground level to the tip of the wind turbine blade when it is at its highest point.

Tower height: The height above grade of the fixed portion of the tower, excluding the wind turbine.

Wind turbine: The blades and associated mechanical and electrical conversion components mounted on top of the tower whose purpose is to convert kinetic energy of the wind into rotational energy used to generate electricity.

C. Procedure for Review:

1. **Building Permit**: Small wind energy systems and met towers are an accessory use permitted in all zoning districts where structures of any sort are allowed. No small wind energy system shall be erected, constructed, or installed without first receiving a building permit from the building inspector. A building permit shall be required for any physical modification to an existing small wind energy system. Met towers that receive a building permit shall be permitted on a temporary basis not to exceed 3 years from the date the building permit was issued.
2. **Application**. Applications submitted to the building inspector shall contain a site plan with the following information:

- i) Property lines and physical dimensions of the applicant's property.
- ii) Location, dimensions, and types of existing major structures on the property.
- iii) Location of the proposed small wind energy system, foundations, guy anchors and associated equipment.
- iv) Setback requirements as outlined in this ordinance.
- v) The right-of-way of any public road that is contiguous with the property.
- vi) Any overhead utility lines.
- vii) Small wind energy system specifications, including manufacturer, model, rotor diameter, tower height, tower type (freestanding or guyed), nameplate generation capacity.
- viii) If the small wind energy system will be connected to the power grid, documentation shall be provided regarding the notification of the intent with the utility regarding the applicant's installation of a small wind energy system.
- ix) Tower foundation blueprints or drawings.
- x) Tower blueprint or drawings.
- xi) Sound level analysis prepared by the wind turbine manufacturer or qualified engineer.
- xii) Electrical components in sufficient detail to allow for a determination that the manner of installation conforms to the NH State Building Code.
- xiii) Evidence of compliance or non-applicability with Federal Aviation Administration requirements.
- xiv) List of abutters to the applicant's property.

D. Standards: The building inspector shall evaluate the application for compliance with the following standards;

1. Setbacks: Small wind energy system shall be set back a distance equal to 110% of the total height from:

- a) Any public road right-of-way, unless written permission is granted by the governmental entity with jurisdiction over the road.
- b) Any overhead utility lines.
- c) All property lines, unless the affected land owner provides written permission through a recorded easement allowing the small wind energy system's fall zone to overlap with the abutting property.
- d) Any travel ways to include but not be limited to driveways, parking lots, nature trails or sidewalks.
- e) Small wind energy systems must meet all setbacks for principal structures for the zoning district in which the system is located.
- f) The setback shall be measured to the center of the tower's base.
- g) Guy wires used to support the tower are exempt from the small wind energy system setback requirements.

2. Tower:

- a) Wind turbines may only be attached to freestanding or guy wired monopole towers. Lattice towers are explicitly prohibited.
- b) The tower height shall not exceed 150 feet.
- c) The applicant shall provide evidence that the proposed tower height does not exceed the height recommended by the manufacturer of the wind turbine.

3. Sound Level: The small wind energy system shall not exceed 60 decibels using the A scale (dBA), as measured at the property line, except during short-term events such as severe wind storms and utility outages.

4. Shadowing/Flicker: Small wind energy systems shall be sited in a manner that does not result in significant shadowing or flicker impacts. The applicant has the burden of proving that this effect does not have significant adverse impact on neighboring or adjacent uses either through siting or mitigation.

5. Signs: All signs, both temporary and permanent, are prohibited on the small wind energy system, except as follows:

- a) Manufacturer's or installer's identification on the wind turbine.
- b) Appropriate warning signs and placards.

6. Code Compliance: The small wind energy system shall comply with all applicable sections of the New Hampshire State Building Code.

7. Aviation: The small wind energy system shall be built to comply with all applicable Federal Aviation Administration including but not limited to 14 C.F.R. part 77, subpart B regarding installations close to airports, and the New Hampshire Aviation regulations, including but not limited to RSA 422-b and RSA 424.

8. Visual Impacts: It is inherent that small wind energy systems may pose some visual impacts due to the tower height needed to access the wind resources. The purpose of this section is to reduce the visual impacts, without restricting the owner's access to the wind resources.

a) The applicant shall demonstrate through project site planning and proposed mitigation that the small wind energy system's visual impacts will be minimized for surrounding neighbors and the community. This may include, but not be limited to information regarding site selection, turbine design or appearance, buffering, and screening of ground mounted electrical and control equipment. All electrical conduits shall be underground.

b) The color of the small wind energy system shall either be the stock color from the manufacturer or painted with a non-reflective, unobtrusive color that blends in with the surrounding environment.

c) A small wind energy system shall not be artificially lit unless such lighting is required by the Federal Aviation Administration (FAA). If lighting is required, the applicant shall provide a copy of the FAA determination to establish the required markings and/or lights for the small wind energy system.

9. Utility Connection: If the proposed small wind energy system is to be connected to the power grid through net metering, it shall adhere to RSA 362-A:9.

10. Access:

a) All ground mounted electrical and control equipment shall be labeled and secured to prevent unauthorized access.

b) The tower shall be designed and installed so as to not provide step bolts, lattice, or a ladder readily accessible to the public for a minimum height of 8 feet above the ground.

11. Approved Wind Turbines: The manufacturer and model of the wind turbine to be used in the proposed small wind energy system must have been approved by the California Energy Commission or the New York State Energy Research and Development Authority, or a similar list approved by the State of New Hampshire, if available.

12. Clearing: Clearing of natural vegetation shall be limited to that which is necessary for the construction, operation and maintenance of the small wind energy system and as otherwise prescribed by applicable laws, regulations, and ordinances.

E. Abandonment:

1. At such time that a small wind energy system is scheduled to be abandoned or discontinued, the applicant will notify the Building Inspector by certified U.S. mail of the proposed date of abandonment or discontinuation of operations.

2. Upon abandonment or discontinuation of use, the owner shall physically remove the small wind energy system within 90 days from the date of abandonment or discontinuation of use. This period may be extended at the request of the owner and at the discretion of the Building Inspector. "Physically remove" shall include, but not be limited to:

a) Removal of the wind turbine and tower and related above grade structures.

b) Restoration of the location of the small wind energy system to its natural condition, except that any landscaping, grading or below-grade foundation may remain in the after-conditions.

3. In the event that an applicant fails to give such notice, the system shall be considered abandoned or discontinued if the system is out-of-service for a continuous 12-month period. After the 12 months of inoperability, the Building Inspector may issue a Notice of Abandonment to the owner of the small wind energy system. The owner shall have the right to respond to the Notice of Abandonment within 30 days from Notice receipt date. After review of the information provided by the owner, the Building Inspector shall determine if the small wind energy system has been abandoned. If it is determined that the small wind energy system has not been abandoned, the building inspector shall withdraw the Notice of Abandonment and notify the owner of the withdrawal.

4. If the owner fails to respond to the Notice of Abandonment or if after review by the Building Inspector it is determined that the small wind energy system has been abandoned or discontinued, the owner of the small wind energy system shall remove the wind turbine and tower at the owner's sole expense within 3 months of receipt of the Notice of Abandonment. If the owner fails to physically remove the small wind energy system after the Notice of Abandonment procedure, the building inspector may pursue legal action to have the small wind energy system removed at the owner's expense.

F. Violation: It is unlawful for any person to construct, install, or operate a small wind energy system that is not in compliance with this ordinance. Small wind energy systems installed prior to the adoption of this ordinance are exempt from this ordinance except when modifications are proposed to the small wind energy system.

G. Penalties: Any person who fails to comply with any provision of this ordinance or a building permit issued pursuant to this ordinance shall be subject to enforcement and penalties as allowed by NH Revised Statutes Annotated Chapter 676:17.

*Recommended by the Planning Board
YES 216 NO 19*

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,724,208 the Selectmen recommend \$2,752,205. This article does not include appropriations voted in other warrant articles. (Majority vote required)

***RECOMMENDED BY THE BUDGT COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN***

Motion to accept Article 17 as written was made by Paul Sanderson and was seconded by Ron Gross. Mr. Sanderson recognized and thanked the Budget Committee and the Selectmen for all of their hard work in the preparation of the operating budget.

Mr. Richard Rugg questioned line item #4155-4159 on the budget as to why there was an increase in the Police Dept. from \$146,000 to \$284,000. Mr. Sanderson explained that Police health, dental and disability were moved from the Police Dept. line item to the Personnel Administration line item.

Mr. Rugg then questioned the hiring of Property Maintenance Supervisor/Road Agent. Mr. Sanderson explained that the maintenance position better serves the town at a lower cost. Public works suffered in many areas. The Board of Selectmen combined all of the contractor functions, now being performed by outside contractors, into one position. The purpose being that, as problems arise, this person would be dispatched to handle them, which gives the Town better control and better serves our residents. There was a long discussion as to the job description and hours being spent to complete all of the work listed. Questions arose as to where the monies to fund this position were in the budget. It was explained that the monies to fund this position are not delineated in the budget. Mr. Rugg also questioned the actual expenditures and why some were not showing. Mr. Sanderson explained that they were in the Unreserved Fund Balance.

Alison Mann questioned line item #4414 – Pest Control. It was explained that a contractor the town hires sprays larvacide into the salt marshes and inland woods. It does not include spraying of the town.

There being no further discussion on this Article 17 it was voted by a majority vote to accept the Operating Budget:
ADOPTED

ARTICLE 18

To see if the Town of Greenland will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the capital reserve fund established by the 2007 Town Meeting for the purpose of funding the future growth of the Weeks Public Library. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

**RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Charles Cummings made a motion to accept Article 18 as read and it was seconded by Mr. Dale Rockefeller.

Mr. Sanderson proceeded to explain the reason for this appropriation. It becomes an accounting principal, i.e. accrual vs. cash. This is a prudent way to save for future problems. DRA requires that we must have 8-17% surplus for emergencies.

Mr. Mark Fodero requested this Article be approved. He stated that in 2007 it was voted to form a capital reserve fund and this would be a move in a positive direction.

Mr. Mike Marsh, member of the Budget Committee, explained the reason the Budget Committee was in opposition to this Article was the current financial conditions of our country. Mr. Ron Gross also stated in opposition to this Article.

Mr. Maurice Sodini spoke in favor of this Article stating that this is way to put aside money for the future and further explained that our Town is in good financial shape.

Mrs. Anne Beauchemin spoke in support and explained that years ago the Library was basically for the children of Greenland. Today, it appeals and is used by all age groups.

There being no further discussion, it was voted to accept this article:

ADOPTED

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars \$50,000 to be added to the Road Improvement Capital Reserve Fund for the continuation of the improvements to Portsmouth Avenue. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Maurice Sodini made a motion to accept Article 19 as read. Mr. Paul Sanderson seconded it.

Mr. Sodini spoke in support of this Article, explained about the work previously done on Portsmouth Avenue and the reason for raising and appropriating the sum of \$50,000 to be added to the Road Improvement Capital Reserve Fund was to complete the project in the future.

Mr. Rugg questioned the completion of the sidewalk to the Post Office and questioned why it was not completed. Mr. Sanderson explained that at the time the project was done the cost of oil and asphalt had doubled. When the road plans were developed by the professional engineers the town had hired, it was decided to scale back the project due to these increased costs and complete the work with the monies that had been budgeted and not overspend. Therefore, the project was completed as far as the monies available were allowed. Mr. Sanderson also explained that this Article was to save money for the future completion of this sidewalk/road improvement.

Ms. Alison Mann questioned the maintenance of the sidewalks from the school to the Feminist Health Center in winter. Mr. Sanderson stated that Jim Jones, the plowing contractor for the town, needs to improve the snow removal on the sidewalks and that this Article is strictly for road improvement, not maintenance.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 20

To see if the Town will vote to establish a Capital Reserve Fund for the purpose of Construction and Maintenance of Town Property and to appoint the Board of Selectmen as agents to expend from this fund, and to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the fund. This fund to be used for construction, repairs, renovations or equipment purchases needed to maintain or improve town property. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

***RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE***

Mr. Maurice Sodini made a motion to accept Article 20 as read, and it was seconded by Mr. Paul Sanderson.

Mr. Sodini explained that the Article was a budget leveling mechanism for the maintenance of Town property. The purpose of this Article is to purchase a lawnmower (if the maintenance position goes forward), or any equipment for building maintenance, etc. of all town properties. It was voted to accept this Article:

ADOPTED

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Thirty One Thousand, One Hundred Dollars (\$31,100.00) for the purpose of purchasing a new police cruiser.

Mr. Bruce Dearborn made a motion to accept Article 21 as read and Mr. Ralph Cresta seconded it.

Police Chief Michael Maloney explained that this would be a replacement of the 2004 cruiser and that the \$31,100 included the cost of the vehicle plus the setup of the police equipment required.

There being no further discussion, it was voted to accept Article 21 as read:

ADOPTED

ARTICLE 22

To see if the Town will vote to establish an Expendable Trust Fund for the purpose of Unanticipated Storm Expenses and to appoint the Board of Selectmen as agents to expend from this fund, and to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the fund. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

***RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE***

Mr. Charles Cummings made a motion to accept Article 22, as read and Mr. Ron Gross seconded it. Mr. Cummings went on to explain the unpredictability of storms/weather and that it is a constant struggle. If we exceed fifteen (15) storms costing approximately \$15,000 each, additional money is needed for these unanticipated snow storms, hurricanes, etc. He further explained that this money was not from taxes, but from our Unreserved Fund Balance.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000) for the purchase of one (1) power stretcher for use by the Fire Department, and to further withdraw from the Ambulance Special Revenue Fund an amount up to \$12,000 for that purpose. There is no impact to the 2009 tax rate from this article.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Maurice Sodini made a motion to accept Article 23, as read and Mr. Charles Cummings seconded it.

Mr. Sodini explained the need for the power stretcher for use by the Fire Department, which would make the lifting and moving of patients into and out of the ambulance easier. He also explained that they would continue to use the current stretcher and would not dispose of it.

Mr. Ron Gross questioned where this amount was in the Capital Reserve Fund and Mr. Sodini explained that it is in the Treasurer’s Report.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Seven Hundred Dollars (\$7,700) to be deposited into the Weeks Public Library Expendable Trust Fund for the purpose of emergency or unforeseen repairs as established by the 2007 Town Meeting. This appropriation will replenish funds spent in 2008 from the expendable trust fund for the Weeks Public Library. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Charles Cummings made a motion to accept this Article as read and Mr. Ron Gross seconded it.

Mr. Charles Cummings explained that he was the Selectmen’s liaison to the Library and explained the need for this Article to help fund and replenish monies spent for unforeseen repairs to the Library.

Mr. Mark Fodero spoke of future problems regarding repairs and unforeseen problems and urged the passage of this Article.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be deposited into the Retirement Liabilities Expendable Trust Fund as established in 2008 to fund retirement liabilities for town employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Paul Sanderson made a motion to accept Article 25 as read and it was seconded by Mr. Maurice Sodini.

Mr. Paul Sanderson explained the purpose of this article was to assure that the Town would have funds for retiring town employees. This article also deals with the funding of projected liabilities.

There being no further discussion, it was voted to accept this Article as read:

ADOPTED

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of \$6,000.00 to provide to permanent town employees working 20 or more hours per week the employment benefit of life insurance equal to their annual salary and to further provide the benefit of long term disability insurance.

Mr. Paul Sanderson made a motion to accept Article 26 as read, and Mr. Bruce Dearborn seconded it.

Mr. Paul Sanderson explained that the purpose of this Article was to improve the Town’s personnel plan. During the discussions regarding permanent town employees, the Town decided it was appropriate to fund basic life insurance and long term disability. There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to provide funding to COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of \$3,000 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Bruce Dearborn made a motion to accept this Article as read and Mr. Paul Sanderson seconded it.

Mr. Dearborn went on to explain the need for this Article and to continue this funding as it had been in effect for the last three (3) years.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be deposited into the Mosquito Control Expendable Trust Fund established by Town Meeting in 2008 for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Mr. Charles Cummings made a motion to accept Article 28 as read. It was seconded by Mr. Paul Sanderson.

Mr. Cummings explained that this additional money was for unforeseen emergencies, such as “Triple E” or West Nile Virus. This threat still looms in our community due to these mosquito borne illnesses. This would bring the Mosquito Control Expendable Trust Fund total to \$5,000.

Mr. Rich Mauer questioned what this amount was going to “buy” for the Town. Ms. Karen Anderson, Town Administrator, explained that this includes two to three perimeter sprayings and that catch basis testing determines where to spray. Mr. Mauer asked if this amount should be increased. Due to the uncertainty of this situation, it was noted that this amount would stay as proposed. If additional spraying was required, the Select Board would bring in an outside source and determine the extent of the spraying required.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 29

To see if the Town will vote to authorize the Police Chief, after an inspection by the Fire Chief to issue permits to display fireworks in accordance with RSA 160-B:7. Applications for display permits shall be made in writing at least 15 days in advance of the date of the display and shall be accompanied by a \$35.00 fee. The display shall be of such a character, and so located and displayed that it shall not be hazardous to property or endanger any person.

A motion was made by Mr. Paul G. Sanderson to accept this Article as read. It was seconded by Mr. Maurice Sodini.

Police Chief Michael Maloney stated that the Police Department cannot control the displays of fireworks in Town. Safety is the biggest issue. With the passage of this Article the Police will meet with the citizens requesting a permit to determine if a permit should or should not be issued. He further explained that this will give the Police the power to enforce these displays.

Mr. Dennis O'Neil spoke about his concerns, as his neighbors have a fireworks display every year causing problems in his neighborhood.

Ms. Pam Tucker questioned whether this covers a little display within a neighborhood.

Ms. Robin Bellantone asked if a specific dollar amount would be allowed as a control.

Chief Maloney replied that no matter how small the display or how much money was spent on the display, the Police must control these due to safety concerns. If the resident does not comply with this Article, the Police have the right to bring this resident to Court.

There being no further discussion, it was voted to accept this Article:

ADOPTED

ARTICLE 30

On petition of 25 or more registered voters, to see if the Town will vote to change the term of the Town Clerk/Tax Collector from a one (1) year term to a three (3) year term as authorized by RSA 41:16-b and RSA 41:2-b respectively. (By petition)

Mr. Paul Sanderson made a motion to accept this article as read. It was seconded by Gus Gouzoules. Mr. Sanderson then made a motion to amend the Article to read "Are you in favor of changing the term of the Town Clerk/Tax Collector from one (1) year to three (3) years, beginning with the term of the town clerk/tax collector to be elected at next year's regular Town Meeting?" as this wording was omitted in citizens' petition. He further explained that the vote on adoption of this article must be made by a secret, written yes/no ballot. It was seconded by Mr. Gus Gouzoules. The motion to amend was adopted.

Mrs. Lizabeth Cummings spoke, from her own experience, about the difficulty of the position and the need for continuity in this position, due to the ongoing education, software upgrades, etc.

Mr. Bruce Dearborn also spoke in support of the three (3) term and further explained why the Selectmen chose to previously change this position to a one (1) year position.

There being no further discussion, the polls were opened and voters present were given a printed ballot as required by law. On this matter it was

**VOTED:
YES 71 NO 5
ADOPTED**

To see if the Town of Greenland will vote to deposit into the Capital Reserve Fund for Town Vicinity Land the proceeds from the sale of any town lands or buildings.
There being no motion to accept this Article, it:

NOT ADOPTED

There being no further business to come before the meeting, meeting adjourned at 11:06 A.M.
Respectfully submitted,

Marguerite F. Morgan
Town Clerk/Tax Collector



Greenland Vets presenting check to Pease Greeters

REPORT OF APPROPRIATIONS ACTUALLY VOTED
(RSA 21- J: 34)
Date of Meeting March 14, 2009

Town: Greenland, County: Rockingham

PO Box 100, Greenland NH 03840-0100

Certificate of Appropriations voted

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is completed to the best of our knowledge and belief.

/s/ Maurice Sodini
/s/ Paul G. Sanderson
/s/ Bruce Dearborn } Selectmen of Greenland
/s/ Jon Wendell
/s/ Charles Cummings, Jr.

| | | |
|--|----|-----------|
| Executive | WA | \$188,905 |
| Election, Registration & Vital Statistics | | \$52,788 |
| Financial Administration | | \$110,855 |
| Legal Expense | | \$60,500 |
| Personnel Administration | 26 | \$290,238 |
| Planning and Zoning | | \$29,150 |
| General Government Building | | \$42,611 |
| Cemeteries | | \$23,500 |
| Insurance | | \$53,788 |
| Advertising & Regional Assoc. | | \$6,116 |
| Other General Government | | \$1,500 |
| Police | | \$572,237 |
| Ambulance | | \$29,500 |
| Fire | | \$172,637 |
| Building Inspection | | \$51,715 |
| Emergency Planning | | \$12,010 |

| | | |
|---|-----------------|-------------|
| Highways and Streets | | \$432,500 |
| Administration | | \$26,400 |
| Street Lighting | | \$13,750 |
| Solid Waste Administration | | \$38,767 |
| Solid Waste Collection | | \$64,664 |
| Solid Waste Disposal | | \$98,885 |
| Health Administration | | \$1,950 |
| Pest Control | | \$20,150 |
| Health Agencies | | \$30,694 |
| Direct Assistance | | \$22,250 |
| Other Programs | | \$30,000 |
| Parks & Recreation | | \$5,215 |
| Library | | \$227,808 |
| Patriotic Purposes | | \$725 |
| Conservation & Natural Resources | | \$8,000 |
| Other Culture & Recreation | | \$24,400 |
| Interest on TAN | | \$1,000 |
| Capital Outlay | 21 | \$31,100 |
| To Capital Reserve Funds | 18,19, 20,25 | \$157,500 |
| To Exp. Trust Funds | 22,24, 28 | \$40,200 |
| Payments to Other Government | | -0- |
| TOTAL APPROPRIATIONS | | \$2,974,008 |

ESTIMATED EXPENDITURES FOR TOWN OFFICER'S SALARIES
2010

| | | |
|--------------------------------------|----|-----------------|
| Selectmen, Chairman | \$ | 3,000 |
| Selectmen, 4 @ \$3,000 | | 15,000 |
| Town Clerk/ Tax Collector | | 41,560 |
| Supervisors of Checklist | | 1,200 |
| Sec/Treasurer Trust Funds | | 1,500 |
| Dep. Town Clerk/Tax Collector | | 27,707 |
| Health Officer | | 1,200 |
| Town Treasurer | | 5,000 |
| Total | | \$96,167 |

ACTUAL EXPENDITURES FOR TOWN OFFICERS' SALARIES
2009

| | | |
|--------------------------------------|--|-----------------|
| Selectmen, 5 @ \$3,000 | | \$15,000 |
| Town Clerk/Tax Collector | | \$41,200 |
| Supervisors | | \$1,200 |
| Sec/Treasurer Trust Funds | | \$1,000 |
| Dep. Town Clerk/Tax Collector | | \$24,200 |
| Health Officer | | \$1,200 |
| Town Treasurer | | \$5,000 |
| Total | | \$88,800 |
| | | |

SCHEDULE OF TOWN INSURED PROPERTY

As of December 31, 2009

| <u>Property Name</u> | <u>Location</u> | <u>Building Value</u> | <u>Contents</u> |
|--|-----------------------|-----------------------|-------------------------------|
| Bandstand | Remembrance Park | \$ 25,300.00 | N/A |
| Concession Stand | Caswell Field | \$ 56,380.00 | \$ 3,731.00 |
| Concession Stand | Krasko Field | \$ 14,300.00 | \$ 13,200.00 |
| Dump Building | Cemetery Lane | \$ 19,800.00 | \$ 71,500.00 |
| Gazebo | Post Road/Ptsmth Ave. | \$ 27,500.00 | N/A |
| Highway Building | 575 Portsmouth Ave. | \$ 188,050.00 | \$ 50,941.00 |
| Municipal Complex | 575 Portsmouth Ave. | \$1,009,389.00 | \$311,767.00 |
| Police Station | 579 Portsmouth Ave. | \$ 1,185,557.00 | \$220,161.00 |
| Recreation Storage | Krasko Field | \$ 38,514.00 | \$ 13,440.00 |
| Shed/Recycling Center | Cemetery Lane | \$ 6,000.00 | N/A |
| Weeks Public Library | 36 Post Road | \$ 595,599.00 | \$250,268.00 |
| Former Piscataqua Transpo. property | 583 Ptsmth Ave. | \$ 350,000.00 | N/A-purchased in July 2009 |
| Outside Equipment | Caswell Field | \$ 13,750.00 | |
| | Krasko Field | \$ 29,300.00 | |
| | Krasko Field | \$ 16,500.00 | |

Vehicle Schedule

| <u>Year</u> | <u>Make/Model</u> | <u>Description</u> | <u>Department</u> |
|-------------|-------------------|--------------------|-------------------|
| 1979 | Maxim | Reel Truck | Fire Dept. |
| 2007 | Maxim | Fire Truck –Pumper | Fire Dept. |
| 2008 | Smeal | Fire Truck-Tanker | Fire Dept. |
| 2003 | Ford | F250 Utility | Fire Dept. |
| 2001 | Ford | E450 Ambulance2 | Fire Dept. |
| 2006 | Ford | Crown Victoria | Administration |
| 2006 | Ford | F550 | Prop. Maint. |
| 2006 | Ford | Crown Victoria | Police Dept. |
| 2007 | Ford | Crown Victoria | Police Dept. |
| 2008 | Ford | Crown Victoria | Police Dept. |
| 2009 | Ford | Crown Victoria | Police Dept. |
| 2009 | Harley Davidson | Motorcycle | Police Dept. |

✱ REPORT OF THE BOARD OF SELECTMEN ✱

I would like to take this opportunity to thank all the members of various boards and committees, both elected and appointed, for all their hard work in 2009. I would like to thank all of our Town employees for all that they have done to keep Greenland running.

This has been a difficult year from a budget stand point as we as a town were faced with reduced revenue sharing from the State, as well as an increase in the retirement contributions. Luckily it happened midyear and we were able to, with the help of the various departments, make reductions in spending to allow us to continue all projected services and projects. We still face many challenges in the future. We must continue to work on our town maintained roads and we must continue to try and maximize our revenue from recyclables while minimizing waste going to the land fill. The Town Administrator and Paul Hayden continue to work on getting our Transfer Station more efficient while trying to expand the services offered.

The Greenland Police continue to provide outstanding service to the residents of our town. We continue to attract seasoned officers. With the loss of Keith Diethofer to Seabrook, we were fortunate to have Tim McClare join our force. Tim brings a wealth of experience and is a great addition to our force and I and the Board of Selectmen welcome him.

Chief Cresta and the Greenland Volunteer Fire Department continue to provide Fire and Emergency Medical Services to the Town. Through the ongoing recruitment process, Chief Cresta has brought on new members who are currently in training as Emergency Medical Technician Basics. These new members should be licensed by early summer and serving the Town.

The Library continues to expand its service to the town and should be commended for the services they provide.

I urge all residents to become involved in your town; either on the various boards or commissions, local groups such as the Greenland Veterans or Greenland Women's Club, serving as coach for the various recreation programs, or a leader with Boy Scouts or Girl Scouts. I urge citizens to attend the meetings of our elected boards and offer comments; we seek your input and value your opinion.

I would like to take this opportunity to thank Jon Wendell and Bruce Dearborn for their service to the Town on the Board of Selectmen; it has been my pleasure serving with them. The five member board has served this Town well and I thank the Town for increasing the Board from three to five. It affords us more flexibility and increases the thought process; allowing us to make informed decisions while giving us a more visible role on the various boards, commissions and town departments. On a personal note, I would like to thank the residents for their support shown to my family when our oldest daughter, Catherine, was injured this past December. Colleen and I were overwhelmed by community support. It was greatly appreciated.

Maurice "Mo" Sodini
Chairman, Board of Selectman

❁ TOWN ADMINISTRATOR'S REPORT ❁

The best laid plans of mice and men ... That phrase came to my mind several times during 2009 here in Greenland. Opportunities presented themselves throughout the year that allowed us to accomplish tasks more efficiently and economically than had previously been planned, mechanical breakdowns occurred that had not been anticipated, vandalism at our parks increased and changes at the State level mid-year impacted our planned revenues and expenditures.

We welcomed Paul Hayden as the Town's Property Maintenance Supervisor after determining that the consolidation of several contracted duties into one full-time employee would allow us to accomplish more work, in a more efficient manner. After advertising the position and receiving well over 100 applications, Mr. Hayden was hired and began his duties in May. The speed with which we are able to respond to road, property maintenance needs and vandalism damages improved dramatically and his assistance at the Transfer Station this year has been invaluable.

As the State of New Hampshire was preparing their budget, it became clear that costs were going to be passed along to towns. Due to the difference between the State's fiscal year and the Town's calendar year, these changes were going to impact Greenland on July 1st, without our ability to have planned for them. The Board of Selectmen reviewed the impact of approximately \$35,000 in reduced revenues and directed our staff to reduce their planned expenditures accordingly to meet the deficit.

The Town's advance planning with Capital Reserve Funds for Acquisition of Town Property allowed us to acquire the former Piscataqua Transportation property when the owner approached the Town indicating that he was going to put the property on the market. The funds were already available and after the required public hearings and positive comments from the public, the Board of Selectmen acquired that property for the Town at a cost of \$320,000. The front building will be demolished in 2010 and the rear building is being used for our public works equipment and maintenance. We are pleased to be able to provide a parking space for a medical van owned by Families First at this same location.

Another unplanned expense that I would like to highlight involved the one highway truck that the Town owned, a Ford F550. The vehicle had been used by the Town for plowing and various maintenance needs around town, but during 2008 and 2009 became a source of continual mechanical failures. At year-end, the Board of Selectmen reviewed the funds remaining in the 2009 appropriations and requested that we investigate the costs to replace that vehicle with a smaller truck that will better meet the Town's needs. While unplanned, we were able to replace the truck with a new GMC truck that better meets our needs, including being able to plow the library parking lot easier, for a net cost of \$20,437.00. Hopefully, we have eliminated the unplanned towing and repair expenses that occurred too frequently.

I would like to take this opportunity to thank the Town's employees for their very hard work this year – it was difficult to maintain a high level of service to our residents while overcoming the unplanned challenges that we faced. The support I receive from the Board of Selectmen and other elected officials is very much appreciated and I will continue to do my very best for the Town of Greenland.

Respectfully submitted,
Karen Anderson, Town Administrator

* TOWN CLERK/TAX COLLECTOR'S *
ANNUAL REPORT

Another year has gone by, during which there have been many changes to our motor vehicle program. Now that we are on MAAP, which is the on-line system with the State Department of Motor Vehicles in Concord, we are able to access current information on file with the State regarding vehicle registration, titles and owner residency. Updates are processed each month by our software company, which enable us to keep motor vehicle records up to date and correct. Reminder notices for vehicle registration contain far fewer errors as we are capturing information on new Greenland residents, and culling out those who have moved away. If there has been a discrepancy between the Town's records and the State's records in the past, it must be corrected before the registration can be completed. Although this may be frustrating when it first is discovered, it will avoid future problems for our residents.

Effective August 1, the State instituted a number of different rate increases on motor vehicle registration. There were increases across the board on almost all categories of motor vehicles, causing a case of "sticker shock" for many of our residents when they received their renewal notices. The good news however, is that the Town fees have not increased.

The year 2009 was an economically difficult time for many. Our tax rate increased by five cents from \$13.50 to \$13.55, with an equalization rate of 102.1% (this rate represents a percentage of the fair market value). However in spite of these tough times, our taxes have been paid in a very timely manner with delinquencies remaining on the low side.

Electronic payments can now be accepted via the Town website not only for renewals of motor vehicle registration, but for payment of property taxes and re-registration of dogs (when rabies certificates are up to date). There is a small convenience fee for these functions.

In September 2009, the State Department of Vital Records made changes to our software and forms due to the changes in the law allowing marriages between same sex couples effective January 1, 2010, HB436 and RSA-A:1.

State law requires that the Town Clerk maintain and preserve many records. With the money the Town appropriated for the preservation of vital records, we have continued our planned preservation with the firm of Brown's River. This year we have preserved several books on residents' marriages and births, maps, planning board documents and miscellaneous records. There is much more to be done, and with the help of the appropriated funding, it is my intent to continue with the preservation of our Town records on a yearly basis.

Now in my third year as your Town Clerk/Tax Collector, I can reflect with some sense of satisfaction on the changes and improvements we've made, and I hope to serve the Town for many years to come.

Marge Morgan
Town Clerk / Tax Collector

TOWN CLERK'S REPORT TO GREENLAND

Fiscal year ending December 31, 2009

| | <u>2009</u> |
|---------------------------------|---------------------|
| Motor Vehicle Permits | \$719,531.11 |
| Motor Vehicle Decals | 14,118.00 |
| E-Reg Verification | 56.70 |
| E-Reg – Interware | 345.00 |
| Transportation Improvement Fund | 12,420.00 |
| Dog Licenses w/fines | 4,481.00 |
| NSF Fees | 100.00 |
| Marriage Licenses | 119.00 |
| Vital Statistics-Town | 433.00 |
| Vital Statistics-State | 1,460.00 |
| Transfer Station Permits | 2,269.50 |
| Sale of Town Property | 5,462.56 |
| Income from Wetland Permits | 0.00 |
| Total | \$760,795.87 |



A winter's view of Great Bay

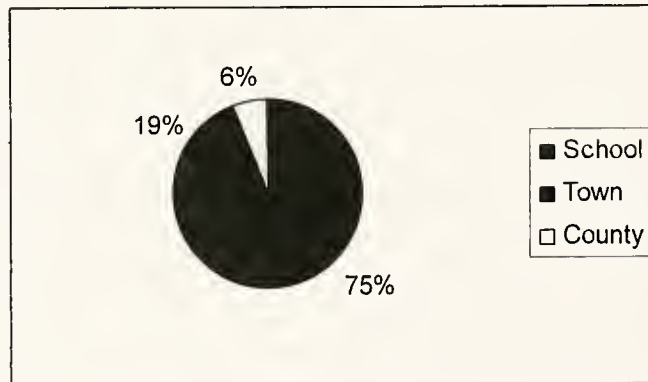
* Rate of Taxation - 15 Year History *

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate – Per \$1000 of Valuation

| YEAR | | TOWN | SCHOOL | COUNTY | TOTAL |
|------|----|------|--------|--------|-------|
| 1993 | \$ | 3.51 | 11.29 | 1.02 | 15.82 |
| 1994 | \$ | 3.73 | 10.74 | 1.03 | 15.50 |
| 1995 | \$ | 3.19 | 11.31 | 1.10 | 15.60 |
| 1996 | \$ | 2.74 | 11.89 | 1.17 | 15.80 |
| 1997 | \$ | 2.86 | 12.01 | 1.18 | 16.05 |
| 1998 | \$ | 2.76 | 12.49 | 1.15 | 16.40 |
| 1999 | \$ | 2.36 | 12.78 | 1.06 | 16.20 |
| 2000 | \$ | 1.50 | 14.50 | 1.20 | 17.20 |
| 2001 | \$ | 1.74 | 11.21 | 1.30 | 14.25 |
| 2002 | \$ | 2.25 | 11.50 | 1.15 | 14.90 |
| 2003 | \$ | 2.58 | 11.83 | 1.04 | 15.45 |
| 2004 | \$ | 2.87 | 11.71 | 1.04 | 15.62 |
| 2005 | \$ | 3.16 | 12.48 | 1.04 | 16.68 |
| 2006 | \$ | 2.64 | 12.79 | 1.07 | 16.50 |
| 2007 | \$ | 3.77 | 12.46 | 1.07 | 17.30 |
| 2008 | \$ | 2.26 | 10.36 | 0.88 | 13.50 |
| 2009 | \$ | 2.01 | 10.59 | 0.95 | 13.55 |

2009 Property Tax Breakdown



SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2009

Municipal Services Division

PO BOX 487, Concord, NH 03302-0487 Phone (603) 271-2687

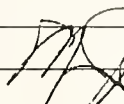
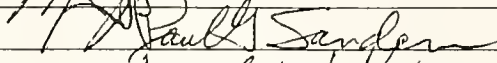
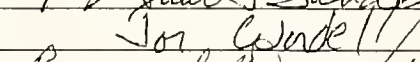
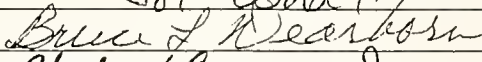
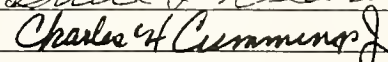
Email Address: equalization@rev.state.nh.us

| | |
|-----------------------------|--------------------------|
| Original Date | _____ |
| Copy (check box if copy) | <input type="checkbox"/> |
| Revision Date | _____ |

CITY/TOWN OF GREENLAND IN ROCKINGHAM COUNTY

CERTIFICATION

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief. Rev 1707.03(d)(7)

| PRINT NAMES OF CITY/TOWN OFFICIALS | SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink) |
|------------------------------------|--|
| MAURICE SODINI |  |
| PAUL G. SANDERSON |  |
| JON WENDELL |  |
| BRUCE L. DEARBORN |  |
| CHARLES H. CUMMINGS, JR. |  |

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

Date Signed 8/24/2009

Check one: Governing Body Assessors

City/Town Telephone # 603-431-7111

Due date: September 1, 2009

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.

Village Districts - pages 8-9 must be completed for EACH village district within the municipality.

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
PO BOX 487
CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer: KAREN ANDERSON, TOWN ADMINISTRATOR
(Print/type)

E-Mail Address: kanderson@greenland-nh.com

FOR DRA USE ONLY

Regular office hours: MON-FRI 8:00 AM - 5:00 PM

See instructions on page 10, as needed.

MS - 1

FORM MS-1 FOR 2009

| LAND BUILDINGS | Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. Lines 2 A, B, C, D & E List all buildings. | NUMBER OF ACRES | 2009 ASSESSED VALUATION BY CITY/TOWN |
|---|---|-----------------------|--|
| 1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4 | | | |
| A Current Use (At Current Use Values) RSA 79-A (See page 10) | | 2,521.00 | \$439,000 |
| B Conservation Restriction Assessment (At Current Use Values) RSA 79-B | | 0.00 | \$0 |
| C Discretionary Easement RSA 79-C | | 247.00 | \$98,800 |
| D Discretionary Preservation Easement RSA 79-D | | 0.00 | \$0 |
| E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F | | 0.00 | \$0 |
| F Residential Land (Improved and Unimproved Land) | | 2,146.00 | \$243,325,200 |
| G Commercial/Industrial Land (Do Not include Utility Land) | | 648.00 | \$37,209,300 |
| H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G) | | 5,562.00 | \$281,072,300 |
| I Tax Exempt & Non-Taxable Land | | 726.00 | \$13,281,800 |
| 2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B | | | |
| A Residential | | | \$274,509,700 |
| B Manufactured Housing as defined in RSA 674:31 | | | \$8,700 |
| C Commercial/Industrial (DO NOT Include Utility Buildings) | | | \$73,533,700 |
| D Discretionary Preservation Easement RSA 79-D | Number of Structures | 0 | \$0 |
| E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F | # of Structures | 0 | \$0 |
| F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E) | | | \$348,052,100 |
| G Tax Exempt & Non-Taxable Buildings | | | \$23,591,500 |
| 3 UTILITIES (see RSA 83-F:1 V for complete definition) | | | |
| A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.) | | | \$15,179,800 |
| B Other Utilities (Total of Section B from Utility Summary) | | | \$0 |
| 4 MATURE WOOD and TIMBER RSA 79:5 | | | \$0 |
| 5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality. | | | \$644,304,200 |
| 6 Certain Disabled Veterans RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance) | Total # granted | 0 | \$0 |
| 7 Improvements to Assist the Deaf RSA 72:38-b V | Total # granted | 0 | \$0 |
| 8 Improvements to Assist Persons with Disabilities RSA 72:37-a | Total # granted | 0 | \$0 |
| 9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption Up To \$150,000 maximum for each) | Total # granted | 0 | \$0 |
| 10 Water and Air Pollution Control Exemptions RSA 72:12-a | Total # granted | 0 | \$0 |
| 11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality. | | | \$644,304,200 |
| 12 Blind Exemption RSA 72:37 | Total # granted | 3 | |
| | Amount granted per exemption | \$15,000 | \$45,000 |
| 13 Elderly Exemption RSA 72:39-a & b | Total # granted | 29 | \$3,205,000 |
| 14 Deaf Exemption RSA 72:38-b | Total # granted | 0 | |
| | Amount granted per exemption | \$0 | \$0 |
| 15 Disabled Exemption RSA 72:37-b | Total # granted | 1 | |
| | Amount granted per exemption | \$50,000 | \$50,000 |

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
 SUMMARY INVENTORY OF VALUATION
 FORM MS-1 FOR 2009

| | | | |
|--|-----------------|---|---------------|
| 16 Wood-Heating Energy Systems Exemption RSA 72:70 | Total # granted | 0 | \$0 |
| 17 Solar Energy Exemption RSA 72:62 | Total # granted | 0 | \$0 |
| 18 Wind Powered Energy Systems Exemption RSA 72:66 | Total # granted | 0 | \$0 |
| 19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV | Total # granted | 0 | \$0 |
| 20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19) | | | \$3,300,000 |
| 21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20) | | | \$641,004,200 |
| 22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B. | | | \$15,179,800 |
| 23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22) | | | \$625,824,400 |

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2009

UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See instructions page 11)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES? YES NO

IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable) YES NO

| SECTION A: LIST ELECTRIC COMPANIES: (Attach additional sheet if needed.) (See instructions page 11) | 2009 VALUATION |
|--|--------------------|
| FPL ENERGY SEABROOK, LLC | \$43,513 |
| MASS MUNICIPAL WHOLESLE ELECTRIC | \$5,600 |
| PUBLIC SERVICE CO OF NH | \$6,790,700 |
| HUDSON POWER & LIGHT -FPL NORTHEAST DIV | \$38 |
| PUBLIC SERVICE CO OF NH | \$3,200 |
| PUBLIC SERVICE CO OF NH | \$445,300 |
| TAUNTON MUNICIPAL LIGHTING CO | \$49 |
| A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION: (See instructions page 11 for the names of the limited number of companies) | \$7,288,400 |

| GAS COMPANIES | |
|---|--------------------|
| UNITIL GRANITE STATE GAS (TRANSMISSION=\$333,100) | \$516,800 |
| PORTLAND NATURAL GAS | \$2,597,200 |
| MARITIMES & NORTHEAST PIPELINE | \$4,777,400 |
| A2 TOTAL OF ALL GAS COMPANIES LISTED: (See instructions page 11 for the names of the limited number of companies) | \$7,891,400 |

| WATER & SEWER COMPANIES | |
|--|------------|
| | \$0 |
| | \$0 |
| | \$0 |
| A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED: (See page 11 for the names of the limited number of companies) | \$0 |

| | |
|--|---------------------|
| GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2 AND A3). This grand total of all sections must agree with the total listed on page 2, Line 3A. | \$15,179,800 |
|--|---------------------|

| SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies): (Attach additional sheet if needed.) | 2009 VALUATION |
|--|-------------------|
| | \$0 |
| | \$0 |
| | \$0 |
| TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B: Total must agree with total on page 2, line 3B. | \$0 |

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
 FORM MS-1 FOR 2009

MS - 1

| TAX CREDITS | LIMITS | *NUMBER OF INDIVIDUALS | ESTIMATED TAX CREDITS |
|--|---------|------------------------|-----------------------|
| RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit \$50 Standard Credit \$51 up to \$500 upon adoption by city or town | \$500 | 224 | \$112,000 |
| RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town | \$2,000 | 2 | \$4,000 |
| RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury...." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town | \$2,000 | 8 | \$16,000 |
| TOTAL NUMBER AND AMOUNT | | 234 | \$132,000 |

* If both husband & wife/civil union partner qualify for the credit they count as 2.
 * If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

| DISABLED EXEMPTION REPORT - RSA 72:37-b | | | |
|---|-----------------------------|----------|-----------------------------|
| INCOME LIMITS: | SINGLE | \$13,400 | ASSET LIMITS: |
| | MARRIED/CIVIL UNION PARTNER | \$20,400 | SINGLE |
| | | | MARRIED/CIVIL UNION PARTNER |
| | | | \$35,000 |
| | | | \$50,000 |

| DEAF EXEMPTION REPORT - RSA 72:38-b | | | |
|-------------------------------------|-----------------------------|-----|-----------------------------|
| INCOME LIMITS: | SINGLE | \$0 | ASSET LIMITS: |
| | MARRIED/CIVIL UNION PARTNER | \$0 | SINGLE |
| | | | MARRIED/CIVIL UNION PARTNER |
| | | | \$0 |
| | | | \$0 |

| ELDERLY EXEMPTION REPORT - RSA 72:39-a | | | | | | | |
|--|---|-----------------------------|--|----------------------|------------------------------------|-------------------------------|-----------|
| NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR | | PER AGE CATEGORY | TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED | | | | |
| AGE | # | AMOUNT PER INDIVIDUAL | AGE | # | MAXIMUM ALLOWABLE EXEMPTION AMOUNT | TOTAL ACTUAL EXEMPTION AMOUNT | |
| 65-74 | 3 | \$90,000 | 65-74 | 9 | \$810,000 | \$630,000 | |
| 75-79 | 2 | \$115,000 | 75-79 | 6 | \$690,000 | \$690,000 | |
| 80+ | 0 | \$145,000 | 80+ | 14 | \$2,030,000 | \$1,885,000 | |
| | | | TOTAL | 29 | \$3,530,000 | \$3,205,000 | |
| INCOME LIMITS: | | SINGLE | \$35,000 | ASSET LIMITS: | | SINGLE | \$125,000 |
| | | MARRIED/CIVIL UNION PARTNER | \$50,000 | | | MARRIED/CIVIL UNION PARTNER | \$125,000 |

| COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E | | | |
|--|-----|--------------------------|----------------|
| ADOPTED: | YES | <input type="checkbox"/> | NO |
| | | <input type="checkbox"/> | NUMBER ADOPTED |

| CURRENT USE REPORT - RSA 79-A | | | | |
|---|--|--------------------|--|-----------------------|
| | TOTAL NUMBER ACRES RECEIVING CURRENT USE | ASSESSED VALUATION | OTHER CURRENT USE STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | 1,183.00 | \$173,800 | RECEIVING 20% RECREATION ADJUSTMENT | 0.00 |
| FOREST LAND | 1,066.00 | \$259,900 | REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR | 42.00 |
| FOREST LAND WITH DOCUMENTED STEWARDSHIP | 0.00 | \$0 | | TOTAL NUMBER |
| UNPRODUCTIVE LAND | 0.00 | \$0 | | |
| WET LAND | 272.00 | \$5,300 | TOTAL NUMBER OF OWNERS IN CURRENT USE | 56 |
| TOTAL (must match page 2) | 2,521.00 | \$439,000 | TOTAL NUMBER OF PARCELS IN CURRENT USE | 132 |

| LAND USE CHANGE TAX | | | | |
|--|------------|----|--------|------------------|
| GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2008 THRU DEC. 31, 2008). | | | | \$110,640 |
| CONSERVATION ALLOCATION: | PERCENTAGE | 0% | AND/OR | DOLLAR AMOUNT |
| MONIES TO CONSERVATION FUND | | | | \$0 |
| MONIES TO GENERAL FUND | | | | \$0 |

| CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B | | | | |
|---|---|--------------------|---|-----------------------|
| | TOTAL NUMBER ACRES RECEIVING CONSERVATION | ASSESSED VALUATION | OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | 0.00 | \$0 | RECEIVING 20% RECREATION ADJUSTMENT | 0.00 |
| FOREST LAND | 0.00 | \$0 | REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR | 0.00 |
| FOREST LAND WITH DOCUMENTED STEWARDSHIP | 0.00 | \$0 | | TOTAL NUMBER |
| UNPRODUCTIVE LAND | 0.00 | \$0 | | |
| WET LAND | 0.00 | \$0 | TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION | 0 |
| TOTAL | 0.00 | \$0 | TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION | 0 |

| DISCRETIONARY EASEMENTS - RSA 79-C | | | |
|--|--|---|--|
| TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS | TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS | DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.) | |
| 247.00 | 1 | GOLF COURSE | |
| ASSESSED VALUATION | | DESCRIPTION | |
| \$98,800 | | DESCRIPTION | |
| | | DESCRIPTION | |

| TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F | | | | |
|---|----------------------------|-----------------------|-------------------------|-------------------------------|
| TOTAL NUMBER GRANTED | TOTAL NUMBER OF STRUCTURES | TOTAL NUMBER OF ACRES | ASSESSED VALUATION LAND | ASSESSED VALUATION STRUCTURES |
| 0 | 0 | 0.00 | \$0 | \$0 |

FORM MS-1 FOR 2009

| DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures | | |
|---|---|-------------|
| TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS | DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED | |
| 0 | DESCRIPTION | DESCRIPTION |
| TOTAL NUMBER OF ACRES | DESCRIPTION | DESCRIPTION |
| 0.00 | DESCRIPTION | DESCRIPTION |
| ASSESSED VALUATION | DESCRIPTION | DESCRIPTION |
| \$0 L/O | DESCRIPTION | DESCRIPTION |
| \$0 B/O | DESCRIPTION | DESCRIPTION |
| TOTAL NUMBER OF OWNERS | DESCRIPTION | DESCRIPTION |
| 0 | DESCRIPTION | DESCRIPTION |
| | DESCRIPTION | DESCRIPTION |
| | DESCRIPTION | DESCRIPTION |
| | DESCRIPTION | DESCRIPTION |

| TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions) | TIF #1 | TIF #2 | TIF #3 | TIF #4 |
|---|----------|----------|----------|----------|
| Date of Adoption/Modification | mm/dd/yy | mm/dd/yy | mm/dd/yy | mm/dd/yy |
| Original assessed value | \$0 | \$0 | \$0 | \$0 |
| + Unretained captured assessed value | \$0 | \$0 | \$0 | \$0 |
| = Amounts used on page 2 (tax rates) | \$0 | \$0 | \$0 | \$0 |
| + Retained captured assessed value | \$0 | \$0 | \$0 | \$0 |
| Current assessed value | \$0 | \$0 | \$0 | \$0 |

| LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2. | MUNICIPALITY | LIST SOURCE(S) OF PAYMENT In Lieu of Taxes | |
|--|--------------|---|--|
| | | Number of Acres | |
| State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, accl. 3356 & 3357. | \$0 | 0.00 | |
| White Mountain National Forest, Only accl. 3186. | \$0 | 0.00 | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| Other from MS-4, accl. 3186 | \$0 | | |
| TOTALS of account 3186 (Exclude WMNF) | \$0 | | |

* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

✱ BUILDING INSPECTOR / CODE ENFORCEMENT ✱

ANNUAL REPORT

The Building Department experienced a productive year with permit revenues, commercial property square footage and the number of residential homes surpassing 2008 statistics. The total number of 2009 permits is almost identical with the previous year's performance. The majority of residential construction is occurring in the Falls Way subdivision. A total of 16 new home permits were issued during the year.

During December 2009, the Falls Way developer extended Skyview Drive westward (toward North Hampton) for approximately 1,900 linear feet. The majority of this road extension was graded and paved with a binder course prior to cold weather. Altus Engineering, Portsmouth, NH inspects all phases of new road construction in Greenland.

Greenland's first windmill was permitted and constructed this year. The vertical axis wind turbine or Helix Wind Turbine device is located on the corner of Ocean and Greenland Roads in the Volkswagen parking lot.

A new state building code will become effective on 1 April 2010. The code includes the 2010 editions of the International Code Conference (ICC); Residential, Building, Plumbing, Mechanical and Energy Codes.

During the 2009 legislative session RSA 153: 10-a, the law for "Fire Protection and Warning Devices in Multi-Family Dwellings, was revised to include carbon monoxide detection and now reads: "Automatic Fire Warning Devices and Carbon Monoxide detection devices in dwellings". The law became effective on 1 January 2010 and stipulates when carbon monoxide and automatic fire warning detection equipment is required in residential occupancies. A section of the law only requires carbon monoxide detection equipment in existing single family homes built or substantially rehabilitated after 1 January 2010. There are separate requirements for rental units and multi-unit dwellings. Division of Fire Safety, Office of the State Fire Marshall informational Bulletin 2009-07 was published to help clarify the requirements of RSA 153:10-a. Also, Section Saf-C 6015.02 of the State Fire Code mandates that automatic fire warning devices in multi-unit dwellings, condominiums and rental units shall be powered by the house electrical service. I suggest that all property owners review these important documents to determine how these new laws apply to their individual situations.

The Building Department is open five days a week. Most all verbal inquires are handled the day they are initiated. All DES and Fire Codes are available on the State web site www.nh.gov. All local building and zoning ordinances are available on the Town website www.greenland-nh.com.

OFFICE: 431-3070, ext. 107 CELL: 502-4623

EMAIL: bcushman@greenland-nh.com

Respectfully submitted,

Robert A. Cushman
Building Inspector/Code Enforcement Official

* BUILDING DEPARTMENT ACTIVITY – 2009 *

Permits Issued

| | | | |
|---------------------------|----|-----------------------------|------------|
| New Homes | 16 | Pools –Above Ground | 0 |
| Second Dwelling Units | 0 | Pools – In-ground | 1 |
| Duplexes | 0 | Reroofing | 29 |
| Renovations over \$50,000 | 3 | Siding | 7 |
| Renovations | 51 | Signs (Temporary) | 1 |
| Garages/Small Barns | 10 | Signs | 19 |
| Commercial Over \$50,000 | 3 | Electric | 73 |
| Commercial | 5 | Plumbing | 44 |
| Decks / Porches | 12 | Test Pits | 27 |
| Demolitions | 5 | Miscellaneous Under \$1,500 | 0 |
| Septic Replacement | 13 | Septic New | 16 |
| Driveway | 19 | Occ. Permit-Commercial | 14 |
| Occupancy Permit-Res. | 23 | Mylar Fines | 0 |
| Sheds | 13 | Miscellaneous | 23 |
| Home Occupation | 0 | Septic Review | <u>14</u> |
| Mechanical | 48 | | |
| | | Total permits | 489 |



Greenland's first windmill

✱ POLICE DEPARTMENT REPORT ✱

I am proud to present the report of the Greenland Police Department for the year 2009. The technology in communications is forever changing in how information is disseminated to the public. This past year the Police Department has partnered with Nixle and Twitter to get out real time information to you, the citizens of Greenland.

Nixle, the New Greenland Alert System

The Greenland Police Department and the Town of Greenland are partnering with Nixle with a new Public Information alert system. Communication problems during the Ice Storm of 2008 highlighted the need for another layer of communication. With power and telephone lines down, communication was difficult, but most people were able to still use their cell phones; this is where Nixle fills the gap.

Nixle is a Community Information Service that sends alerts three ways: E-mail, Text Message and Website. Information on emergency situations, road closures, school closing, and community events can all be disseminated through Nixle. Registration is free and easy and takes only a few minutes at www.nixle.com.

Nixle is set up and ready to be implemented; however, it won't work if you don't register. This system is secure and there is no spam. It is customizable so that you receive the information that matters to you, the way you wish to receive it. Please contact me with any questions or if you need assistance with registration, I can be reached at 603-431-4624 or dsawyer@greenlandpd.us. See the image for a sample alert.

The Greenland Police Department is now on Twitter

The Greenland Police Department has joined the Twitter community as a way of keeping the community informed of our activity and to provide community event information. Follow us at www.twitter.com/GreenlandPolice. If you need assistance with registration or locating us, please contact Sgt. Dawn Sawyer at 603-431-4624 or dsawyer@greenlandpd.us.

The Department continues to be active with the School. Officer Wayne Young is in his tenth year at the school teaching the DARE Program. I would like to thank the School Staff for their continued support of this program.

This past year Officer Keith Dietenhofer resigned his position with the Department and joined the Seabrook Police Department. I wish him the best in his new endeavors. The Department was very fortunate to be able to replace him with Officer Timothy McClare. Officer McClare has 24 years of law enforcement with the majority of his time spent with the New Hampshire Fish and Game Department.

The Police Department offers 24 hour service to the community, so please call anytime you see something out of the ordinary. In the case of any emergency, please call **911**. For any other services, call **603-431-4624**.

I want to thank the Town for its support of the Police Department, and also would like to thank my staff for their professionalism over the course of last year.

Respectfully submitted,
Michael P. Maloney
Chief of Police

* POLICE ACTIVITY STATISTICS *

| Police Activity | 2007 | 2008 | 2009 |
|--|----------|----------|----------|
| Homicide/Accidental Death | 0 | 0 | 0 |
| Robbery | 0 | 1 | 1 |
| Kidnapping/Interference w/ Custody | 3 | 4 | 0 |
| Sexual assaults | 5 | 2 | 0 |
| Assaults | 23 | 14 | 10 |
| Criminal threatening | 28 | 34 | 36 |
| Arson | 0 | 0 | 1 |
| Burglary | 5 | 4 | 6 |
| Child Pornography | 0 | 0 | 0 |
| Thefts | 80 | 69 | 56 |
| Fraud/forgery | 52 | 25 | 28 |
| Criminal mischief | 23 | 17 | 39 |
| Drug offenses | 9 | 15 | 5 |
| Bomb Threat | 0 | 0 | 0 |
| DWI | 13 | 21 | 10 |
| Other alcohol offenses | 150 | 23 | 17 |
| Juvenile offenses | 43 | 22 | 19 |
| Criminal trespass | 13 | 15 | 13 |
| Violation of restraining orders/domestic | 36 | 35 | 59 |
| Restraining orders issued | 13 | 15 | 8 |
| Motor vehicle stops | 1206 | 1382 | 1128 |
| Accidents | 199 | 161 | 146 |
| Fatal Accident | 0 | 0 | 0 |
| E911 call | 44 | 51 | 57 |
| Arrests | 144 | 135 | 89 |
| Burglar alarms | 208 | 200 | 185 |
| Unsecured buildings | 11 | 13 | 13 |
| House checks / building checks | 274 | 508 | 409 |
| Suspicious activity | 400 | 183 | 239 |
| Suicide & Attempted Suicide | 3 | 5 | 4 |
| Unattended Deaths | 0 | 2 | 0 |
| Follow up investigations | 604 | 428 | 633 |
| Public assists | 642 | 809 | 774 |
| Assist to other police departments | 378 | 449 | 547 |
| Misc. Calls for Service & Complaints | 422 | 944 | 1632 |
| Incident Reports Taken | 346 | 262 | 260 |
| Total calls for service | 6448 | 7238 | 6612 |
| Amount of Property stolen/damaged | \$49,482 | \$60,485 | \$49,991 |
| Amount of Property recovered/reimbursed | \$82,791 | \$4,652 | \$1,377 |

| | 2007 | 2008 | 2009 |
|---|---------------------|---------------------|---------------------|
| Police Department Revenues | | | |
| Pistol Permits | \$250.00 | \$280.00 | \$380.00 |
| Grants | \$9,381.44 | \$9,785.08 | \$7,050.16 |
| Witness Fees | \$743.46 | \$630.00 | \$643.20 |
| Report Fees | \$2,480.00 | \$1,881.00 | \$1,245.00 |
| Town Ordinance Fines | \$1,275.00 | \$315.00 | \$120.00 |
| Detail Revenue (Budget Reimbursement) | \$121,477.60 | \$239,550.00 | \$176,025.00 |
| Miscellaneous | \$279.19 | \$16.00 | \$6,214.49 |
| Total Revenues & Budget Reimbursements to the General Fund | \$135,886.69 | \$252,457.08 | \$191,677.85 |

| Detail Revenue Breakdown | 2009 |
|---------------------------------|---------------------|
| Total Hours Billed | 3,592 |
| Total Salary Billed | \$136,116.00 |
| Total Administrative Billed | \$35,898.00 |
| Total Equipment Fees Billed | \$27,540.00 |
| Total Billed | \$199,554.00 |

Current Greenland Police Department Roster 2009

Fulltime Personnel

Chief Michael P. Maloney
Sergeant Dawn M. Sawyer
Detective David M. Kurkul
Officer Wayne M. Young
Officer James C. Cormier
Officer David M. LoConte
Officer Timothy McClare
Officer Keith W. Dietenhofer (Resigned 8/09)

Part Time Personnel

Officer Thomas F. Simmons
Officer Jeffrey T. Peirce
Officer Theodore S. Hartmann
Administrative Assistant Carole Smith

* GREENLAND VOLUNTEER FIRE DEPARTMENT *

The Greenland Volunteer Fire Department responded to 304 emergency calls in 2009. With increased growth within our town, we encourage Greenland residents to join the Greenland Volunteer Fire Department. Visit www.GreenlandFire.org for more information.

As a department, we continued our efforts to recruit new volunteers and expand our firefighting and EMT skills. In 2009 we welcomed Greenland residents William Bonacci, John Devine, Jeff Milks, Stacey Mood, Maureen Moore, John Seavey and Karen Sullivan as well as North Hampton residents Harold Buzzell and Julie Johnson. Members participate in monthly department Fire and EMS training.

We continue to use COMSTAR to bill for our ambulance service. In calendar year 2009, COMSTAR collected \$40,193.40 for Greenland.

WE NEED VOLUNTEERS

We've continued our effort to recruit new members to the Greenland Volunteer Fire Department. We are asking anyone in Greenland who has considered joining the fire department to take the next step - contact us (by phone or email GVFD21@yahoo.com), attend a monthly Business Meeting (second Tuesday of each month at 7 p.m.), or talk to our current members.

We are accepting applications for volunteers who live in towns abutting Greenland. As a volunteer, you may train to become an EMT, Firefighter, Dispatcher or provide support. We provide training to all of our volunteers; no experience is necessary to join. Volunteers must be at least 18-years old; there is no upper age limit.

2009 Greenland Volunteer Fire Department Members

| | | | |
|-------------------|-----------------|----------------|---------------|
| Ralph Cresta, Jr. | Matt Tobey | Rick Hussey | Kevin Schmit |
| Myrick Bunker | Brian DiPietro | Tom Tillman | Ted Hartmann |
| Chip Hussey | Chris Pearl | Tom Maher | Josh Bunker |
| Ryan DeFreze | John Chick | Jeff Milks | John Seavey |
| John Devine | William Bonacci | Mo Sodini | Dan Gravelle |
| Kathi Hussey | Susan Dame | Judy Graham | Derek Simpson |
| Julie Johnson | Stacey Mood | Maureen Moore | Carl Mueller |
| Colleen Sodini | Dick Hazzard | Carl Beatrice | Rhonda Bunker |
| Karen Sullivan | Sara MacCorkle | Harold Buzzell | Pat Beatrice |

The Ladies Auxiliary is also seeking new members, contact GVFD21@yahoo.com or Barbie Hazzard.

October – Fire Safety Month

In October, we held an Open House and conducted fire safety training at Greenland Central School. Both events included the Fire Safety House, on loan from the Hampton Fire Department. The Fire Safety House is designed as a home's interior with a full-sized kitchen and bedroom. Participants learned about kitchen safety, fire safety in their home, what to do in a fire and the importance of practicing home fire drills.

I would like to sincerely thank the members of the Greenland Volunteer Fire Department for their continued commitment, dedication and professionalism while serving the community. I would like to thank the town and the residents for their continued support of the Fire Department.

Respectfully submitted,
Ralph Cresta Jr., Chief

Incident Reports by Type of Incident Found:

- EMS Calls including Motor Vehicle Accidents 172
- Building Fires 13
- Hazardous Condition 22
- Alarm System Activation 59
- Public Assist 6
- Miscellaneous Fire 4
- Canceled En Route 24
- Brush Fires 2
- Car Fires 2
- Total Calls in 2009: 304

Greenland is a member of a mutual aid agreement with surrounding towns. In 2009 we participated in the mutual aid agreement as follows:

Mutual Aid Given

- Fire 11
- Ambulance 0

Mutual Aid Received

- Fire 1
- Ambulance 4
- Exeter Advanced Life Support (ALS) 14
- Portsmouth ALS 1

2009 Officers:

- Fire Chief: Ralph Cresta, Jr.
- Deputy Fire Chief: Matt Tobey
- Deputy Fire Chief: Rick Hussey
- Captain: Kevin Schmit
- Captain: Myrick Bunker
- Engineer: Brian DiPietro



Members of the Fire Department

How to Reach Us:

Always dial 9-1-1 in an emergency.

- Business number is 603-436-1188
- E-mail GVFD21@yahoo.com
- Website www.GreenlandFire.org

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Fire Permit Requirements:

1. You must request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.
2. You must obtain a signed burn permit from the Fire Warden or a Deputy Fire Warden prior to starting the burn.
3. Chimineas, fire pits, outdoor fireplaces, etc need burn permits.
4. The Fire Warden or Deputy Fire Warden will determine if the burn pile is reasonable in size, or if it must be reduced.
5. You may **not** burn brush over 5-inches in diameter, pressure treated or painted wood, plywood, leaves, tires, tubes, refuse or other waste.
6. You must own the land where you intend to burn. If you do not own the land, you must have the owner's written approval.
7. You must be at least 18 years of age to obtain a permit.
8. Open burning must be 50 feet away from nearest field, brush, woodland, or structure.
9. You must have the means to extinguish the fire at any time. A hose, shovel or rake, and a bucket of water should be available at the fire.
10. Open burning must be constantly attended until the fire is completely extinguished.
11. The Fire Department shall order the extinguishment of any open burning that creates or adds to a hazardous or objectionable situation. If the fire becomes a nuisance it must be extinguished.
12. Even with a valid permit, under State law, any damage caused as a result of a kindled fire becomes the obligation of the party responsible for kindling the fire; *including the cost of suppression.*
13. Permitted burning is allowed between the hours of 5 p.m. and midnight. If it is raining or the ground has sufficient snow cover a permit may be issued for burning earlier than 5 p.m.

Annual Burn Permits for Chimineas, fire pits and outdoor fireplaces:

Permits are issued at the Fire Station on:

Tuesday, March 9 from 6:30 – 8:30 p.m.

Tuesday, April 13 from 6:30 – 8:30 p.m.

Tuesday, May 11 from 6:30 – 8:30 p.m.

This is not a permit to burn brush.

To Obtain Burn Permits:

Contact the Fire Warden or one of the Deputy Fire Wardens listed below, before 5 p.m. Request a burn permit at least 24-hours prior to the start of your burn.

| | | |
|--------------------|-------------------|--------------|
| Deputy Fire Warden | Brian DiPietro | 603-498-3162 |
| Deputy Fire Warden | Kevin Schmit | 603-433-5572 |
| Deputy Fire Warden | Myrick Bunker | 603-436-8698 |
| Deputy Fire Warden | Mo Sodini | 603-765-7904 |
| Fire Warden | Ralph Cresta, Jr. | 603-235-7676 |

✱ EMERGENCY MANAGEMENT ✱

Throughout 2009 we have continued to work on upgrading the Town's Emergency Operations Plan. The plan contains what are called "Essential Service Functions".

Through a grant from Homeland Security/Emergency Management (HSEM) we have been working on the ESF's for Emergency Transportation, Mass Care & Sheltering, Food & Water and Health & Medical Services. We will be incorporating those into the basic plan during 2010.

We continue to insure that the Town is compliant with the requirements of the National Incident Management System or NIMS. This program requires that Town Personnel in all departments, including the school, take specific Incident Command courses related to their responsibility.

Because the Town is compliant in its Emergency Management function I was able to secure a grant from HSEM for \$24,000 to be used in conjunction with the monies appropriated by the School District for a generator for the Central School.

In 2010, Greenland Emergency Management and all Town departments will participate in three exercises conducted by the State of NH Office of Homeland Security & Emergency Management and the Federal Emergency Management Agency to test the Town's Radiological Emergency Response Plan. EM Team.

As we have seen from recent events in New Hampshire and elsewhere around the country, in emergency situations it is the local community that must be prepared to respond first to take care of its neighbors. We continue to seek individuals to join our emergency management team in protecting our community. Please contact me or leave your name at the Town Office if you are interested.

Any individual who has a special need or requires special assistance during an emergency should contact myself, the Town Clerk, Fire or Police Departments or the NH Office of Emergency Management so that we can have this information on file to help you if the need arises. This information is held in the strictest confidence in a sealed file.

Kenneth N. Fernald
Emergency Management Director
Greenland NH

✱ GENERATOR SAFETY TIP ✱

Reminder from last year:

Handle With Care

If you own an emergency generator, it is critical for your safety and the safety of PSNH line crews that your equipment be properly installed. Improper installation can result in house fires or feeding electricity back into our lines, endangering the lives of repair crews.

It's also critical that PSNH be aware that you have a generator. If you have not already done so, register your generator so we can note the generator location and confirm that a safe transfer switch is being used to switch between standby and utility power. We may also be able to help with any questions you might have. Call us at (603) 634-2312, or write to PSNH's Supplemental Energy Sources Department at 780 North Commercial Street, Manchester, NH 03031.

Other Important Considerations:

Before you buy a generator, make sure it's the right size for your needs. Always have a qualified electrician install the generator, which must be connected to your home's wiring through a special transfer switch. This will ensure that the house wires are isolated from the utility wires.

Generators must be vented outside and must never be refueled while operating. You may need a town permit or an official inspection for the generator.

✱ FREE SENIOR WELLNESS CLINICS ✱

Where: Greenland Town Hall
When: Third Tuesday of each month 1:00 – 3:00 P.M.

A registered nurse provides:

- Blood pressure checks
- Medications review
- Help with managing diabetes and other chronic illnesses
- Lifestyle changes including: Exercise, Nutrition and Stress Management

Sponsored by the Town of Greenland and Wentworth Connections

✱ HEALTH OFFICER REPORT ✱

The year started with worldwide concerns over the Swine Flu virus and its potential to affect our health. Because of these concerns, there was considerable federally directed training and planning at both the state and regional level. Greenland officials, including your health officers, participated in several sessions. An extensive inspection of Camp Gundalow (YMCA) was accomplished; this in preparation for an expanded childcare operation for both pre-school and school age children. We were involved in several investigations involving both commercial and residential rental properties having health and safety implications; all were successfully resolved.

Last year, in this space, we provided a broad overview of the duties, responsibilities and authority of your health officers and touched upon your responsibilities as citizens. As part of the report, we included information about the prevalence of mosquitoes within our borders and the need for mosquito control. In this report, we should like to address naturally occurring radon in both the water we drink and the air we breathe. Radon is an odorless and invisible radioactive gas that emanates from soil and bedrock, including our famous granite. It enters our homes thru foundation cracks and pores, (older concrete is more porous than new and there is an increased hazard). Radon charged well water, when used for normal uses, such as laundry, bathing and cooking, releases radon gas into the atmosphere.

Of the states, New Hampshire has higher than average radon exposure potential. The average level of indoor radon in the U.S. is 1.25 picocuries per liter (pCi/L). In New Hampshire, it is estimated to be 1.80 pCi/L (44% higher). The U.S. Environmental Protection Agency (EPA) has established that 4.0 pCi/L is the level at which action should be taken to reduce radon concentration to less than 2 pCi/L. Even though there are no mandatory testing requirements, testing is recommended. **In some NH communities more than half of homes tested have elevated radon levels (greater than 4.0 pCi/L);** the seacoast is prone to higher radon levels than other parts of the state. Self-testing is possible and quite inexpensive. Kits are readily available locally for both water and air and either could cost less than a dinner for two.

The only way to determine residential radon exposure is by testing. If, after testing, there is an indicated radon problem, information and corrective recommendations are available from the NH Department of Environmental Services (DES) or in local Yellow Pages. For DES assistance, on-line help can be found at <http://des.nh.gov/onestop>. In most cases, it is possible to control radon levels at reasonable expense and this is recommended, especially if found in heavily used or occupied areas. These measures involve sealing of surfaces or soil ventilation to remove the gas.

Because of our geology, potential exposure to radon in New Hampshire is greater than the national average. It is estimated that long-term radon exposure leads to the deaths of an estimated 100 New Hampshire residents each year. For several years, State agencies have been collecting data to determine the incidence of radon in all parts of the state. Radon is a significant lung cancer contributor and second only to tobacco smoking as a causative agent in this disease; it was found that New Hampshire lung cancer rates are consistently at or above the national average. Because of these studies, it is estimated that, at a minimum, a quarter million New Hampshire homes remain untested for radon. Every home should have an initial test and if radon is found the results should be evaluated to determine what future testing or remedial action is required.

MANY THANKS to those of you who called us regarding potential health or environmental pollution problems. Mainly through your efforts, we have been able to prevent possible contamination of our water supply, Great Bay and a neighbor's property. The participation of every citizen is a necessity.

Wallace Berg and Jeff Canfield
Health Officers

※ MONEY IN THE BANK-----SERVICE YOUR SYSTEM ※

The majority of homes in Greenland use septic systems and every year many home owners experience expensive failures! The majority of these failures can be traced back to **infrequent or no maintenance**, or overuse of the design capacity. Experience indicates that a majority of leach field failures are preventable and that the useable life of a leach field may exceed that of the owner. When the system gets clogged with particulate matter there is reduced effluent flow into the soil and a septic blowout occurs or there is a waste water back-up into the house. Field failures result in expensive repair or replacement contracts and can cost many thousands of dollars.

Warning signs of system failure are slow toilet flushing and/or slow draining sinks, especially during laundry operations. If the homeowner ignores these warning signs, and in the event the filter becomes **totally** clogged, the wastewater will back up into the home or seek relief by venting out somewhere in the leach system. **These surface observable failures are serious environmental violations and may result in monetary penalties and legal action.** Even if there is no filter in your system, and you notice the above symptoms, it is time to investigate the cause; better now than in the middle of the night! A properly designed system, with scheduled pumping, should, on average, need pumping only every two or three years. Cleaning can be done by the pumper.

Filters are biomat cylinders that reduce the size of solids that may flow and clog a leach system. The cylinder is constructed with 1/16" filter slots that will stop the passage of solids greater than 1/16". The cylinder is designed in such a way that a biomat will form on the tube. This biomat consists of anaerobic organisms and biologically active substrates that will help keep nutrients in the tank and out of the effluent stream. The filter is designed to prevent the escape of sludge and scum during normal operation.

Home kitchen and commercial food service operations discharge large quantities of byproducts into the effluent waste stream; these should be removed before they reach the leach bed. Commercial filters such as grease traps and grease interceptors are mandatory for commercial facilities which also require regular maintenance. Commercial filters are designed to filter out solids to 1/32", and will reduce the amount of grease, lint, flour, hair, food particles and high rates of suspended solids in the waste stream. All new systems should be designed with access risers and filters. Almost all tanks can be retrofitted with a proper filter and risers, installation of which can save the homeowner thousands of dollars and considerable inconvenience! Remember to pump your tank every 2-3 years, even if there are no apparent problems. I have seen tank fluids so **scum and sludge loaded** that hundreds of gallons of water had to be injected and the mass broken up with a shovel before the effluent could be pumped.

Wallace Berg
Health Officer

✱ TRUSTEES OF THE TRUST FUNDS ✱

Status of Trust Funds as of 31 December, 2009
 Charles Schwab Investments
 (Weyland Capital Management LLC)

| <u>Account No.</u> | <u>Fund</u> | <u>Value 12/31/09</u> |
|--------------------|------------------------------------|-----------------------|
| 9077-9547 | Gwendolyn Sanderson Fund | \$ 21,250.01 |
| 9414-7551 | Cemetery Fund | 226,139.37 |
| 8272-3291 | Library Fund | 82,674.64 |
| 8139-4770 | Library Emergency Repair Fund | 16,185.99 |
| 5547-4714 | Library Future Growth Fund | 284,967.26 |
| 2981-9618 | Conservation Fund | 86, 142.29 |
| 2797-1458 | Fire Truck Fund | 12,985.17 |
| 4256-8993 | Vicinity Land Fund | 31,302.04 |
| 2720-3242 | Town Land Fund | 265.02 |
| 1258-2807 | Road Maintenance Fund | 30, 338.69 |
| 6029-4601 | School Bldg/Ground Maint. Fund | 146,264.04 |
| 3125-3319 | School District Rental Maint. Fund | 132,788.90 |
| 9970-3503 | Retirement Liability Fund | 12,791.49 |
| 7242-0308 | Mosquito Emergency Control Fund | 2,432.37 |
| 2817-0515 | Portsmouth Ave. Improvement Fund | 107,158.49 |
| 5297-8077 | Weeks School Fund | 794.30 |
| 6851-6555 | Weeks Sidewalk Fund | 4,562.38 |
| 7427-9840 | Construction Maintenance Fund | 19,970.25 |
| 9199-1816 | Unanticipated Storm Damage Fund | 32,029.73 |
| 7663-9909 | Generator Expendable Fund | 60,245.90 |
| | <u>U.S. Trust Fund</u> | <u>Value 12/31/09</u> |
| U.S. Trust Fund | Emma Perkins Cemetery Fund | \$ 101,811.59 |

The Trustees had another busy year in 2009.

1. Due to a change in State Laws, the Trustees were required to change investment representatives. After interviewing three individual firms, at two public hearings, Weyland Capital Management, LLC, representing Charles Schwab Investments, was selected. During the change over to the new firm, any co-mingled funds were separated and re-established as independent funds to conform to the 2008 audit findings. At the same time, the types of investments were changed to further protect the capital.
2. Two new funds were established as a result of the 2009 Town Meeting. Those were: Construction and Maintenance of Town Property, and Unanticipated Storm Expense Expendable Fund.
3. Funds were added to several existing funds as directed by the 2009 Town Meeting warrant articles.
4. Funds were procured for the purchase of property abutting Town Hall. These funds came from the Town Land Fund and the Vicinity Town Land Fund.
5. Funds were paid out for the purchase of property abutting the Town Hall.
6. All the Trustees attended the spring seminars held by the Division of Charitable Trusts. The seminars are necessary to learn of changes in RSA's and associated information.

Respectfully Submitted, Leroy Syphers, Richard Rugg, John Soltis

* CEMETERY TRUSTEES *

Plots Sold:

| | |
|---------------------------|-----------------|
| Mr. Douglas Wilson | \$1,000.00 |
| Mr. & Mrs. Fred Lloyd | 1,000.00 |
| Mr. & Mrs. Richard Pinney | <u>2,000.00</u> |
| Total | \$4,000.00 |

50% of those funds have been invested in the Cemetery Perpetual Care Fund.

1. The Trustees continued updating the computer-aided map of Prospect Hill Cemetery. When this is completed, there will be a permanent record of all lots by family name. There is no permanent record at this point.
2. With information provided by Town Historian Paul Hughes, the Trustees have completed a map of Greenland, identifying some 37 private burial grounds. This map is displayed at the Town Hall. It should be noted that Mr. Hughes records all burials in Greenland. This project was started by his father, Paul C. Hughes and spans the years from the early 1700's through to present day. These records are also ready to be entered onto computer discs for a permanent record.
3. A set of Cemetery Rules and Regulations is being developed and will be ready for final adoption in the near future.
4. The Trustees would like to remind those who visit the cemeteries that there are no trash receptacles in place and clippings, etc. must be carried out. A substantial amount of time has been expended in the past to keep the areas free of trash.
5. Anyone needing information may contact L. Fitzgerald at 603-431-5122 (during the day) or 603-431-4632 (during the evening), or any of the Cemetery Trustees.

Respectfully submitted,
Trustees: Leroy Syphers, Richard Rugg, Leonard Fitzgerald

The following is a report on Individual Perpetual Care Trust Funds for the Town of Greenland Cemetery Accounts. This report was done by Leone, McDonnell & Roberts, PA and CPA's. This report has been accepted by the State of NH, Attorney General's Office. Funds were co-mingled by previous Trustees and considerable time and effort has gone into trying to "right the ship". Hopefully, we should be able to produce a report in a much more timely manner in the future.

Respectfully submitted,
Cemetery Trustees
January 22, 2010

Greenland, NH
Listing of Common and Individual Trust Funds - Group A

| Date | Name of Fund | Purpose Type/Inv | Principal | | Sales | | Opening Balance 01/01/05 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | Interest Gains | Income 01/01/05 - 12/31/08 | Current Expense | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|-------------------------|------------------|-----------|--------------------------------|-----------|---------|--------------------------|--------------------------|--------------------------|----------------|----------------------------|-----------------|--------------------------|--------------------------------|
| | | | New Funds | Gains/Losses 1/1/05 - 12/31/08 | | | | | | | | | | |
| 1899 | SALTER FUND | Lib/Com | 3,445.32 | (2.24) | 3,443.08 | 10.00 | 145.62 | 155.62 | 3,598.70 | | | | | |
| 1899 | WEEKS, CAROLINE | Lib/Com | 12,050.95 | (7.85) | 12,043.10 | (1.00) | 366.12 | 365.12 | 12,408.23 | | | | | |
| 1947 | VAUGHN, ABBIE | Lib/Com | 58,226.72 | (37.91) | 58,188.81 | 2.00 | 1,757.44 | 1,759.44 | 59,948.25 | | | | | |
| 1958 | ODELL, LILLIAN | Lib/Com | 5,848.28 | (3.81) | 5,844.47 | (94.00) | 171.14 | 77.14 | 5,921.61 | | | | | |
| 1904 | CLARK, JOHN J. | Cem/Com | 739.62 | (0.58) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1904 | HATCH, ALICE C. | Cem/Com | 2,429.90 | (1.58) | 2,428.32 | 72.97 | 68.02 | 140.99 | 2,569.31 | | | | | |
| 1904 | MANSON, ROBERT | Cem/Com | 370.20 | (0.24) | 369.96 | 9.96 | 10.36 | 20.32 | 390.28 | | | | | |
| 1912 | HINES, JOSEPHINE | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | | |
| 1912 | RAND, FRANK | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1914 | CLAY, HARVEY | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1917 | LOWD, JOHN B. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1917 | RIDEOUT, HARRIAT A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1921 | HAINES, MARY B. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1922 | BALL, SARAH T. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1924 | MOULTON, ELMER D. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1924 | SEAVEY, JOHN E. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1925 | PICKERING, OLIVIA S. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1926 | BRACKETT S.S. | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | | |
| 1927 | BREAKFAST HILL CEMETERY | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1928 | PARRY, ANNIE M. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1929 | SEWALL, ARTHUR J. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1930 | PHILBROOK, ANNIE A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1930 | ROBIE, EDWARD | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1930 | WEEKS, RUFAS | Cem/Com | 2,197.90 | (1.43) | 2,196.47 | 61.38 | 61.53 | 122.91 | 2,319.38 | | | | | |
| 1932 | HALL, RALPH | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | | |
| 1932 | HATCH, CHARLES W. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | | |
| 1932 | OOLTON, GEORGE | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | | |
| 1933 | FERNALD, WILLIAM | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1933 | SIMPSON, SELINA E. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1933 | WENDELL, J.H. | Cem/Com | 2,196.42 | (1.43) | 2,194.99 | 61.15 | 61.53 | 122.68 | 2,317.67 | | | | | |
| 1933 | WESSELOFT, GRACE | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1934 | LILLEY, CHARLES F. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1934 | SPEED, AUGUSTUS | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | CLARK, GEORGE W. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | LEACH, WILLIAM H. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | PARSLOW, WILLIAM A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | PICKERING, EDWIN H. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | POTTER, ROBERT E. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |
| 1935 | SCHOOLS, BARBARA | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.36 | 20.63 | 390.59 | | | | | |
| 1935 | STEWART, BERTRAM E. | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.36 | 20.63 | 390.59 | | | | | |
| 1936 | KENNARD, FRED H. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group A

| Date | Name of Fund | Purpose Type/Inv | Principal | | Opening Balance 01/01/05 | Sales Gains/Losses 1/1/05 - 12/31/08 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | Interest Gains | Income | | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|--------------------------|------------------|-----------|--------|--------------------------|--------------------------------------|--------------------------|--------------------------|----------------|----------------------------|-----------------|--------------------------|--------------------------------|
| | | | New Funds | | | | | | | Income 01/01/05 - 12/31/08 | Current Expense | | |
| 1936 | NORTON, HELEN C. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1936 | WEBSTER, MRS. JAMES | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.27 | 10.36 | 20.63 | 390.59 | | | |
| 1937 | DAVIS, GEORGE E. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1937 | DURAND, JACOB M. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1938 | BARNETT, INEZ | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.27 | 10.36 | 20.63 | 390.59 | | | |
| 1938 | DURGIN H & PETTIGREW J | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1939 | WIGGIN, LAURA M. | Cem/Com | 739.68 | (0.48) | 739.20 | 20.61 | 20.61 | 20.70 | 41.31 | 780.51 | | | |
| 1939 | YORK, E.J. | Cem/Com | 1,029.98 | (0.67) | 1,029.31 | 28.24 | 28.24 | 28.83 | 57.07 | 1,086.38 | | | |
| 1940 | BERRY, GEORGE W. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1940 | DUNTLEY, LORENZO D. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1940 | JOY, ARTHUR | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1940 | LINGLEY, ANNIE | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1940 | MARGESON, BERTHA B. | Cem/Com | 2,875.34 | (1.87) | 2,873.47 | 82.92 | 82.92 | 80.49 | 163.41 | 3,036.88 | | | |
| 1940 | SHERWOOD, BRADBURY K. | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.27 | 10.36 | 20.63 | 390.59 | | | |
| 1940 | TRUEMAN NELLIE & MAHONEY | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1940 | VAUGHAN, BERTHA | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1941 | STIMPSON, ROBERT W. | Cem/Com | 769.41 | (0.50) | 768.91 | 21.15 | 21.15 | 21.54 | 42.69 | 811.60 | | | |
| 1942 | CHAPMAN, ANNIE B. | Cem/Com | 769.41 | (0.50) | 768.91 | 21.15 | 21.15 | 21.54 | 42.69 | 811.60 | | | |
| 1942 | MAHONEY, DENNIS | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1942 | MANN, SARAH L. | Cem/Com | 370.20 | (0.24) | 369.96 | 10.27 | 10.27 | 10.36 | 20.63 | 390.59 | | | |
| 1942 | ROWE, PERCY | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1943 | BRACKETT, CHARLES & FAN. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1943 | CHAPMAN, ANNIE | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1943 | HOLMES, EDWARD W. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1943 | ROKES, MARY P. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1943 | WEEKS, ADELAIDE | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1944 | ANTROBUS, DAVID | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1944 | CLOUGH, ALFRED | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1944 | MAYERS, JAMES R. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | |
| 1946 | SMITH, JAMES | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1947 | BERRY AVERY & CAROLINE | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1947 | CLOUGH, E.G. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1947 | EVANS, STEPHEN | Cem/Com | 439.70 | (0.29) | 439.41 | 12.76 | 12.76 | 12.31 | 25.07 | 464.48 | | | |
| 1947 | FITZGERALD, SAMUEL | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1948 | JEWETT, LOT | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1948 | PERKINS, PERCY T. | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | |
| 1949 | BRACKETT, THOMAS J. | Cem/Com | 1,320.17 | (0.86) | 1,319.31 | 37.08 | 37.08 | 36.96 | 74.04 | 1,393.35 | | | |
| 1949 | STIASEN EMMA OWEN | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1949 | WHITTEW, MARY MRS. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1950 | TROFRIMOVICH EFRIM | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |
| 1951 | COOK, ARTHUR F. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.61 | 20.70 | 41.31 | 780.45 | | | |

Greenland, NH
 Listing of Common and Individual Trust Funds - Group A

| Date | Name of Fund | Purpose Type/Inv | Principal | | Opening Balance 01/01/05 | Sales Gains/Losses 1/1/05 - 12/31/08 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | Interest Gains | Income 01/01/05 - 12/31/08 | Current Expense | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|---------------------------|------------------|-----------|--------|--------------------------|--------------------------------------|--------------------------|--------------------------|----------------|----------------------------|-----------------|--------------------------|--------------------------------|
| | | | New Funds | | | | | | | | | | |
| 1951 | DUREL, ABBIE | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1951 | IRELAND, MYRA O. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1951 | LAMPREY, MAY | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1951 | ROLSTON RUSSELL & IRVING | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | |
| 1951 | SMITH, ELSIE E. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | |
| 1951 | SMITH, LILLIAN M. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1951 | WHITTIER, ARCHIE J. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1952 | ROBINSON, ABEDNEGO | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1952 | WALKER, WILLIAM A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1953 | BRACKETT, EDWIN | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | |
| 1953 | PACKER, CLINTON M. | Cem/Com | 2,939.34 | (1.91) | 2,937.43 | 80.98 | 82.28 | 163.26 | 3,100.68 | | | | |
| 1954 | FRINK, J.S.H. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1954 | LOWD, FUBER & THEODORE | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1954 | MCMULLEN, PAUL MR. & MRS. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1954 | WILSON, FAY | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1955 | JONES, REGINALD C. | Cem/Com | 919.80 | (0.60) | 919.20 | 26.24 | 25.74 | 51.98 | 971.19 | | | | |
| 1955 | MCKAY, ALBERT D. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1955 | WALDREW, ELLIS G. | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1956 | AKERLEY, CARL | Cem/Com | 370.24 | (0.24) | 370.00 | 10.31 | 10.36 | 20.67 | 390.67 | | | | |
| 1956 | MARDEN, ANNIE L. | Cem/Com | 1,099.07 | (0.72) | 1,098.35 | 30.66 | 30.76 | 61.42 | 1,159.78 | | | | |
| 1956 | MCINTIRE & DAVIS | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1956 | PARKER, C.A. & H.W. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1956 | WATERHOUSE GEORGE H. | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.88 | 41.14 | 82.02 | 1,550.72 | | | | |
| 1957 | CANNON, HORACE | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | DOCKHAM, WALTER | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | GRAVES, FRANK | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | HATCH, JUNE | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1957 | HUSSY MILDRED & CHARLES | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | LANE, FRANK | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | MOORENOVICH, PETER | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | RECORD, J.A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | ROLSTON, PARKER A. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | SANDERSON, LYNN J. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1957 | VALZANIA, ANGELO | Cem/Com | 3,683.24 | (2.40) | 3,680.84 | 104.48 | 103.37 | 207.85 | 3,888.69 | | | | |
| 1957 | WEEKS, WILLIAM R. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1958 | BECK, WILLIAM E. | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1958 | BENNETT, MARTHA L. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1958 | CLOUGH, ARTHUR | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1958 | SPENCER, L.B. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |
| 1958 | WEEKS & HUNTRESS | Cem/Com | 1,469.66 | (0.96) | 1,468.70 | 40.98 | 41.14 | 82.12 | 1,550.82 | | | | |
| 1959 | ALCOTT, MARY B. | Cem/Com | 739.62 | (0.48) | 739.14 | 20.61 | 20.70 | 41.31 | 780.45 | | | | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group A

| Date | Name of Fund | Purpose Type/Inv | Principal | | | Income | | | Total Closing Balance 12/31/08 | | |
|-----------------------|---------------------|---------------------|--------------------------------|-----------------|--------------------------------------|--------------------------------|--------------------------------|-------------------|--------------------------------------|----------------------------------|--------------------|
| | | | Opening Balance 01/01/05 | New Funds | Gains/Losses 1/1/05 - 12/31/08 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | Interest Gains | | Income 01/01/05 - 12/31/08 | Current Expense |
| 1959 | BRACKET, JOHN R. | Cem/Com | 739.62 | | (0.48) | 739.14 | 20.61 | 20.70 | | 41.31 | 780.45 |
| 1959 | CHAPMAN, J.A.M. | Cem/Com | 1,469.66 | | (0.96) | 1,468.70 | 40.98 | 41.14 | | 82.12 | 1,550.82 |
| 1959 | GOWEN, CLARENCE E. | Cem/Com | 1,170.37 | | (0.76) | 1,169.61 | 33.18 | 32.76 | | 65.94 | 1,235.55 |
| 1959 | HAZZARD, MILDRED E. | Cem/Com | 739.62 | | (0.48) | 739.14 | 20.61 | 20.70 | | 41.31 | 780.45 |
| 1959 | ODELL, WILLIAM E. | Cem/Com | 1,469.66 | | (0.96) | 1,468.70 | 40.98 | 41.14 | | 82.12 | 1,550.82 |
| 1959 | STAPLES, MARGARET | Cem/Com | 739.62 | | (0.48) | 739.14 | 20.61 | 20.70 | | 41.31 | 780.45 |
| 1959 | THOMPSON, SUZZANE | Cem/Com | 739.62 | | (0.48) | 739.14 | 20.61 | 20.70 | | 41.31 | 780.45 |
| 2008 | New Funds ** | | - | 5,100.00 | - | 5,100.00 | - | - | - | - | 5,100.00 |
| GROUP A TOTALS | | | <u>202,196.63</u> | <u>5,100.00</u> | <u>(131.63)</u> | <u>207,165.00</u> | <u>3,344.30</u> | <u>5,872.93</u> | <u>-</u> | <u>9,217.23</u> | <u>216,382.23</u> |
| | | | | | | | | | | | <u>216,382.23</u> |

**New funds deposited to TD Banknorth checking; included in Trust A for reporting purposes only

Greenland, NH
Listing of Common and Individual Trust Funds - Group B

| Date | Name of Fund | Purpose Type/Inv | Principal | | | Opening Balance 01/01/05 | Closing Balance 12/31/08 | Interest Gains | Income 01/01/05 - 12/31/08 | Current Expense 01/01/05 - 12/31/08 | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|--------------------------|------------------|-----------|-------------------------------|--------------------------|--------------------------|--------------------------|----------------|----------------------------|-------------------------------------|--------------------------|--------------------------------|
| | | | New Funds | Sales Gains 1/1/05 - 12/31/08 | Opening Balance 01/01/05 | | | | | | | |
| 1960 | NORTON, BERTHA | Cem/Com | 645.15 | 10.92 | 81.07 | 656.07 | | (124.26) | | (43.19) | 612.88 | |
| 1960 | SCHURMAN, KENRETS | Cem/Com | 464.37 | 7.86 | 64.70 | 472.23 | | (89.43) | | (24.73) | 447.50 | |
| 1961 | BOURASSA, FREDERICK | Cem/Com | 348.81 | 5.90 | 48.63 | 354.71 | | (67.18) | | (18.55) | 336.16 | |
| 1961 | DAVIS, BYRON | Cem/Com | 464.28 | 7.86 | 64.66 | 472.14 | | (89.43) | | (24.77) | 447.37 | |
| 1961 | DAVIS, LIZZIE | Cem/Com | 464.37 | 7.86 | 64.70 | 472.23 | | (89.43) | | (24.73) | 447.50 | |
| 1961 | HAMEL, HAZEL | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1962 | BRACKETT, BURTON | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1962 | CASWELL, HAROLD | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1962 | HAIGH, MRS. FREDA | Cem/Com | 464.28 | 7.86 | 64.66 | 472.14 | | (89.43) | | (24.77) | 447.37 | |
| 1962 | JETTE, ADELBERT | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1962 | PARKER, CHARLES | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1962 | SPENCER, ALLAN | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1963 | IRELAND, ARTHUR | Cem/Com | 464.28 | 7.86 | 64.66 | 472.14 | | (89.43) | | (24.77) | 447.37 | |
| 1963 | ROLSTON, CORRINNE | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1963 | WIRLING, FRANK | Cem/Com | 348.81 | 5.90 | 48.63 | 354.71 | | (67.18) | | (18.55) | 336.16 | |
| 1964 | BROWNING, GEORGE | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1964 | CARDER, ROBERT | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1964 | JONES, JERRIE RUGG | Cem/Com | 81.72 | 1.38 | 11.95 | 83.10 | | (15.74) | | (3.79) | 79.31 | |
| 1964 | LYNAM, SION | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1964 | MARTELL, ROBERT | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1964 | TODD, MARY | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1965 | CHOMACK, ALEXANDER | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1965 | DOWLING, MRS. DOROTHY | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1965 | HYATT, H.F. | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1965 | LOGAN, MRS. THOMAS | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1965 | RICHARDS, DAVID & BRENDA | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1966 | DOWLING, ROBERT | Cem/Com | 465.70 | 7.86 | 64.17 | 473.56 | | (89.68) | | (25.51) | 448.07 | |
| 1966 | HUGHES, PAUL | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1966 | NICKULAS, PHYLLIS | Cem/Com | 464.28 | 7.86 | 64.66 | 472.14 | | (89.43) | | (24.77) | 447.37 | |
| 1967 | BRACKETT, WILLIAM | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1967 | CASWELL, GLADYS | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1967 | GODFREY, GEORGE & DELIA | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1967 | IRELAND, JOHN & FLORENCE | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | BRACKETT, JOHN R. | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | COTTELL, LILA J. | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | CROWELL J. WARREN | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | CROWELL, ALONZO | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | DOONS, MRS. CATHERINE | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | HOONHOUT, ROY | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | HACKSON, ANNABEL | Cem/Com | 232.35 | 3.93 | 32.35 | 236.28 | | (44.74) | | (12.39) | 223.89 | |
| 1968 | SCHURMAN, MILTON | Cem/Com | 464.28 | 7.86 | 64.66 | 472.14 | | (89.43) | | (24.77) | 447.37 | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group B

| Date | Name of Fund | Purpose Type/Inv | Principal | | | Income | | Current Expense 01/01/05 - 12/31/08 | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|--------------------------|------------------|--------------------------|-----------|-------------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------------|
| | | | Opening Balance 01/01/05 | New Funds | Sales Gains 1/1/05 - 12/31/08 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | | | |
| 1969 | VAN ETTEN, RICHARD | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1970 | COAKLEY, MRS. ERNA | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1970 | GANNON, MRS. JAMES | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1970 | MOLLEUR, ARCHIE | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1971 | BARRETT, ROY | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1971 | DAVIDSON, REGINALD | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1971 | NICHOLAS & MIZE | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1971 | PATTEN, WILLIAM | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1971 | STREET, E.Z. SR. | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1971 | TALIENI, CARL | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1972 | BRIDGES, THOMAS | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1972 | CASWELL, MARY | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1972 | GREENE, JOSEPH | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1972 | HOWE, EDWIN E. | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1972 | SHINE A. & BENNETT W. | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | AREY, ROBERT | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | COTS, DOMINIC | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | DUNLAP R. & LACHANCE N. | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | EMERY, FRANK SR. | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1973 | JOHNSON, MRS. RALPH | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | KELLS, HAROLD J. | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1973 | MCSHANE, FRANK | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | NOURSE, MELVIN | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | TEBBETTS, MRS. FRANK | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1973 | WROBLEWSKI, SIGMONE | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | BEYER, PAUL & PEARL | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | CARLTON, RANSOM SR. | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1974 | GUILBAULT, ROGER | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | HARTWELL, WALTER | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | HAYDEN, GORDEN JR. | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | HURD, MILDRED | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | MARSHALL, FRANK | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | NELSON, RICHARD | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1974 | ODIORNE, JOHN | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | OSTROMEKY, STANLEY M/M | Cem/Com | 700.10 | | 11.85 | 711.95 | 98.34 | (37.86) | 674.09 | |
| 1974 | TELLES, VINCENT | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1974 | WORTMAN, MRS. HARRY | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1975 | GAGE, FRANK & VERMITA | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1975 | MARGUERITE R. & KEEFE R. | Cem/Com | 464.28 | | 7.86 | 472.14 | 64.66 | (24.77) | 447.37 | |
| 1975 | RICHARDS, FRANK & ELLA | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.31 | (12.43) | 223.85 | |
| 1975 | WENTWORTH, RICHARD | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |
| 1976 | BENSON, OTTO | Cem/Com | 232.35 | | 3.93 | 236.28 | 32.35 | (12.39) | 223.89 | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group B

| Date | Name of Fund | Purpose Type/Inv | Principal | | | Opening Balance 01/01/05 | Opening Balance 01/01/05 | Interest Gains | Income 01/01/05 - 12/31/08 | Current Expense 01/01/05 - 12/31/08 | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|----------------|--------------------------|---------------------|--------------------------------|-----------|-------------------------------------|--------------------------------|--------------------------------|-------------------|----------------------------------|--|--------------------------------|---|
| | | | Opening Balance 01/01/05 | New Funds | Sales Gains 1/1/05 - 12/31/08 | | | | | | | |
| 1976 | CUMMINGS, CHAS. | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1976 | KERN, JOHN | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1977 | HARDIN, JAMES | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1977 | HARTFORD, RUTH | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1977 | HARVEY, BARBARA | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1977 | SOULE, JOSEPH | Cem/Com | 464.28 | - | 7.86 | 64.66 | | (89.43) | | (24.77) | 447.37 | |
| 1977 | WILLIAMS, ALICE | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1977 | WRAY, HENRY & CYNTHIA | Cem/Com | 464.28 | - | 7.86 | 64.66 | | (89.43) | | (24.77) | 447.37 | |
| 1978 | EVANS, TIMOTHY & PAULINE | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1978 | FIELDS, WINFRED | Cem/Com | 464.28 | - | 7.86 | 64.66 | | (89.43) | | (24.77) | 447.37 | |
| 1978 | PETERSON, ARTHUR A. | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1978 | REICHENBACH, KATHERINE | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1978 | YOUNG, KENNETH SR. | Cem/Com | 558.21 | - | 9.45 | 75.92 | | (107.50) | | (31.58) | 536.07 | |
| 1979 | MITCHELL, SHARON | Cem/Com | 232.35 | - | 3.93 | 32.35 | | (44.74) | | (12.39) | 223.89 | |
| 1979 | PAGE W/H & MORI C/E | Cem/Com | 464.30 | - | 7.86 | 64.68 | | (89.43) | | (24.75) | 447.41 | |
| GROUP 8 TOTALS | | | 29,395.52 | - | 497.48 | 4,082.97 | | (5,662.16) | | (1,579.19) | 28,313.81 | |
| | | | | | 497.48 | | | (5,662.16) | | | 28,313.81 | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group C

| Date | Name of Fund | Purpose Type/Inv | Principal Sales | | | Opening Balance 01/01/05 | Interest Gains | Income 01/01/05 - 12/31/08 | Current Expense | Closing Balance 12/31/08 | Total Closing Balance 12/31/08 |
|------|--------------------------|------------------|--------------------------|-----------|--------------------------------|--------------------------|----------------|----------------------------|-----------------|--------------------------|--------------------------------|
| | | | Opening Balance 01/01/05 | New Funds | Gains/Losses 1/1/05 - 12/31/08 | | | | | | |
| 1980 | BAGDOYAN, LOUISE | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1980 | CARLTON, RANSOM | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1980 | DYER, EDWARD & ETTA | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1980 | KATSONIS, FLO & ARLENE | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1980 | PATTERSON, FRANK | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1980 | SANFORD, ALBERT & NORINE | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1980 | VICKERY, STEPHEN & D. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1981 | BRACKETT, JOHN R. JR. | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1981 | RUGG, RICHARD | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | CHASE, PAUL | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | COWAN, CECILE | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | DIBELLA, BARBARA | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | LADD, DONALD H & RUTH | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | MORSE, HAROLD & MUSS J. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.05) | 115.56 | |
| 1982 | MORSE, HAROLD & MUSS J. | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.08) | 231.17 | |
| 1982 | WILBUR, JAMES | Cem/Com | 424.25 | | (21.97) | 402.28 | | (59.02) | (32.89) | 369.39 | |
| 1983 | HUSSEY, ATHEA M. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1983 | JEWELL, CARL | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1983 | MARTIN, HARRY & MARY | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1983 | SARGENT, PETER & PAULA | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1983 | WATT, HARRY P. | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1984 | BENNETT, EVERETT & C. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1984 | FLANDERS, CLIFFORD | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1984 | MATSON, CARL | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1984 | SHAPLEIGH, HENRY | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.09) | 231.16 | |
| 1985 | BRACKETT, JOHN ROSS | Cem/Com | 424.25 | | (21.97) | 402.28 | | (59.02) | (32.88) | 369.40 | |
| 1985 | RUGG, RICHARD | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.08) | 231.17 | |
| 1985 | RUGG, RICHARD | Cem/Com | 85.42 | | (4.42) | 81.00 | | (11.88) | (5.88) | 75.11 | |
| 1985 | STRONG, STANLEY & G. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1985 | WILSON, HERB & BARBARA | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.08) | 231.17 | |
| 1986 | BEEKMAN, HENRY & ROSE. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | DEFILLIPO, A.F. | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.08) | 231.17 | |
| 1986 | GILBERT, JAMIE & MARIE | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | HODGES, ALBERT & LILLIAN | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | HOEFELICH, MARTIN | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | IRELAND, FRANK & ELEANOR | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | KOHLHASE, WEBSTER & LENA | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | MCENTEE, WALTER | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | SHOUAN, ELLSWORTH | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1986 | SHYPERS, LEROY & P. | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1987 | CROSS, ROBERT W. & JEAN | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |
| 1987 | CUSTER, MEL | Cem/Com | 262.86 | | (13.61) | 249.25 | | (36.57) | (18.08) | 231.17 | |
| 1987 | MAYER, ROBERT | Cem/Com | 424.25 | | (21.97) | 402.28 | | (59.02) | (32.62) | 369.66 | |
| 1987 | MURPHY, MAURICE & MARY | Cem/Com | 131.42 | | (6.81) | 124.61 | | (18.27) | (9.04) | 115.57 | |

Greenland, NH
Listing of Common and Individual Trust Funds - Group C

| Date | Name of Fund | Purpose Type/Inv | Opening Balance | | Principal Sales | | Closing Balance | | Income | | Total Closing Balance 12/31/08 |
|------|--------------------------------|------------------|-----------------|----------|-----------------|--------------------------------|-----------------|----------|---------------------|-----------------|--------------------------------|
| | | | 01/01/05 | 01/01/05 | New Funds | Gains/Losses 1/1/05 - 12/31/08 | 12/31/08 | 12/31/08 | 01/01/05 - 12/31/08 | Current Expense | |
| 1987 | SYPHERS, LEROY / PRISCILLA | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.23 | (18.27) | (9.04) | 115.57 |
| 1988 | DEARBORN, ELEANOR & DON. | Cem/Com | 262.86 | 249.25 | | (13.61) | 249.25 | 18.46 | (36.57) | (18.11) | 231.14 |
| 1988 | CLARK, TOM & GRACE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | COLLINS, RANCE & BARBARA | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | DRISCOLL, JOHN & LORRAINE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | KOHLHASE, LENA & WEBSTER | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | MATSON, MRS. CARL | Cem/Com | 32.85 | 31.15 | | (1.70) | 31.15 | 2.32 | (4.57) | (2.25) | 28.90 |
| 1988 | PHILBRICK, MR/MRS SHERMAN | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | RODNEY & BONNIE GARDNER | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1988 | SARGENT, JOHN & PAULA | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.22 | (18.27) | (9.05) | 115.56 |
| 1989 | BAKER, FRANCIS & J. ALBERT | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.26 | (18.27) | (9.01) | 115.60 |
| 1989 | CAUDILL, VINCENT & PRIS. | Cem/Com | 262.86 | 249.25 | | (13.61) | 249.25 | 18.56 | (36.57) | (18.01) | 231.24 |
| 1989 | GOLLER, RAYMOND & DOROTHY | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.11 | (18.27) | (9.16) | 115.45 |
| 1989 | PRESTON, LUTHER | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.26 | (18.27) | (9.01) | 115.60 |
| 1991 | J. & K. KERSE, & E. SPRAGUE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.36 | (18.27) | (8.91) | 115.70 |
| 1991 | MACK, MICHAEL AND JANET | Cem/Com | 262.86 | 249.25 | | (13.61) | 249.25 | 18.75 | (36.57) | (17.82) | 231.43 |
| 1991 | SMITH, ALFRED AND SUSAN | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.36 | (18.27) | (8.91) | 115.70 |
| 1992 | MCDONALD, WILLIAM | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 9.36 | (18.27) | (8.91) | 115.70 |
| 1992 | BYRNES, ROBERT AND MENSIE | Cem/Com | 262.86 | 249.25 | | (13.61) | 249.25 | 18.75 | (36.57) | (17.82) | 231.43 |
| 1993 | HALL, JOHN KERN & PHILIP | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1993 | CODISPOTI, JOHN | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1993 | DITZLER, SAMUEL & ELEANOR | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1993 | FULLAM, JOHN & JILL | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1993 | PARSONS, ROBERT & MARION | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1993 | STIVERS, WILLIAM & IRENE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | DELFINO, DAVID AND LUCILLE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | BURNELL, TIMOTHY | Cem/Com | 197.13 | 186.92 | | (10.21) | 186.92 | 13.09 | (27.43) | (14.34) | 172.58 |
| 1994 | CASWELL, WILLIAM AND PRISCILLA | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | COVEY, WILLIAM AND JUDITH | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | DESIMONE, ARTHUR | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | HAROLD PIPER | Cem/Com | 424.25 | 402.28 | | (21.97) | 402.28 | 23.11 | (59.02) | (35.91) | 366.37 |
| 1994 | ONDERDONK, WILBUR AND GLORIA | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1994 | SAAD, FERRIS | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 8.72 | (18.27) | (9.55) | 115.06 |
| 1995 | COLBEY, MELVINEA | Cem/Com | 197.13 | 186.92 | | (10.21) | 186.92 | 9.76 | (27.43) | (17.67) | 169.25 |
| 1995 | COYLE, ALEXANDER AND MURIEL | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 6.50 | (18.27) | (11.77) | 112.84 |
| 1995 | MARGARET BLAKENEY | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 6.50 | (18.27) | (11.77) | 112.84 |
| 1995 | TOWLE, NARDENE | Cem/Com | 131.42 | 124.61 | | (6.81) | 124.61 | 6.50 | (18.27) | (11.77) | 112.84 |
| 1996 | ARSENAULT, DONALD AND JEAN | Cem/Com | 328.55 | 311.54 | | (17.01) | 311.54 | 16.33 | (45.70) | (29.37) | 282.16 |
| 1996 | BROWN, DONALD F. | Cem/Com | 328.55 | 311.54 | | (17.01) | 311.54 | 16.33 | (45.70) | (29.37) | 282.16 |

Listing of Common and Individual Trust Funds - Group C

| Date | Purpose Type/Inv | Name of Fund | Principal Sales | | | Income | | | Total Closing Balance 12/31/08 | |
|----------------|---------------------|-----------------------------------|--------------------------------|-----------|---------------------------------------|--------------------------------|--------------------------------|-------------------|---|----------------------------------|
| | | | Opening Balance 01/01/05 | New Funds | Gains/Loss es 1/1/05 - 12/31/08 | Closing Balance 12/31/08 | Opening Balance 01/01/05 | Interest Gains | | Income 01/01/05 - 12/31/08 |
| 1996 | Cem/Com | MACDONALD, RAYMOND R. & MARY P. | 328.55 | | (17.01) | 311.54 | 16.33 | (45.70) | (29.37) | 282.16 |
| 1996 | Cem/Com | POWERS, MARTI | 131.42 | | (6.81) | 124.61 | 6.94 | (18.27) | (11.33) | 113.28 |
| 1996 | Cem/Com | SANFORD, DOROTHY | 262.86 | | (13.61) | 249.25 | 13.87 | (36.57) | (22.70) | 226.55 |
| 1996 | Cem/Com | SEAVEY, BEATRICE | 328.55 | | (17.01) | 311.54 | 16.33 | (45.70) | (29.37) | 282.16 |
| 1997 | Cem/Com | FOX, DELL H. & LAURA L. | 328.55 | | (17.01) | 311.54 | 15.13 | (45.70) | (30.57) | 280.96 |
| 1997 | Cem/Com | MARCHULIATUS, ADAM A. & CHRISTINE | 328.55 | | (17.01) | 311.54 | 16.33 | (45.70) | (29.37) | 282.16 |
| 1998 | Cem/Com | DOW, LOUIS & BEV | 299.31 | | (15.50) | 283.81 | 9.12 | (41.63) | (32.51) | 251.30 |
| 1998 | Cem/Com | MILLER, DON & LENORE | 299.31 | | (15.50) | 283.81 | 9.12 | (41.63) | (32.51) | 251.30 |
| 1998 | Cem/Com | MUELLER, CARL & MARY | 179.59 | | (9.30) | 170.29 | 5.46 | (24.99) | (19.53) | 150.76 |
| 1998 | Cem/Com | NELSON, RICHARD & MARGARET | 1,257.20 | | (65.10) | 1,192.10 | 38.08 | (175.13) | (137.05) | 1,055.04 |
| 1998 | Cem/Com | SMALL, CARL & GOLD | 179.59 | | (9.30) | 170.29 | 5.46 | (24.99) | (19.53) | 150.76 |
| 1998 | Cem/Com | WENTWORTH, MR. & MRS. | 299.31 | | (15.50) | 283.81 | 9.12 | (41.63) | (32.51) | 251.30 |
| 1999 | Cem/Com | CASWELL, BILL | 280.81 | | (14.54) | 266.27 | 5.52 | (39.06) | (33.54) | 232.72 |
| 1999 | Cem/Com | HAYDEN, GEORGE | 168.49 | | (8.73) | 159.76 | 3.32 | (23.45) | (20.13) | 139.64 |
| 1999 | Cem/Com | LAFLAMME, MARGARET | 280.81 | | (14.54) | 266.27 | 5.52 | (39.06) | (33.54) | 232.72 |
| 2000 | Cem/Com | DEMO, RON | 281.58 | | (14.58) | 267.00 | 7.96 | (39.17) | (31.21) | 235.79 |
| 2000 | Cem/Com | MUCHMORE, DAVID | 255.97 | | (13.26) | 242.71 | 7.23 | (35.61) | (28.38) | 214.33 |
| 2001 | Cem/Com | GIRARDIN, SID | 305.51 | | (15.82) | 289.69 | 8.52 | (42.50) | (33.98) | 255.71 |
| 2001 | Cem/Com | KERN, JANE | 509.18 | | (26.37) | 482.81 | 14.19 | (70.83) | (56.64) | 426.17 |
| 2001 | Cem/Com | SARGENT, JOHN | 152.75 | | (7.91) | 144.84 | 4.27 | (21.25) | (16.98) | 127.86 |
| 2001 | Cem/Com | SAUNDERS, JUANITA | 101.84 | | (5.27) | 96.57 | 2.84 | (14.17) | (11.33) | 85.24 |
| 2002 | Cem/Com | DON PEARL | 152.75 | | (7.91) | 144.84 | 3.57 | (21.25) | (17.68) | 127.16 |
| 2002 | Cem/Com | KATHERINE MANTER | 305.51 | | (15.82) | 289.69 | 7.14 | (42.50) | (35.36) | 254.33 |
| 2002 | Cem/Com | LIONEL SIROIS | 509.18 | | (26.37) | 482.81 | 11.89 | (70.83) | (58.94) | 423.87 |
| 2002 | Cem/Com | PAUL SANDERSON | 509.18 | | (26.37) | 482.81 | 11.89 | (70.83) | (58.94) | 423.87 |
| 2003 | Cem/Com | B. WEEKS | 101.84 | | (5.27) | 96.57 | 2.38 | (14.17) | (11.79) | 84.78 |
| 2003 | Cem/Com | BAIRD | 1,018.36 | | (52.74) | 965.62 | 23.78 | (141.67) | (117.89) | 847.74 |
| 2003 | Cem/Com | E. GILMORE | 150.00 | | (7.77) | 142.23 | 0.00 | 0.00 | 0.00 | 142.23 |
| 2004 | Cem/Com | A. BRACKETT | 300.00 | | (15.54) | 284.46 | 0.00 | 0.00 | 0.00 | 284.46 |
| 2004 | Cem/Com | C. THOMPSON | 300.00 | | (15.54) | 284.46 | 0.00 | 0.00 | 0.00 | 284.46 |
| 2004 | Cem/Com | HAYDEN/PARENTEAU | 150.00 | | (7.77) | 142.23 | - | - | - | 142.23 |
| 2004 | Cem/Com | S. LYNDES | 150.00 | | (7.77) | 142.23 | - | - | - | 142.23 |
| GROUP C TOTALS | | | 24,196.00 | - | (1,253.00) | 22,943.00 | 1,220.67 | (3,240.61) | (2,019.94) | 20,923.06 |
| | | | | | (1,253.00) | 22,943.00 | | (3,240.61) | | 20,923.06 |

Greenland, NH
Listing of Common and Individual Trust Funds

Assumptions:

- 1) New funds received in 2008 were included in Group A for reporting purposes only. These funds were deposited to TB Banknorth. It is assumed that these funds will be deposited to Trust C, the most recently opened trust.
- 2) It is assumed from prior year notes and names contained in the trust that Group A includes library and cemetery funds.
- 3) There was a change in recording sales gains/losses, income/losses and expenses. In 2005, all changes in the value of the account were reported on the income side of the reports versus prior years in which changes in principal were recorded on the principal side of the report. Since 2005, the reports have included principal, income, and expense changes together.

Greenland, NH
 Listing of Common and Individual Trust Funds - Unfunded Individual Cemetary Trust Funds - 2005-2007

| Date | Name of Fund | Purpose Type/Inv | Opening Balance 01/01/05 | New Funds | Principal | |
|----------------|----------------------------|------------------|--------------------------|-----------|-------------------------------------|--------------------------|
| | | | | | Sales Gains/Loses 1/1/05 - 12/31/08 | Closing Balance 12/31/08 |
| 2004 | HAYDEN/PARENTEAU - ADJ | Cem/Com | - | 300.00 | | 300.00 |
| 2005 | STOCKER, JOHN W | Cem/Com | - | 750.00 | | 750.00 |
| 2005 | HUNKINS, ANGUS Y | Cem/Com | - | 750.00 | | 750.00 |
| 2005 | SYPHERS, LEROY & PRISCILLA | Cem/Com | - | 300.00 | | 300.00 |
| 2006 | RENES, DONALD | Cem/Com | - | 750.00 | | 750.00 |
| 2006 | ENGELS, DAVID | Cem/Com | - | 300.00 | | 300.00 |
| 2006 | SWETT, DENNIS | Cem/Com | - | 350.00 | | 350.00 |
| 2006 | FIELDSON, HENRY | Cem/Com | - | 750.00 | | 750.00 |
| 2007 | SAMONAS, JOHN | Cem/Com | - | 350.00 | | 350.00 |
| 2007 | SCULLY, EDWARD | Cem/Com | - | 500.00 | | 500.00 |
| GROUP S TOTALS | | | - | 5,100.00 | - | 5,100.00 |

Greenland, NH
 Listing of Common and Individual Trust Funds - Unfunded Individual Cemetary Trust Funds - 2008

| Date | Name of Fund | Purpose Type/Inv | Opening Balance 01/01/05 | Principal | | Closing Balance 12/31/08 |
|----------------|---------------------|------------------|--------------------------|-----------|--------------------------------------|--------------------------|
| | | | | New Funds | Sales Gains/Losses 1/1/05 - 12/31/08 | |
| 2008 | CARLIN, RICHARD | Cem/Com | - | 600.00 | - | 600.00 |
| 2008 | DRAKE, F | Cem/Com | - | 1,000.00 | - | 1,000.00 |
| 2008 | HAZEN, NATHAN | Cem/Com | - | 500.00 | - | 500.00 |
| 2008 | KESSELL, JAMES/DAWN | Cem/Com | - | 2,000.00 | - | 2,000.00 |
| 2008 | MCCULLOUGH, S | Cem/Com | - | 1,000.00 | - | 1,000.00 |
| GROUP S TOTALS | | | - | 5,100.00 | - | 5,100.00 |

Handwritten:
 1/1/05
 12/31/08

* TREASURER'S REPORT *

Though many areas of the country faced financial challenges in 2009, Greenland remained in good fiscal standing. We again managed our cash flow so that we did not have to borrow in anticipation of taxes. All funds are deposited in safe and secure accounts and are carefully monitored. I am very pleased with the co-operation of all the Town employees with whom I interact with and who make my work go so smoothly. All financials are available for viewing at the Town Office as a matter of public record.

GENERAL FUND

| | |
|-------------------------------------|-------------------|
| Balance 12/31/08 | \$ 5,075,849.97 |
| Balance 12/31/09 | \$ 3,683,004.72* |
| *includes uncleared transactions of | - \$ 1,181,806.73 |

SPECIAL AMBULANCE FUND

| | |
|------------------|--------------|
| Balance 12/31/08 | \$155,451.08 |
| Balance 12/31/09 | \$184,727.76 |

RECREATION FUND

| | |
|------------------|-------------|
| Balance 12/31/08 | \$22,347.17 |
| Balance | \$25,712.08 |

POLICE SPECIAL DETAIL FUND

| | |
|------------------|---------------|
| Balance 12/31/08 | \$ 118,655.17 |
| Balance 12/31/09 | \$ 49,350.18 |

Respectfully submitted,

Jim Rolston
Treasurer

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Yr. Ending 2009

DEBITS

| UNCOLLECTED TAXES- | | Levy for Year of this Report | PRIOR LEVIES | | |
|---------------------------|-------|---------------------------------|---------------|------|------|
| BEG. OF YEAR* | | | 2008 | 2007 | 2006 |
| Property Taxes**** | #3110 | xxxxxx | \$ 240,606.89 | | |
| Resident Taxes | #3180 | xxxxxx | | | |
| Land Use Change | #3120 | xxxxxx | \$ 60,222.00 | | |
| Yield Taxes | #3185 | xxxxxx | | | |
| Excavation Tax @ \$.02/yd | #3187 | xxxxxx | | | |
| Utility Charges | #3189 | xxxxxx | | | |
| Excess Credits | | xxxxxx | | | |

TAXES COMMITTED THIS YEAR

| | | | |
|---------------------------|-------|-----------------|--|
| Property Taxes | #3110 | \$ 8,525,958.00 | |
| Resident Taxes | #3180 | | |
| Land Use Change | #3120 | \$ 41,280.00 | |
| Yield Taxes | #3185 | \$ 804.88 | |
| Excavation Tax @ \$.02/yd | #3187 | \$ 450.00 | |
| Utility Charges | #3189 | | |
| Return Check | | \$ 75.00 | |

FOR DRA USE ONLY**OVERPAYMENT:**

| | | | | | |
|---------------------------|-------|------------------------|----------------------|-----------|-----------|
| Property Taxes | #3110 | \$ 37,046.00 | \$ 9,071.98 | | |
| Resident Taxes | #3180 | | | | |
| Land Use Change | #3120 | \$ 51.29 | | | |
| Yield Taxes | #3185 | | | | |
| Excavation Tax @ \$.02/yd | #3187 | | | | |
| Interest - Late Tax | #3190 | \$ 5,068.83 | \$ 18,033.73 | | |
| Resident Tax Penalty | #3190 | | | | |
| TOTAL DEBITS | | \$ 8,610,734.00 | \$ 327,934.60 | \$ | \$ |

*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 2009

CREDITS

| REMITTED TO TREASURER | Levy for this Year | PRIOR LEVIES <small>(PLEASE SPECIFY YEARS)</small> | | |
|-------------------------------------|-----------------------|---|------|---|
| | 2009 | 2008 | 2007 | 6 |
| Property Taxes | \$ 8,341,045.50 | \$ 147,423.54 | | |
| Resident Taxes | | | | |
| Land Use Change | \$ 41,280.00 | \$ 21,482.00 | | |
| Yield Taxes | \$ 804.88 | | | |
| Interest (include lien conversion) | \$ 5,068.83 | \$ 18,033.73 | | |
| Penalties | | | | |
| Excavation Tax @ \$.02/yd | \$ 450.00 | | | |
| Utility Charges | | | | |
| Conversion to Lien (principal only) | | \$ 136,177.88 | | |
| Ret. Check Fees | \$ 75.00 | | | |
| DISCOUNTS ALLOWED | | | | |

ABATEMENTS MADE

| | | | | |
|----------------------------|--|-------------|--|--|
| Property Taxes | | \$ 4,817.45 | | |
| Resident Taxes | | | | |
| Land Use Change | | | | |
| Yield Taxes | | | | |
| Excavation Tax @ \$.02/yd | | | | |
| Utility Charges | | | | |
| | | | | |
| CURRENT LEVY DEEDED | | | | |

END OF YEAR #1080

| | | | | |
|---------------------------|------------------------|----------------------|-----------|-----------|
| Property Taxes | \$ 222,009.79 | \$ 31,492.55 | | |
| Resident Taxes | | | | |
| Land Use Change | | | | |
| Yield Taxes | | | | |
| Excavation Tax @ \$.02/yd | | | | |
| Utility Charges | | | | |
| | | | | |
| TOTAL CREDITS | \$ 8,610,734.00 | \$ 327,934.60 | \$ | \$ |

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 2009

DEBITS

| | Last Year's Levy 2008 | PRIOR LEVIES | | |
|--|--------------------------|----------------------|---------------------|-----------|
| Unredeemed Liens Balance at Beg. of Fiscal Year | | \$ 151,748.54 | \$ 17,295.14 | |
| Liens Executed During Fiscal Year | \$ 147,573.04 | | | |
| Interest & Costs Collected (AFTER LIEN EXECUTION) | \$ 5,227.80 | \$ 21,741.53 | \$ 6,434.36 | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL DEBITS | \$ 152,800.84 | \$ 173,490.07 | \$ 23,729.50 | \$ |

CREDITS

| REMITTED TO TREASURER: | | Last Year's Levy 2008 | PRIOR LEVIES (PLEASE SPECIFY YEARS) | | |
|--|-------|--------------------------|--|---------------------|-----------|
| Redemptions | | \$ 116,080.49 | \$ 142,920.01 | \$ 17,294.14 | |
| Interest & Costs Collected (After Lien Execution) | #3190 | \$ 5,227.80 | \$ 21,741.53 | \$ 6,434.36 | |
| | | | | | |
| | | | | | |
| Abatements of Unredeemed Liens | | | | | |
| Liens Deeded to Municipality | | | | | |
| Unredeemed Liens Balance End of Year | #1110 | \$ 31,492.55 | \$ 8,828.53 | \$ 1.00 | |
| TOTAL CREDITS | | \$ 152,800.84 | \$ 173,490.07 | \$ 23,729.50 | \$ |

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? yes

TAX COLLECTOR'S SIGNATURE Marguerite St Morgan DATE 5-8-2010

✧ PLANNING BOARD ✧

During 2009, as has been the case in recent years, the Planning Board reviewed no significantly large residential or commercial applications. Oversight of the expanding development at Falls Ways along with a normal, if somewhat low, volume of minor subdivision and change of use applications continued throughout the year. Work on the Town Master Plan was completed, and review of a report on traffic projections and impact along the Route 33 corridor was completed. The Board spent significant time in our bi-monthly meetings crafting revisions to our town ordinances and regulations. It should be noted that the Planning Board's responsibility is to review and recommend changes to town zoning ordinances. The enactment of new or revised ordinances can only occur through a positive vote of the townspeople, which occurs on the town ballot in the week prior to the Annual Town Meeting.

A decided effort was put forth this year to address the commercial development of Route 33 and explore the possibility of creating a Village District, approximately from the intersection of Route 33 and 151 to the Post Office. The UNH Cooperative Extension was once again tasked by the Board to help us obtain input and direction from Town residents. To that end, a workshop was held in December at Greenland Central School administered by the Cooperative Extension and facilitated by Town residents. Expressions of support, along with voices of concern, were all noted and I wish to thank those residents who sacrificed a Saturday morning and attended. A thorough review of options concerning zoning along Route 33 and the creation of a Village District will occur over the coming year and it is expected to be a multi-year project. Residents and business owners are encouraged to attend the meetings in which these issues will be discussed to express your views. It is anticipated that working groups in which residents can become involved will be created in the future to assist in this endeavor.

The Town has continued its association with the Rockingham Planning Commission and our Circuit Rider, Mr. Dylan Smith, is available to answer questions and review applications on Wednesdays from 1:00 pm to 4:30 pm at the Town Hall. The Planning Board itself meets on the first and third Thursday of each month and I once again encourage residents to attend, become familiar with issues before the Board and voice your opinion.

In closing, I would like to thank two board members who are stepping aside for their years of service. Aidan Moore and Bill Bilodeau always provided us with reasoned discourse, at times challenged us with contrary views, and on more than a few occasions, delivered levity when it was required most. Your presence is going to be missed.

Respectfully submitted,

John F. McDevitt
Chairman

✧ STORM WATER MANAGEMENT PROGRAM ✧

The Town of Greenland is included, along with 45 other New Hampshire communities, in a federal program to improve stormwater management practices and stormwater quality. The US Environmental Protection Agency (US EPA) instituted a program in late 2003, whereby certain communities with municipal separate storm sewer systems (so-called “MS4s”) are required to receive authorization under a federal permit for the discharge of stormwater from those systems. The five-year permit that was issued has expired and the requirements of the new permit are due to be released soon.

Stormwater discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the stormwater. In Greenland, all stormwater flows ultimately to the Great Bay Estuary. It is extremely important that we protect our bay by controlling all sources of pollution that we can.

During 2009, a special emphasis was placed on the proper use of lawn fertilizers and the importance of limiting runoff from household activities into adjacent catch basins. Please consider washing your vehicles on your lawn – not in your driveway, the detergents will then naturally filter through the soil rather than drain directly to a water body. Pet waste containers have been placed at the town’s parks, with disposal bags available. The Town has also reduced the amount of road salt that is applied during the winter, primarily by purchasing a better product that spreads more efficiently.

Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- Continued participation in Household Hazardous Waste Collection Days
- The installation of decals on each catch basin in town to remind residents that nothing other than rain water should be allowed to drain into them
- Maintaining town maps that show the location of catch basins
- Vacuum cleaning all catch basins on an annual basis
- Surveying brooks, rivers, streams and Great Bay for evidence of illicit discharges
- Participation in the Seacoast Stormwater Coalition in order to stay informed on new requirements and how best to meet them

Greenland has made significant progress in the program and will continue to do whatever is necessary to comply with the new requirements that will be released soon. Residents can help in this important project by:

- Washing vehicles and other equipment on your lawns, not driveways
- Be aware of the town’s ordinances and comply with them
- Keep pet waste away from drainage areas
- Avoid excess fertilizing or watering of lawns
- Keep drainage swales and culverts free of litter and debris

Interest and participation in Greenland’s Stormwater Management Program by town residents is an important part of the program. Questions about the program and its different elements are encouraged, and can be directed to the Town Administrator.

✧ RECREATION COMMISSION ✧

Once again it is my great pleasure to address you on behalf of the Greenland Recreation Committee. The committee members are Jose Roy, Cindy Smith, Erica Rahn, Carol DeStefano, and Peter Kratamenos. The committee has had a full schedule this past season starting in January with special events, which included an ice fishing class hosted by the NH Fish and Game Department, followed by a day of ice fishing and cookout on the ice. That was followed by hosting the fifth-grade basketball tournament in cooperation with Portsmouth. It continued into the spring where our baseball, softball, and T-ball programs grew to 160 participants.

The summer events included our summer concert series in cooperation with the Greenland Veterans and Greenland Women's Club. The concert series was a huge success. The Women's Club and the Greenland Vets did an absolutely wonderful job in the planning and execution of the summer concert series. They are to be commended for their volunteer work and continued commitment to the Town of Greenland.

The summer youth programming included several different camps ranging from baseball, to soccer, to football and jump rope. This fall season we were fortunate enough to add an experienced soccer coordinator to our team, Peter Kratamenos. He did a wonderful job in his first year of overseeing our soccer program, which served over 120 children. School began, and with that came our wildly successful program, Coyote Club. Kids were once again beating down the doors to enter this program. Soccer, horseback riding, and jump rope club round out some of our fall activities. As you can see, our programming continues to grow and we have mentioned only a few things here.

Last year saw several new steps the Recreation Committee took in breaking down the barriers with surrounding towns. We have partnered with several youth athletic groups to continue to grow our youth programming. We have also met with the City of Portsmouth and had discussions on how to improve local recreational programming, improve field conditions, and had general discussions on how we may work together for the benefit of our citizens. We hope these efforts will continue to improve programming and facilities for all of our Greenland residents.

One of our main goals is to continue to develop adult and senior programming. We cannot do this without the help of our residents. The Recreation Committee is made up of a group of volunteers. The number of members on the committee limits what we are able to do. To continue to expand adult and senior programming we need more help. We are currently looking for two or three more committee members to oversee senior and adult programming. I am frequently asked why we do not run activities such as bus trips to shows in Boston or a bus trip to Foxwoods. The answer is simple; we do not have the help to organize these activities. We need your help.

To start the new year, we are proud to announce the offering of our adult Zumba dance class. The class will be held in the cafeteria at the Greenland Central School, Wednesday nights at 7:15. The first class had 32 participants. This is a phenomenal turnout. We would like to continue to offer more of these programs in the upcoming year.

The Recreation Committee would like to thank several key players in our continued growth in 2009. The Greenland Women's Club, the Greenland Veterans, Breaking New Grounds, Exeter Subaru, Matt Sargent Handyman, Fox Point Installation, Kelly Services, Bramber Valley Golf, Mizuna and the Greenland House of Pizza. Thank you for all of your support.

This year we will continue to use the revolving fund to upgrade facilities and equipment so there will be no burden on the taxpayers. We have no major projects scheduled for this upcoming year. Our final goal for 2010 will be to gather several of our community's independent groups to work together to continue to expand Greenland's recreational activities. We have seen through the summer concert series what can happen when three groups; Greenland Women's Club, Greenland Veterans and Greenland Recreation Department work together for a common goal. Another great example of groups working together is the Jason Hussey Road race. The Greenland Recreation Committee looks forward to the continued growth of these partnerships for the betterment of our community.

I cannot thank our committee members enough for their hard work and commitment in 2009. We look forward to another busy and fun filled year in 2010.

Respectfully submitted
Brian Pafford
Chairman recreation committee
bpafford@greenlandrec.com



Greenland residents gather together at one of the Summer Concerts

✧ GREENLAND CONSERVATION COMMISSION ✧

The Greenland Conservation Commission met on the first Monday of each month during 2009. We welcome and encourage anyone interested in conservation issues to attend our meetings.

RSA 36-A:2 requires our Commission to assure the proper utilization and protection of the natural resources and the protection of watershed resources in Greenland. It stipulates that we **shall** conduct researches into its local land and water areas and **shall** seek to coordinate the activities of unofficial bodies organized for similar purposes, and may advertise, prepare, print and distribute books, maps, charts, plans and pamphlets, which in its judgment it deems necessary for its work. Additional stipulations are that we **shall** keep an index of all open space and natural, aesthetic or ecological areas within the town. The index **shall** include a listing of all marshlands, swamps and all other wetlands in a like manner, and may recommend to the Selectmen a program for the protection, development or better utilization of all such areas.

To this end in 2009 your Commission worked on the following projects:

- A Piscataqua Region Estuaries Partnership (PREP) grant funded outreach paper titled – “ A Citizen’s Guide to Protecting Greenland’s Water Resources” mailed to every home in Greenland.
- The removal of the Winnicut Dam and installation of a run-of-the-river fish pass under the Route 33 Bridge, which provides an exceptional opportunity to restore the ecosystem surrounding the Winnicut River. This project was one of only 50 proposals selected by National Oceanic and Atmospheric Administration (NOAA) out of a national pool of 814 to receive stimulus dollars under the American Recovery and Reinvestment Act. For more information, go to the Winnicut project website by visiting www.des.nh.gov and searching for “Winnicut” or the Restoration Atlas at www.noaa.gov/recovery for time-lapse images and updates.
- Weeks Brick House conservation property- we walk the property yearly and generate a formal report which was submitted to LCIP.
- Rockingham Planning Commission (RPC) assisted the first and ONLY completion of a Natural Resource Inventory

Upcoming 2010 projects:

- NH Estuarine Project - Coastal program projects concerning estuarine research and coastal studies; we are looking for volunteers to assist in water sampling.
- Watershed Assessment & Restoration Project – funded by the NH Charitable Foundation and NH Rivers Council – we are looking for grant money & volunteers to assist in this exciting project!

Respectfully submitted,
Rick Mauer, Chairman

✧ WEEKS PUBLIC LIBRARY ✧

The library continues to be the center of the Greenland community, providing equal opportunity in education and enrichment for all ages. Residents have a wide variety of books, audio books, movies, music and magazines to borrow. Residents may also request materials from other libraries through our Interlibrary Loan service. The Downloadable Audio Books service now includes the format that is compatible with Apple devices. This service is available through the Internet from home or office and just requires a Weeks Library card and the library code. The State Library continues to provide residents with research databases accessible through the Internet from home or office. While in the building, residents may read a newspaper, access the Internet for email or research, use the computers to create resumes, flyers and spreadsheets, utilize our WIFI access, make photocopies, send a fax, laminate documents, attend a program and even visit with a neighbor. Residents may also borrow a Kill A Watt™ energy detector to assess the efficiency of their appliances and make changes to lower their energy usage. These detectors were donated by the New Hampshire Electric Co-op and check out for two weeks just like a book.

In 2009, with the lingering slow economy, the library was busy providing residents with computers to meet their job searching needs, materials to checkout and programs to attend. This year's circulation and programming numbers surpassed 2008's record breaking numbers. The total circulation for 2009 was 39,622, an increase of 5.26% over the 2008 total of 37,642. In 2009, the staff organized 301 programs for children, teens and adults. These programs attracted 3,387 participants. Several museum passes, provided by various donations, were available and 158 residents took advantage of the free or discounted admissions. Staff continued successful programs implemented in 2008 and sought out different programming options for all ages to keep library events fresh, alive and interesting for all.

As always library news and events may be found in our monthly print newsletter, our semimonthly electronic newsletter, and on our website www.weekslibrary.org. This year staff began posting events on Twitter and at NH365.org. Just two other ways to stay connected to your public library. The library is open evenings and Saturdays for a total of 51 hours a week.

Residents who discovered our wonderful collection and resources at the Weeks Public Library in 2008 continued to use the services in 2009, helping to make this past year very successful and productive. Staff continued to purchase new books and audio-visual titles to provide residents with a variety of materials. It was a truly dynamic year at the library. The following department reviews highlight the past year's accomplishments.

Adult Services

Weekly and monthly programs were scheduled and provided adults with a variety of learning opportunities. Adults learned about: their health and the power of choices, dealing with the volatility of the stock market, the best landscaping practices, organic lawn care techniques, the best plants for a New Hampshire landscapes and the healing powers of crystal singing bowls. An artistic revue featuring the works of E.E. Cummings, a lecture on the Origins of Photography and monthly book discussions provided additional opportunities for adults to gather and learn with neighbors and friends.

Two local authors, Brendan DuBois and Doug Zechel writing as K.D. Mason, also visited the library this year and spoke about their books and the publishing process. Craft workshops provided adults with opportunities to learn new skills in fashion and floral design through the beading parties and the wreath and boxwood tree classes. Adults had yet another opportunity to learn a new skill in the one-stroke painting class offered this fall. Attendees of this new class learned the one-stroke technique and decorated a clay pot for the fall.





This year the summer reading program for adults ran through Labor Day. Thirty-one adults read five or more books to qualify for the raffle, the \$50 gift certificate to Target provided by the Friends. Seven other lucky readers won other prizes.

Two programs were offered as part of the International Year of Astronomy, a lecture on Galileo and the star gazing party. Adults also had the chance to participate in the National Gaming Day which featured Wii bowling and Mario Karts. The year was filled with many instructive and enlightening experiences.

~ Denise Grimse, Director and Adult Programming Coordinator

Teen Services

In 2009, Greenland teens benefited from many activities expressly targeted to their age group. The programs encouraged team work, competition and lots of fun! All of the programs attended were informative and entertaining.



The Teen Advisory Board learned about service to the community at their monthly meetings. Fifteen students in grades seven and up worked on the board. Their input helped with collection development, programming and marketing. They read reviews of books and chose books for the teen collection. Members also developed new programs at their meetings. This year the Teen Advisory Board also sold after-school snacks two days a week to students. While running the store, they learned about pricing, scheduling and marketing. The money earned went towards programs and pizza! The group also worked together to earn money by holding a car wash during the summer.



All students in sixth grade and up are welcome to attend any of the programs planned by TAB. The teens of this community learned new things by attending a variety of programs: YO' Smo night (yoga & smoothies), Web comic strips, holiday karaoke night, scary movie night, sundae extravaganza, painting with coffee, 3-D photos, Dance Dance Revolution, No-Bake Bake-Off, and the Divine Valentine Event. Again this year, the teens requested a poetry night where they read their own poems or poems they selected from a book. The board game night, Wii fun and Game Cube night were well attended. Gaming programs improved literacy skills as teens learned the rules and the best strategies of the various board and video games.



A lively discussion took place during a program called Freedom to Read. During this program students read from books which were banned or challenged in other communities and then talked about attempts to restrict information and reading. It was inspiring to hear their passion on the subject.

An important element of Teen Services is going into the schools to promote books to the teens. The staff of the Greenland Central School was supportive as always and welcomed visits where new and nominated award books were introduced to students.

Greenland teens are amazing, open and ready to learn new things outside of the school setting and the Weeks Public Library provides the perfect venue.

~ Sharon Taylor, Assistant Director and Teen Librarian

Children Services

2009 was another banner year for the Children's Room here at the Weeks Public Library. We had more programs, more readers and more fun than ever before.



Our story time program continued to do very well. New this year were special programs for the pre-school set. Raspberry, the box turtle and a lobster from the Seacoast Science Center visited with pre-school children and caregivers. Everyone was thrilled to see the animals up close and to learn about sea creatures. Two puppet programs were scheduled this year. The library welcomed Lesley and Sammy the Snail and Carol & Company. The special entertainment was enjoyed by all. We plan to continue these types of special programs because our patrons enjoyed them immensely.



For older children, the Friday Flick and Dance, Dance Revolution programs continued to be very popular, so these programs were planned regularly. Friday is a good day for programming as children and parents wind down for the weekend. An all-day gaming event also ran on a Friday and featured Mario Karts and Wii Olympics. A variety of seasonal craft workshops for this age group along with drop-in crafts for all ages were scheduled throughout the year. The drop-in crafts worked very well in meeting the varied schedules of parents, caregivers, and children. They attracted many participants and everyone always learned something new and had fun. Over the course of the year, and often with the support of the Friends, the library offered a series of seasonal parties. This year we ran a school's out celebration, a Halloween party, a Frosty Express party and a star party. The star party was a star gazing event held after hours featuring amazing astronomical sights and giant telescopes. It certainly was a fantastic event.



The 2009 summer reading program theme was "Summertime ... and the Reading is Easy." There was so much reading going on that often books didn't even make it back onto the shelves before someone else was checking them out. Activities of all sorts went along with the reading. There were movies, dancing and food judging. There were crafts, an old-fashioned read-in and my favorite, hot-air balloons. The kids made hot-air balloons and flew them up to the ceiling rafters. Kite string brought all the balloons back to earth. What a sight!!! Balloons of all colors floated up to the ceiling. Cow Day started our summer program again this year. Many thanks to Great Bay Farm for bringing a

calf and supporting the library all these years. Children of all ages enjoyed ice cream, making butter, visiting with a real calf and making a very cool cow craft.

Summer programming for students entering 5th and 6th grade continued this year. The reading program involved time cards and weekly raffles. Programs included a movie night, a gaming night, a Dance Dance Revolution night and two craft nights. It was a great summertime of reading and fun.

New this year in the Children's Room is a music section. The collection is small but growing. Please check it out the next time you visit. I'm always excited to offer something new.

The Children's Room continues to provide excellent service to the young people of Greenland. We offer great reading material, readers advisory and reference help. We help students with homework, projects and reading lists. Young children learn early socialization skills and creative expression at our programs. Learning is a life long journey and no one is too young or too old to start. The library is a great place to start. All you need is your library card.

~ Susan MacDonald, Children's Librarian

Community Services



event!

On several different occasions during the school year, staff visited students at the Greenland Central School. Great books and details on the summer reading programs were presented.

The Friends of the Library



The Friends continue to be a tremendous support group for the library. Their annual Plant Sale, Bake Sale and Chili luncheon continues to be the main fundraiser of the year. A raffle, the fall bulb sale and the on-going book sale also helped to generate funds this year. Two new fundraising opportunities were implemented with no additional costs to participants. These two programs, the Shaw's Rewards program and Charity Blast provide funds to the Friends based on purchases at specific merchants. Just by purchasing weekly groceries or ordering items online the Friends receive additional funds.

Links to these fundraising options are available on the library's website.

The money that the Friends of the Library receive is used to pay for museum passes, book rentals, special library requests, summer library programs, holiday events and refreshments for various library programs. This year the Friends discontinued the Strawberry Banke Museum pass and opted instead to purchase the Currier Museum of Art pass. A special purchase was made for the Children's Room this year. An AccuCut machine which cuts die shapes out of paper and fabric was purchased to create engaging hands-on children's activities. The staff quickly put the machine to good use for the Frosty Express program.

Volunteers

The Weeks Public Library has always had wonderful volunteers. This year we formalized the program with assigned duties and sign-in sheets. Our volunteers have not let us down, indeed they exceeded our expectations.

The Trustees and staff thank all the volunteers who have helped at the library in 2009. Volunteers of all ages helped at programs, thawed an ice dam, raked and picked up leaves, processed materials, folded newsletters, installed driveway markers, shelved returned items, hauled trash, repaired the book drop, fixed water pipes, insulated the basement door, constructed an exit sign, repaired book bins, dusted, trimmed trees and bushes, transported book storage units, and other such special tasks. Thank you all for the help.

Building

A section of the southeast gutters was replaced. Weatherstripping was installed around the basement door. A leaky pipe in the restroom was repaired. As of May 2009, lawn care and snow removal at the library were under town management. An exit sign for the driveway was installed.

Respectfully submitted,
Denise J. Grimse, Director

Statistics

| | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Circulation | 39,622 | 37,642 | 32,141 | 33,987 | 34,861 | 31,133 | 27,442 |
| Adult Books | 9,382 | 8,870 | 8,083 | 7,865 | 8,483 | 8,713 | 7,591 |
| Young Adult Books | 2,228 | 1,622 | 1,107 | 844 | 886 | 637 | 163 |
| Children's Books | 9,157 | 10,073 | 9,061 | 11,896 | 12,277 | 11,126 | 11,566 |
| Audio/Visual | 16,273 | 15,051 | 11,953 | 11,441 | 11,284 | 9,160 | 6,679 |
| Downloadable Books | | | | | | | |
| Checkouts | 823 | 629 | 261 | | | | |
| New Cards Issued | 164 | | | | | | |
| Library Card Holders | 2,555 | 2,440 | 2,456 | 2,387 | 2,242 | 2,110 | 1,972 |
| Holdings | 22,439 | 21,926 | 20,891 | 19,959 | 19,700 | 19,504 | 19,122 |
| Added | 2,267 | 2,334 | 1,543 | 1,433 | 1,523 | 1,534 | 1,153 |
| Weeded | 1,755 | 1,299 | 610 | 1,175 | 1,327 | 1,152 | 795 |
| Interlibrary Loan | | | | | | | |
| Items Borrowed | 1,269 | 1,156 | 1,025 | 1,053 | 877 | 638 | 593 |
| Items Loaned | 1,382 | 1,032 | 797 | 1,071 | 1,064 | 1,015 | 1,067 |
| Programming | | | | | | | |
| Programs | 301 | 286 | 268 | 222 | 245 | 202 | 204 |
| Attendance | 3,387 | 2,578 | 2,474 | 2,037 | 2,264 | 2,196 | 2,189 |

Financials

2009 Income

| | |
|----------------------|------------|
| Copies/Faxes | \$717.65 |
| Donations | \$1,281.80 |
| Nonresident Cards | \$0.00 |
| Damaged/Lost Books | \$515.51 |
| Unanticipated Income | \$660.16 |
| Trust Funds | \$2,171.54 |

| | |
|-----------------------|---------------------|
| Interest | \$140.73 |
| Expendable Trust Fund | \$0.00 |
| Town Appropriation | \$227,808.00 |
| Total Income | \$233,295.39 |

2009 Expenses

| | |
|-----------------------|---------------------|
| Administration | \$5,880.69 |
| Library Materials | \$31,542.37 |
| Operations | \$10,267.29 |
| Salaries & Benefits | \$172,405.39 |
| Utilities | \$6,908.97 |
| Total Expenses | \$227,004.71 |

2009 totals do not include 2008 encumbered funds paid in 2009.

Income from previous years that was used in 2009: \$920.33.

\$6076.50 was returned to the Town.

Income from 2009 that will be used in 2010: \$579.32 of the 2009 Copies/Faxes income and \$555.19 of 2009 Donations.

Operational Accounts:

Checking Account

| | |
|------------------------------|------------|
| Balance on December 31, 2009 | \$5,597.63 |
|------------------------------|------------|

Money Market

| | |
|------------------------------|-------------|
| Balance on December 31, 2009 | \$29,493.55 |
|------------------------------|-------------|

Investment Accounts:

500 Index Fund Investors Shares (Building Fund)

| | | |
|-------------------------------|------------------|----------|
| Value as of December 31, 2008 | \$5,191.46 | |
| | income dividends | \$132.72 |
| | redemptions | \$0.00 |
| Value as of December 31, 2009 | \$6,566.36 | |

Checking (Building Fund)

| | | |
|------------------------------|-------------|--------|
| Balance on December 31, 2008 | \$3,185.86 | |
| | deposits | \$2.00 |
| | withdrawals | \$0.00 |
| Balance on December 31, 2009 | \$3,187.86 | |

New Hampshire Public Deposit Investment Pool (MBIA Asset Management)

| | | |
|------------------------------|-------------|--------|
| Balance on December 31, 2008 | \$0.00 | |
| | deposits | \$0.00 |
| | withdrawals | \$0.00 |
| Balance on December 31, 2009 | \$0.00 | |

* RECYCLING REPORT *

Greenland residents are to be commended for the continued increase in the amount of waste being recycled! The Town increased the overall amount of material recycled from 312 tons to 374.63 tons. Paper products being recycled increased from 135 tons to 211 tons, saving 3,599 trees. As you know, recycling has many benefits. When waste is recycled, limited landfill space is conserved and waste management costs for the Town are reduced. One of the most important benefits of recycling is the significant environmental impact it has. The Town of Greenland is a member of Northeast Resource Recovery Association and through their efforts the materials we collect are brought to market to be remanufactured into new products. This year the revenue from recycled materials was non-existent in many categories, with some materials reaching a cost of \$40.00 per ton. Our transportation costs are not based on the weight of the container, so the more we can fit into a container the better it is. We are currently applying for a grant that will help us purchase a baler so that we can compact some of the materials and reduce our transportation costs. If residents could squish their aluminum cans and plastic jugs (remove those covers) it would be a great help. The following data reflects the outstanding job that Greenland residents did in 2009 with recycling. Please continue to recycle – **you are making a difference!**

| Material | Units/Tons |
|------------------|---------------|
| Plastics & Glass | 121.94 |
| Electronics | 14.23 |
| Paper | 211.73 |
| Scrap Metal | 14.01 |
| Steel Cans | <u>12.72</u> |
| TOTALS | 374.63 |

***In addition, several containers of fluorescent bulbs, ballasts and thermostats were recycled in compliance with EPA regulations. Freon was removed from 84 appliances.**

This fall we went out to bid for our hauling services and contracted with Troiano Waste Services beginning December 1st at \$150 per haul for our containers. This is a significant savings that we will be able to pass along to the taxpayers. Paper and scrap metal had wide revenue fluctuations this year with paper paying a high of \$40.00 a ton, to charging \$40 per ton. We were able to sell three loads of scrap metal this year, one in May at \$40.00 per ton, one in September for \$70.00 and one in December at \$65.00 per ton. Please try to separate all paper and cardboard out of the waste stream for recycling. If you shred your papers, please put the shreds into a paper bag before putting them into the recycling container to help prevent them from blowing around the lot.

Due to the increase in the amount of materials brought in for the bulky waste/demo material container and the costs to dispose of the waste, the Board of Selectmen instituted a new fee schedule. The intent of this container is to provide residents a way to dispose of an item or the waste from the occasional home project – it is not for any commercial waste, renovations for rental units or large remodeling projects. Residents are limited to one load per week. An additional container will be available to further separate these materials, which will result in additional savings to the Town. This is a service we will continue, as long as it is not abused.

If you have any questions regarding what can or cannot be recycled in Greenland, please feel free to contact Karen Anderson or speak with any of the attendants at the Transfer Station.

I would like to take this opportunity to thank George, Carl, and Walter for the excellent service that they provide to Greenland residents at our Transfer Station and Recycling Center. A special thanks to Paul Hayden and Vaughn Morgan for assisting this year while George was on a temporary leave of absence. We look forward to having George return in the spring!

Respectfully submitted by Karen Anderson

✱ GREENLAND VETERANS ASSOCIATION ✱

As usual, there are a number charities the Association donates to each year. These include the Tilton Veteran's Home, the Salvation Army, and the Pease Greeters just to name some of the better known organizations. However, the Association also makes donations in terms of cash, heating fuel and food supplies to many of the less fortunate in our own community and your continued support helps to keep this effort moving.

You will notice a new sign adorning the front of the Vet's Hall. A lot of time and thought went into the design of the sign and we think it enhances the character of the building. We also installed a granite podium from which we can address the public during special holidays and events. This podium was installed in memory of a past member, Henry Sanborn, who made substantial contributions to the Greenland Veterans. In the near future, we are looking to replace the bell which once hung at the peak of the building and was used to call students to class back in the mid 1800's. As an aside, if anyone reading this has any idea where the original bell might be, we would certainly entertain the notion of purchasing it. Over the past few years, the Association has spent countless thousands of dollars in the restoration and upkeep of the old school house, which has remained a reminder of Greenland's historic past.

As we enter the year 2010, the Association looks forward to our commitment of service to our community and fellow veterans. Our membership ranks are growing and we welcome any veterans or service members who are residents of Greenland to join our Association and help promote a worthy cause. Applications can be obtained through Lenny Fitzgerald at 431-5122, during business hours or check with the Town Hall for further information.

As always, the Veteran's Association wishes all a happy and prosperous year.

Thank you,

H. Vaughan Morgan, III
Greenland Veteran's Association



Vets at their annual cookout

 **RESIDENT DEATH REPORT** 

2009

| Name | Date of Death | Place of Death | Father's Name | Mother's Maiden Name |
|-------------------|---------------|----------------|-------------------|----------------------|
| Dearborn, Eleanor | 01/17/09 | Portsmouth, NH | Holley, Walter | Witham, Hattie |
| Wilson Jr., Harry | 01/31/09 | Exeter, NH | Wilson, Harry | Johnson, Addie |
| Golter, Debra | 02/10/09 | Portsmouth, NH | Russell, Theodore | Jantti, Dorothy |
| Morris, Eleanor | 02/11/09 | Greenland | Desmond, Frank | Driscoll, Ella |
| Greene, Joseph | 02/22/09 | Greenland | Greene, Joseph | Babine, Lillian |
| Ladd, Donald | 03/07/09 | Portsmouth, NH | Ladd, Harry | Burbank, Emma |
| Bates, George | 03/19/09 | Exeter, NH | Bates, George | Unknown, Marjorie |
| Fleck, Robert | 06/19/09 | Greenland | Fleck, John | Shannon, Katie |
| Cushing, Randall | 07/06/09 | Dover, NH | Cushing, Allan | Geringswald, Nina |
| Atkinson, Edna | 07/15/09 | Greenland | Leonard, Edward | Murray, Mary |
| Weeks, Marion | 07/19/09 | Portsmouth, NH | Holley, Walter | Witham, Hattie |
| Enaire, Laura | 07/22/09 | Portsmouth, NH | Swiderski, Paul | Hejnar, Frances |
| Lloyd, Bette | 07/25/09 | Portsmouth, NH | Pike, Malcolm | Durham, Doris |
| Wilder, Ellen | 09/11/09 | Portsmouth, NH | Pearson, John | Critchett, Josephine |

 **RESIDENT MARRIAGE REPORT** 

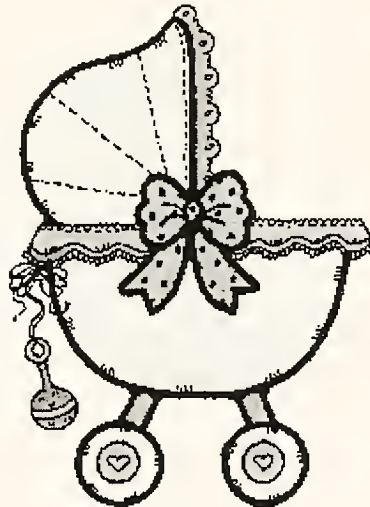
2009

| Groom | Residence | Bride | Residence | Town of Issuance | Place of Marriage | Date of Marriage |
|-----------------------|-----------|-----------------------|---------------|------------------|-------------------|------------------|
| Griffin, Archibald E. | Greenland | Blasdale, Gail T. | Lynn, MA | Greenland | Greenland | 02/14/09 |
| Vera, Pascal | Greenland | Calmejane, Florence | Greenland | Greenland | Greenland | 02/27/09 |
| Considine, Joseph D. | Greenland | Wentworth, Katharine | Greenland | Greenland | New Castle | 3/16/09 |
| Blake, Roderick W. | Greenland | Metterville, Kathleen | Newmarket, NH | Greenland | Hampton | 05/02/09 |
| Braley, Robert, A. | Greenland | Greely, Ellen C. | Greenland | Greenland | Portsmouth | 05/03/09 |
| Gaspar, Expedito M. | Greenland | Tarnowski, Erica L. | Greenland | Hampton | Hampton | 05/11/09 |
| Davis, Robert A. | Greenland | Abano, Cherel T. | Greenland | Ctr. Harbor | Hampton | 05/31/09 |
| Barker, Scott D. | Greenland | Jackman, Tara C. | Greenland | Greenland | Portsmouth | 07/18/09 |
| Acox, L B | Greenland | Lamprey, Cheryl A. | Greenland | Greenland | Rye | 08/08/09 |
| Loveland, Jonathan P. | Greenland | Willoughby, Susan | Greenland | Portsmouth | Portsmouth | 09/05/09 |
| Twohig, Derek J. | Greenland | Warfield, Lindsey | Greenland | Greenland | Greenland | 09/15/09 |
| Boston, John M. | Greenland | Day, Marie R. | Rochester, NH | Greenland | Greenland | 09/19/09 |
| Kackenmeister, Carl | Greenland | Brouillette, Christin | Greenland | Greenland | Greenland | 09/20/09 |
| Svirsky, Justin M. | Greenland | Kennedy, Jessica B. | Greenland | Greenland | Rye Beach | 09/26/09 |
| Peterson, David H. | Greenland | Mattax, Kristina A. | Greenland | Greenland | Portsmouth | 10/10/09 |
| Huestis, Lance H. | Greenland | Prieto, Sara A. | Greenland | Greenland | Rye | 10/11/09 |
| Bancewicz, Bryan M. | Greenland | Chrapek, Amanda J. | Greenland | Greenland | Greenland | 11/04/09 |


RESIDENT BIRTH REPORT

2009

| Child's name | Date of Birth | Place of Birth | Father's Name | Mother's Name |
|----------------------------|---------------|----------------|---------------------|---------------------------|
| Zadlo, Kaileb Phillip | 01/29/09 | Portsmouth, NH | Zadlo, Thaddeus | Anderson, Rayleene |
| Maskwa, Thomas Garan | 02/09/09 | Dover, NH | Maskwa, Christopher | Maskwa, Erin |
| Dimascola, Bryce Michael | 02/24/09 | Exeter, NH | Dimascola, Michael | Dimascola, Karen |
| Hall, Julian David | 03/16/09 | Exeter, NH | Hall, Marcus | Cleaves, Crystal |
| Carmona, Skylar Jay | 03/20/09 | Exeter, NH | | Carmona, Samantha |
| Smith, Benjamin Ryan | 05/04/09 | Dover, NH | Smith, Mark | Graciano-Smith, Elizabeth |
| Jaggars, Wilson Jeffrey | 05/25/09 | Exeter, NH | Jaggars, Jeffrey | Jaggars, Stephanie |
| Lawton, Emery Stephanie | 07/22/09 | Exeter, NH | Lawton, Edward | Lawton, Kirstin |
| Leahy, Abiageal Page | 08/03/09 | Exeter, NH | Leahy, Brian | Leahy, Lydia |
| McNally, Madigan Scout | 08/13/09 | Dover, NH | McNally, Jeffrey | McNally, Stephanie |
| Baker, Nora Kathleen | 10/26/09 | Portsmouth, NH | Baker, Douglas | Baker, Kathleen |
| Figueiras, Cole Griffin | 10/30/09 | Concord, NH | Figueiras, George | Griffin, Shawna |
| Molda, Aaron Gabriel | 11/13/09 | Portsmouth, NH | Molda, Adam | Molda, Jessica |
| McCauley, Finnegan Mark | 11/24/09 | Exeter, NH | McCauley, Scott | McCauley, Kendra |
| Caruso, Daniel Jace Harvey | 12/07/09 | Exeter, NH | Caruso, Jason | Caruso, Aimee |



* 2009 WAGES OF TOWN EMPLOYEES *

| Employee | Position | Regular Wages/Stipend | Over-Time | Details | Total |
|--------------------|----------------------|-----------------------|-------------|-------------|-------------|
| Anderson, Karen | Town Administrator | \$62,792.71 | | | \$62,792.71 |
| Atkinson, Lee | Library Asst. | \$10,809.26 | | | \$10,809.26 |
| Berg, Wallace | Health Officer | \$1,200.00 | | | \$1,200.00 |
| Bouffard, Dean | Moderator | \$150.00 | | | \$150.00 |
| Bunker, Myrick | Vol. Firefighter | \$5,019.28 | | | \$5,019.28 |
| Bunker, Rhonda | Fire Dept dispatcher | \$500.00 | | | \$500.00 |
| Buzell, Harold | Vol. Firefighter | \$500.00 | | | \$500.00 |
| Chick, John | Vol. Firefighter | \$647.50 | | | \$647.50 |
| Cormier, James | Police Officer | \$48,866.50 | \$5,730.21 | \$1,900.00 | \$56,496.71 |
| Cresta, Ralph | Vol. Fire Chief | \$5,637.50 | | | \$5,637.50 |
| Cummings, Charles | Selectman | \$3,000.00 | | | \$3,000.00 |
| Cummings, Lizbeth | Bookkeeper | \$24,431.28 | | | \$24,431.28 |
| Cushman, Robert A. | Building Inspector | \$46,234.61 | | | \$46,234.61 |
| Dame, Susan | Vol. Firefighter | \$2,883.65 | | | \$2,883.65 |
| Davey, Gary M. | Transfer Station | \$1,866.33 | | | \$1,866.33 |
| Dearborn, Bruce | Selectman | \$3,000.00 | | | \$3,000.00 |
| Defreze, Ryan | Vol. Firefighter | \$3,600.75 | | | \$3,600.75 |
| Devine, John | Vol. Firefighter | \$647.50 | | | \$647.50 |
| Dietenhofer, Keith | Police Officer | \$28,499.05 | \$33.32 | | \$28,532.37 |
| Dipietro, Brian | Vol. Firefighter | \$3,570.10 | | | \$3,570.10 |
| Fleming, Barbara | Deputy TC/TC | \$24,199.23 | | | \$24,199.23 |
| Fletcher, Barbara | Ballot Clerk | \$50.00 | | | \$50.00 |
| Gloor, Evelyn | Ballot Clerk | \$110.00 | | | \$110.00 |
| Gouzoules, Winston | Super. Of Checklist | \$550.00 | | | \$550.00 |
| Graham, Judy | Vol. Firefighter | \$2,700.00 | | | \$2,700.00 |
| Gravelle, Daniel | Vol. Firefighter | \$4,030.01 | | | \$4,030.01 |
| Grimse, Denise | Library Director | \$48,803.54 | | | \$48,803.54 |
| Hartmann, Jerriann | Ballot Clerk | \$80.00 | | | \$80.00 |
| Hartmann, Theodore | Police Officer | \$7,996.68 | \$238.00 | \$27,873.00 | \$36,107.68 |
| Hartmann, Theodore | Vol. Firefighter | \$2,693.84 | | | \$2,693.84 |
| Hayden, George | Transfer Station | \$8,378.56 | | | \$8,378.56 |
| Hayden, Paul | Property Main. | \$29,440.00 | | | \$29,440.00 |
| Hazzard, Richard | Vol. Firefighter | \$4,900.00 | | | \$4,900.00 |
| Hoyt, Meredith | Library Asst. | \$3,089.79 | | | \$3,089.79 |
| Hussey, Kathi | Vol. Firefighter | \$4,129.45 | | | \$4,129.45 |
| Hussey, Richard | Vol. Firefighter | \$2,584.97 | | | \$2,584.97 |
| Hussey, Robert | Vol. Firefighter | \$500.00 | | | \$500.00 |
| Johnson, Julie | Vol. Firefighter | \$500.00 | | | \$500.00 |
| Kurkul, David | Police Officer | \$59,023.14 | \$13,722.33 | \$8,379.00 | \$81,124.47 |
| Leonard, Amy | Secretary to Boards | \$26,197.11 | | | \$26,197.11 |
| Leonard, Kevin | Ballot Clerk | \$80.00 | | | \$80.00 |
| LoConte, David M. | Police Officer | \$46,087.53 | \$8,887.13 | \$17,936.00 | \$72,910.66 |
| MacCorkle, Sara | Vol. Firefighter | \$4,460.00 | | | \$4,460.00 |
| MacDonald, Susan | Children's Librarian | \$26,897.47 | | | \$26,897.47 |
| Maher, Tom | Vol. Firefighter | \$4,567.14 | | | \$4,567.14 |
| Maines, Walter C. | Transfer Station | \$12,668.04 | | | \$12,668.04 |
| Maloney, Michael | Police Chief | \$78,273.19 | \$2,345.76 | \$8,132.00 | \$88,750.95 |
| McClare, Timothy | Police Officer | \$7,429.55 | \$482.27 | \$5,092.00 | \$13,003.82 |
| Milks, Jeffrey | Vol. Firefighter | \$898.26 | | | \$898.26 |

| Employee | Position | Regular Wages/Stipend | Over-Time | Details | Total |
|------------------------|-----------------------|-----------------------|-------------|-------------|-------------|
| Molleur, Elaine | Library Asst. | \$8,241.20 | | | \$8,241.20 |
| Morgan, Marguerite | Town Clk/Tax Coll. | \$41,199.96 | | | \$41,199.96 |
| Morgan, Vaughan | Transfer Station | \$2,114.64 | | | \$2,114.64 |
| Mueller, Carl | Vol. Firefighter | \$2,700.00 | | | \$2,700.00 |
| Pearl, Chris | Vol. Firefighter | \$4,700.55 | | | \$4,700.55 |
| Peirce, Jeffrey T. | Police Officer | \$4,082.62 | | \$152.00 | \$4,234.62 |
| Philbrick, Joseph | Ballot Clerk | \$550.00 | | | \$550.00 |
| Rolston, Beth | Ballot Clerk | \$50.00 | | | \$50.00 |
| Rolston, James | Town Treasurer | \$5,000.00 | | | \$5,000.00 |
| Sanderson, Paul | Selectman | \$3,000.00 | | | \$3,000.00 |
| Sawyer, Dawn | Police Sergeant | \$63,014.16 | \$12,131.56 | \$10,735.00 | \$85,880.72 |
| Scherer, Carol | Super. Of Checklist | \$550.00 | | | \$550.00 |
| Schmidt, Kevin | Vol. Firefighter | \$3,768.98 | | | \$3,768.98 |
| Seavey, John | Vol. Firefighter | \$500.00 | | | \$500.00 |
| Simmons, Thomas | Police Officer | \$10,138.77 | | \$28,861.00 | \$38,999.77 |
| Simpson, Derek I. | Vol. Firefighter | \$2,700.00 | | | \$2,700.00 |
| Smith-Miesowicz, Carol | Police Secretary | \$32,984.00 | | | \$32,984.00 |
| Sodini, Colleen | Vol. Firefighter | \$3,880.85 | | | \$3,880.85 |
| Sodini, Maurice | Vol. Firefighter | \$5,180.26 | | | \$5,180.26 |
| Sodini, Maurice | Selectman | \$3,000.00 | | | \$3,000.00 |
| Syphers, Leroy | Trust Fund Clerk | \$1,000.00 | | | \$1,000.00 |
| Taylor, Sharon | Asst. Library Direct. | \$40,476.39 | | | \$40,476.39 |
| Tillman, Thomas | Vol. Firefighter | \$5,032.76 | | | \$5,032.76 |
| Tobey, Matt | Vol. Firefighter | \$4,018.08 | | | \$4,018.08 |
| Wendell, Jon | Selectman | \$3,000.00 | | | \$3,000.00 |
| West, Eric | Vol. Firefighter | \$2,718.48 | | | \$2,718.48 |
| Witham, Walter R. | Transfer Station | \$13,104.64 | | | \$13,104.64 |
| Young, Wayne M | Police Officer | \$49,009.20 | \$14,911.35 | \$24,016.00 | \$87,936.55 |

TOWN OF GREENLAND, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2008

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, New Hampshire, as of and for the year ended December 31, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Greenland's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, as of December 31, 2008, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of

inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
August 31, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Greenland, we offer readers this narrative overview and analysis of the financial activities of the Town of Greenland for the fiscal year ended December 31, 2008.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

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

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

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

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

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 5,978,755 (i.e., net assets), a change of \$ (529,100) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,076,105, a change of \$ (593,624) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 688,299, a change of \$ (426,735) in comparison with the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

| | <u>Governmental Activities</u> | |
|-----------------------------------|------------------------------------|---------------------|
| | <u>2008</u> | <u>2007</u> |
| Current and other assets | \$ 7,029,719 | \$ 7,811,394 |
| Capital assets | <u>3,480,564</u> | <u>3,211,256</u> |
| Total assets | 10,510,283 | 11,022,650 |
| Long-term liabilities outstanding | 55,780 | 57,128 |
| Other liabilities | <u>4,475,748</u> | <u>4,457,667</u> |
| Total liabilities | 4,531,528 | 4,514,795 |
| Net assets: | | |
| Invested in capital assets, net | 3,480,564 | 3,211,256 |
| Restricted | 1,245,600 | 1,488,109 |
| Unrestricted | <u>1,252,591</u> | <u>1,808,490</u> |
| Total net assets | \$ <u>5,978,755</u> | \$ <u>6,507,855</u> |

CHANGES IN NET ASSETS

| | <u>Governmental Activities</u> | |
|---|------------------------------------|---------------|
| | <u>2008</u> | <u>2007</u> |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 539,429 | \$ 277,729 |
| Operating grants and contributions | 116,827 | 169,228 |
| Capital grants and contributions | - | 179,816 |
| General revenues: | | |
| Property taxes | 1,358,613 | 1,886,905 |
| Motor vehicle registration fees | 768,956 | 795,381 |
| Penalties, interest and other taxes | 68,302 | 89,597 |
| Grants and contributions not restricted to specific programs | 185,289 | 217,718 |
| Investment income (loss) | (58,697) | 126,556 |
| Miscellaneous | <u>39,626</u> | <u>73,282</u> |
| Total revenues | 3,018,345 | 3,816,212 |

(continued)

(continued)

| | Governmental Activities | |
|---|----------------------------|---------------------|
| | <u>2008</u> | <u>2007</u> |
| Expenses: | | |
| General government | 711,800 | 649,280 |
| Public safety | 1,231,649 | 1,027,174 |
| Highways and streets | 934,009 | 559,073 |
| Sanitation | 208,992 | 200,603 |
| Health | 48,611 | 40,167 |
| Welfare | 19,144 | 15,453 |
| Culture and recreation | 395,242 | 271,455 |
| Interest | 8 | - |
| Conservation | <u>3,090</u> | <u>1,453</u> |
| Total expenses | <u>3,552,545</u> | <u>2,764,658</u> |
| Change in net assets before permanent fund contributions | (534,200) | 1,051,554 |
| Permanent fund contributions | <u>5,100</u> | <u>2,500</u> |
| Change in net assets | (529,100) | 1,054,054 |
| Net assets - beginning of year | <u>6,507,855</u> | <u>5,453,801</u> |
| Net assets - end of year | \$ <u>5,978,755</u> | \$ <u>6,507,855</u> |

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 5,978,755, a change of \$ (529,100) from the prior year.

The largest portion of net assets \$ 3,480,564 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment and vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net assets, \$ 1,246,242, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$ 1,251,949, may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ (529,100). Key elements of this change are as follows:

- General fund change of \$ (342,974), which is further discussed in the governmental funds section below.

- Nonmajor funds change of \$ (250,650).
- Current year depreciation expense of \$ (121,510).
- Other revenue and expense accruals of \$ 186,034.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,076,105, a change of \$ (593,624) in comparison with the prior year. Key elements of this change are as follows:

- General fund change of \$ (342,974), which is further discussed in the governmental funds section below.
- Nonmajor funds change of \$ (250,650).

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 688,299, while total fund balance was \$ 796,746. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 20.3 percent of total general fund expenditures, while total fund balance represents 23.5 percent of that same amount.

The fund balance of the general fund changed by \$ (342,974) during the current fiscal year. Key factors in this change are as follows:

- Non-property tax revenues less than budget of \$ (116,816).
- Actual property tax collections in excess of budget of \$ 281,473.
- Expenditures less than anticipated by \$ 86,497.
- Use of fund balance as a funding source of \$ (533,577).
- Excess of current year encumbrances to be spent in the subsequent year over prior year encumbrances of \$ 82,561.
- Other adjustments of \$ (143,112).

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget resulted in an overall change in appropriations of \$ (127,323). This change resulted from the voiding of Article 22, which was originally approved at the March 2008 Town Meeting. This article, which appropriated monies for two full-time firefighters, became void when the Town did not receive a Federal S.A.F.E.R. grant that was part of the intended funding source for the appropriation.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$ 3,480,564 (net of accumulated depreciation), a change of \$ 269,308 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- \$ 302,000 for a new fire truck.
- \$ 29,900 for a generator.
- \$ 26,800 for a new police vehicle.
- \$ 16,000 for a storage shed.
- \$ 9,825 for a Caswell Field play structure.
- \$ 6,995 for a fire department mobile trailer.
- \$ 15,678 for laptop computers, safe filing system, portable defibrillators, police gym equipment, and a jail surveillance system.
- \$ (16,380) loss on the sale of Town-owned land.
- Total current year depreciation expense of \$ (121,510).

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, the Town had no outstanding notes payable and no outstanding bonded debt.

Additional information on long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Greenland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator
Town of Greenland
575 Portsmouth Avenue
Greenland, New Hampshire 03840-0100

TOWN OF GREENLAND, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2008

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Current: | |
| Cash and short-term investments | \$ 5,329,528 |
| Investments | 1,070,095 |
| Receivables, net of allowance for uncollectibles: | |
| Property taxes | 490,811 |
| Departmental | 35,110 |
| Other assets | 2,749 |
| Noncurrent: | |
| Receivables, net of allowance for uncollectibles: | |
| Property taxes | 101,426 |
| Land and construction in progress | 1,550,577 |
| Capital assets, net of accumulated depreciation | <u>1,929,987</u> |
| TOTAL ASSETS | 10,510,283 |
| LIABILITIES | |
| Current: | |
| Accounts payable | 149,000 |
| Accrued liabilities | 24,424 |
| Due to school district | 4,274,360 |
| Other | 27,964 |
| Current portion of long-term liabilities: | |
| Compensated absences | 14,187 |
| Noncurrent: | |
| Compensated absences, net of current portion | <u>41,593</u> |
| TOTAL LIABILITIES | 4,531,528 |
| NET ASSETS | |
| Invested in capital assets, net of related debt | 3,480,564 |
| Restricted for: | |
| Special funds | 288,099 |
| Capital reserve funds | 692,872 |
| Permanent funds: | |
| Nonexpendable | 264,950 |
| Expendable | (321) |
| Unrestricted | <u>1,252,591</u> |
| TOTAL NET ASSETS | \$ <u><u>5,978,755</u></u> |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

FOR THE YEAR ENDED DECEMBER 31, 2008

| ASSETS | <u>General</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|--|---|
| Cash and short-term investments | \$ 5,077,212 | \$ 252,316 | \$ 5,329,528 |
| Investments | - | 1,070,095 | 1,070,095 |
| Receivables: | | | |
| Property taxes | 647,714 | - | 647,714 |
| Departmental | 5,922 | 29,188 | 35,110 |
| Due from other funds | 72,670 | 620 | 73,290 |
| Other assets | <u>2,749</u> | <u>-</u> | <u>2,749</u> |
| TOTAL ASSETS | <u>\$ 5,806,267</u> | <u>\$ 1,352,219</u> | <u>\$ 7,158,486</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 148,810 | \$ 190 | \$ 149,000 |
| Accrued liabilities | 24,424 | - | 24,424 |
| Deferred revenues | 533,343 | - | 533,343 |
| Due to school district | 4,274,360 | - | 4,274,360 |
| Due to other funds | 620 | 72,670 | 73,290 |
| Other liabilities | <u>27,964</u> | <u>-</u> | <u>27,964</u> |
| TOTAL LIABILITIES | 5,009,521 | 72,860 | 5,082,381 |
| Fund Balances: | | | |
| Reserved for: | | | |
| Encumbrances | 108,447 | - | 108,447 |
| Perpetual (nonexpendable) permanent funds | - | 264,950 | 264,950 |
| Unreserved: | | | |
| Undesignated, reported in: | | | |
| General fund | 688,299 | - | 688,299 |
| Special revenue funds | - | 1,014,730 | 1,014,730 |
| Permanent funds | <u>-</u> | <u>(321)</u> | <u>(321)</u> |
| TOTAL FUND BALANCES | <u>796,746</u> | <u>1,279,359</u> | <u>2,076,105</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 5,806,267</u> | <u>\$ 1,352,219</u> | <u>\$ 7,158,486</u> |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2008

| | |
|--|----------------------------|
| Total governmental fund balances | \$ 2,076,105 |
| <ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 3,480,564 |
| <ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection. | 477,866 |
| <ul style="list-style-type: none">• Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds. | <u>(55,780)</u> |
| Net assets of governmental activities | <u><u>\$ 5,978,755</u></u> |

See notes to financial statements.

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| | General | Nonmajor Governmental Funds | Total Governmental Funds |
|---|-------------------|-----------------------------------|--------------------------------|
| Revenues: | | | |
| Property taxes | \$ 1,564,745 | - | \$ 1,564,745 |
| Interest, penalties & other taxes | 68,302 | - | 68,302 |
| Charges for services | 42,216 | 309,501 | 351,717 |
| Intergovernmental | 266,216 | - | 266,216 |
| Licenses, permits & fees | 938,960 | 12,518 | 951,478 |
| Investment income (loss) | 73,403 | (101,298) | (27,895) |
| Miscellaneous | 44,816 | 10,198 | 55,014 |
| Total Revenues | <u>2,998,658</u> | <u>230,919</u> | <u>3,229,577</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | 672,096 | 1,376 | 673,472 |
| Public safety | 984,460 | 165,813 | 1,150,273 |
| Highways and streets | 455,843 | - | 455,843 |
| Sanitation | 207,692 | - | 207,692 |
| Health | 45,610 | - | 45,610 |
| Welfare | 19,143 | - | 19,143 |
| Culture and recreation | 34,871 | 270,910 | 305,781 |
| Conservation | 3,090 | - | 3,090 |
| Grants | 3,112 | - | 3,112 |
| Special warrant articles | 959,177 | - | 959,177 |
| Interest | 8 | - | 8 |
| Total Expenditures | <u>3,385,102</u> | <u>438,099</u> | <u>3,823,201</u> |
| Excess (deficiency) of revenues over expenditures | (386,444) | (207,180) | (593,624) |
| Other Financing Sources (Uses): | | | |
| Transfers in | 332,970 | 289,500 | 622,470 |
| Transfers out | (289,500) | (332,970) | (622,470) |
| Total Other Financing Sources (Uses) | <u>43,470</u> | <u>(43,470)</u> | <u>-</u> |
| Change in fund balance | (342,974) | (250,650) | (593,624) |
| Fund Equity, at Beginning of Year | 1,139,720 | 1,530,009 | 2,669,729 |
| Fund Equity, at End of Year | <u>\$ 796,746</u> | <u>\$ 1,279,359</u> | <u>\$ 2,076,105</u> |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2008

| | |
|--|-----------------------------------|
| NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ (593,624) |
| | |
| <ul style="list-style-type: none">Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: | |
| Capital outlay purchases | 407,198 |
| Capital outlay disposals | (16,380) |
| Depreciation | (121,510) |
| | |
| <ul style="list-style-type: none">Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. | (206,132) |
| | |
| <ul style="list-style-type: none">Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense. | <u>1,348</u> |
| CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES | <u><u>\$ (529,100)</u></u> |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2008

| | Budgeted Amounts | | Actual | Variance with |
|---|---------------------|---------------------|---------------------|--------------------|
| | Original | Final | Amounts | Final Budget |
| | Budget | Budget | | Positive |
| | | | | (Negative) |
| Revenues and Other Sources: | | | | |
| Property taxes | \$ 1,283,272 | \$ 1,283,272 | \$ 1,283,272 | \$ - |
| Interest, penalties & other taxes | 28,200 | 28,200 | 68,302 | 40,102 |
| Charges for services | 48,306 | 48,306 | 42,216 | (6,090) |
| Intergovernmental | 312,693 | 236,793 | 266,216 | 29,423 |
| Licenses, permits & fees | 1,082,400 | 1,082,400 | 938,960 | (143,440) |
| Investment income | 65,000 | 65,000 | 73,403 | 8,403 |
| Miscellaneous | 27,000 | 27,000 | 44,816 | 17,816 |
| Transfers in | 396,000 | 396,000 | 332,970 | (63,030) |
| Other sources - use of fund balance | 585,000 | 533,577 | 533,577 | - |
| Total Revenues and Other Sources | 3,827,871 | 3,700,548 | 3,583,732 | (116,816) |
| Expenditures and Other Uses: | | | | |
| General government | 754,980 | 754,980 | 664,244 | 90,736 |
| Public safety | 942,172 | 942,172 | 997,359 | (55,187) |
| Highways and streets | 452,160 | 452,160 | 473,843 | (21,683) |
| Sanitation | 205,075 | 205,075 | 207,692 | (2,617) |
| Health | 47,885 | 47,885 | 45,610 | 2,275 |
| Welfare | 9,825 | 9,825 | 19,143 | (9,318) |
| Culture and recreation | 30,340 | 30,340 | 34,871 | (4,531) |
| Conservation | 8,000 | 8,000 | 3,090 | 4,910 |
| Debt service | 5,000 | 5,000 | 8 | 4,992 |
| Special warrant articles | 1,222,934 | 1,095,611 | 1,018,691 | 76,920 |
| Transfers out | 289,500 | 289,500 | 289,500 | - |
| Total Expenditures and Other Uses | 3,967,871 | 3,840,548 | 3,754,051 | 86,497 |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ (140,000) | \$ (140,000) | \$ (170,319) | \$ (30,319) |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2008

| | <u>Agency Funds</u> |
|--|-------------------------|
| <u>ASSETS</u> | |
| Cash and short-term investments | \$ 61,083 |
| Investments | <u>295,370</u> |
| Total Assets | <u>\$ 356,453</u> |
| <u>LIABILITIES AND NET ASSETS</u> | |
| Road bond deposits | \$ 103,622 |
| School funds | <u>252,831</u> |
| Total Liabilities | <u>\$ 356,453</u> |

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Greenland (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2008, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and motor vehicle registration fees.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances

are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, permanent and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, savings accounts, and certificates of deposits. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments managed by the Trustees of Trust Funds consist of certificates of deposit and mutual funds. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------|--------------|
| Buildings | 20 - 40 |
| Building improvements | 15 - 40 |
| Infrastructure | 15 - 60 |
| Vehicles | 10 - 20 |
| Machinery & equipment | 5 - 15 |
| Furniture & fixtures | 7 - 20 |

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and

expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Board of Selectmen (Board) and Town Administrator with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the State's Municipal Budget Law. After review, the Town holds a public hearing for discussion of the proposed budget. This hearing must be held not later than 25 days before the annual town meeting, and public notice must be given at least 7 days in advance of the hearing.

After the required public hearing, the Board finalizes the budget and submits it for voter approval at the annual Town meeting. The approved budget is subsequently reported to the Municipal Services Division of the New Hampshire Department of Revenue Administration (NH DRA) on the "Report of Appropriations Actually Voted" (MS-2) form as part of the process of computing and establishing the Town's tax rate.

The Board cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

| <u>General Fund</u> | <u>Revenues and Other Financing Sources</u> | <u>Expenditures and Other Financing Uses</u> |
|---|---|--|
| Revenues/Expenditures (GAAP basis) | \$ 2,998,658 | \$ 3,385,102 |
| Other financing sources/uses (GAAP basis) | <u>332,970</u> | <u>289,500</u> |
| Subtotal (GAAP Basis) | 3,331,628 | 3,674,602 |
| Adjust tax revenue to accrual basis | (281,473) | - |
| Reverse beginning of year appro- priation carryforwards from expenditures | - | (25,886) |
| Add end of year appropriation carryforwards to expenditures | - | 108,447 |
| To record use of fund balance | 533,577 | - |
| To reverse the effects of non- budgeted audit adjustments | <u>-</u> | <u>(3,112)</u> |
| Budgetary basis | <u>\$ 3,583,732</u> | <u>\$ 3,754,051</u> |

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

| | |
|------------------------|-------------|
| Public safety | \$ (55,187) |
| Highways and streets | \$ (21,683) |
| Sanitation | \$ (2,617) |
| Welfare | \$ (9,318) |
| Culture and recreation | \$ (4,531) |

E. Revenue Deficit

In 2008, the Town included a \$ 140,000 interfund operating transfer in from the Police Detail special revenue fund as a funding source for the general fund budget. However, the Town did not include an offsetting appropriation for Police Detail expenses in its 2008 general fund budget. As a result, the 2008 general fund operating budget reflects an overall deficit of \$ (30,319).

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 41:29 stipulates that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types on interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government."

The Town's deposit policy is in compliance with these statutes.

As of December 31, 2008, none of the Town's bank balance of \$ 5,153,489 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various capital reserve and trust funds that are managed by the Trustees of Trust Funds (Trustees). As of December 31, 2008, none of the Trustees' bank balance of \$ 113,876 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the "prudent investor rule" whereby "a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom."

Presented below is the actual rating as of year end for each investment of the Town (in thousands):

| <u>Investment Type</u> | <u>Value</u> | Minimum Legal <u>Rating</u> | Exempt From <u>Disclosure</u> | <u>Rating as of Year End</u> | | |
|-------------------------|-----------------|-----------------------------------|-------------------------------------|------------------------------|-------------|-------------|
| | | | | <u>Aaa</u> | <u>Aa</u> | <u>A</u> |
| Certificates of deposit | \$ 989 | N/A | \$ 989 | \$ - | \$ - | \$ - |
| Mutual funds | <u>376</u> | N/A | <u>376</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total investments | \$ <u>1,365</u> | | \$ <u>1,365</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Trustees' investment policy follows the guidelines of RSA 31.

As of December 31, 2008, none of the Trustees' investments were exposed to custodial credit risk.

C. Concentration of Credit Risk

The Trustees' investment policy does not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2008, the Trustees do not have an investment in one issuer (other than FDIC insured certificates of deposit and mutual funds) greater than 5% of total investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2008, the interest rate risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2008, the foreign currency risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

5. Property Taxes Receivable

Property taxes are levied based on tax rates set by the NH DRA. The Town bills property taxes semiannually, in June and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. At the time of tax sale, in March of the following year, a lien is recorded on the property at the Registry of Deeds. The Town purchases all delinquent accounts by paying the delinquent tax balance, recording costs and accrued interest. Accounts that are liened by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%.

The Town annually budgets an amount (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2008 consist of the following:

| | | |
|------------------------|---------------|-------------------|
| Property taxes: | | |
| 2008 levy | | \$ 240,395 |
| Unredeemed taxes: | | |
| 2007 levy | 151,749 | |
| 2006 levy | <u>17,295</u> | |
| | | 169,044 |
| Land use change taxes | | 60,222 |
| Elderly deferrals | | 171,717 |
| Welfare liens | | <u>6,336</u> |
| Total taxes receivable | | \$ <u>647,714</u> |

Taxes Collected for Others

The Town collects property taxes for the Greenland School District (SAU50) and Rockingham County. Payments to the school district are normally made throughout the year and payment to the County is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

| | <u>Governmental</u> |
|-----------------------|---------------------|
| Property taxes | \$ 55,477 |
| Ambulance receivables | \$ 3,869 |

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2008 balances in interfund receivable and payable accounts:

| <u>Fund</u> | <u>Due From Other Funds</u> | <u>Due To Other Funds</u> |
|----------------------------------|---------------------------------|-------------------------------|
| General Fund | \$ 72,670 | \$ 620 |
| Special Revenue Funds: | | |
| Police Detail | - | 64,670 |
| Road Improvement Capital Reserve | 620 | - |
| Trust Funds: | | |
| Cemetery Fund | <u>-</u> | <u>8,000</u> |
| Total | \$ <u>73,290</u> | \$ <u>73,290</u> |

8. Capital Assets

Capital asset activity for the year ended December 31, 2008 was as follows (in thousands):

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|---|------------------------------|------------------|------------------|---------------------------|
| Governmental Activities: | | | | |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | \$ 1,247 | \$ 21 | \$ - | \$ 1,268 |
| Machinery, equipment, and furnishings | 1,358 | 386 | (149) | 1,595 |
| Infrastructure | <u>40</u> | <u>-</u> | <u>-</u> | <u>40</u> |
| Total capital assets, being depreciated | 2,645 | 407 | (149) | 2,903 |

(continued)

(continued)

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|------------------|------------------|---------------------------|
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (398) | (33) | - | (431) |
| Machinery, equipment, and furnishings | (600) | (85) | 149 | (536) |
| Infrastructure | (3) | (3) | - | (6) |
| Total accumulated depreciation | <u>(1,001)</u> | <u>(121)</u> | <u>149</u> | <u>(973)</u> |
| Total capital assets, being depreciated, net | 1,644 | 286 | - | 1,930 |
| Capital assets, not being depreciated: | | | | |
| Land | <u>1,567</u> | <u>-</u> | <u>(16)</u> | <u>1,551</u> |
| Total capital assets, not being depreciated | <u>1,567</u> | <u>-</u> | <u>(16)</u> | <u>1,551</u> |
| Governmental activities capital assets, net | \$ <u>3,211</u> | \$ <u>286</u> | \$ <u>(16)</u> | \$ <u>3,481</u> |

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:

| | |
|------------------------|----------|
| General government | \$ 11 |
| Public safety | 97 |
| Highways and streets | 4 |
| Sanitation | 1 |
| Culture and recreation | <u>8</u> |

Total depreciation expense - governmental activities \$ 121

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2008 expenditures paid after December 31, 2008.

10. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund deferred revenues account is equal to the total of all December 31, 2008 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

11. Long-Term Debt

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2008, the following changes occurred in long-term liabilities (in thousands):

| | Total Balance 1/1/08 | Additions | Reductions | Total Balance 12/31/08 | Less Current Portion | Equals Long-Term Portion 12/31/08 |
|--------------------------------|----------------------------|-------------|---------------|------------------------------|----------------------------|--|
| <u>Governmental Activities</u> | | | | | | |
| Compensated absences | \$ <u>57</u> | \$ <u>-</u> | \$ <u>(1)</u> | \$ <u>56</u> | \$ <u>(14)</u> | \$ <u>42</u> |

12. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

13. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2008:

Reserved for Encumbrances – An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

14. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting to the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund undesignated fund balance:

| | |
|--------------------------|---------------------|
| GAAP basis balance | \$ 688,299 |
| Deferred revenue | <u>533,343</u> |
| Tax Rate Setting Balance | \$ <u>1,221,642</u> |

15. Subsequent Events

A. Investments

Since January, 2009, the stock market has continued to suffer significant losses. As a result, there may be a substantial depreciation in the value of the organization's investments.

16. Commitments and Contingencies

Outstanding Lawsuits - There are pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

17. Pension Plan

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, (as amended by GASB 50) with respect to its employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the "System"), a cost-sharing, multiple-employer contributory public employee defined benefit pension plan qualified under section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967 and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

System membership is divided into two groups. *Group I* includes full-time state employees (except police officers and firefighters) and teachers, as well as employees of a political subdivision (i.e., school district, county, town, or other unit of local government) that has elected to participate in the System. *Group II* includes permanent firefighters and permanent police officers. Membership is a condition of employment and System contributions are mandatory for both *Group I* and *Group II* employees who meet specific eligibility requirements.

Additional information on the System's eligibility requirements, group membership parameters, funding policies, benefits, and the System's annual financial report can be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-85097, or from the System's website at www.nhrs.org.

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 5.00% of member's compensation for *Group I* members (employees and teachers) and 9.30% of member's compensation for *Group II* members (police and fire). Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2005, 2007, 2009, etc.).

In 2008, the Town was required to contribute 8.74% to the System for its eligible *Group I* employees and 11.84% for its eligible *Group II* employees. The Town's total contributions to the System for the years ended December 31, 2008, 2007, and 2006 were \$ 73,562, \$ 64,390 and \$ 52,428 respectively, which equaled its annual required contributions for each of these years.

18. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

19. Trust Fund Reclassification

The Town's December 31, 2007 financial statements included Private Purpose Trust Funds which were reclassified to Agency Funds in fiscal year 2008.

TOWN OF GREENLAND, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2008

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To the Board of Selectmen
Town of Greenland, New Hampshire

In planning and performing our audit of the financial statements of the Town of Greenland, New Hampshire, as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Greenland, New Hampshire's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. Significant deficiencies are noted in the table of contents and comment headings.

In addition, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Selectmen, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P. C.

Nashua, New Hampshire
August 31, 2009

CURRENT YEAR RECOMMENDATIONS:

1. Improve Trust Fund Accounting and Reporting (Significant Deficiency)

During our testing of the Trustee's annual MS-9 report, we noted the following issues:

- In 2008, Library Growth Capital Reserve Funds (LG-CRF) were pooled with Cemetery and Other Library funds in one investment account. In January 2009, the Trustees opened a separate account for the LG-CRF and transferred \$ 198,173 into the new account. This transfer is \$ 2,417 more than the \$ 195,756 ending balance in the LG-CRF per the Trustees' 2008 MS-9 report. We were unable to determine the reason for this difference.
- In 2008, Library Maintenance Expendable Trust Funds (LM-ETF) were pooled with Cemetery and Other Library funds in one investment account. In January 2009, the Trustees opened a separate account for the LM-ETF and transferred \$ 8,757 to this account. This transfer is \$ 1,382 more than the \$ 7,375 ending balance in the LM-ETF per the Trustees' 2008 MS-9 report. We were unable to determine the reason for this difference.
- In 2008, the Town appropriated \$ 135,000 from the Fire Truck Capital Reserve Fund (FT-CRF) toward the purchase of a new fire truck. In November 2008, the Trustees withdrew this amount from the FT-CRF investment account. This withdrawal was reported on the Trustees' 2008 MS-9 report. However, the Trustees paid only \$ 130,000 to the Town and the remaining \$ 5,000 was not deposited back into the FT-CRF until January 2009.
- The Trustees included principal and interest totaling \$ 90,546 for the Emma Perkins Cemetery Trust on the 2008 MS-9. Although the Town is a beneficiary of this trust, it is not controlled by the Trustees and should not be included on the MS-9.
- Our testing of trust fund cash indicates that the pooled cash balance reported on the 2008 MS-9 is understated by \$ 2,433.

- The Trustees maintain two checking accounts to flow monies to and from the investment accounts when funds are appropriated or received. In our testing, we noted that the reconciled activity in these accounts does not wash (i.e. net to zero).
- The Trustees were unable to provide us with detail for the pooled library and cemetery funds that are reported as “Common Trust A”, “Common Trust B”, and “Common Trust C” on the 2008 MS-9.
- The Trustees reported net income of \$ (116,987) on the 2008 MS-9 (not including the Emma Perkins Cemetery Trust). This appears to be a combination of both current year investment earnings and changes in investment values.

We recommend the Trustees improve trust fund accounting and reporting by directly addressing each of the issues noted above. We also recommend that the Trustees’ checking accounts be maintained on an imprest basis, whereby monies flowing into these accounts equal monies flowing out. In addition, all costs associated with the trust fund accounting and reporting functions should be budgeted for at the Town level and paid through the Town’s regular vendor payment process, rather than being paid directly from the Trustees’ checking accounts.

Town’s Response:

The Board of Selectmen met with the Trustees of the Trust Funds on September 14, 2009 and reviewed each of the above issues. The Trustees have spent significant time and resources to correct the accounting deficiencies and changed investment advisors in 2009. The co-mingled library and cemetery accounts have now been properly separated. A duplication of the account earnings by the investment company resulted in the discrepancies with the MS-9 report for 2008. An explanation of this error along with confirmation from the investment company will be put on file. The Emma Perkins Trust will not be reported on the 2009 MS-9. All accounts have now been transferred to statutorily authorized investments eliminating future losses to the Town’s investments.

2. **Modify Police Special Detail Revolving Fund Accounting and Budgeting Procedures**

In March 2008, the Town established a revolving fund to account for the revenue and expenses associated with Police Special Details (PSD). Beginning in April 2008, all PSD revenues were deposited into this new fund. However, the Town continued to account for PSD costs (wages, benefits, vehicle expenses, bookkeeping, clerical, other) in the general fund. These costs were offset by periodic reimbursements from the PSD revolving fund, resulting in no net cost to the general fund operating budget.

As a result of this change in accounting, the Town included a \$ 140,000 interfund operating transfer in from special revenue funds as a revenue source on its 2008 MS-4. However, because none of the costs associated with the new PSD fund are being paid from the general fund budget, this resulted in estimated general fund revenues being overstated by \$ 140,000.

We recommend the Town modify its PSD accounting procedures, such that reimbursements to the general fund are recorded as expenditures in the PSD revolving fund. We also recommend the Town reimburse the general fund for all PSD costs prior to year-end. We further recommend the Town not include any PSD revenues as funding sources for the general fund budget.

Town's Response:

The accounting procedures have been modified to correctly account for the use of the PSD revolving fund. All reimbursements will be processed prior to year-end and police detail revenue will not be considered a funding source to off-set taxes.

3. **Modify Ambulance Special Revenue Fund Accounting Procedures**

During our testing of the Ambulance special revenue fund, we noted that the Treasurer's cashbook did not account for \$ 140,000 that was withdrawn from the Ambulance Fund's Ocean Bank account in 2008 and invested in a certificate of deposit. We also noted that the Town was not accounting for Ambulance Fund receivables in the general ledger.

We recommend the Treasurer account for all of the Ambulance Fund's cash and investment activity in his cashbook. We also recommend the Town account for Ambulance Fund receivables in the general ledger by recording the monthly commitments and write-offs reported by Comstar and posting cash receipts against the receivable account. We further recommend the Town reconcile the receivable balances per the general ledger to the balance reported by Comstar on a monthly basis. This will improve oversight and controls over Ambulance Fund activities.

Town's Response:

The Treasurer will report both the cash balance and investment balance in his cashbook and reconcile both on a monthly basis. The Bookkeeper has established procedures to reconcile the ambulance receivables as reported to the Town by Comstar on a monthly basis in the General Fund.

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available! Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!

**GREENLAND'S
VOLUNTEERS
ARE THE BEST!**

Some people want it to happen, some wish it to happen, others make it happen.

Volunteers aren't paid, not because they are worthless, but because they are priceless.

Anonymous

**TOWN OF
GREENLAND**

2010

**Town Warrant
&
Town Budget**

TOWN OF GREENLAND 2010 TOWN WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the ninth day of March, 2010 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 13, 2010 in the forenoon, beginning at nine o'clock.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Article I-Authority & Purpose-add 4th paragraph to Section 1.4-Applicability: The recordation of condominium instruments as defined in RSA 356-B, which would result in a subdivision, as defined in RSA 672:14, of the submitted land, whether such land is unimproved, the conversion of an existing building or structure, an existing condominium unit, convertible land, or convertible space.

Recommended by the Planning Board

ARTICLE 3

Are you in favor of the adoption of the following definition change as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Agriculture, Farm, Farming: Shall mean "agriculture", "farm", "farming" as defined by RSA 21:34-a, as amended.

Recommended by the Planning Board

ARTICLE 4

Are you in favor of the adoption of the following new definition as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Demolition: The razing, pulling-down or removing entirely or in part, any or all sections of a building. Demolition involved with an active building permit will not require a separate permit.

Recommended by the Planning Board

ARTICLE 5

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Section E: Agricultural/Forest Uses, in its entirety, from the Table of Uses: Per RSA 674:32-c, agricultural uses shall not be prohibited in any district.

Recommended by the Planning Board

ARTICLE 6

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Article III, Section 3.7.5-Storage within Truck Bodies, Trailer Vans or Cargo Vehicles: Remove the last sentence. Section 3.7.5 will now read: No truck bodies, trailer vans, or similar cargo vehicle may be used for storage on any site in any district without a permit from the Board of Selectmen. Such a permit may be granted by the Board for the purpose of construction or bona fide emergency. The permit shall last for one year and be renewable annually with the provision that the Selectmen may revoke the permit at any time with just cause. ~~A permit fee of five dollars (\$5.00) is payable upon application and at each renewal.~~

Recommended by the Planning Board

ARTICLE 7

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Article XVI, Section 16.4, in its entirety and add the following words to the end of Section 16.3: “and the Building Regulations”. Section 16.3: Building Inspector, will now read: The Building Inspector shall issue any and all building permits requested when such permit is in accordance with the provisions of this Ordinance and the Building Regulations. Section 16.4: Permits (will be removed): ~~After passage of this Ordinance, it shall be unlawful to erect any building or alter the bulk of any building or relocate any building in any district without first obtaining a building permit from the Building Inspector.~~

Recommended by the Planning Board

ARTICLE 8

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Article XVII, Section 17.1.1, in its entirety: This will eliminate any ambiguity. Section 17.1.1 (will be removed): ~~Permit in a Commercial District manufacturing which is incidental to retail business where articles are sold at retail on the premises and where not more than five (5) operators are employed in such manufacturing.~~

Recommended by the Planning Board

ARTICLE 9

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Amend Building Regulation, Section 1, A, 1, to read as follows: No building or condominium construction shall be started, moved onto a particular lot, altered, changed in its existing use, or shall be put to any use different from that on the day of enactment of this Ordinance, except in accordance with Section 2, D of these regulations. All permits shall expire one year from the date of issuance unless extended, in writing prior to the expiration date, for good cause shown.

The following will be removed from the current regulation: No building or condominium construction shall be started, moved into a particular lot, altered, changed in its existing use, or shall be put to any use different from that on the day of enactment of this Ordinance, ~~until a permit has been issued under the terms of this Ordinance~~. All permits shall expire one year from the date of issuance unless extended in writing prior to the expiration date, for good cause shown. (Amended 2002)

Recommended by the Planning Board

ARTICLE 10

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Building Regulation, Section 2, A, add a second paragraph: The Building Inspector shall have the right to request any or all building construction documents to be prepared or certified by a registered design professional as the complexities of specific projects dictate.

Recommended by the Planning Board

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Two Million Dollars (\$2,000,000.00) for the acquisition of conservation easements, open space land, and recreational land by the Town, all for the permanent protection of appropriate undeveloped land and recreational land in the Town of Greenland, and to authorize the issuance of bonds or notes in accordance with the Municipal Budget Act [RSA Chapter 33] and to authorize the Selectmen to act on behalf of the Town in connection with such acquisitions of conservation easements, open space land, and recreational land and to authorize the Selectmen to issue and regulate such bonds and notes and determine the rates of interest thereon. All authority under this article shall expire at the conclusion of five (5) years from the date of passage hereof. **(Passage requires a 2/3 vote).**

**Not Recommended by the Board of Selectmen
Not Recommended by Budget Committee**

ARTICLE 12

To see if the Town will vote to adopt the following Selectmen's Ordinance governing animals running at large:
"DEFINITIONS:

Animal: All domestic and non-human animals. The term animal, where it occurs in this ordinance, shall include, but not be limited to, cattle, bovines, swine, sheep, goats, as well as domesticated strains of buffalo or bison, llamas, alpacas, emus, ostriches, yaks, elk, fallow deer, red deer and reindeer, equines and canines.

Running at Large: The above referenced animal(s) in which: trespass onto property of another, town roads/streets (regardless if maintained by the Town of Greenland or the State of New Hampshire), public property or lands, highways or other areas not owned by the animal(s) owner.

1. Permitting animals(s) to run at large:
 - (a) It shall be unlawful for the owner of any animal to knowingly, voluntarily, negligently or willfully permit any such animal to run at large in the Town of Greenland whether upon the premises of another or upon the public lands, highways, roads or streets (whether maintained by the State of New Hampshire or Town of Greenland).
 - (b) Nothing in this section or elsewhere in this ordinance shall it be construed to make it unlawful to run animals at large on the premises of another when the owner or person in charge of the premises has consented in writing to allow the animal(s) onto his/her property. The animals must be contained to the consenting person's property only, in order to mitigate penalties of this ordinance.
2. Owner of animal(s) liability from resulting damage:

The owner of such animal running at large shall be liable for any and all damages done to crops, lawns, trees, ornamental shrubs, flowers or any other property belonging to any person. Damages are to be recovered through any court of competent jurisdiction. The owner of any animal may be held liable for any damages to any motor vehicle or any occupant thereof suffered, caused by or resulting from a collision with such stock or other animal, if it is proven that such owner knowingly or willfully or

negligently allowed such animal upon such public highway, road or street where such damages were occasioned.

3. Recovery of animal(s) by owner:

The Owner of the recovered animal(s) shall be responsible for any pick-up, boarding, medical or sustenance provided by the animal shelter caring for such animals in the event that the animals are recovered by any approved organization such as the Society for the Prevention of Cruelty to Animals (SPCA). The owner of the seized animal(s) shall be responsible for these payments if it is proven that the animal(s) were seized for rescue, running at large, neglect or animal cruelty. In this instance, the Town of Greenland shall not be held liable for charges or damages.

Civil Penalty: A monetary fine of \$50.00 may be imposed for such infractions of this ordinance. It shall be at the discretion of the investigating officer, Police Chief, or Board of Selectmen whether a fine is to be levied against the offender.”

(Majority vote required)

ARTICLE 13

To see if the Town will vote to establish an Expendable Trust Fund for the purpose of maintaining health insurance funds for the benefit of employees as authorized by RSA 31:19-a V and to appoint the Board of Selectmen as agents to expend from this fund for the payment of health claims or health insurance premiums and to further raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) to be deposited into said fund. An annual accounting and report of the activities of the trust shall be published in the annual report. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 14

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,756,830. The Selectmen recommend \$2,812,618. This article does not include appropriations voted in other warrant articles. (Majority vote required)

ARTICLE 15

To see if the Town of Greenland will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be deposited into the Conservation Land Capital Reserve Fund, established in 2001, for the funding of conservation land and/or easements for the Town, and to further amend the authority to expend from such fund by designating the Selectmen as agents to expend under the provisions of RSA 41:14-a. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to use in matching potential grant fund opportunities related to conservation or conducting natural and water resource research and education. This article is to be non-lapsing for a period of three years. (Majority vote required)

**Recommended by Board of Selectmen
Not recommended by Budget Committee**

ARTICLE 17

To see if the Town will vote to increase the membership of the Conservation Commission as established by Town Meeting in 1966 from five members to seven members to administer and exercise the powers conferred by RSA 36-A. (Majority vote required)

ARTICLE 18

To see if the Town of Greenland will vote to raise and appropriate the sum of One Hundred Seventy Thousand Dollars (\$170,000) to be added to the Town Vicinity Land Capital Reserve Fund established in 2004. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by the Budget Committee**

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be deposited in the Weeks Library Capital Reserve Fund for future expansion of the Weeks Public Library. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for the acquisition and installation of a vertical baler at the Transfer Station. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by the Budget Committee**

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be deposited into the Retirement Liabilities Expendable Trust Fund established in 2008 to fund retirement liabilities for town employees. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 22

To see if the Town will vote to amend the authorized expenditure purposes of the Fire and Ambulance Special Revenue Fund to authorize the billing costs for ambulance services to be paid from that fund. Further, to raise and appropriate Three Thousand Dollars (\$3,000.00) for the 2010 expenses to be withdrawn from the Fire and Ambulance Special Revenue Fund. (Two-thirds vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be deposited in the Mosquito Control Expendable Trust Fund established by Town Meeting in 2008 for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses. (Majority vote required)

**Recommended by Board of Selectmen
Recommended by Budget Committee**

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to compensate the Bookkeeper of the Trustee of Trust Funds. (Majority vote required)

Not recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 25

To see if the Town of Greenland will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) to provide funding for COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of \$3,000.00 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 26

To see if the Town will vote to require annual registration of commercial establishments and to authorize the Board of Selectmen to establish an annual fee schedule. The registration of businesses will help increase and maintain the safety of commercial buildings in the Town of Greenland and provide the fire department with important information regarding the current use of the building and any hazards that the town should be aware of. Revenue received will be used to offset the costs associated with a fire inspection program with the goal of completely inspecting all commercial structures over a five (5) year cycle or less. If approved, the registration of commercial establishments and establishment of the annual fee shall be effective July 1, 2010. (Majority vote required)

ARTICLE 27

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of fire and safety inspections of commercial establishments, municipal and educational buildings. All revenues received from the annual fees for registration of commercial establishments will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund unreserved fund balance. The Town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. If approved, this fund will be established effective July 1, 2010. (Majority vote required)

ARTICLE 28

Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? (Majority vote required)

ARTICLE 29

To see if the Town will vote to accept Great Bay Drive East and Great Bay Drive West as town roads, in their current condition, upon receipt of deeds releasing all rights, title and interests from all current owners of record. (Majority vote required)

ARTICLE 30

To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

“Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines “marriage”. (By Petition)

ARTICLE 31

To take any other action that may legally come before the meeting.

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: GREENLAND

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2010 to December 31, 2010

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): FEBRUARY 17, 2010

BUDGET COMMITTEE

Please sign in ink.

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

Robert Kraska
Paul M. Woy
W. Keller
Stephen G. Herrato
Jessica Sue Orme

Charla Hummer
Gomes J. Haslam
Tracy Meadows

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | | | OP Bud. Warr. Art.# | Appropriations | | Actual Expenditures | | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | |
|--------------------------------|---|----|--|---------------------------|----------------------------------|------------|---------------------------------------|-------------------|---------------------------------------|-----------------|-----------------------------------|--|
| | | | | | Prior Year As Approved by DRA | Prior Year | Ensuuing Fiscal Year (RECOMMENDED) | (NOT RECOMMENDED) | Ensuuing Fiscal Year (RECOMMENDED) | NOT RECOMMENDED | | |
| GENERAL GOVERNMENT | | | | | | | | | | | | |
| 4130-4139 | Executive | | | | 188,905 | 172,451 | 189,386 | | 183,039 | | 6,347 | |
| 4140-4149 | Election, Reg. & Vital Statistics | | | | 52,788 | 50,666 | 55,504 | | 53,004 | | 2,500 | |
| 4150-4151 | Financial Administration | | | | 110,855 | 91,869 | 106,919 | | 98,346 | | 8,573 | |
| 4152 | Revaluation of Property | | | | | | | | | | | |
| 4153 | Legal Expense | | | | 60,500 | 38,335 | 60,500 | | 60,500 | | | |
| 4155-4159 | Personnel Administration | 26 | | | 290,238 | 299,522 | 357,288 | | 357,288 | | | |
| 4191-4193 | Planning & Zoning | | | | 29,150 | 18,904 | 22,650 | | 21,900 | | 750 | |
| 4194 | General Government Buildings | | | | 42,611 | 36,918 | 49,949 | | 49,949 | | | |
| 4195 | Cemeteries | | | | 23,500 | 22,121 | 5,500 | | 3,000 | | 2,500 | |
| 4196 | Insurance | | | | 53,788 | 47,416 | 53,337 | | 53,337 | | | |
| 4197 | Advertising & Regional Assoc. | | | | 6,116 | 6,116 | 6,133 | | 6,133 | | | |
| 4199 | Other General Government | | | | 1,500 | 214 | 500 | | 500 | | | |
| PUBLIC SAFETY | | | | | | | | | | | | |
| 4210-4214 | Police | | | | 572,237 | 564,163 | 577,692 | | 565,692 | | 12,000 | |
| 4215-4219 | Ambulance | 23 | | | 29,500 | 25,265 | 12,550 | | 12,550 | | | |
| 4220-4229 | Fire | | | | 172,637 | 166,296 | 173,737 | | 173,737 | | | |
| 4240-4249 | Building Inspection | | | | 51,715 | 50,314 | 50,758 | | 50,758 | | | |
| 4290-4298 | Emergency Management | | | | 12,010 | 5,685 | 26,010 | | 26,010 | | | |
| 4299 | Other (Including Communications) | | | | | | | | | | | |
| AIRPORT/AVIATION CENTER | | | | | | | | | | | | |
| 4301-4309 | Airport Operations | | | | | | | | | | | |
| HIGHWAYS & STREETS | | | | | | | | | | | | |
| 4311 | Administration | | | | 26,400 | 30,241 | 41,400 | | 23,900 | | 17,500 | |
| 4312 | Highways & Streets | | | | 432,500 | 440,402 | 460,724 | | 460,724 | | | |
| 4313 | Bridges | | | | | | | | | | | |

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| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3.V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | |
|--------------------------------|---|---------------------------|--|--------------------------------------|----------------------------|-------------------|-----------------------------------|-----------------|
| | | | | | (RECOMMENDED) | (NOT RECOMMENDED) | RECOMMENDED | NOT RECOMMENDED |
| HIGHWAYS & STREETS cont. | | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4316 | Street Lighting | | 13,750 | 15,455 | 14,100 | | 14,100 | |
| 4319 | Other | | | | | | | |
| SANITATION | | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4321 | Administration | | 38,767 | 35,868 | 38,767 | | 38,767 | |
| 4323 | Solid Waste Collection | | 64,664 | 79,504 | 66,000 | | 66,000 | |
| 4324 | Solid Waste Disposal | | 98,885 | 98,991 | 110,353 | | 110,353 | |
| 4325 | Solid Waste Clean-up | | | | | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | | | | | |
| WATER DISTRIBUTION & TREATMENT | | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4331 | Administration | | | | | | | |
| 4332 | Water Services | | | | | | | |
| 4335-4339 | Water Treatment, Conserv. & Other | | | | | | | |
| ELECTRIC | | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4351-4352 | Admin. and Generation | | | | | | | |
| 4353 | Purchase Costs | | | | | | | |
| 4354 | Electric Equipment Maintenance | | | | | | | |
| 4359 | Other Electric Costs | | | | | | | |
| HEALTH/WELFARE | | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4411 | Administration | | 1,950 | 1,679 | 1,950 | | 1,950 | |
| 4414 | Pest Control | | 20,150 | 20,330 | 20,150 | | 20,150 | |
| 4415-4419 | Health Agencies & Hosp. & Other | 27 | 30,694 | 29,884 | 26,193 | | 26,193 | |
| 4441-4442 | Administration & Direct Assist. | | 22,250 | 17,805 | 22,250 | | 22,250 | |
| 4444 | Intergovernmental Welfare Payemnts | | | | | | | |
| 4445-4449 | Vendor Payments & Other | | 30,000 | 26,914 | 28,000 | | 28,000 | |
| | | | | 326,430 | 327,763 | 0 | 327,763 | 0 |

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| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3.V) | OP Bud. Warr. Art.# | Appropriations | | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | |
|---------------------------------|---|---------------------------|----------------------------------|---------|--------------------------------------|----------------------------|--|-----------------------------------|--|
| | | | Prior Year As Approved by DRA | | | (RECOMMENDED) | Ensuing Fiscal Year (NOT RECOMMENDED) | RECOMMENDED | Ensuing Fiscal Year NOT RECOMMENDED |
| CULTURE & RECREATION | | | | | | | | | |
| 4520-4529 | Parks & Recreation | | 5,215 | 1,039 | 2,215 | | 2,215 | | 2,215 |
| 4550-4559 | Library | | 227,808 | 227,808 | 218,217 | | 212,600 | | 5,617 |
| 4583 | Patriotic Purposes | | 725 | 1,081 | 725 | | 725 | | 725 |
| 4589 | Other Culture & Recreation | | 24,400 | 12,292 | 11,150 | | 11,150 | | 11,150 |
| CONSERVATION | | | | | | | | | |
| 4611-4612 | Admin.& Purch. of Nat. Resources | | 8,000 | 605 | 2,000 | | 2,000 | | 2,000 |
| 4619 | Other Conservation | | | | | | | | |
| 4631-4632 | REDEVELOPMNT & HOUSING | | | | | | | | |
| 4651-4659 | ECONOMIC DEVELOPMENT | | | | | | | | |
| DEBT SERVICE | | | | | | | | | |
| 4711 | Princ.- Long Term Bonds & Notes | | | | | | | | |
| 4721 | Interest-Long Term Bonds & Notes | | | | | | | | |
| 4723 | Int. on Tax Anticipation Notes | | 1,000 | | 10 | | 10 | | 10 |
| 4790-4799 | Other Debt Service | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | |
| 4901 | Land | | | | | | | | |
| 4902 | Machinery, Vehicles & Equipment | 21 | 31,100 | 75,027 | | | | | |
| 4903 | Buildings | | | 320,000 | | | | | |
| 4909 | Improvements Other Than Bldgs. | | | | | | | | |
| OPERATING TRANSFERS OUT | | | | | | | | | |
| 4912 | To Special Revenue Fund | | | | | | | | |
| 4913 | To Capital Projects Fund | | | | | | | | |
| 4914 | To Enterprise Fund | | | | | | | | |
| | Sewer- | | | | | | | | |
| | Water- | | | | | | | | |

1 2 3 4 5 6 7 8 9

| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | |
|-------------------------------|---|---------------------------|--|--------------------------------------|----------------------------|-------------------|-----------------------------------|-----------------|
| | | | | | (RECOMMENDED) | (NOT RECOMMENDED) | RECOMMENDED | NOT RECOMMENDED |
| OPERATING TRANSFERS OUT cont. | | | | | | | | |
| | Electric- | | | | | | | |
| | Airport- | | | | | | | |
| 4915 | To Capital Reserve Fund * | 18,19,20,25 | 157,500 | 157,500 | | | | |
| 4916 | To Exp.Tr.Fund-except #4917 * | 22,24,28 | 40,200 | 40,200 | | | | |
| 4917 | To Health Maint. Trust Funds * | | | | | | | |
| 4918 | To Nonexpendable Trust Funds | | | | | | | |
| 4919 | To Fiduciary Funds | | | | | | | |
| OPERATING BUDGET TOTAL | | | | 3,031,180 | 2,812,617 | 2,756,830 | 55,787 | |

* Use special warrant article section on next page.

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 2 3 4 5 6 7 8 9

| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | | |
|--------|---|----------------|--|--------------------------------------|----------------------------|-------------------|-----------------------------------|-------------------|-------------------|
| | | | | | (RECOMMENDED) | (NOT RECOMMENDED) | RECOMMENDED | NOT RECOMMENDED | |
| 4611 | CONSERVATION LAND BOND | 11 | | | | 2,000,000 | | | 2,000,000 |
| 4155 | HEALTH INSURANCE EXP TRUST | 13 | | | 60,000 | | | 60,000 | |
| 4611 | CONSERVATION DEPOSIT TO CRF | 15 | | | 20,000 | | | 20,000 | |
| 4611 | CONS. GRANT MATCHING FUNDS | 16 | | | 15,000 | | | | 15,000 |
| 4904 | TOWN VICINITY LAND DEPOSIT TO CRF | 18 | | | 170,000 | | | 170,000 | |
| 4550 | WEEKS LIBRARY DEPOSIT TO CRF | 19 | | | 15,000 | | | 15,000 | |
| 4155 | RETIREMENT LIABILITIES TO CRF | 21 | | | 5,000 | | | 5,000 | |
| 4441 | COAST APPROPRIATION | 25 | | | 3,000 | | | 3,000 | |
| 4419 | MOSQUITO CONTROL DEPOSIT TO CRF | 23 | | | 2,500 | | | 2,500 | |
| 4550 | RETIREMENT LIABILITIES TO CRF | 21 | | | 5,000 | | | 5,000 | |
| | SPECIAL ARTICLES RECOMMENDED | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1 2 3 4 5 6 7 8 9

| ACCT.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | SELECTMEN'S APPROPRIATIONS | | BUDGET COMMITTEE'S APPROPRIATIONS | |
|--------|---|----------------|--|--------------------------------------|----------------------------|-------------------|-----------------------------------|-------------------|
| | | | | | (RECOMMENDED) | (NOT RECOMMENDED) | RECOMMENDED | NOT RECOMMENDED |
| 4324 | BALER | 20 | | | 15,000 | | | 15,000 |
| 4150 | BOOKKEEPER-TRUST FUNDS | 24 | | | | 1,500 | | 1,500 |
| 4220 | AMBULANCE BILLING FEES | 22 | | | 3,000 | | | 3,000 |
| | INDIVIDUAL ARTICLES RECOMMENDED | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|----------------|-------------------------------|--------------------------------------|--|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Est. Revenues |
| TAXES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3120 | Land Use Change Taxes - General Fund | | 41,280 | 55,000 | 55,000 |
| 3180 | Resident Taxes | | | | |
| 3185 | Timber Taxes | | 804.88 | 100 | 100 |
| 3186 | Payment in Lieu of Taxes | | | | |
| 3189 | Other Taxes | | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | | 56,467.38 | 50,000 | 50,000 |
| | Inventory Penalties | | | | |
| 3187 | Excavation Tax (\$.02 cents per cu yd) | | 450 | | |
| LICENSES, PERMITS & FEES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3210 | Business Licenses & Permits | | 13,702.00 | 12,600 | 12,600 |
| 3220 | Motor Vehicle Permit Fees | | 733,247.96 | 735,000 | 735,000 |
| 3230 | Building Permits | | 176,242.29 | 35,000 | 35,000 |
| 3290 | Other Licenses, Permits & Fees | | 9,474.29 | 8,500 | 8,500 |
| 3311-3319 | FROM FEDERAL GOVERNMENT | | 40,055.33 | 0 | 0 |
| FROM STATE | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3351 | Shared Revenues | | 0 | 0 | 0 |
| 3352 | Meals & Rooms Tax Distribution | | 152,063.35 | 152,063 | 152,063 |
| 3353 | Highway Block Grant | | 66,984.82 | 66,984 | 66,984 |
| 3354 | Water Pollution Grant | | 0 | | |
| 3355 | Housing & Community Development | | 0 | | |
| 3356 | State & Federal Forest Land Reimbursement | | 0 | | |
| 3357 | Flood Control Reimbursement | | 0 | | |
| 3359 | Other (Including Railroad Tax) | | 45,478.66 | 36,000 | 36,000 |
| 3379 | FROM OTHER GOVERNMENTS | | | | |
| CHARGES FOR SERVICES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3401-3406 | Income from Departments | | 5,462.56 | 5,000 | 5,000 |
| 3409 | Other Charges | | 28,962.56 | 11,200 | 11,200 |
| MISCELLANEOUS REVENUES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3501 | Sale of Municipal Property | | 23,500 | 100 | 100 |
| 3502 | Interest on Investments | | 37,889.34 | 35,000 | 35,000 |
| 3503-3509 | Other | | 6,160.64 | 0 | 0 |
| INTERFUND OPERATING TRANSFERS IN | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3912 | From Special Revenue Funds | | 12,000 | 3,000 | 3,000 |
| 3913 | From Capital Projects Funds | | | | |
| | | | 1,450,226 | 1,205,547 | 1,205,547 |

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|--|-------------|----------------------------|--------------------------------|----------------------------------|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Est. Revenues |
| INTERFUND OPERATING TRANSFERS IN cont. | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3914 | From Enterprise Funds | | | | |
| | Sewer - (Offset) | | | | |
| | Water - (Offset) | | | | |
| | Electric - (Offset) | | | | |
| | Airport - (Offset) | | | | |
| 3915 | From Capital Reserve Funds | | 28,412.00 | 15,000 | 15,000 |
| 3916 | From Trust & Fiduciary Funds | | 321,706 | 11,000 | 11,000 |
| 3917 | Transfers from Conservation Funds | | | | |
| OTHER FINANCING SOURCES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3934 | Proc. from Long Term Bonds & Notes | | | | |
| | Amounts VOTED From F/B ("Surplus") | | 195,200 | 0 | 0 |
| | Fund Balance ("Surplus") to Reduce Taxes | | 0 | 0 | 0 |
| TOTAL ESTIMATED REVENUE & CREDITS | | | 1,995,544.00 | 1,231,547.00 | 1,231,547.00 |

****BUDGET SUMMARY****

| | PRIOR YEAR ADOPTED BUDGET | SELECTMEN'S RECOMMENDED BUDGET | BUDGET COMMITTEE'S RECOMMENDED BUDGET |
|---|---------------------------|--------------------------------|---------------------------------------|
| Operating Budget Appropriations Recommended (from pg. 5) | 3,031,180 | 2,812,617 | 2,756,830 |
| Special Warrant Articles Recommended (from pg. 6) | | 295,500 | 280,500 |
| Individual Warrant Articles Recommended (from pg. 6) | | 18,000 | 19,500 |
| TOTAL Appropriations Recommended | 3,031,180 | 3,126,117 | 3,056,830 |
| Less: Amount of Estimated Revenues & Credits (from above) | 1,995,544.00 | 1,231,547 | 1,231,547 |
| Estimated Amount of Taxes to be Raised | 1,035,636.00 | 1,894,570.00 | 1,825,283 |

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____ 182,528
 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: GREENLAND FISCAL YEAR END 2010

| | RECOMMENDED AMOUNT |
|--|-----------------------|
| 1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37) | 2,756,830 |
| LESS EXCLUSIONS: | |
| 2. Principal: Long-Term Bonds & Notes | |
| 3. Interest: Long-Term Bonds & Notes | |
| 4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b. | |
| 5. Mandatory Assessments | |
| 6. Total exclusions (Sum of rows 2 - 5) | < > |
| 7. Amount recommended less recommended exclusion amounts (line 1 less line 6) | 2,756,830 |
| 8. Line 7 times 10% | 275,683 |
| 9. Maximum Allowable Appropriations (lines 1 + 8) | 3,032,513 |

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

GREENLAND SCHOOL DISTRICT WARRANT

2010

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 9, 2010, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose One (1) Member of the School Board for the ensuing three years.
2. To choose One (1) School District Clerk for the ensuing three years.
3. To choose One (1) School District Moderator for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seal at said Greenland this 16th day of February, 2010.

A true copy of warrant - Attest

James J. Haslam

Ann F. Mayer

Jeanne B. Carbo

Greenland School Board

**GREENLAND SCHOOL DISTRICT WARRANT
2010**

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON WEDNESDAY, MARCH 10 2010, AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES. (SNOW DATE, THURSDAY, MARCH 11, 2010 AT 7:00 P.M.)**

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,608,158.00 (Seven Million Six Hundred Eight Thousand One Hundred Fifty-Eight Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. This article does not include appropriations voted in other warrant articles. (Majority vote required.)

The Greenland School Board and Greenland Budget Committee recommend this appropriation.

Article 2: To see if the Greenland School District will vote to approve the cost item included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland which calls for the following increases in salaries and benefits at the current staffing levels:

| Year | Estimated Increase |
|-----------|--------------------|
| 2010-2011 | \$ 0 |
| 2011-2012 | 79,158 |
| 2012-2013 | 76,373 |

and further to raise and appropriate the sum of \$0.00 (Zero Dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. (NOTE: Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.) (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Greenland School Board and Greenland Budget Committee recommend this appropriation.

Article 3: Shall the Greenland School District, if Article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only. (Majority vote required.)

Article 4: To see if the Greenland School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the Tuition Expendable Trust Fund, for the purpose of paying tuition costs for unbudgeted students. Further, to raise and appropriate the sum of up to \$30,000.00 (Thirty Thousand Dollars) to be added to the Tuition Expendable Trust Fund from the June 30 unreserved fund balance (surplus) available to transfer on July 1 of this year. Furthermore, to name the Greenland School Board as agents to expend from this fund.

(Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board and Greenland Budget Committee recommend this appropriation.

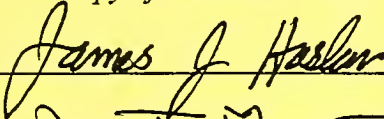
Article 5: To see if the Greenland School District will vote to raise and appropriate the sum of \$20,400.00 (Twenty Thousand Four Hundred Dollars) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Greenland School Board and Greenland Budget Committee recommend this appropriation.

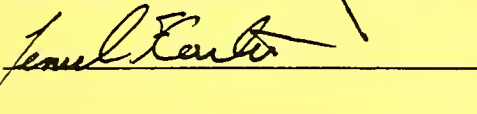
Article 7: To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Greenland this 16th day of February, 2010.

A true copy of warrant – Attest







Greenland School Board

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Greenland NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2010 to June 30, 2011

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 17, 2010

BUDGET COMMITTEE

Please sign in ink.

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

Jon J. Hyslop
Robert Krasko
John Welch
Stephen G. Merritts
Charles H. Cummings

Pat M. White
[Signature]

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. WARR. ART.# | Expenditures for Year 7/1/08 to 6/30/09 | Appropriations | | School Board's Appropriations | | Budget Committee's Approp. | |
|-----------|---|---------------------------|---|------------------------------------|-------------------------------------|---|-------------------------------------|---|------------|
| | | | | Current Year as Approved by DRA | Ensuring Fiscal Year RECOMMENDED | Ensuring Fiscal Year NOT RECOMMENDED | Ensuring Fiscal Year RECOMMENDED | Ensuring Fiscal Year NOT RECOMMENDED | |
| | INSTRUCTION (1000-1999) | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 1100-1199 | Regular Programs | | 3,620,538 | 3,741,864 | 3,857,883 | | 3,855,182 | | 2,701 |
| 1200-1299 | Special Programs | | 597,158 | 575,525 | 614,490 | | 603,586 | | 10,904 |
| 1300-1399 | Vocational Programs | | | | | | | | |
| 1400-1499 | Other Programs | | 64,077 | 65,458 | 64,871 | | 58,606 | | 6,265 |
| 1500-1599 | Non-Public Programs | | | | | | | | |
| 1600-1899 | Adult & Community Programs | | | | | | | | |
| | SUPPORT SERVICES (2000-2999) | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 2000-2199 | Student Support Services | | 257,543 | 240,713 | 236,506 | | 235,793 | | 713 |
| 2200-2299 | Instructional Staff Services | | 122,061 | 132,619 | 139,548 | | 129,798 | | 9,750 |
| | General Administration | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 2310 840 | School Board Contingency | | | | | | | | |
| 2310-2319 | Other School Board | | 47,415 | 27,341 | 33,690 | | 33,690 | | |
| | Executive Administration | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 2320-310 | SAU Management Services | | 239,138 | 240,042 | 242,835 | | 242,835 | | |
| 2320-2399 | All Other Administration | | | | | | | | |
| 2400-2499 | School Administration Service | | 164,129 | 171,328 | 170,723 | | 169,829 | | 894 |
| 2500-2599 | Business | | 5,114 | 6,000 | 5,500 | | 5,500 | | |
| 2600-2699 | Operation & Maintenance of Plant | | 410,863 | 461,303 | 431,361 | | 395,549 | | 35,812 |
| 2700-2799 | Student Transportation | | 171,705 | 207,539 | 240,459 | | 240,459 | | |
| 2800-2999 | Support Service Central & Other | | 878,955 | 950,153 | 1,036,706 | | 1,014,630 | | 22,076 |
| 3000-3999 | NON-INSTRUCTIONAL SERVICES | | | | | | | | |
| 4000-4999 | FACILITIES ACQUISITIONS & CONSTRUCTION | | 81,375 | 12,000 | 16,000 | | 11,000 | | 5,000 |

| 1 | 2 | 3 | 4 | 5 | 6 |
|-------------------------------------|---|----------------|-------------------------------------|---|--|
| Acct.# | SOURCE OF REVENUE | WARR. ART.# | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Est. Revenues |
| REVENUE FROM LOCAL SOURCES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 1300-1349 | Tuition | | | | |
| 1400-1449 | Transportation Fees | | | | |
| 1500-1599 | Earnings on Investments | | 7,800 | 8,000 | 8,000 |
| 1600-1699 | Food Service Sales | | 62,000 | 60,000 | 60,000 |
| 1700-1799 | Student Activities | | | | |
| 1800-1899 | Community Services Activities | | | | |
| 1900-1999 | Other Local Sources | | 25,400 | 25,400 | 25,400 |
| | | | | | |
| REVENUE FROM STATE SOURCES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3210 | School Building Aid | | 139,880 | 139,880 | 139,880 |
| 3220 | Kindergarten Aid | | | | |
| 3230 | Catastrophic Aid | | | | |
| 3240-3249 | Vocational Aid | | | | |
| 3250 | Adult Education | | | | |
| 3260 | Child Nutrition | | 1,220 | 1,200 | 1,200 |
| 3270 | Driver Education | | | | |
| 3290-3299 | Other State Sources | | | | |
| | | | | | |
| REVENUE FROM FEDERAL SOURCES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4100-4539 | Federal Program Grants | | 30,000 | 15,000 | 15,000 |
| 4540 | Vocational Education | | | | |
| 4550 | Adult Education | | | | |
| 4560 | Child Nutrition | | 13,400 | 13,000 | 13,000 |
| 4570 | Disabilities Programs | | | | |
| 4580 | Medicaid Distribution | | 40,000 | 40,000 | 40,000 |
| 4590-4999 | Other Federal Sources (except 4810) | | | | |
| 4810 | Federal Forest Reserve | | | | |
| | | | | | |
| OTHER FINANCING SOURCES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 5110-5139 | Sale of Bonds or Notes | | | | |
| 5221 | Transfer from Food Service-Spec.Rev.Fund | | | | |
| 5222 | Transfer from Other Special Revenue Funds | | | | |
| 5230 | Transfer from Capital Project Funds | | | | |
| 5251 | Transfer from Capital Reserve Funds | | | | |

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #2: Use if you have Collective Bargaining Cost Items

LOCAL GOVERNMENTAL UNIT: Greenland FISCAL YEAR END June 30, 2011

Col. A

| | | | |
|--|-----------------------------|------------------|------------------------------|
| | RECOMMENDED AMOUNT | | |
| 1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37) | 7,658,558 | | |
| LESS EXCLUSIONS: | 325,000 | | |
| 2. Principal: Long-Term Bonds & Notes | | | |
| 3. Interest: Long-Term Bonds & Notes | 181,033 | | |
| 4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b | 0 | | |
| 5. Mandatory Assessments | 242,835 | | |
| 6. TOTAL EXCLUSIONS (Sum of rows 2-5) | < 748,868 > | | |
| 7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6) | 6,909,690 | | |
| 8. Line 7 times 10% | 690,969 | | Col. C |
| 9. Maximum allowable appropriation prior to vote (Line 1 + 8) | 8,349,527 | Col. B | (Col. B-A) |
| 10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting) | Cost items recommended 0 | Cost items voted | Amt. voted above recommended |

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + Column C.

\$ _____

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT
Greenland, New Hampshire
Fiscal Year July 1, 2008, to June 30, 2009



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the March 5, 2009, District Meeting
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2009 High School Graduates



SCHOOL DISTRICT OFFICERS

| | | Term Expires |
|--------------|-----------------------|--------------|
| SCHOOL BOARD | Len Couture | 2012 |
| | James Haslam | 2010 |
| | Ann Mayer | 2011 |
| | Christine Rockefeller | 2011 |
| | Martha Stone | 2012 |
| MODERATOR | Dean K. Bouffard | 2010 |
| CLERK | Sheila Pratt | 2010 |
| TREASURER | Jerrian Hartmann | 2012 |

SUPERINTENDENT OF SCHOOLS – George A. Cushing, Ph.D.

ANNUAL GREENLAND SCHOOL DISTRICT MEETING
The State of New Hampshire
March 5, 2009

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The annual meeting of the Greenland School District was held on Thursday, March 5, 2009. Moderator Dean Bouffard called the meeting to order at 7:00 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Rich Carlin, Jim Haslam, Ann Mayer, Tina Rockefeller, and Martha Stone, School Board members; Dr. George Cushing, Superintendent of Schools; James Katkin, Business Administrator; Mary Lyons, Director of Pupil Services, and Peter Smith, Principal of the Greenland Central School.

Rich Carlin was recognized for his service as a member of the Greenland School Board. He is retiring after fifteen years. Ann Mayer presented a plaque from the Board, and George Cushing presented a plaque from Lyonel Tracy, the NH Commissioner of Education.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,442,881 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$7,444,941. (Majority vote required.) (NOTE: This Warrant Article [operating budget] does not include appropriations in ANY other Warrant Articles.)

The article was moved by Ann Mayer and seconded by Martha Stone. Jim Haslam made a motion to amend the article by reducing the Budget Committee's recommended amount by \$1,500. The new figure under consideration would be \$7,441,381. Martha Stone seconded the amendment. The amendment was adopted.

Moderator Bouffard asked for a show of hands.

Article 1 was adopted unanimously as amended.

Article 2: To see if the Greenland School District will vote to approve the cost item included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland which calls for the following increases in salaries and benefits at the current staffing levels:

| Year | Estimated Increase |
|-----------|--------------------|
| 2009-2010 | \$134,274 |

and further to raise and appropriate the sum of \$134,274 (one hundred thirty-four thousand two hundred seventy-four dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The article was moved by Jim Haslam and seconded by Tina Rockefeller. Tina Rockefeller spoke to the article. There was no discussion from the floor.

Article 2 was adopted with only three votes against the article.

Article 3: Shall the Greenland School District, if Article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only. (Majority vote required.)

There was no motion on this article.

The article failed.

Article 4: To see if the Greenland School District will vote to raise and appropriate the sum of \$20,400 (twenty thousand four hundred dollars) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The article was moved by Rich Carlin and seconded by Martha Stone. Rich Carlin spoke to the article. There was no discussion.

The article was adopted unanimously.

Article 5: To see if the Greenland School District will vote to raise and appropriate a deficit appropriation of \$50,000 (fifty thousand dollars) for additional costs for the tuitioning of high school students for the current school year. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The School Board withdrew this article. Martha Stone spoke to the article.

Article 5 failed due to lack of a motion.

Article 6: To see if the Greenland School District will vote to create an expendable trust fund under the provisions of RSA 198:20-C, to be known as the Generator Expendable Trust Fund, for the purpose of purchasing and installation of a generator at the Greenland Central School. Furthermore, to raise and appropriate the sum of \$60,000 (sixty thousand dollars) toward this purpose and to name the Greenland School Board as agents to expend from this fund. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

Jim Haslam made a motion to adopt this article. It was seconded by Rich Carlin.

Paul Sanderson, a Greenland Selectman, spoke to the article. He explained that the installation of a generator will allow Greenland residents to be sheltered in Greenland in the event of an emergency. There was no discussion. The article was adopted with only one vote against the article.

A motion to adjourn was made by Rich Carlin and seconded by Ann Mayer. The meeting was adjourned at 7:33 P.M.

There were fifty-three registered voters in attendance at this meeting

Respectfully submitted,

/s/ Sheila H. Pratt
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER
Fiscal year July 1, 2008, to June 30, 2009

| | |
|--|----------------|
| Cash on hand July 1, 2008..... | \$ 512,340.84 |
| Received from Selectmen..... | |
| Current Appropriation..... | 5,099,322.00 |
| Deficit Appropriation..... | - |
| Balance of Previous Appropriations..... | - |
| Advance on Next Year's Appropriation.... | - |
| Revenue from State Sources..... | 1,967,514.39 |
| Revenue from Federal Sources..... | 123,086.87 |
| Received from Tuitions..... | - |
| Received as Income from Trust Funds..... | 10,481.13 |
| Received from Sale of Notes and Bonds..... | - |
| Received form Capital Reserve Funds..... | - |
| Received from all Other Sources..... | 123,994.37 |
| Total Receipts..... | \$7,324,398.76 |
| | |
| Total Available for Fiscal Year..... | \$7,836,739.60 |
| Less School Board Orders Paid..... | \$7,457,381.09 |
| Balance on Hand June 30, 2009..... | \$379,358.51 |

/s/ Jerrian S. Hartmann
School District Treasurer

July 14, 2009

"A school is a place with tomorrow inside."

George A. Cushing, Ph.D.
Superintendent of Schools

It is my pleasure to write my tenth annual report for the residents of Greenland.

Despite the many challenges we all face such as the economic downturn, the H1N1 flu pandemic, or severe weather issues, the one dependable constant is that good things are happening at the Greenland Central School, Portsmouth High School, and throughout all of SAU #50 as a whole.

Many of the issues or events that impact us within the Greenland School District are really bigger than our school, town, state, or country. They are global issues and events and the impact is felt world-wide. My comments this year will reflect local education in a global world.

Our schools prepare our students for the future. Their future is vastly different than the one encountered by those of us from earlier generations. Or as Yogi Berra so aptly put it, "The future ain't what it used to be!"

Teaching and learning in the 21st century is both exciting and exhausting. Today, thanks to technology, our students are able to connect with other students around the world and participate in global academic lessons and field trips. Education reaches far beyond the traditional classroom. It is no longer enough to teach basic skills. Schools must prepare students to be global citizens.

The Partnership for 21st Century Skills Framework 2007 identifies the following as "The skills, knowledge, and expertise students should master to succeed in work and life in the 21st century."

- Core subjects – English, reading, world language, arts, mathematics, economics, science, geography, history, government, and civics
- Learning and innovative skills – creativity and innovative skills, critical thinking and problem-solving skills, communication and collaborative skills
- Information, media, and technology – information literacy, ICT (information and communication technology literacy)
- Life and career skills – flexibility and adaptability, initiative and self-direction, social, cross-cultural skills, productivity and accountability, leadership and responsibility

Today more than ever, students need to be able to get along and work together, to see other points of view and perspectives, and to understand differences.

In our schools there is a great emphasis put on educating the whole child; strong academics coupled with opportunities for each student to connect with each other, the community and the world. The emphasis is on working with our individual students, building on their strengths, and identifying areas in which they need reinforcement.

One of the techniques that SAU #50 has adopted to help us support individual students is Professional Learning Communities which really define our team meetings and how we collaborate on student learning.

Few would argue with the premise that school is about kids and that teacher team meetings need to be focused on the needs of students. To do that we need to be clear about what our purpose is. Our meetings are driven by four key questions: What do we want our students to learn? How will we know when they have learned it? How will we respond when some students don't learn? How will we respond when students already know it?

This sounds simple but it is a huge undertaking that requires curriculum alignment, essential curriculum outcomes, timely formative assessments, interventions and the ability to focus team discussions on student learning. The premise is that "All of us on a team are better than one of us alone."

The concept is that we can learn from each other, we can help each other, we can question each other. We are on our way – our curriculum is aligned (http://www.sau50.org/core_curriculum.html) so we know the purpose of instruction, including the essential skills that all students must master at each grade level. Our constant challenge is to use the protocols established in Professional Learning Communities to work well together as smart teams focused on the whole child.

Our focus must always be the individual student and how to move each child to achieve not only academic proficiency and mastery but to be engaged in explorations, technologies, community service group work, and as responsible citizens.

There are many forces working on our behalf. SAU #50 has extraordinary teachers who connect with students. It is this human component that is most important in an ever-changing and uncertain world; caring adults that let

each student know they are important and who will do all that needs to be done to help each student maximize their learning experience.

In Greenland students have a voice in their education and they annually connect on very meaningful whole-school projects and community service. The Veteran's Day assembly organized by teacher, Sheila Pratt, has been on all levels one of the most rewarding and moving tributes to the men and women of our Armed Forces and provides a deep understanding of the importance and history of our veterans, their service, and their sacrifices to ensure the freedoms that we experience.

Greenland Central School is in good hands. Our school principal, Peter Smith, is talented and steady at the helm. Greenland remains a close-knit community with dedicated volunteers and supporters even in tough economic times. The Greenland School Board is hard-working and involved in what's happening. They ask the tough questions and adopt forward-looking policies.

The 2009 school year has been outstanding for education in SAU #50. We have made significant strides in developing infrastructure to move our learning organization forward. We know the challenges ahead and we have charted a course to meet them successfully. With the continued support of our communities, and under the very capable leadership of our district school boards, SAU #50 has developed a plan for the continuous professional growth and learning that is needed to prepare our students for the future. We are committed to keeping our focus on the individual student and we will continue to devote all of our energy to help each child become a confident and independent learner.

In closing I would like to recognize the administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; Linda Walsh, Instruction and Curriculum Coordinator; and Peter Smith, Principal.

I also want to recognize the many dedicated staff members throughout the district and all of SAU #50 who on a daily basis impact student learning and growth.

Finally, thank you to the Greenland taxpayers for your continued support of the school budget.

Dr. George A. Cushing
Superintendent of Schools

**Report of the Principal
Greenland Central School
Peter D. Smith**

It is with continued pride and enthusiasm that I report on another very successful and event filled year at Greenland Central School. During 2009, our school community addressed many important initiatives and challenges resulting in positive growth and achievement for our students.

We experienced very little faculty turnover in September and welcomed the following new staff members to our school: *Amy Brown*, Title I Tutor, *Ryanne Earley*, Speech and Language Pathologist, *Jessica Richardson*, Title I Tutor, and *Kate Simons*, Grade 3 Teacher. These were all replacement positions and we are extremely pleased with the quality and experience they bring to their jobs. We also bid farewell this past year to three very dedicated and long serving Greenland teachers who retired in June. We acknowledged the many years of commitment to our students by Mrs. Hutchins, Mrs. Hennessy, and Mrs. Mahler who taught at the Greenland Central School for forty, thirty-six, and nineteen years respectively.

By current measures we continue to enjoy a high level of education quality and student success. Our students in grades 3-8 have scored above the state average on the New England Common Assessment Program (NECAP) testing in the subjects assessed including math, language arts, and science. Our school, once again, made Annual Yearly Progress (AYP), a standard set forth by the federal government. Our students in grades 2-8 were also assessed through the Terra Nova nationally normed standardized tests and scored well above U.S. averages in all areas.

The most exciting evaluation result we received in 2009 was that of our successful reaccreditation through the New England Association of Schools and Colleges (NEASC). After two years of rigorous self study and an intensive four day site review, the evaluating team of educational professionals and the Elementary Commission of NEASC presented our school with a very positive final report and many commendations relative to the demanding NEASC standards. It should also be noted that we continue to meet the highest level of approval through the State Department of Education's annual school evaluation.

In addition to the comprehensive NEASC evaluation, we are expanding our efforts in seeking direct input from our parents and community members. As part of the SAU 50 Learning Compact, our school has successfully implemented Parent Input Surveys for the 2nd year at the beginning and mid point of the school year. This is an effort to strengthen our partnership with parents and personalize each child's education around academic or social issues. Through ongoing communication and goal setting, our objective is to follow and support each child in ways that will ensure his or her success and growth each year. We also conduct exit surveys each year and encourage feedback at any time from our parents and the community at large through information in monthly newsletters, our web site, school community email postings, and the Greenland Grapevine.

Our school community continues to engage in many new and ongoing initiatives. To ensure clear direction and thoughtful use of our professional energy, we continue to rely on our Greenland Educational Improvement Plan (G.E.I.P.) to guide our efforts. The plan is reviewed and revised annually by a Steering Committee of staff, administration, School Board, and parent members before being endorsed by the full faculty and School Board. The current plan drives expectations and accountability with regard to our curriculum and assessment development, writing instruction, technology training, program and data analysis, NEASC follow-up and more. We continue to view our of annual school year interdisciplinary themes as an excellent vehicle to connect our students, through their subject studies, to larger issues in the world outside our school walls. Our "Green" theme in the previous school year and our current theme of "Service to Others" have proven excellent avenues to make learning meaningful and to help shape responsible citizens for the future, as set out in our school's mission. Our school's Technology Plan was also revised this year and endorsed by the faculty and School Board before it received approval by the State Department of Education in November.

Our students continue to enjoy a wide range of co-curricular activities including athletics, clubs, and enrichment events. The new Girls on the Run program this year provided girls in grades 3-5 with a rewarding after school experience of character building, community service, and training for a 5K road race. Our Friends of Rachel service organization in grades 6-8 has sponsored community building activities in our school and community, and other young programs such as First Lego League and our Life Skills Cooking and Small Tools classes have also been highly successful.

Safety is always goal number one in the operation of our school, and we continue to monitor and address safety concerns within our facility. The Greenland Volunteer Fire Department, again this year, provided a

comprehensive home and fire safety program for our elementary students. Our school community places high value on the information and action provided by our local safety personnel.

The Greenland parents and the Parent Organization (GPO) continue to provide vital support and resources through their sponsorship of educational, social, and fundraising events. As always, the exceptional level of commitment and involvement from the GPO this year has contributed greatly to the success of our school.

We appreciate the great benefits gained through a collaborative working relationship with other town agencies and organizations including the Greenland Police Department, Greenland Volunteer Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, Greenland Veterans, Jason Hussey Memorial Trust, and others.

Our school community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Report of Portsmouth High School

Jeffrey T. Collins, *Principal*

Academics, the arts, and athletics have long been the cornerstones of the education foundation at Portsmouth High School. That foundation, which had been established years ago, is still strong due to the hard work and dedication of our faculty and staff, the support and involvement of our parents and the community and the strong relationship between the city of Portsmouth and the communities which comprise SAU 50: Greenland, New Castle, Newington, and Rye. From the transition of the incoming freshman class to the college process and graduation our students are faced with many challenges. The faculty and staff are committed to our students every step of the way. This commitment, dedication, and student performance has earned Portsmouth High School national recognition in US News and World Report as a bronze medal winner for top high schools in the country. Portsmouth High School is one of only eight (8) high schools in the state to be recognized by this publication.

It is with a great deal of pride that I can report that our 1050 students are off and running on another outstanding year. The comprehensive nature of Portsmouth High School provides each of our students with a variety of courses to personalize their educational experience. From building trades and culinary arts, to painting and sculpture, to Advanced Placement Statistics and Economics, our students have the opportunity to be challenged in a wide variety of ways academically. From that strong and broad experience in high school comes a continuation of their educational journey with over 79% of our students attending trade and technical schools, colleges and universities, apprentice programs, and serving in the military. We are equally proud of those students who have decided to take a year off and serve others in volunteer capacities before continuing with their formal education, as well as those receiving training by entering directly into the workforce.

We view that the arts and athletics are but extensions of the classroom experience; therefore we continue to see participation rates increase. Although involvement is our aim, we have seen our share of successes on and off the field of competition. Although gold medals and state championships have been numerous this past year, our success is truly measured in the connection and commitment that our students feel to being part of something special.

Finally, as we look to build upon the foundation of the past we are challenged to prepare our students for the ever-changing world. We will continue to strive to make each and every moment that we have with our students count, and challenge them and ourselves for excellence.

Jeffrey T. Collins
Principal

GREENLAND CENTRAL SCHOOL
 Statistics for Ten Years Ending June 30, 2009

| School Year | Weeks in Year | Males | Females | Total Pupils | * ADM | **ADA | Average Daily Attendance | Percentage of Attendance |
|-------------|---------------|-------|---------|--------------|-------|-------|--------------------------|--------------------------|
| 1998/99 | 39 | 193 | 203 | 396 | 382.6 | 11.6 | 371.0 | 97.0 |
| 1999/00 | 39 | 201 | 221 | 422 | 390.1 | 12.2 | 377.9 | 97.0 |
| 2000/01 | 39 | 193 | 190 | 383 | 358.0 | 10.8 | 347.2 | 97.0 |
| 2001/02 | 39 | 195 | 195 | 390 | 367.8 | 11.2 | 356.6 | 97.0 |
| 2002/03 | 39 | 193 | 194 | 387 | 373.8 | 13.6 | 360.2 | 97.3 |
| 2003/04 | 39 | 195 | 190 | 385 | 371.7 | 12.0 | 359.3 | 96.7 |
| 2004/05 | 39 | 210 | 191 | 401 | 384.4 | 11.0 | 373.4 | 97.2 |
| 2005/06 | 39 | 206 | 179 | 385 | 364.4 | 11.3 | 353.1 | 96.9 |
| 2006/07 | 39 | 182 | 175 | 357 | 336.6 | 10.9 | 325.7 | 96.8 |
| 2007/08 | 39 | 184 | 171 | 355 | 341.6 | 11.7 | 329.8 | 96.6 |
| 2008/09 | 39 | 178 | 168 | 346 | 332.9 | 12 | 320.8 | 96.6 |

* Average Daily Membership

** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
 AS OF OCTOBER 1, 2009

| GRADE | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|-------|----|----|----|----|----|----|----|----|----|-------|
| | 35 | 40 | 39 | 39 | 43 | 41 | 41 | 33 | 50 | 361 |

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:
 the School District Website:

STAFF MEMBERS GREENLAND SCHOOL DISTRICT

| | | | |
|-----------------------|-------------------------------|-------------------------|---|
| Sue Bacon – | Library/Media Generalist | Florence Hudson – | Junior High Teacher |
| Kara Barnes – | Kindergarten Teacher | Heather Jenkins – | Grade 2 Teacher |
| Dale Bickford – | Evening Custodian | Jennifer Katz – | Special Education Teacher |
| Kimberly Bolton – | Secretary | Elizabeth Kendall – | Library Media Aide |
| Amy Brown – | Title I Tutor | Marcia Leach – | Music Teacher |
| Richard Bzdafka – | Junior High Teacher | Enslin Little – | Special Education Aide |
| Vickie Canner – | Reading Specialist | Marilyn Messer – | Special Education Teacher |
| Chris Caron – | Technology | Maryann Miaszsek – | Nurse |
| Daniel Chandler – | Junior High Teacher | Kristin Moaratty – | Special Education Aide |
| Joy Cheney – | Special Education Aide | Denise Monroe – | Preschool Special Education |
| Sheila Cleary – | Guidance Counselor | Judy Norton – | Physical Education Teacher |
| Marian Connelly – | Occupational Therapist | Steven Norton – | Grade 5 Teacher |
| Joan Copp – | Special Education Coordinator | Ken Olsen – | Special Education Teacher |
| Elizabeth Daschbach – | ESOL Instructor | Debbie Perkowski – | Title I Tutor |
| Laura Deely – | Grade 4 Teacher | Sheila Pratt – | Grade 5 Teacher |
| Lynn Deremer – | Grade 4 Teacher | Barbara Prien – | Grade 2 Teacher |
| Jonathan Dowling – | Junior High Teacher | Andrea Prieto – | Junior High Teacher |
| Warren Ducharme – | Head Custodian | Jessica Richardson – | Title I Tutor |
| Ryanne Earley – | Speech Therapist | Jeanine Roberts – | Grade 6 Teacher |
| Robert Escoto – | Evening Custodian | Julie Samonas – | Special Education Aide |
| Nancy Emerson – | Grade 1 Teacher | Tracy Sherrill – | Grade 6 Teacher |
| Sandy Feeney – | Educational Aide | Barbara Simeone – | Special Education Aide |
| Amber Fogg – | Special Educational Aide | Kate Simons – | Grade 3 Teacher |
| Paddy Fitzgerald – | Food Service Assistant | Elizabeth Smith – | Food Service Assistant |
| Cindy Frizzle – | Spanish Teacher | Peter Smith – | Principal |
| Andrea Gordon – | Special Education Aide | Colleen Sodini – | Special Education Aide |
| Helen Graham – | Receptionist | Beth Sommers – | Curriculum and Extended Learning Coordinator |
| Steve Guerrero – | Evening Custodian | Deanna Vandevender – | Special Education Aide |
| Kathleen Hanson – | Art Teacher | Elzbieta Walichnowska – | Special Education Teacher |
| Melissa Haynes – | Kindergarten Aide | Beth Wark – | Grade 2 Teacher |
| Deborah Heikkila – | Food Service Director | Richard Young – | Instrumental Music Teacher |
| Susan Heft – | Grade 3 Teacher | | |
| Bette Hirtle – | Grade 3 Teacher | | |

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2009

Data concerning the previous year's graduates from the Town of Greenland

| | | <u>COLLEGE PLANS</u> |
|--|-----|----------------------|
| Number of Greenland Seniors who graduated | 47 | |
| Number of Greenland Seniors Taking the SATs | 35 | |
| Average Greenland SAT Scores | | |
| Critical Reading | 548 | |
| Math | 548 | |
| Writing | 540 | |
| Average Portsmouth High School SAT Scores | | |
| Critical Reading | 526 | |
| Math | 531 | |
| Writing | 516 | |
| Average New Hampshire SAT Scores | | |
| Critical Reading | 523 | |
| Math | 523 | |
| Writing | 510 | |
| Average National SAT Scores | | |
| Critical Reading | 501 | |
| Math | 515 | |
| Writing | 493 | |
| Number of Students Entering College | 42 | |
| Number of Students Entering the Workforce/Military | 5 | |
| Undecided | 0 | |

Out of the 47 Greenland graduates at Portsmouth High School in 2009, 42 of them planned to attend college after graduation.

Four Year Colleges:

| | |
|------------------------------|-------------------------------------|
| Anna Maria | Keene State College |
| Boston University | Plymouth State University |
| Bowdoin College | Reed College |
| Champlain College | Rosemont College |
| Clark University | Stonehill College |
| Earlham College | University of Colorado/Boulder |
| Fort Lewis College | University of Connecticut |
| Franklin Pierce | University of Maine/Farmington |
| George Mason University | University of Maine/Orono |
| Georgetown University | University of Massachusetts/Amherst |
| Gettysburg College | University of New Hampshire |
| Hamilton College | University of Rhode Island |
| Heidleberg College | Wentworth Institute of Technology |
| Johnson and Wales University | |

Further Education:

Great Bay Community College
 Michael's School of Hair Design
 New Hampshire Fire Academy

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2009 AND 2008

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

The following is the Management Discussion & Analysis Report for the Greenland School District for the fiscal year ending June 30, 2009. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

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

Overview of the Financial Statements

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

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise three (3) components:

1. government-wide financial statement;
2. fund financial statements;
3. notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009 (Continued)

Both governmental-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

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

- **Government Funds** - Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using an accounting method call modified accrual accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The Greenland School District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and SAU 50, and the decision of the Greenland School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

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

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009
(Continued)

Government-Wide Financial Analysis

Statement of Net Assets

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statement of Net Assets
June 30, 2009 and 2008**

| | <u>2009</u> | <u>2008</u> |
|----------------------------------|--------------------|--------------------|
| Current and other assets: | | |
| Capital assets | \$6,716,587 | \$6,958,247 |
| Other assets | 457,038 | 567,784 |
| | <u>\$7,173,625</u> | <u>\$7,526,031</u> |
| | | |
| Current and other liabilities | | |
| Long-term Bonds | \$4,195,000 | \$4,620,000 |
| Other Liabilities | 511,268 | 501,198 |
| | <u>4,706,268</u> | <u>5,121,198</u> |
| | | |
| Net assets: | | |
| Invested in capital assets | 2,096,587 | 1,913,247 |
| Restricted | 244,949 | 117,772 |
| Unrestricted | 125,821 | 373,814 |
| | <u>2,467,357</u> | <u>2,404,833</u> |
| | | |
| Total liabilities and net assets | <u>\$7,173,625</u> | <u>\$7,526,031</u> |

Although the Greenland School District's investment in its capital assets is reported net of this outstanding related debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. Usually, long-term debt is reduced by the annual debt service payments that are appropriated in the operating budget.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009
(Continued)

**Statement of Activities
For the Years Ended June 30, 2009 and 2008**

| Revenue | 2009 | 2008 |
|------------------------------------|-------------------|-------------------|
| General revenues: | | |
| District property taxes | \$5,099,322 | \$4,974,878 |
| Intergovernmental | 2,011,904 | 2,076,568 |
| Interest and investment income | 37,029 | 58,388 |
| | <hr/> 7,148,255 | <hr/> 7,109,834 |
| Expenses | | |
| Program expenses: | | |
| Instruction | 4,898,816 | 4,657,031 |
| Support services: | | |
| Student | 300,951 | 274,974 |
| Instructional | 163,304 | 156,743 |
| General Administration | 287,582 | 268,058 |
| School Administration | 219,158 | 212,682 |
| Operation and maintenance of Plant | 465,356 | 485,269 |
| Student Transportation | 171,705 | 187,108 |
| Centralized Services | 23,778 | 11,579 |
| Food service | 16,169 | 21,487 |
| Interest | 215,877 | 233,908 |
| Facilities | 35,915 | 57,649 |
| Depreciation | 287,120 | 285,605 |
| Total governmental activities | <hr/> 7,085,731 | <hr/> 6,852,093 |
| Change in Net Assets | 65,524 | 257,741 |
| Net assets, beginning | <hr/> 2,404,833 | <hr/> 2,147,092 |
| Net assets, ending | <hr/> \$2,467,357 | <hr/> \$2,404,833 |

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were \$2,467,358 a change of \$65,525 from the prior year.

The largest portion of net assets \$2,096,587 reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2009

(Continued)

Financial Analysis of the District's Funds

As noted earlier, the Greenland School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Greenland School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

On June 30, 2009, the governmental funds of the Greenland School District reported a combined fund balance of \$2,467,357, a 2.7% increase from the prior year. Most of the increase was attributed to General Fund expenditures that were less than the appropriations.

General Fund Budgetary Highlights

- The District's assets exceeded its liabilities by \$2,467,357 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$2,404,833.
- The District had total revenue of \$7,148,255, in which \$5,099,322 came from the collection of district taxes. This is a \$38,421 increase from last year's revenue.
- The District had total expenditures of \$7,085,731, which is a \$233,638 increase from last year. The increase in expenditures is due largely to the general increase in the District's budget; some of the activities with the larger increases are instruction, student services, and centralized services.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$125,821 or 1.7% of total General Fund expenditures including transfers.
- Total liabilities of the District decreased by \$414,930 to \$4,706,268 during the year. The decrease in the liabilities is due to the decrease in the amounts due on the general obligation bonds.

The unreserved fund balance of the General Fund decreased by \$247,993 during this current fiscal year. Key elements of this decrease are as follows:

| | |
|---|--------------------|
| Transfers to other funds | \$(132,879) |
| Budgeted expenses over budgeted revenue | (166,811) |
| Variance in budgeted change in assets | <u>51,697</u> |
| Total | <u>\$(247,993)</u> |

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009
(Continued)

Long Term Obligations

As of June 30, 2009, the Greenland School District has total bonded debt outstanding of \$5,045,000.

General Obligation Bonds
For the year ended June 30,

| | 2009 | 2008 | % Change |
|---|--------------------|--------------------|----------|
| 1995; Serial Bonds, State guaranteed thru August 2009 | \$ 60,000 | \$ 120,000 | 50.0 |
| 1995; Serial Bonds thru August 2009 | 40,000 | 80,000 | 50.0 |
| 2003; Serial Bonds thru August 2022 | 4,520,000 | 4,845,000 | 6.7 |
| Total | <u>\$4,620,000</u> | <u>\$5,045,000</u> | |

At year end District bonds decreased by 8.4% over the prior year as shown above due to debt payments made of \$425,000 during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, decreased from \$1,103,229 to \$1,083,693.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains two (2) expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds
June 30,

| | 2009 | 2008 | % Change |
|--------------------|------------------|------------------|----------|
| Rental Property | \$104,657 | \$ 84,290 | 24.2 |
| Building & Grounds | 136,657 | 30,014 | 355.3 |
| Total | <u>\$241,314</u> | <u>\$114,304</u> | |

The increase in the value of the Expendable Trust Funds was due to substantial appropriations of general funds to the trust funds.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2009

(Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2009 was 229.649, or 1.2 % lower than it was in June 2008.
- Student enrollment based on average daily membership (ADM) decreased in fiscal year 2008-2009 by nine students.

Requests for Information This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland School District, 48 Post Road, Greenland, NH 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland School Board
Greenland School District
Greenland, NH 03870


We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District as of and for the years ended June 30, 2009 and 2008, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District at June 30, 2009 and 2008, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


Topsfield, Massachusetts
December 21, 2008

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2009 AND 2008

| ASSETS | Governmental Activities | |
|--|----------------------------|--------------------|
| | 2009 | 2008 |
| CURRENT ASSETS: | | |
| Cash | \$ 414,648 | \$ 512,341 |
| Accounts receivable | - | 20 |
| Due from other governments | 19,970 | 28,921 |
| Due from other funds | 19,056 | 23,034 |
| Inventories | 3,364 | 3,468 |
| Total current assets | 457,038 | 567,784 |
| CAPITAL ASSETS – Net of accumulated depreciation | 6,716,587 | 6,958,247 |
| TOTAL ASSETS | \$7,173,625 | \$7,526,031 |
| <u>LIABILITIES & NET ASSETS</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 36,564 | \$ 23,450 |
| Due to other funds | 19,056 | 23,034 |
| Due to other governments | 30,648 | 29,714 |
| Current portion of general obligation bonds | 425,000 | 425,000 |
| Total current liabilities | 511,268 | 501,198 |
| GENERAL OBLIGATION BONDS - Net of current portion | 4,195,000 | 4,620,000 |
| Total liabilities | 4,706,268 | 5,121,198 |
| NET ASSETS: | | |
| Invested in capital assets | 2,096,587 | 1,913,247 |
| Restricted | 244,949 | 117,772 |
| Unrestricted | 125,821 | 373,814 |
| TOTAL NET ASSETS | 2,467,357 | 2,404,833 |
| TOTAL LIABILITIES AND NET ASSETS | \$7,173,625 | \$7,526,031 |

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

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| Government Activities: | Expenses | Charge for Services | Grants | Net 2009 | Net 2008 |
|------------------------------------|------------------|------------------------|-----------------|--------------------|--------------------|
| Instruction | \$4,954,000 | \$ - | \$(55,184) | \$4,898,816 | \$4,657,031 |
| Support services: | | | | | |
| Student services | 300,951 | - | - | 300,951 | 274,974 |
| Instructional | 163,304 | - | - | 163,304 | 156,743 |
| General administration-district | 287,582 | - | - | 287,582 | 268,058 |
| School administration | 219,158 | - | - | 219,158 | 212,682 |
| Operation of plant | 465,356 | - | - | 465,356 | 485,269 |
| Student transportation | 171,705 | - | - | 171,705 | 187,108 |
| Centralized services | 23,778 | - | - | 23,778 | 11,579 |
| Food service | 92,355 | | (14,559) | 16,169 | 21,487 |
| | | (61,627) | | | |
| Facilities | 35,915 | - | - | 35,915 | 57,649 |
| Interest | 215,877 | - | - | 215,877 | 233,908 |
| Depreciation | 287,120 | - | - | 287,120 | 285,605 |
| Total government activities | 7,217,101 | (61,627) | (69,743) | 7,085,731 | 6,852,093 |
| General Revenues: | | | | | |
| District property taxes | | | | 5,099,322 | 4,974,878 |
| Intergovernmental | | | | 2,011,904 | 2,076,568 |
| Interest & other | | | | 37,029 | 58,388 |
| Total general revenue | | | | 7,148,255 | 7,109,834 |
| Change in Net Assets | | | | 65,524 | 257,741 |
| Net Assets Beginning | | | | 2,404,833 | 2,147,092 |
| Net Assets Ending | | | | \$2,467,358 | \$2,404,833 |

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

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENT FUNDS
JUNE 30, 2009 AND 2008

| | Governmental Fund Types | | |
|---|----------------------------|--------------------|---------------------|
| | General | Special Revenue | Expendable Trust |
| ASSETS: | | | |
| Cash | \$173,063 | \$ - | \$241,585 |
| Account receivable | - | - | - |
| Due from other governments | - | 19,970 | - |
| Due from other funds | 18,931 | 125 | - |
| Inventories | - | 3,364 | - |
| TOTAL ASSETS | \$191,994 | \$23,459 | \$241,585 |
| LIABILITIES & FUND BALANCE: | | | |
| Liabilities: | | | |
| Accounts payable | \$ 35,400 | \$ 1,164 | \$ - |
| Due to other funds | 125 | 18,931 | - |
| Due to other governments | 30,648 | - | - |
| TOTAL LIABILITIES | 66,173 | 20,095 | - |
| Fund Balance: | | | |
| Reserved for special purpose | - | 3,364 | 241,585 |
| Unreserved | 125,821 | - | - |
| TOTAL FUND BALANCE | 125,821 | 3,364 | 241,585 |
| TOTAL LIABILITIES AND FUND BALANCE | \$191,994 | \$23,459 | \$241,585 |

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

| Total Governmental 2009 | Total Governmental 2008 |
|-------------------------------|-------------------------------|
|-------------------------------|-------------------------------|

| | |
|-----------|-----------|
| \$414,648 | \$512,341 |
| - | 20 |
| 19,970 | 28,921 |
| 19,056 | 23,034 |
| 3,364 | 3,468 |

| | |
|------------------|------------------|
| <u>\$457,038</u> | <u>\$567,784</u> |
|------------------|------------------|

| | |
|-----------|-----------|
| \$ 36,564 | \$ 23,450 |
| 19,056 | 23,034 |
| 30,648 | 29,714 |

| | |
|---------------|---------------|
| <u>86,268</u> | <u>76,198</u> |
|---------------|---------------|

| | |
|---------|---------|
| 244,949 | 117,772 |
| 125,821 | 373,814 |

| | |
|----------------|----------------|
| <u>370,770</u> | <u>491,586</u> |
|----------------|----------------|

| | |
|------------------|------------------|
| <u>\$457,038</u> | <u>\$567,784</u> |
|------------------|------------------|

Total governmental fund balance \$ 370,770

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in funds 6,716,587

Long-term liabilities, including bonds payable, are not due and payable in
the current period and, therefore, are not reported in the governmental funds (4,620,000)

Net assets of governmental activities \$2,467,357

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2009 AND 2008

| | Governmental Fund Types | | Fiduciary Fund | Account Group |
|--|----------------------------|--------------------|---------------------|------------------------------|
| | General | Special Revenue | Expendable Trust | General Long-Term Debt |
| ASSETS: | | | | |
| Cash | \$173,063 | \$ - | \$241,585 | \$ - |
| Accounts receivable | - | - | - | - |
| Due from other governments | - | 19,970 | - | - |
| Due from other funds | 18,931 | 125 | - | - |
| Inventories | - | 3,364 | - | - |
| Amount to be provided for employee compensated absences | - | - | - | 1,083,693 |
| Amount to be provided for retirement of long-term debt | - | - | - | 4,620,000 |
| TOTAL ASSETS | \$191,994 | \$23,459 | \$241,585 | \$5,703,693 |
| LIABILITIES & FUND BALANCE: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 35,000 | \$ 1,164 | \$ - | \$ - |
| Due to other governments | 125 | 18,931 | - | - |
| Due to other funds | 30,648 | - | - | - |
| Employee compensated absences | - | - | - | 1,083,693 |
| Bonds payable | - | - | - | 4,620,000 |
| TOTAL LIABILITIES | 66,173 | 20,095 | - | 5,703,693 |
| Fund Balance: | | | | |
| Reserved | - | 3,364 | 241,585 | - |
| Unreserved | 125,821 | - | - | - |
| TOTAL FUND BALANCE | 125,821 | 3,364 | 241,585 | - |
| TOTAL LIABILITIES AND FUND BALANCE | \$191,994 | \$23,459 | \$241,585 | \$5,703,693 |

The accompanying notes are an integral part of these financial statements

| Totals | |
|--------------------|--------------------|
| (Memorandum Only) | |
| (Note 1) | |
| 2009 | 2008 |
| \$ 414,648 | \$ 512,341 |
| - | 20 |
| 19,970 | 28,921 |
| 19,056 | 23,034 |
| 3,364 | 3,468 |
| 1,083,693 | 1,103,229 |
| 4,620,000 | 5,045,000 |
| <u>\$6,160,731</u> | <u>\$6,716,013</u> |

| | |
|--------------------|--------------------|
| \$ 36,564 | \$ 23,450 |
| 19,056 | 23,034 |
| 30,648 | 29,714 |
| 1,083,693 | 1,103,229 |
| 4,620,000 | 5,045,000 |
| <u>5,789,961</u> | <u>6,224,427</u> |
| 244,949 | 117,772 |
| 125,821 | 373,814 |
| <u>370,770</u> | <u>491,586</u> |
| <u>\$6,160,731</u> | <u>\$6,716,013</u> |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | Governmental Fund Types | | Fiduciary Fund |
|---|-------------------------|-----------------|------------------|
| | General Fund | Special Revenue | Expendable Trust |
| REVENUE: | | | |
| District tax appropriation | \$5,099,322 | \$ - | \$ - |
| Intergovernmental | 2,011,904 | 69,743 | - |
| Food and milk sales | - | 61,627 | - |
| Other | 26,548 | - | 10,481 |
| TOTAL REVENUE | 7,137,774 | 131,370 | 10,481 |
| EXPENDITURES: | | | |
| Instruction | 4,900,449 | 53,551 | - |
| Supporting Services: | | | |
| Student services | 299,304 | 1,647 | - |
| Instructional | 163,304 | - | - |
| General administrative-SAU level | 287,582 | - | - |
| School administrative & business | 219,158 | - | - |
| Student transportation | 171,705 | - | - |
| Centralized services | 23,778 | - | - |
| Operation of plant | 465,356 | - | - |
| Food service | - | 92,355 | - |
| Facility expenses | 35,915 | - | - |
| Capital expenditures | 45,460 | - | - |
| Debt service – principal | 425,000 | - | - |
| Debt service – interest | 215,877 | - | - |
| TOTAL EXPENDITURES | 7,252,888 | 147,553 | - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (115,114) | (16,183) | 10,481 |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in | - | 16,079 | 116,800 |
| Operating transfers out | (132,879) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (132,879) | 16,079 | 116,800 |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (247,993) | (104) | 127,281 |
| FUND BALANCE AT BEGINNING OF YEAR | 373,814 | 3,468 | 114,304 |
| FUND BALANCE AT END OF YEAR | \$ 125,821 | \$ 3,364 | \$241,585 |

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

(Memorandum Only)
(Note 1)

| 2009 | 2008 |
|------------------|------------------|
| \$5,099,322 | \$4,974,878 |
| 2,081,647 | 2,161,162 |
| 61,627 | 68,563 |
| 37,029 | 58,388 |
| <u>7,279,625</u> | <u>7,262,991</u> |

| | |
|------------------|------------------|
| 4,954,000 | 4,741,625 |
| 300,951 | 274,974 |
| 163,304 | 156,743 |
| 287,582 | 268,058 |
| 219,158 | 212,682 |
| 171,705 | 187,108 |
| 23,778 | 11,579 |
| 465,356 | 485,269 |
| 92,355 | 90,050 |
| 35,915 | 57,649 |
| 45,460 | 148,652 |
| 425,000 | 440,282 |
| 215,877 | 233,908 |
| <u>7,400,441</u> | <u>7,308,579</u> |

| | |
|-----------|----------|
| (120,816) | (45,588) |
|-----------|----------|

| | |
|------------------|-----------------|
| 132,879 | 55,539 |
| <u>(132,879)</u> | <u>(55,539)</u> |

| | |
|-------------------|-------------------|
| - | - |
| <u>(120,816)</u> | <u>(45,588)</u> |
| 491,586 | 537,174 |
| <u>\$ 370,770</u> | <u>\$ 491,586</u> |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | General Fund | | | Special Revenue Funds | | |
|--|------------------|-------------------|--|-----------------------|-----------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUE: | | | | | | |
| District tax appropriation | \$5,099,322 | \$5,099,322 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenues | 2,086,214 | 2,011,904 | (74,310) | 13,600 | 69,743 | 56,143 |
| Food and milk sales | - | - | - | 67,000 | 61,627 | (5,373) |
| Other revenue | - | 26,548 | 26,548 | 11,000 | - | (11,000) |
| TOTAL REVENUE | 7,185,536 | 7,137,774 | (47,762) | 91,600 | 131,370 | 39,770 |
| EXPENDITURES: | | | | | | |
| Instruction | 5,062,044 | 4,900,449 | 161,595 | 35,000 | 53,551 | (18,551) |
| Supporting services: | | | | | | |
| Student services | 301,991 | 299,304 | 2,687 | - | 1,647 | (1,647) |
| Instructional | 151,150 | 163,304 | (12,154) | - | - | - |
| General administrative-SAU | 269,425 | 287,582 | (18,157) | - | - | - |
| School admin & business | 224,001 | 219,158 | 4,843 | - | - | - |
| Student transportation | 177,645 | 171,705 | 5,940 | - | - | - |
| Centralized services | 17,545 | 23,778 | (6,233) | - | - | - |
| Operation of plant | 474,669 | 465,356 | 9,313 | - | - | - |
| Food service | - | - | - | 96,802 | 92,355 | 4,447 |
| Facility expenses | 33,000 | 81,375 | (48,375) | - | - | - |
| Debt service - principal | 425,000 | 425,000 | - | - | - | - |
| Debt service - interest | 215,877 | 215,877 | - | - | - | - |
| TOTAL EXPENDITURES | 7,352,347 | 7,252,888 | 99,459 | 131,802 | 147,553 | (15,751) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (166,811) | (115,114) | 51,697 | (40,202) | (16,183) | 24,019 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating transfers in | - | - | - | 16,079 | 16,079 | - |
| Operating transfers out | (132,879) | (132,879) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (132,879) | (132,879) | - | 16,079 | 16,079 | - |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (299,690) | (247,993) | 51,697 | (24,123) | (104) | 24,019 |
| FUND BALANCE AT BEGINNING OF YEAR | 373,814 | 373,814 | - | 3,468 | 3,468 | - |
| FUND BALANCE AT END OF YEAR | \$ 74,124 | \$ 125,821 | \$ 51,697 | \$(20,655) | \$ 3,364 | \$24,019 |

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

| Totals (Memorandum Only) | | |
|--------------------------|-------------------|--|
| (Note 1) | | |
| Budget | Actual | Variance Favorable (Unfavorable) |
| \$5,099,322 | \$5,099,322 | \$ - |
| 2,099,814 | 2,081,647 | (18,167) |
| 67,000 | 61,627 | (5,373) |
| 11,000 | 26,548 | 15,548 |
| <u>7,277,136</u> | <u>7,269,144</u> | <u>7,992</u> |
| 5,097,044 | 4,954,000 | 143,044 |
| 301,991 | 300,951 | 1,040 |
| 151,150 | 163,304 | (12,154) |
| 269,425 | 287,582 | (18,157) |
| 224,001 | 219,158 | 4,843 |
| 177,645 | 171,705 | 5,940 |
| 17,545 | 23,778 | (6,233) |
| 474,669 | 465,356 | 9,313 |
| 96,802 | 92,355 | 4,447 |
| 33,000 | 81,375 | (48,375) |
| 425,000 | 425,000 | - |
| 215,877 | 215,877 | - |
| <u>7,484,149</u> | <u>7,400,441</u> | <u>83,708</u> |
| <u>(207,013)</u> | <u>(131,297)</u> | <u>(75,716)</u> |
| 16,079 | 16,079 | - |
| <u>(132,879)</u> | <u>(132,879)</u> | <u>-</u> |
| <u>(116,800)</u> | <u>(116,800)</u> | <u>-</u> |
| (323,813) | (248,097) | (75,716) |
| 377,282 | 377,282 | - |
| <u>\$ 53,469</u> | <u>\$ 129,185</u> | <u>\$ (75,716)</u> |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Greenland School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers the revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(CONTINUED)

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2009, of \$1,083,693 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

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

G. Impairment of Long-Lived Assets

The District has given consideration to the Financial Accounting Standards Board Statement No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets* (SFAS No. 144) in its presentation of these financial statements. As of June 30, 2009, the District has not recognized any reduction in the carrying value of its property when considering SFAS No. 144.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(CONTINUED)

H. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated lives range from 5-30 years. The costs of normal repair and maintenance are not capitalized.

I. Summarized Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2008, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2009, the bank balances were \$333,755 of which \$250,000 was covered by depository insurance. The remainder \$83,755 was insured by private insurance with maximum coverage of \$1,000,000. At June 30, 2009, \$241,585 was deposited in money market accounts.

3. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(CONTINUED)

4. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2009, the general long-term debt of the District consists of:

| | |
|--|--------------------|
| 1995 Serial Bonds, State guaranteed, due in annual installments of \$60,000 through August, 2009, with variable interest (5.53% at June 30, 2009) | \$ 60,000 |
| 1995 Serial Bonds, due in annual installments of \$40,000 through August, 2009, with variable interest (5.53% at June 30, 2009) | 40,000 |
| 2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016, and \$320,000 through August, 2022, with variable interest (4.44% at June 30, 2009) | <u>4,520,000</u> |
| | <u>\$4,620,000</u> |

Principal payments with terms in excess of one year mature as follows:

| | |
|------------|--------------------|
| June 2010 | \$ 425,000 |
| June 2011 | 325,000 |
| June 2012 | 325,000 |
| June 2013 | 325,000 |
| June 2014 | 325,000 |
| Thereafter | <u>2,895,000</u> |
| | <u>\$4,620,000</u> |

5. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2009 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(CONTINUED)

6. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

7. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

| | |
|---|------------------|
| Maintenance and renovation on rental property | \$114,304 |
| Food service fund | <u>3,468</u> |
| Total restricted net assets | <u>\$117,772</u> |

8. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation until June 30, 2012. There is an option to extend the contract for the two years following the end of the contract on a year to year basis. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2009 was \$163,538. The minimum future payment for this lease, based on the current number of buses in use and current bus routes approximate the following at June 30, 2009:

| | |
|-----------|-----------|
| June 2010 | \$182,137 |
| June 2011 | 188,520 |
| June 2012 | 195,122 |

9. PENSION PLAN:

Plan Description - Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2009 totaled \$144,709.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(CONTINUED)

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

10. CONTINGENCIES:

Greenland School District at times is involved in threatened and actual claims against the district, arising in the normal course of business. The district believes that any settlement, of these matters will not have a materially adverse effect on the financial position of the District.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2009

| | Federal Projects | Private Projects | School Lunch Programs | Totals |
|---|---------------------|---------------------|-----------------------------|-----------------|
| ASSETS: | | | | |
| Due from other governments | \$18,931 | \$ - | \$1,039 | \$19,970 |
| Due from other funds | - | - | 125 | 125 |
| Inventories | - | - | 3,364 | 3,364 |
| TOTAL ASSETS | \$18,931 | \$ - | \$4,528 | \$23,459 |
| LIABILITIES AND FUND BALANCE: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$1,164 | \$ 1,164 |
| Due to other funds | 18,931 | - | - | 18,931 |
| TOTAL LIABILITIES | 18,931 | - | 1,164 | 20,095 |
| Fund Balance: | | | | |
| Reserved for special purposes | - | - | 3,364 | 3,364 |
| Unreserved | - | - | - | - |
| TOTAL FUND BALANCE | - | - | 3,364 | 3,364 |
| TOTAL LIABILITIES AND FUND BALANCE | \$18,931 | \$ - | \$4,528 | \$23,459 |

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

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

| | Federal Projects | Private Projects | School Lunch Program | Totals |
|--|---------------------|---------------------|----------------------------|-----------------|
| REVENUES: | | | | |
| Intergovernmental | \$55,185 | \$ - | \$ 14,559 | \$ 69,744 |
| Food and milk sales | - | - | 61,627 | 61,627 |
| TOTAL REVENUES | 55,185 | - | 76,186 | 131,371 |
| EXPENDITURES: | | | | |
| Food service | - | - | 92,355 | 92,355 |
| Instruction | 53,551 | - | - | 53,551 |
| Student services | 1,647 | - | - | 1,647 |
| TOTAL EXPENDITURES | 55,198 | - | 92,355 | 147,553 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | (13) | - | (16,169) | (16,182) |
| OTHER FINANCING SOURCES: | | | | |
| Operating transfers- in | 13 | - | 16,065 | 16,078 |
| Operating transfers - out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | 13 | - | 16,065 | 16,078 |
| EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES. | - | - | (104) | (104) |
| FUND BALANCE AT BEGINNING OF YEAR | - | - | 3,468 | 3,468 |
| FUND BALANCE AT END OF YEAR | \$ - | \$ - | \$ 3,364 | \$ 3,364 |

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

**TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being leased, rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable?

"Brush": Tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less.

Leaves and grass clippings are not accepted. They can be disposed of for a small fee at the Smith Farm, Newington Road.

"Untreated Wood": Any timber, board, or sawn dimensional lumber which has not been treated, coated (painted) or preserved.

ACCEPTED FOR A FEE: televisions, furniture and other small items, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock and ceiling tiles. Shingles or materials that give off toxic smoke, or will not burn **ARE NOT ACCEPTED**.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Town Office or Transfer Station for \$10.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, cereal boxes, office paper, telephone books, paperback books, envelopes, egg cartons, brown bags.

Paper that CAN NOT BE recycled: Wax-covered boxes (like juice boxes), pizza boxes, food wrappers, paper towels, personal hygiene paper, gift wrap, blueprints and carbon paper.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.**

Aluminum must now be separated from other materials. **Please crush cans.**

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or windshields cannot be accepted.

HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –WATCH FOR DATES FOR 2010.

