

# *Town of Greenland*

## *2022 Annual Report*



*For the year ending December 31, 2022*

**Annual Reports**  
**of the**  
**Town of Greenland**  
**New Hampshire**

**FOR THE FISCAL YEAR ENDING**  
**DECEMBER 31, 2022**

**AS COMPILED BY THE TOWN OFFICERS**

## ~ TABLE OF CONTENTS ~

Memorium .....	2
Greenland's Citizen of the Year .....	5
Historical Article .....	3
Greenland's Boston Post Cane Recipients .....	6
Town Officers.....	7
Town Election, Special Town Meeting and Ballot Results.....	10
Financial Reports	
Auditors Letters .....	73
Rate of Taxation .....	34
Schedule of Town Property .....	59
Summary Inventory of Valuation – MS 1 .....	25
Tax Collectors – MS 61 .....	37
Wages of Town Employces.....	70
Department and Committee Reports	
Assessing Report .....	43
Board of Selectmen .....	31
Building Inspector/Code Enforcement .....	44
Cemetery Trustees .....	57
Conservation Commission.....	51
Emergency Management .....	49
Fire Department.....	47
Greenland's 300 <sup>th</sup> Anniversary .....	67
Health Officer .....	50
Planning Board .....	60
Police Department .....	45
Recreation Commission Report.....	65
Recycling Report.....	61
Tax Collector/Town Clerk.....	33
Town Administrator .....	32
Treasurer .....	58
Trustees of the Trust Funds .....	54
Vital Statistics.....	35
Weeks Public Library .....	68
Greenland School District Report .....	128
Wages of School Employees .....	147
School Audit Report .....	150
<b>Town &amp; School Warrants &amp; Budgets.....</b>	<b>Colored</b>

## ~ IN MEMORIUM ~

This year's Annual Report is dedicated to the memory of the following people who served in Town government positions – both elected and appointed, as well as being active in community service. An appreciative community honors them with this dedication.



### « Leroy “Leap” Syphers 04/16/1936 - 03/15/2022 »

Leap was a very respected and dedicated member of our community. He served on the Planning Board from 1995 until 2000, as well as Cemetery Trustees and Trustee of the Trust Funds from 2004 until 2008. Leap was a patriotic American and a lifelong member of the Greenland Vets. He generously volunteered his time with helping put on the many corned beef dinners, Veteran’s Day breakfasts and the famous Christmas Tree sales. He will be missed by all who knew him.



### « Lizbeth Cummings 09/25/1949 – 06/09/2022 »

Liz was a very respected and dedicated member of our community. She loved Greenland and served her community faithfully doing whatever it took to improve her town. This included Liz starting work at the Town Hall in 2004 and working until 2022; at one point she served as acting Town Administrator and eventually retired as Financial Director after 18 years. Liz also served as a member of the Zoning Board of Adjustment from 2006 until 2020. She was very knowledgeable and a huge asset to our Town. She will be missed by all who knew her.





## ~ GREENLAND AND GUNDALOWS ~

(A little bit of history)

Gundalows were once as important to the Seacoast Area as tractor-trailer trucks and trains are today. Large, barge-like vessels with a sail, they plied the coastal waterways, rivers, and bays transporting people and goods.

Developed from simple barges during Colonial times, these sturdy shallow-draft vessels were vital to the area's economy. Taking advantage of the high flood tides, a gundalow could be floated deep into the marshlands, where it would be landed as the tide went out.

Once the tide was out, it could be loaded with cargo such as the abundant salt marsh hay, mast trees and lumber, brick and stone, or produce and goods from the farms and settlements that dotted Great Bay. When the tide came in, it would be refloated with its cargo, and use a combination of the swift tides, wind, and poles to bring the vessel and its cargo to its destination, whether it was a town on the far side of Great Bay, Portsmouth to be loaded onto a ship, or in a few cases, braving the coast for a voyage as far away as Newburyport, Boston or Cape Cod.

Often built by farmers along the shores of Great Bay and its' tributaries, the quality of these vessels varied greatly, but all shared common characteristics. Heavy timbers sixty to seventy feet long made up the hull, which made them durable and suitable to carrying heavy cargoes such as brick, stone, or coal. They would have a short mast that was low enough to pass under most bridges. This supported a long spar, from which a lateen sail provided some propulsion with a favorable wind. A wide flat hull that drafted perhaps four feet of water provided shallow draft for sailing into salt marshes, while a retractable leeboard on one side helped it sail along. They were neither swift nor graceful as a tall ship may have been, but they were vital for moving materials around in an era before good roads, when waterways were the highways of a new nation.



**"Captain Edward H. Adams" in 2002**

Over time, the design became more refined, so they were decked over, provided a small cabin and a proper rudder. Some were built purely for passenger use, or pleasure boating, while others hauled both passengers and cargo, or simply stuck to bulk cargo. Anyone who sailed on these sturdy vessels was often looked down at with some derision by coastal trading vessels and sailing ships alike, although they were welcomed aboard when they needed more men to join a crew.

Competition from the railroads, trucks, and powered vessels spelled the demise of the gundalow, which completely vanished from local waters by the early 1900s. The last gundalow of note to sail was the *Fanny M*, built and launched by Edward H. Adams in 1885. By 1920, she was found abandoned on Dover Point. Fortunately, a team from the Smithsonian came to survey the derelict vessel, and that report and surviving models forms the basis of the three gundalows you may see on the Seacoast today.

Launched in 1982, the *Captain Edward H. Adams* was built at Strawberry Banke in Portsmouth, using traditional construction techniques. A true replica in every sense of the word, she spent several decades plying the waters of Great Bay and the Piscataqua River. When not docked at Prescott Park, she would be found moored off the Great Bay Discovery Center in Greenland, awaiting visitors to learn more about the inland sea. But without an engine, she could not carry passengers on trips, and like all wooden vessels, she grew old, and was retired in 2011. Today she lies preserved on land in the Henry Law Park in Dover, not too far from the Cocheco River.

Another gundalow, the *Driftwood II* still resides at the Great Bay Discovery Center. Granted, this is a scale replica in the playground between the visitor center and the start of a half mile scenic boardwalk, where people can explore the many things that make the estuary so unique. The Discovery Center grounds are open from dawn to dusk, year-round. To find out more, please visit [greatbay.org](http://greatbay.org).

The gundalow *Piscataqua* was launched in 2011 from Pierce Island in Portsmouth to replace the aging *Captain Edward H. Adams*. Unlike her predecessor, the *Piscataqua* has an engine, and complies with U.S. Coast Guard regulations, so she can take passengers on tours on her broad open deck. Operated by the Gundalow Company, she remains docked in Portsmouth at Prescott Park, where she offers cruises during the summer season. To find out more, please visit [www.gundalow.org](http://www.gundalow.org).



GCS 3<sup>rd</sup> grade students visiting the gundalow in 2010 “Captain Edward H. Adams”



## ~ GREENLAND CITIZEN OF THE YEAR ~

Jenna Raizes	2022		
Craig & Marcia McLaughlin	2021	Ann Mayer	2000
Barbara Wilson	2019	Trudy Beck	1999
Walter Lang	2018	Bonnie Gardner	1998
Anne Beauchemin	2017	Carl & Mary Mueller	1997
Paul F. Hughes	2016	Richard Carlin	1996
Kathleen Rugg	2015	Robert Grodan	1995
Sheila Pratt	2014	Cynthia Smith	1994
Ralph Cresta	2013	Roy & Violet Chisholm	1993
Donna Lee Lewis	2012	Carol Sanderson	1991
Dick & Barbie Hazzard	2011	Luther Preston	1990
Robert Krasko	2010	Chip Hussey	1989
Mo & Colleen Sodini	2009	Sharon Fernald	1988
George P. Hayden	2008	Duncan Brackett	1987
Marie Hussey	2007	Lena Kohlhase	1986
Laurie Lebar	2006	Herbert Wilson	1985
Luther Preston	2005	Paul C. Hughes	1984
Jerrian Hartmann	2004	Philip Rowe	1984
Shirley G. Hoonhout	2003	Edna Weeks	1983
Ruth Barnes	2002	Frederick Bourassa	1982
Edith Lovering	2001	Frank Richards	1981

**Sponsored by the Greenland Women's Club**



Jenna Raizes (center) 2022 Citizens of the Year

## ~ BOSTON POST CANE RECIPIENTS ~

<u>NAME</u>	<u>AGE WHEN PRESENTED</u>	<u>DATE OF DEATH</u>
Josiah Edgerly	94	08/11/1911
Rev. Dr. Edward Robie	89	09/20/1917
Edward A. Libby	81	11/15/1928
Mrs. Abby D. Littlefield	90	11/12/1931
George H. Berry	82	12/05/1934

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 the State of New York when he retired. After the Greenland Historical Society was organized in 1967, Mr. Lynam returned the Post Cane to the Town.

Mrs. Mary J. Bouchard	94	09/10/1968
Mrs. Jennie L. Haines	95	08/14/1970
Mrs. Alice C. Reynolds	93	02/12/1975
Mrs. Florence M. Ireland	94	10/11/1980
Mrs. Bertha I. Norton	95	11/04/1982
Mrs. Emma J. Ladd	93	08/28/1984
Miss Edna G. Wilcox	91	10/25/1986
Richard B. Carlton	92	01/28/1989
Mrs. Edith M. Fisher	95	03/13/1990
Mrs. Anna F. McGrath	92	01/13/1992
Mrs. Edith G. Gardner	93	09/09/1993
Frank M. Emery, Sr.	94	03/20/1997
A. Parker Twombly	94	03/17/2002
Mrs. Rosamond Hughes	95	06/25/2003
Mrs. Dorothy A. Dowling	93	03/18/2004*
Mrs. Palmyre Sirois	97	09/01/2015
Mrs. Edith Lovering	98	07/11/2017
Elmer M. Sewall (Presented on 09/18/2017)	98	

\* The Post Cane was not presented between the years 2004 and 2009.



Boston Post Cane



## ~ ELECTED AND APPOINTED OFFICIALS ~

### **MODERATOR**

Dean Bouffard

Term Ends 2024

### **TOWN CLERK-TAX COLLECTOR**

Marguerite "Marge" Morgan

Term Ends 2025

Amy Bauer, Deputy

### **BOARD OF SELECTMEN**

Steven Smith, Chair

Term Ends 2025

Vaughan Morgan, Vice Chair

Term Ends 2025

Randy Bunnell

Term Ends 2024

James Connelly

Term Ends 2023

Richard Winsor

Term Ends 2023

### **SUPERVISORS OF THE CHECKLIST**

Winston "Gus" Gouzoules

Term Ends 2028

Joseph Philbrick

Term Ends 2026

Marilyn Page

Term Ends 2024

### **NH STATE SENATE (District 24)**

Senator Debra Altschiller (603) 271-4063

(603) 271-4063

debra.altschiller@leg.state.nh.us

### **NH STATE REPRESENTATIVES**

Dennis Malloy (District 24)

Greenland Office (603) 970-1827

dennis.malloy@leg.state.nh.us

Jaci Grote (District 24)

Rye Office (603) 379-2007

jaci.grote@leg.state.nh.us

### **U.S. REPRESENTATIVES**

Chris Pappas

(202) 225-5456

Ann Kuster

(202) 225-5206

### **U.S. SENATORS**

Maggie Hassan (D-NH)

(202) 224-3324

Jeanne Shaheen (D-NH)

(202) 224-2841

### **BOARD OF ADJUSTMENT**

David Sandmann, Chair (Resign 9/22)

Term Ends 2023

Leonard Schwab, Chair

Term Ends 2025

Chip Hussey, Vice Chair (Appt 6/22)

Term Ends 2023

Ronald Gross (Resign 6/22)

Term Ends 2024

Stephen Gerrato

Term Ends 2024

Richard Rugg

Term Ends 2025

Bill Bilodeau (Appt 6/22)

Term Ends 2023

**TRUSTEES OF THE TRUST FUNDS**

Dennis Malloy, Chair	Term Ends	2025
Richard Rugg	Term Ends	2023
Pamela Diamantis	Term Ends	2024

**CEMETERY TRUSTEES**

Michele Kaulback, Chair	Term Ends	2023
Robert Ellwood	Term Ends	2025
Donna Waldron	Term Ends	2024
Paul Hayden, Sexton		

**PLANNING BOARD**

Dave Moore, Chair	Term Ends	2025
John McDevitt, Vice Chair	Term Ends	2024
Stephen Gerrato	Term Ends	2025
Stu Gerome	Term Ends	2023
Bob Dion, Rock. Planning Commissioner	Term Ends	2024
Catie Medeiros	Term Ends	2024
Richard Winsor, Selectman's Rep	Term Ends	2023
Stephen Gerrato, Rock. Planning Commissioner	Term Ends	2023
Philip Dion, Alternate	Term Ends	2023
Frank Catapano, Alternate	Term Ends	2023

**LIBRARY TRUSTEES**

Christine Peters, Chair	Term Ends	2024
Eileen Bischoff	Term Ends	2023
Marcia McLaughlin	Term Ends	2025
Jane Mann	Term Ends	2025
Libby Ellwood	Term Ends	2024
Katherine Bivona, Alternate	Term Ends	2023
David Phreaner, Alternate	Term Ends	2023

**CONSERVATION COMMISSION**

Lloyd Ziel, Chair	Appointment Ends	2023
Joseph Fedora, Vice Ch. (Resigned 11/22)	Appointment Ends	2024
Bradley Lajoie	Appointment Ends	2023
Bill Bilodeau	Appointment Ends	2024
Chip Hussey	Appointment Ends	2025
Laura Byergo	Appointment Ends	2025
Stephan Toth	Appointment Ends	2023
Kathleen Babin-Johnson	Appointment Ends	2025

**BUDGET COMMITTEE**

Robert Krasko, Chair  
Paul Sanderson, Vice Ch(Resigned 9/22)  
Frank Hansler, Vice Chair  
Michael Bilodeau  
Zach Pike  
Michael Catapano  
Don Miller  
Mark Connelly  
Glenn Page  
Todd Cadle  
James Connelly  
Patrick Walsh

Term Ends 2024  
Term Ends 2023  
Term Ends 2023  
Term Ends 2024  
Term Ends 2025  
Term Ends 2023  
Term Ends 2023  
Term Ends 2025  
Term Ends 2025  
Term Ends 2024  
Selectmen's Rep.  
School Board Rep.

**RECREATION COMMITTEE**

Sharon Hussey-McLaughlin, Chair  
D.J. Haskins  
Christopher Keenan  
Erika Coombs

Appointment Ends 2025  
Appointment Ends 2025  
Appointment Ends 2025  
Appointment Ends 2025

**TOWN ADMINISTRATOR**

Matt Scruton (resigned Oct. 2022)  
Paul Sanderson (started Oct. 2022)

**CHIEF OF POLICE DEPARTMENT  
CHIEF OF FIRE DEPARTMENT**

Tara Laurent  
Ralph Cresta

**BLDING INSPECTOR/CODE ENF.  
FIRE PREVENTION/CODE ENF.**

Jack Shephard (resigned Oct. 2022)  
Paul St.Cyr (started Nov. 2022)

**EMERGENCY MGT DIRECTOR  
TOWN COUNSEL  
HEALTH OFFICER**

Dennis Cote  
Drummond Woodsum  
Dennis Cote  
Jeffrey Canfield, Deputy  
Tara Laurent  
Amy Bauer  
Marguerite Morgan  
Jack Shephard

**HIGHWAY SAFETY COMMITTEE**

~ TOWN OF GREENLAND, NH ~  
2022  
MINUTES OF DELIBERATIVE SESSION

On February 5, 2022, Moderator Dean Bouffard opened the Deliberative Session at 9:05 A. M. and explained that the meeting was being streamed live on Zoom. However, only voters physically in attendance and checked in may comment on any article or vote on any amendments. Face masks and sanitizer are available in the lobby and the seating has been spaced for social distancing. He then led the attendees in the Pledge of Allegiance.

Before the deliberation of the warrant articles on the posted Warrant, Mr. Bouffard introduced the Selectmen; Steve Smith, Chairman, James Connelly, Vice Chairman, Richard Winsor, Richard Hussey, Randy Bunnell, also Matthew Scruton, Town Administrator, Bob Krasko, Budget Committee Chairman, Marge Morgan, Town Clerk and Charlotte Hussey, Administrative Assistant. He went on to explain the purpose of the meeting and the rules to be followed with regard to the process to speak and to amend a warrant article. The articles will be read as posted in the Warrant and as published in the Town Voter's Guide. In 2015, the town voted to adopt SB-2, under RSA 40:13. It states that a Deliberative Session allows for the explanation, discussion, debate or amendment of the Warrant Articles. The final vote on each article will be taken on Tuesday, March 8, 2022, between 8:00 A.M. and 7:00 P.M. Mr. Bouffard emphasized that all the articles on the warrant will appear on the ballot in the March election in the form they appeared on the warrant or as amended by the voters at this meeting. He then proceeded to explain how the meeting would proceed. Each article will be read as written, then open for an explanation, comments or amendments. A member of the Select Board may explain the article with their recommendations for or against the article, and the floor will then be open for discussion and debate. Mr. Bouffard then asked that any amendments be made in writing for presentation to the Town Clerk. An explanation of the 10% limitation on Article 5, the Operating Budget was given. The limitation means that the budget cannot be increased by more than \$656,072. The process of voting on an amendment by raising the yellow card given to voters at check-in and the term "restrict reconsideration" of an article were explained in detail.

**Article 1 : Election of Town Officers**

Town Moderator	- 1 position - 2 years
Town Clerk/Tax Collector	- 1 position - 3 years
Selectman	- 2 positions - 3 years
Supervisor of Checklist	- 1 position - 6 years
Library Trustee	- 2 positions - 3 years
Trustee of Trust Funds	- 1 position - 3 years
Zoning Bd. Of Adjustment	- 2 positions - 3 years
Planning Board	- 2 positions - 3 years
Budget Committee	- 3 positions - 3 years

Articles 2, 3 and 4 are amendments to the zoning articles submitted and recommended by the Planning Board and are explained in the Voter's Guide. By law, these cannot be amended.

**Article 2:** Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article III - Establishment of Districts, Section 3.6 - Table of Uses, Item 10 - Multi-Family Use in the CA Commercial A District from a use allowed by Special Exception to a use allowed by Conditional Use Permit (CUP). In addition, amend title of Section 3.6.2 to include multi-family uses.

Amend Article III - Establishment of Districts, Section 3.6 - Table of Uses, Item 10 - Multi-Family Use in the CA Commercial A District from a use allowed by Special Exception to a use allowed by Conditional Use Permit (CUP). In addition, amend title of Section 3.6.2 to include multi-family uses.



***Recommended by the Planning Board***

This article will require that 10% of the units built in an age-restricted housing development be affordable housing, allowing expanded opportunities for Greenland residents to remain in the community.

There being no discussion, this article will appear on the ballot as it appears on the warrant.

**Article 3:** Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article XIX - Age Restricted (Senior) Housing Ordinance, by amending a portion of Section 19.1 – Purpose, to read as follows: “The regulations in this section have been established for the purpose of encouraging construction of Age Restricted Housing (ARH) cluster developments which includes affordable units per Article XXIX – Workforce Housing, Section 29.5 – Definitions. In addition, amend Section 19.3 - General Standards, by adding the following new subsection: U. Ten percent (10%) of the Dwelling Unit Density derived from the overall density calculation required in Sections J & K shall be set aside as affordable as defined in Article XXIX - Workforce Housing; this would include the construction of either owner occupied or renter occupied workforce housing units. All other provisions outlined in Article XXIX – Workforce Housing, as applicable, shall apply including Section 29.2 - Authority, 29.4 - Conditional Use Permit Criteria, 29.5 - Definitions, 29.7 - Workforce Housing General Standards, 29.8 - Assurance of Continued Affordability, and 29.9 - Administration, Compliance and Monitoring.

***Recommended by the Planning Board***

This article will require that 10% of the units built in an age-restricted housing development be affordable housing, allowing expanded opportunities for Greenland residents to remain in the community.

There being no discussion, the article will appear on the ballot as it appears on the warrant.

**Article 4:** Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend the Greenland Zoning Ordinance by adding the following new article: ARTICLE XXX - IMPACT FEES, that will establish the authority to collect fees as the result of new development to offset impacts to town capital facilities. The Article will include the following Sections: 30.1 - PURPOSE; 30.2 – AUTHORITY: this Ordinance is established pursuant to The State of New Hampshire RSA 674:21 (V). All references in this Ordinance will refer to State of New Hampshire RSA's; 30.3 – INTENT: this Ordinance is intended to implement and be consistent with the Town of Greenland's Master Plan, allocate a fair and equitable share of the cost of public capital facilities (including school construction) to new development, require that new development contribute its proportionate share of funds necessary to accommodate its impact on public facilities, and apply to all forms of development identified in NH RSA 674:21 (V), other than the sewer and water facilities.; 30.4 – FINDINGS: the Town of Greenland is responsible for and committed to the provision of public facilities and services at levels necessary to support residential and non-residential growth and development. Such facilities and services have been and will be provided by the Town utilizing funds allocated via the Capital Improvements Program as regularly updated pursuant to NH RSA 674:5. The rate of growth experienced by the Town in recent years and projected growth rates, have and will continue to necessitate an expenditure of public funds in order to provide adequate facility standards. New development may create a need for the construction, equipping or expanding of public capital facilities. The imposition of impact fees is one of the available methods of ensuring that public expenditures are not excessive, and that new development bears a proportionate share of the cost of public capital facilities necessary to accommodate such development. This must be done in order to promote and ensure the public health, safety and welfare. The fees established by the Impact Fee Schedules for the categories identified in Section 30.3 are derived from, based upon, and shall not exceed the costs of: providing additional public capital facilities necessitated by the new development for which

the fees are levied or compensating the Town of Greenland for expenditures made for existing public facilities that were constructed in anticipation of new growth and development. 30.5 - DEFINITIONS; 30.6 - OFF-SITE IMPROVEMENT; 30.7 - IMPOSITION OF IMPACT FEES FOR NEW DEVELOPMENT; 30.8 - COMPUTATION OF IMPACT FEES: A. Amount of Impact Fees and Type of Facilities - The amounts of the impact fees shall be determined using the values contained in the Impact Fee Schedules for the following types of facilities: \* Storm water, drainage and flood control facilities \* Public road systems and rights-of-way \* Municipal office facilities \* Public school facilities (Town of Greenland) \* The municipality's proportional share of capital facilities of a cooperative or regional governmental venture \* Public safety facilities \* Public health facilities \* Solid waste collection, transfer, recycling, processing and disposal facilities \* Public library facilities \* Public recreational facilities not including public open space. 30.9 - ADMINISTRATION AND CUSTODY OF FUNDS COLLECTED; 30.10 - REFUND OF FEES PAID; 30.11 - CREDITS IN EXCHANGE FOR PUBLIC CAPITAL FACILITIES; 30.12 - ADDITIONAL ASSESSMENTS; 30.13 - PREMATURE AND SCATTERED DEVELOPMENT; 30.14 - ESTABLISHMENT, CALCULATION, REVIEW & TERMINATION OF IMPACT FEES; 30.14.1 - ESTABLISHMENT OF IMPACT FEES; 30.14.2 - IMPACT FEE SCHEDULE CALCULATION; 30.14.3 - REVIEW OF IMPACT FEES; 30.14.4 - TERMINATION OF IMPACT FEES; 30.15 - SEVERABILITY & 30.16 - EFFECTIVE DATE.

***Recommended by the Planning Board***

The addition of this new Zoning Ordinance allows the Planning Board to set impact fees on new development in Town. Impact fees may help the tax rate by being applied to existing capital debt (Example: impact fees could be used to help pay down the Library bond or future school expansion projects). Impact fees are set by the Planning Board and Board of Selectmen.

There being no discussion, this article will appear on the ballot as it appears on the warrant.

**Article 5: OPERATING BUDGET**

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$5,660,596? Should this article be defeated, the default budget shall be \$5,846,009, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

(NOTE: This warrant article [Operating Budget] does not include appropriations in any other warrant article.)

***Not Recommended by the Board of Selectmen: 5-0***

***Recommended by the Budget Committee: 6-3***

***Projected Tax Rate Impact: \$6.43 Per Thousand of Assessed Valuation***

James Connelly explained the Selectmen's reasoning for not recommending the budget. The budget this year is substantially the same as last year's requirements with the exception of a 3% wage increase for employees. The Selectmen's budget this year is pretty much flat at \$5,929,000. The Budget Committee's budget of \$5,660,000 is a decrease in the Town budget by \$270,000. This reduction is for the maintenance of roads. This decrease by the Budget Committee of \$290,000, reduces the maintenance of the roads down to \$1.00. In the future, if the town has a large road project, the money in the CRF can be used for this purpose and for contingencies. Having funds in the CRF for a large future project will save the town and ensure the maintenance of existing roads, extending their life and will save additional tax payer money in the long run.

Therefore, Mr. Connelly made a motion to amend Article 5 to \$5,929,266. Steven Smith seconded the motion to amend.

Mr. Paul Sanderson, Vice Chairman of the Budget Committee spoke in opposition to this motion. The reason that the Budget Committee reduced the budget was due to the fact that they had additional information regarding the Unreserved Fund Balance. There are two highway maintenance funds, the Road Maintenance Fund with a balance of \$556,179 and a second Road Maintenance Fund, funded by motor vehicle registrations with a balance of \$315,548. Mr. Sanderson went on to explain the Unreserved Fund Balance and its purpose. It can only be used under certain circumstances. One instance is, in the event of an emergency, the Town can apply to the Department of Revenue to use this fund. The second reason is the appropriations (warrant articles) that come from the Town Meeting. However, they cannot be used in the middle of the year by the Selectmen. During the tax setting process, the Unreserved Fund Balance was approximately \$2,016,000. Mr. Sanderson further explained how the 2021 invoices and the 2022 invoices through January affect this balance. Department of Revenue criteria for the percentage to be retained in this fund is 5%-17%. Current balance is \$2,017,030. This is excessive and some of this fund should get used to offset road maintenance. Our current tax rate is \$18.72. If this offset, using our Unreserved Fund Balance is not used, our tax rate will be of \$20/m within a year. Therefore, the Budget Committee felt that the Town had too much money in this Fund and some should be used for appropriations from this meeting and also be used to reduce our tax rate at the next rate setting this fall. The school is proposing a \$.66 increase, which could cause our tax rate to be \$20. We must take some action today to prevent this. Mr. Sanderson requested that the voters present reject this proposed amendment and take some action today at this meeting.

Mr. Bouffard asked if there was any further discussion of this proposed Amendment to change the Budget to \$5,929,266. A vote was taken. A majority of voters voted no and the amendment was not adopted.

Mr. Connelly then made a motion to amend the Budget to \$5,846,000. Motion seconded by Steve Smith.

Mr. Sanderson, per the Budget Committee, recommended that the voters vote no on this amendment. There followed a discussion by other members of the Budget Committee and some residents who requested a no vote on this amendment.

A vote was taken. A majority of voters voted no and the amendment was not adopted.

Mr. Dick Rugg proposed an amendment to Article 5 to "raise and appropriate the sum of \$20,000 to the Cemetery Budget to be placed in account #4195-217, contracted services". There being no second to the amendment to Article 5, the amendment failed.

There being no further discussion, Article 5 will appear on the ballot as it appears on the Warrant.

#### **Article 06: POLICE STATION MAINTENANCE**

To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established. (Majority vote required.)

***Recommended by the Board of Selectmen: 5-0  
Not Recommended by the Budget Committee: 5-3, 1 abstain***

Richard Hussey explained that the roof on the police station needs to be done within the next two years, as well as the HVAC system in 2022 and other structural needs. This fund was approved at the 2019 Town Meeting.

Mr. Sanderson spoke again on behalf of the Budget Committee stating the reason for not recommending this Article. As he previously explained the funds should come from the Unreserved Fund Balance.

Mr. Sanderson moved an Amendment to Article 6 – “To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established; such sum to come from the Unreserved Fund Balance and not from general taxation.” Motion was seconded.

There followed a brief discussion of the balance in the CRF. Mr. Smith explained that there was \$18,501.29 currently in the fund and this amount will not cover what is necessary to complete the repairs needed.

There being no further discussion, a vote was taken on the amendment and the amendment was adopted.

**Amendment to Article 6** – To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established; such sum to come from the Unreserved Fund Balance and not from general taxation.

There being no further discussion, Article 6 will appear on the ballot as it appears in the Warrant as amended.

#### **Article 07: POLICE EQUIPMENT CRF**

To see if the Town will vote to raise and appropriate the sum of \$5,700 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority vote required.)

*Recommended by the Board of Selectmen: 5-0*

*Recommended by the Budget Committee: 6-3*

*Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation*

Richard Hussey explained that this fund is used primarily for police officer’s ballistic vests, which need to be replaced approximately every five years. In addition, the portable radios are old and need to be replaced soon.

There being no discussion, Article 7 will appear on the ballot as it appears in the Warrant.

#### **Article 08: AMBULANCE BILLING**

To see if the town will vote to raise and appropriate the sum of \$4,500 for the purpose of ambulance billing expenses with said funds to come from the Fire and Ambulance Special Revenue Fund. (Majority vote required.)

*Recommended by the Board of Selectmen: 5-0*

*Recommended by the Budget Committee: 9-0*

*Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation*

Richard Hussey explained this withdrawal from the Fire and Ambulance Special Reserve Fund would be used to defray the 2022 ambulance billing expenses.

There being no further discussion on this Article, it will appear on the ballot as it appears in the Warrant.

#### **Article 09: NEW FIRE STATION CRF**

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority vote required.)

*Recommended by the Board of Selectmen: 5-0*

*Recommended by the Budget Committee: 5-4*

*Projected Tax Rate Impact: \$0.09 Per Thousand of Assessed Valuation*



Richard Winsor explained that this Capital Reserve Fund was established in 2020 for the purpose of financing all or part of the cost for construction of a new Fire Station. This CRF is a plan for future savings. At this time there is approximately \$150,000.

There being no further discussion on this Article, it will appear on the ballot as it appears in the Warrant.

#### **Article 10: TOWN EQUIPMENT CRF**

To see if the Town will vote to raise and appropriate the sum of \$7,500 to be added to the Town Equipment Capital Reserve Fund previously established. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required.)

***Recommended by the Board of Selectmen: 5-0***

***Recommended by the Budget Committee: 6-3***

***Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation***

Richard Winsor explained the purpose of Article 10. These funds will be used for future projects and equipment, including the HVAC system at the Town Hall. The current system is over 30 years old and is inadequate. There is \$69,000 approximately in that fund.

There being no further discussion on this Article, the article will appear on the ballot as it appears on the Warrant.

#### **Article 11: DISCONTINUE PUBLIC WORKS BUILDING CRF**

To see if the town will vote to discontinue the following Capital Reserve Fund: Public Works Building CRF. Said funds and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Richard Winsor explained that the Trustees of the Trust Funds established in this fund in 2020 after the warrant passed at Town Meeting. However, the voters did not appropriate any funding for it. This is strictly a housekeeping issue.

There being no further discussion on this Article, it will appear on the ballot as it appears in the Warrant.

#### **Article 12: ROAD IMPROVEMENT CRF**

To see if the Town will vote to raise and appropriate the sum of \$200,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required.)

***Recommended by the Board of Selectmen: 5-0***

***Recommended by the Budget Committee: 7-1, 1 abstain***

***Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation***

Richard Winsor explained that due to Covid, road improvements were put on hold. This year Mr. Winsor discussed the roads to be repaired. This year this fund was used for road improvements (primarily paving). Road projects will be determined based on recommendations from the Town Engineer and based on funding received from the Town. The Budget Committee's recommended budget was \$1 budgeted for road projects in 2022. If the budget is approved without change, the Town will depend on the CRFs created in 2006 for this purpose.

He further stated the names of the roads on the list that Underwood Engineering has determined were the most critical. Instead of waiting until the roads are in terrible disrepair, the plan is to do preventative maintenance on these roads beforehand and to be proactive.

A resident questioned whether there was any federal funding for roads. None has been appropriated as of this date and, if there were, they go directly to the State to be disbursed by them. Any opportunities to get funding would have to be applied for and the funds are then placed into our Unreserved Fund Balance to be used at a later date. Steve Smith explained the Route 33 corridor is the main concern, which is a State issue.

There being no further discussion on this article, it will appear on the ballot as it appears in the Warrant.

**Article 13: MUNICIPAL & REGIONAL TRANSPORTATION IMPROVEMENT CRF WITHDRAWAL**

To see if the town will vote to raise and appropriate the sum of \$200,000 for road improvement and the paving of roads (to be identified by the Board of Selectmen) and authorize the withdrawal of \$200,000 from the Municipal & Regional Transportation Improvement CRF created in 2006 for that purpose. No amount to be raised from taxation. (Majority vote required)

*Recommended by the Board of Selectmen: 5-0*

*Recommended by the Budget Committee: 7-2*

*Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation*

Mr. Smith proposed an amendment to reduce this article from \$200,000 to “\$0”. Seconded by Richard Winsor. A resident questioned “why” reduce this article to \$0.

Mr. Smith went on to explain that there is a CRF with a balance of \$169,738. There is not enough monies in this CRF to cover the cost of this Article. Therefore, we did not want to deplete the balance in that fund.

A brief discussion followed. Mr. Winsor further explained the Select Board’s reasoning. Mr. Sanderson discussed the discrepancy in the CRF and the amounts available and agreed with the Selectmen’s recommendation.

There being no further discussion, a vote was taken on the Amendment and the amendment was adopted.

**Article 13: as amended will read:** “To see if the Town will vote to raise and appropriate the sum of \$0 for road improvement and the paving of roads (to be identified by the Board of Selectmen) and authorize the withdrawal of \$0 from the Municipal & Regional Transportation Improvement CRF created in 2006 for that purpose. No amount raised by taxation.”

There being no further discussion on this Article, it will appear on the ballot in the form on the warrant as amended.

Randy Bunnell made a motion to restrict reconsideration on Articles 1 through 13. The motion was seconded by Mr. Winsor. A vote was taken, and the Motion was adopted. Reconsideration of Articles 1 through 13 is restricted.

**Article 14: RETIREMENT LIABILITY CRF**

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Retirement Liability Capital Reserve Fund previously established. (Majority vote required)

*Recommended by the Board of Selectmen: 5-0*

*Recommended by the Budget Committee: 7-2*

*Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation*

Mr. Smith explained that this is a savings account for retirees. Recently we had Sgt. Wayne Young retire and we had to dip into this fund.

The Capital Reserve Fund was established in 2011 for the purpose of funding retirement liabilities for long term employees of the Town that leave. This reduces the annual budget request as monies from this fund can be used when needed.

There being no further discussion, this article will appear on the ballot as it appears in the Warrant.

#### **Article 15: CONSERVATION LAND CRF WITHDRAWAL FOR EASEMENT**

To see if the town will vote to raise and appropriate the sum of \$200,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural, forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. Approval of the easement language is subject to the Board of Selectmen's final review and approval. Further, to authorize the withdrawal of \$200,000 from the Conservation Land Fund created for that purpose. This approval will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. (Majority vote required)

***Recommended by the Board of Selectmen: 4-0, 1 abstain***

***Recommended by the Budget Committee: 6-3***

***Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation***

Mr. Bunnell explained the Conservation Land Fund has \$307,582.61 as a balance. Greenland has the opportunity to conserve this land. If approved, funding will help conserve approximately 154 acres of undeveloped land near Great Bay. Articles 15 and 16 would contribute to the Town's share for the easement of \$700,000. This Article uses the Town's Conservation Land CRF for funding and would reduce the balance of the Town's Conservation land CRF by \$200,000. The appraised easement value is approximately \$4,235,000 in total but other sources of funding, including private sources, federal funding and private funding are being sought by the Southeast Land Trust to make this easement acquisition possible. The easement would be in perpetuity, prevent the development of the land and limit its use to agricultural purposes.

There was a meeting at Weeks Public Library and the consensus of those present was in agreement with this article.

With permission of the meeting, a representative from Southeast Land Trust presented a slide show, spoke, and explained the entire process regarding this Article, along with the history of this property and the need to conserve this property. He answered several questions regarding its use as well as the reasons to preserve this area. Also there are 3 wells on this property, and it is important to keep the water clean, as well as protect the abundance of wildlife.

Please note for the record that Chair Smith, a member of the Smith family, has recused himself from all voting on Articles 15 and 16, as these pertain to his family's property.

Mr. Walsh suggested that we float a bond for \$700,000 over a ten-year period. Mr. Bouffard, Moderator, explained that by law this could not be turned into a bond.

Mr. Smith explained that this money was coming from a Conservation CRF so that there would be no tax impact. However, Article 16 would have a tax impact.

There being no further discussion, the article will appear on the ballot as it appears on the Warrant.

## **Article 16: CONSERVATION EASEMENT**

To see if the Town will vote to raise and appropriate the sum \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. (Majority vote required)

***Recommended by the Board of Selectmen: 5-0 abstain***

***Recommended by the Budget Committee: 6-3***

***Projected Tax Rate Impact: \$0.57 per Thousand of Assessed Valuation***

Mr. Bunnell explained that this is a non-lapsing warrant article and is not considered a Capital Reserve Fund. Funds can only be used for conservation.

The Conservation Committee chairperson strongly supports this article and went on to explain the reasons why. Costs will only increase in the future. She further requested that careful consideration be given to the Article and its purpose should not be taken lightly. A question was asked how many single-family houses could be built. Mr. Smith answered 71 single family homes and 151 age-restricted housing.

Mrs. Fleming made a motion to amend this article as follows: "This sum to come from the Unreserved Fund Balance. No amount to be raised from taxation." The motion was seconded by Mark Fleming.

There followed a lengthy discussion of the pros and cons of using the fund balance, the reasons for its use and who has the authority to expend from it.

Mr. Sanderson explained that presently we have \$2,370,491, deducting the \$200,000 from the previous article, the balance would be \$2,170,000. Depending on what is decided during today's meeting and, in the future if any withdrawals are made, the balance would be approximately \$1,800,500, not including any funds that would increase this balance. There continued a lengthy discussion for and against the amendment.

At the conclusion of discussion, a vote was taken on the Amendment, and it was adopted by a vote of 28 voters in favor, and 22 against.

**As amended Article 16 will read:** "To see if the Town will vote to raise and appropriate the sum \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. This sum to come from the unassigned fund balance. No amount to be raised from taxation." (Majority vote required)

There being no further discussion, this article will appear on the ballot in the form it appears on the Warrant as amended.



## **Article 17: TOWN CONSERVATION SUPPORT**

To see if the Town will vote to raise and appropriate the sum of \$17,600 for supporting Conservation. Possible uses include, but are not limited to, the maintenance of conservation lands, open space and trails as well as research and public outreach. Funds may also be used towards the cost-share portion of conservation related grants. The Conservation Commission shall be the agents to expend. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the said purposes are completed or by the end of 2024, whichever is sooner. (Majority vote required)

***Recommended by the Board of Selectmen: 5-0***

***Recommended by the Budget Committee: 6-3***

***Projected Tax Rate Impact: \$0.02 Per Thousand of Assessed Valuation***

Mr. Bunnell spoke and explained that this is a 3 year non-lapsing warrant article and is not considered a Capital Reserve Fund. Funds can only be used for Conservation. We have new conservation opportunities. Mr. Smith explained that this \$17,500 was left out of the budget, therefore, this is the reason for including this warrant article on the ballot.

There being no further discussion, this article will appear on the ballot as it appears in the Warrant.

Mr. Steven Smith, Chairman of the Select Board commended and thanked Richard Hussey for his three (3) years of service as a Selectman and congratulated him on his retirement.

There being no further business to come before this meeting, upon motion made to adjourn by Mr. Connelly and seconded by Mr. Smith, it was voted to adjourn. The Deliberative Session was adjourned at 10:50.

Respectfully submitted,

Marguerite F. Morgan  
Town Clerk/Tax Collector

Total  
Vote  
763

# Town Ballot - Sample (Pg 1)



ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN MEETING  
TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 8, 2022

BALLOT 1 OF 2

*Marguerite F. Morgan*  
MARGUERITE F. MORGAN, TOWN CLERK

## INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☒

### TOWN OFFICES

#### For Moderator

TWO YEARS Vote for ONE

DEAN BOUFFARD 664 ☐

(WRITE-IN) ☐

#### For Town Clerk/ Tax Collector

THREE YEARS Vote for ONE

MARGE MORGAN 704 ☐

(WRITE-IN) ☐

#### For Selectman

THREE YEARS Vote for TWO

VAUGHAN MORGAN 586 ☐

STEVEN SMITH 617 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

#### For Supervisor

SIX YEARS Vote for ONE

WINSTON "GUS" GOUZOULES 624 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

#### For Library Trustees

THREE YEARS Vote for TWO

JANE MANN 598 ☐

MARCIA MCLAUGHLIN 584 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

#### For Trustee of Trust Funds

THREE YEARS Vote for ONE

DENNIS MALLOY 626 ☐

(WRITE-IN) ☐

### For Zoning Board of Adjustment

THREE YEARS Vote for TWO

DICK RUGG 350 ☐

LEONARD SCHWAB 417 ☐

CHIP HUSSEY 342 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

### For Planning Board

THREE YEARS Vote for TWO

STEPHEN G. GERRATO 461 ☐

DAVID MOORE 555 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

### For Budget Committee

THREE YEARS Vote for THREE

ZACK PIKE 385 ☐

MICHAEL CATAPANO 334 ☐

MARK CONNELLY 506 ☐

GLENN PAGE 336 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

### PLANNING BOARD AMENDMENTS TO GREENLAND ZONING ORDINANCE

#### Article 02:

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

Amend Article III - Establishment of Districts, Section 3.6 - Table of Uses, Item 10 - Multi-Family Use in the CA Commercial A District from a use allowed by Special Exception to a use allowed by Conditional Use Permit (CUP).

Article 02 Continued in Next Column

#### Article 02 Continued

In addition, amend title of Section 3.6.2 to include multi-family uses.

Recommended by the Planning Board

470 YES ☐  
219 NO ☐

#### Article 03:

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

Amend Article XIX - Age Restricted (Senior) Housing Ordinance, by amending a portion of Section 19.1 - Purpose, to read as follows: "The regulations in this section have been established for the purpose of encouraging construction of Age Restricted Housing (ARH) cluster developments which includes affordable units per Article XXIX - Workforce Housing, Section 29.5 - Definitions. In addition, amend Section 19.3 - General Standards, by adding the following new subsection: U. Ten percent (10%) of the Dwelling Unit Density derived from the overall density calculation required in Sections J & K shall be set aside as affordable as defined in Article XXIX - Workforce Housing; this would include the construction of either owner occupied or renter occupied workforce housing units. All other provisions outlined in Article XXIX - Workforce Housing, as applicable, shall apply including Section 29.2 - Authority, 29.4 - Conditional Use Permit Criteria, 29.5 - Definitions, 29.7 - Workforce Housing General Standards, 29.8 - Assurance of Continued Affordability, and 29.9 - Administration, Compliance and Monitoring.

Recommended by the Planning Board

480 YES ☐  
218 NO ☐

TURN BALLOT OVER AND CONTINUE VOTING

# Town Ballot - Sample (172)

## ARTICLES CONTINUED

### Article 04:

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

Amend the Greenland Zoning Ordinance by adding the following new article: ARTICLE XXX - IMPACT FEES, that will establish the authority to collect fees as the result of new development to offset impacts to town capital facilities. The Article will include the following Sections: 30.1 - PURPOSE; 30.2 - AUTHORITY; this Ordinance is established pursuant to The State of New Hampshire RSA 674:21 (V). All references in this Ordinance will refer to State of New Hampshire RSAs; 30.3 - INTENT: this Ordinance is intended to implement and be consistent with the Town of Greenland's Master Plan, allocate a fair and equitable share of the cost of public capital facilities (including school construction) to new development, require that new development contribute its proportionate share of funds necessary to accommodate its impact on public facilities, and apply to all forms of development identified in NH RSA 674:21 (V), other than the sewer and water facilities; 30.4 - FINDINGS: the Town of Greenland is responsible for and committed to the provision of public facilities and services at levels necessary to support residential and non-residential growth and development. Such facilities and services have been and will be provided by the Town utilizing funds allocated via the Capital Improvements Program as regularly updated pursuant to NH RSA 674:5. The rate of growth experienced by the Town in recent years and projected growth rates, have and will continue to necessitate an expenditure of public funds in order to provide adequate facility standards. New development may create a need for the construction, equipping or expanding of public capital facilities. The imposition of impact fees is one of the available methods of ensuring that public expenditures are not excessive, and that new development bears a proportionate share of the cost of public capital facilities necessary to accommodate such development. This must be done in order to promote and ensure the public health, safety and welfare. The fees established by the Impact Fee Schedules for the categories identified in Section 30.3 are derived from, based upon, and shall not exceed the costs of: providing additional public capital facilities necessitated by the new development for which the fees are levied or compensating the Town of Greenland for expenditures made for existing public facilities that were constructed in anticipation of new growth and development. 30.5 - DEFINITIONS; 30.6 - OFF-SITE IMPROVEMENT; 30.7 - IMPOSITION OF IMPACT FEES FOR NEW DEVELOPMENT; 30.8 - COMPUTATION OF IMPACT FEES.

Article 04 Continued In Next Column

### Article 04 Continued

A. Amount of Impact Fees and Type of Facilities - The amounts of the impact fees shall be determined using the values contained in the Impact Fee Schedules for the following types of facilities: \* Storm water, drainage and flood control facilities \* Public road systems and rights-of-way \* Municipal office facilities \* Public school facilities (Town of Greenland) \* The municipality's proportional share of capital facilities of a cooperative or regional governmental venture \* Public safety facilities \* Public health facilities \* Solid waste collection, transfer, recycling, processing and disposal facilities \* Public library facilities \* Public recreational facilities not including public open space. 30.9 - ADMINISTRATION AND CUSTODY OF FUNDS COLLECTED; 30.10 - REFUND OF FEES PAID; 30.11 - CREDITS IN EXCHANGE FOR PUBLIC CAPITAL FACILITIES; 30.12 - ADDITIONAL ASSESSMENTS; 30.13 - PREMATURE AND SCATTERED DEVELOPMENT; 30.14 - ESTABLISHMENT, CALCULATION, REVIEW & TERMINATION OF IMPACT FEES; 30.14.1 - ESTABLISHMENT OF IMPACT FEES; 30.14.2 - IMPACT FEE SCHEDULE CALCULATION; 30.14.3 - REVIEW OF IMPACT FEES; 30.14.4 - TERMINATION OF IMPACT FEES; 30.15 - SEVERABILITY & 30.16 - EFFECTIVE DATE.

Recommended by the Planning Board

567 YES ☐  
116 NO ☐

### Article 05 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$5,660,596? Should this article be defeated, the default budget shall be \$5,846,009, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

(NOTE: This warrant article [Operating Budget] does not include appropriations in any other warrant article.)

Not Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 6-3

Projected Tax Rate Impact: \$6.43 Per Thousand of Assessed Valuation

379 YES ☐  
316 NO ☐

### Article 06 Police Station Maintenance

To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established; such sum to come from the unreserved fund balance. No amount to be raised from Taxation. (Majority vote required.)

Recommended by the Board of Selectmen: 4-1  
Recommended by the Budget Committee: 9-2

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

609 YES ☐  
118 NO ☐

### Article 07: Police Equipment CRF

To see if the Town will vote to raise and appropriate the sum of \$5,700 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 6-3

Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation

560 YES ☐  
168 NO ☐

### Article 08: Ambulance Billing

To see if the town will vote to raise and appropriate the sum of \$4,500 for the purpose of ambulance billing expenses with said funds to come from the Fire and Ambulance Special Revenue Fund. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 9-0

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

640 YES ☐  
89 NO ☐

GO TO NEXT BALLOT AND CONTINUE VOTING

Town Ballot - Sample (Pg 3)



**ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN MEETING  
TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 8, 2022**

BALLOT 2 OF 2

*Marguerite F. Morgan*  
MARGUERITE F. MORGAN, TOWN CLERK

**ARTICLES CONTINUED**

**Article 09: New Fire Station CRF**

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 5-4

Projected Tax Rate Impact: \$0.09 Per Thousand of Assessed Valuation

476 YES ☐  
267 NO ☐

**Article 10: Town Equipment CRF**

To see if the Town will vote to raise and appropriate the sum of \$7,500 to be added to the Town Equipment Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 6-3

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

590 YES ☐  
141 NO ☐

**Article 11: Discontinue Public Works Building CRF**

To see if the town will vote to discontinue the following Capital Reserve Fund: Public Works Building CRF. Said funds and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 9-0

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

655 YES ☐  
75 NO ☐

**Article 12: ROAD IMPROVEMENT CRF**

To see if the Town will vote to raise and appropriate the sum of \$200,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 7-1, 1 abstain

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

626 YES ☐  
111 NO ☐

**Article 13: MUNICIPAL & REGIONAL TRANSPORTATION IMPROVEMENT CRF WITHDRAWAL**

To see if the town will vote to raise and appropriate the sum of \$0 for road improvement and the paving of roads (to be identified by the Board of Selectmen) and authorize the withdrawal of \$0 from the Municipal & Regional Transportation Improvement CRF created in 2008 for that purpose. No amount to be raised from taxation. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 11-0

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

639 YES ☐  
68 NO ☐

**Article 14: RETIREMENT LIABILITY CRF**

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Retirement Liability Capital Reserve Fund previously established. (Majority vote required)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 7-2

Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation

496 YES ☐  
221 NO ☐

**Article 15: CONSERVATION LAND CRF WITHDRAWAL FOR EASEMENT**

To see if the town will vote to raise and appropriate the sum of \$200,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 164 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. Approval of the easement language is subject to the Board of Selectmen's final review and approval. Further, to authorize the withdrawal of \$200,000 from the Conservation Land Fund created for that purpose. This approval will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. (Majority vote required)

Recommended by the Board of Selectmen: 4-0, 1 abstain  
Recommended by the Budget Committee: 8-3

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

603 YES ☐  
136 NO ☐

**TURN BALLOT OVER AND CONTINUE VOTING**

Town Ballot - Sample (Pg 4)

ARTICLES CONTINUED

Article 18: CONSERVATION EASEMENT

To see if the Town will vote to raise and appropriate the sum \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 164 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required)

Not Recommended by the Board of Selectmen: 2-2-1 abstain  
Recommended by the Budget Committee: 11-0

Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

529 YES ☐  
158 NO ☐

Article 17: TOWN CONSERVATION SUPPORT

To see if the Town will vote to raise and appropriate the sum of \$17,600 for supporting Conservation. Possible uses include, but are not limited to, the maintenance of conservation lands, open space and trails as well as research and public outreach. Funds may also be used towards the cost-share portion of conservation related grants. The Conservation Commission shall be the agents to expend. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the said purposes are completed or by the end of 2024, whichever is sooner. (Majority vote required)

Recommended by the Board of Selectmen: 5-0  
Recommended by the Budget Committee: 5-3

Projected Tax Rate Impact: \$0.02 Per Thousand of Assessed Valuation

490 YES ☐  
199 NO ☐

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

# School Ballot - Sample



## ABSENTEE OFFICIAL BALLOT ANNUAL SCHOOL MEETING TOWN OF GREENLAND, NEW HAMPSHIRE March 8, 2022

*Chrissy Vogel*  
CHRISSY VOGEL, SCHOOL DISTRICT CLERK

### INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☒

### SCHOOL OFFICES

#### School Board Member

THREE YEARS ☐ Vote for ONE

TALLEY WESTERBERG **348** ☐

DOUG WILSON **73** ☐

TERESE WALL **240** ☐

(WRITE-IN) ☐

#### School District Moderator

THREE YEARS ☐ Vote for ONE

(WRITE-IN) ☐

#### School District Clerk

THREE YEARS ☐ Vote for ONE

(WRITE-IN) ☐

### ARTICLES

#### Article 01

##### 2022-2023 Operating Budget

- Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$12,952,225 (Twelve Million Nine Hundred Fifty-Two Thousand Two Hundred Twenty-Six Dollars)? Should this article be defeated, the default budget shall be \$12,832,290 (Twelve Million Eight Hundred Thirty-Two Thousand Two Hundred Ninety Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.)
- (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

- The Greenland School Board recommends the operating budget. (Vote 4-0)
- The Greenland Budget Committee recommends the operating budget. (Vote 3-1)

Estimated tax impact: \$.42 **416** YES ☐  
**318** NO ☐

#### Article 02

Greenland Association of Coastal Teachers To see if the Greenland School District will vote to approve the cost items 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 level:

Fiscal Year	Estimated Increase
2022-2023	\$194,584
2023-2024	\$175,799
2024-2025	\$176,550
2025-2026	\$198,523

and further to raise and appropriate \$194,584 (One Hundred Ninety-Four Thousand Five Hundred Eighty-Four Dollars) for the current 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 9-0)

Estimated tax impact: \$.22

**443** YES ☐  
**306** NO ☐

#### Article 03

##### If Article 2 is Defeated

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)

**440** YES ☐  
**259** NO ☐

#### Article 04

##### School Building and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up the sum of \$50,000 (Sixty Thousand Dollars) to be added to the School Building and Grounds Expendable Trust Fund, previously established, with \$24,000 of that sum to be funded through the rental income received from the property and \$36,000 with such sum to be funded through unassigned fund balance June 2022 (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Estimated Tax Impact - \$0

**548** YES ☐  
**198** NO ☐

#### Article 05

##### Technology Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund, previously established, with such sum to be funded from the June 30, 2022 unassigned fund balance. (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Estimated Tax Impact - \$0

**559** YES ☐  
**187** NO ☐




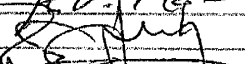

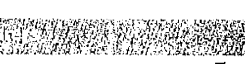
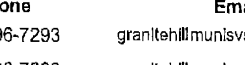
**Greenland**  
**Summary Inventory of Valuation**

**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 reports prescribed for that purpose.

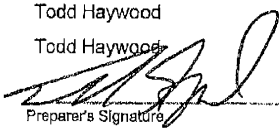
**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

**BOARD OF SELECTMEN**

Name	Position	Signature
Steve Smith	Chair	
Vaughn Morgan	Vice-Chair	
Jamie Connelly	Member	
Rich Winsor	Member	
Randy Bunnell	Member	

Name	Phone	Email
Todd Haywood	603-496-7293	granitehillmunisvs@hotmail.com
Todd Haywood	603-496-7293	granitehillmunisvs@hotmail.com

  
Preparer's Signature



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,120.86	\$444,200	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	247.00	\$98,800	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,348.37	\$353,711,100	
1G	Commercial/Industrial Land	675.70	\$46,036,800	
1H	Total of Taxable Land	5,391.93	\$400,290,900	
1I	Tax Exempt and Non-Taxable Land	855.43	\$15,926,400	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$370,085,100	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$90,464,500	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$460,549,600	
2G	Tax Exempt and Non-Taxable Buildings	0	\$25,541,900	
Utilities & Timber			Valuation	
3A	Utilities		\$26,958,465	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$887,798,965	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$491,800	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$887,307,165	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	18	\$2,135,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$50,000	1	\$50,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	25	\$572,500
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,772,500
21A	Net Valuation			\$884,534,665
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$884,534,665
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$884,534,665
22	Less Utilities			\$26,958,465
23A	Net Valuation without Utilities			\$857,576,200
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$857,576,200





New Hampshire  
Department of  
Revenue Administration

2022  
MS-1

Utility Value Appraiser

rsa 72:8-d

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
HUDSON LIGHT & POWER DEPT GENERATION					\$0
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION			\$3,800		\$3,800
NEXTERA ENERGY SEABROOK LLC			\$51,300		\$51,300
PSNH DBA EVERSOURCE ENERGY	\$9,684,800	\$633,765		\$8,066,400	\$18,384,765
TAUNTON MUNICIPAL LIGHTING CO GENERATION					\$0
UNITIL ENERGY SYSTEMS INC	\$26,400				\$26,400
	\$9,711,000	\$633,765	\$55,200	\$8,066,400	\$18,468,365

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GRANITE STATE GAS TRANSMISSION INC				\$2,155,700	\$2,155,700
MARITIMES & NORTHEAST PIPELINE LLC				\$3,574,800	\$3,574,800
NORTHERN UTILITIES INC	\$718,200				\$718,200
PORTLAND NATURAL GAS TRANSMISSION SYSTEM				\$2,043,400	\$2,043,400
	\$718,200			\$7,773,900	\$8,492,100



New Hampshire  
Department of  
Revenue Administration

2022  
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	181	\$135,000
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	7	\$28,000
All Veterans Tax Credit RSA 72:28-b	\$750	30	\$22,500
Combat Service Tax Credit RSA 72:28-c			
		220	\$189,500

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	\$13,400
Married	\$20,400

Disabled Asset Limits	
Single	\$35,000
Married	\$35,000

Elderly Exemption Report

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

Age	Number
65-74	1
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	7	\$90,000	\$630,000	\$630,000
75-79	3	\$115,000	\$345,000	\$345,000
80+	8	\$145,000	\$1,160,000	\$1,160,000
	18		\$2,135,000	\$2,135,000

Income Limits	
Single	\$37,500
Married	\$50,000

Asset Limits	
Single	\$125,000
Married	\$125,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? Yes Structures: 0

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



New Hampshire  
Department of  
Revenue Administration

2022  
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	477.45	\$269,500
Forest Land	1,157.42	\$165,900
Forest Land with Documented Stewardship	198.71	\$2,800
Unproductive Land	0.00	\$0
Wet Land	287.28	\$6,000
	2,120.86	\$444,200

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	64.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	3.12
Total Number of Owners in Current Use	Owners:	41
Total Number of Parcels in Current Use	Parcels:	78

Land Use Change Tax

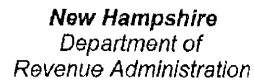
Gross Monies Received for Calendar Year		\$22,825
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		\$22,825

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



2022  
MS-1

## ~REPORT OF THE BOARD OF SELECTMEN~

**T**his year saw many changes and challenges. The Town has grown, and with that comes new challenges. The Select Board has worked closely with the Town Administrator's office and other appointed and elected officials to direct our resources in the most appropriate ways. There were many changes to Town staff this year. We had to say "Goodbye" to Town Administrator Matt Scruton, Building Inspector Jack Shepard, Police Officer Jamic Cormier, and sadly the passing of our Finance Director "Bookkeeper" Liz Cummings.

We have worked diligently on the issues that concern the Town and its residents on a daily basis; Coakley Landfill, Pease traffic and noise and Route 33 concerns to name a few.

**Coakley:** We hold the Coakley Landfill Group to task with the Final Report of the Deep Bedrock Investigation. No new plan has been established how to deal with the pollution and runoff from the landfill. We will continue to pressure NHDES and the US EPA for more action!

**Pease:** I would like to thank Susan Parker for all of her diligent work as Greenland's representative on the PDA. She has worked tirelessly on the issues that concern the Town, from traffic on our roads to noise abatement of aircraft and the overall expansion of services at Pease. Thank you, Susan!

**Route 33:** Reconfiguration of the roadway is set for early 2023, with the redesign of the travel lanes from Stratham to the Bayside Road intersection. We are working to further the widening and expansion of the Winnicut River bridge and calling for a traffic study by NH DOT. With the help of Executive Councilor Janet Stevens, this was added to the NH DOT Ten Year plan for further study in 2023/2024.

**Hazard Mitigation Plan:** The Town undertook a huge task in the update of our Hazard Mitigation Plan in 2022. This document serves as the overall logistical response plan for fire, natural disaster, and environmental emergencies that may pose threat to life and property in the Town of Greenland. Town staff, along with Emergency Management, Fire and Police Departments, Planning and Zoning Board members and representatives from the Office of NH Homeland Security and Emergency Management spent several months in review and revision of the plan, risk assessments, historical data, and mitigation strategies. The final draft of the HMP will be available in early 2023.

As with every year, budgets and TAXES loom large on the minds of voters. Road paving and repair was a huge issue in 2022. Thank you to the voters who approved of funding for several projects. The most significant was the regrading and reconstruction of Bayside Road, and several other smaller roads in town. There is a plan in place, and we will continue to repair and upgrade roadways as funds allow.

The Board of Selectmen worked to redefine the position of the Building Inspector this year and combined it with the Fire Department. This new position will help to streamline services for those needing code enforcement, plan reviews, and inspection services. As well, this new position will add to the full-time day coverage of the Fire Department for any emergencies. We welcome Paul St. Cyr to this role. Paul comes to us from Epping NH and has an extensive background. We know he will do an amazing job.

Finally, THANK YOU to all the Boards, Departments, Commissions, Staff, Volunteers and all the Town organizations. You all are what make Greenland a GREAT place to live, work and raise a family. On behalf of the entire Select Board....here's to a great 2023!

Respectfully submitted,

Steve Smith  
Board of Selectmen, Chair

## ~ TOWN ADMINISTRATOR'S REPORT~

**H**aving just commenced service as the new Town Administrator in October of 2022, I am pleased to report that we have concluded the year with a tax rate that was set in a timely manner, and a final set of expenditures that was somewhat lower than the amounts appropriated in last year's budget. These results were achieved due to the hard work and cooperation of town staff in all departments. Our staff, with their accumulated knowledge, expertise, and attention to the services we provide to you, are the greatest asset that we as a town possess.

The upcoming year will be one of challenge and opportunity. We all know the impacts of inflation on our home budgets, and the town is no different. Everything we use costs more, and that is reflected in our request for an increase in the operating budget. The Board of Selectmen has requested a review and update to the town personnel policy. We also know that our staff is pressed by inflation, and that is why we have budgeted for a 6% across the board increase in wages.

The Board of Selectmen has set some ambitious goals for this year. We must make immediate improvements to the accounting system, and to the information technology hardware and software. Without meaningful financial and management data available, it is not possible to remain in compliance with required reporting, nor is it possible to make informed policy decisions. This effort will be supported by the new staff we have working in the financial positions, and by our newly appointed Treasurer. Together, we are acting to improve our banking relationship, which will allow us to serve you more efficiently with updated services.

We are working to establish new full-time positions in the Fire Department as the demand for services increases and the supply of qualified part time personnel decreases. We modified the Building Inspector position to become a Fire Prevention Officer/Building Inspector, so that the public will have a more efficient inspection and permitting process, and the town will have an additional trained full-time firefighter available to provide service. We are working to assure that the Police Department can retain its members, continue to have access to quality equipment and vehicles, and access to the training that will help each member maintain and improve their professional skills.

Finally, the Capital Improvement Plan process, administered in the Planning Board, will allow us to take a more disciplined approach to planning for future needs in the town. The process will provide a forum for discussions with the public about pressing issues, such as the needs of the Fire Department, improvements to facilities for recreation, renewal and maintenance of our information technology assets, and continued maintenance of town roads. With a plan in place, we can take the intermediate steps needed to design and build such projects and explore creative approaches to financing them. This will assist the budget committee in their review and improve the quality of requests presented to the voters.

Please feel free to stop by and meet with me if you have any questions or concerns.

Respectfully submitted,

Paul Sanderson  
Town Administrator

## ~ TOWN CLERK/TAX COLLECTOR'S REPORT~

Town Clerk duties and obligations have kept us busy performing motor vehicle registrations, dog licensing, vital records, boats, etc. for the year 2022. In addition, we perform notary and justice of the peace services on a regular basis, as well as prepare the Town Report, assist and keep track of paperwork for the Trustees of the Trust Funds, and Cemetery Trustees. An uptick in requests for Transfer Station stickers was due to stronger enforcement at the Transfer Station. With three elections, town, state primary and state general election, we were kept very busy accommodating the many demands from our residents, both political parties and state agencies. In addition, we had to be in compliance and keep up to date on all the law changes that were made by our legislators. We are in the public eye, under scrutiny constantly and must be totally transparent on these matters. In spite of this, thanks to our Town Moderator, Supervisors of the Checklist, our Inspectors of Elections (formerly known as ballot clerks) Selectmen, Police Officers and our office staff, our elections were completed successfully in a safe environment without issues.

Tax revenues this year increased by approximately \$175,000. The outstanding taxes remaining unpaid for year-end 2022, amounted to \$330,000, thanks to the prompt payments made by our residents. The amount of our warrant for this year was \$15,778,589. Properties that went to lien for the year-end 2021 was in the amount of \$176,231. 2023 will be a re-evaluation year and all properties will be reassessed. This re-evaluation is required by law to be performed every five (5) year period. Our last re-evaluation was in 2018. According to our Assessor, we are expecting an increase in values.

Two thousand twenty-two was a year of changes, challenges, and new beginnings. We have had changes in our town hall staff and are looking forward to a much-improved work environment. These changes have helped our town to move toward being more aware of our challenges as well as our strengths. We will be making changes as to the receipt of payments for Motor Vehicles, Dogs, Vital Records, etc. and Real Estate Taxes by accepting credit cards. The process requires going to a one check system first before we are able to accept cards. This all must be accomplished with the approval of the Department of Safety Motor Vehicle Division and our software company Interware Development. In doing this, we will become more user friendly to our residents who wish to make payments in person and online with credit cards.

Thank you to all the competent Town Hall staff, my Deputy, Amy Bauer, our Select Board, new Town Administrator, Paul Sanderson, for all you have done to make this a successful year.

Respectfully submitted,

Marguerite "Marge" Morgan  
Town Clerk/Tax Collector

## ~ FINANCIAL REPORT ~

	<u>2021</u>	<u>2022</u>
Motor Vehicle Permits	1,207,712.95	1,119,355.74
Motor Vehicle Decals	18,564.00	17,646.00
Boat Registrations	7,685.87	5,105.80
Fish & Game Income	126.00	92.00
Transportation Improvement Fund	15,284.80	13,987.50
Dog Licenses w/fines	5,603.00	5,379.50
NSF Fees	400.00	525.00
Marriage Licenses	154.00	175.00
Vital Statistics	1,197.00	1,502.00
Transfer Station Permits	19,681.30	22,290.00
Miscellaneous - Copies, filing fees, etc.	<u>6,797.58</u>	<u>5,957.03</u>
<b>Total</b>	<b>1,283,206.50</b>	<b>1,192,015.57</b>

## ~ Rate of Taxation - 10 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
2012	\$	2.87	10.21	1.05	14.13
2013	\$	2.80	11.57	1.13	15.50
2014	\$	3.40	11.43	1.09	15.92
2015	\$	3.53	12.28	1.10	16.91
2016	\$	3.42	12.16	1.07	16.65
2017	\$	3.38	12.20	1.06	16.64
2018	\$	3.34	11.53	.92	15.79
2019	\$	3.64	11.81	.95	16.40
2020	\$	4.03	11.64	.91	16.58
2021	\$	4.82	12.96	.94	18.72
2022	\$	4.40	12.77	.92	18.09



## ~VITAL RECORDS REPORT~

### DEATHS

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Haslam, Marcia Vivian	01/05/22	Portsmouth, NH	Hinkley, Arthur	Smith, Vivian
Laws III, Wallace West	01/20/22	Greenland, NH	Laws Jr., Wallace	Frechette, Audrey
Fieldsend, Henry R.	02/07/22	Portsmouth, NH	Unknown	Fieldsend, Lillian
Thompson, Janice Lee	03/04/22	Dover, NH	Brolyer, Kenneth	Smith, Nelalee
Syphers, Leroy Harry	03/15/22	Portsmouth, NH	Syphers, Alden	Packard, Catherine
Kesseli, Betty Barnett	03/29/22	Greenland, NH	Barnett, Paul	Eagle, Elise
Coombs, Mary Jeannette	04/25/22	Greenland, NH	Lonergan, George	Carter, Drucilla
Jensen, Joyce M.	05/04/22	Greenland, NH	Smith, Frank	Brown, Josic
Martin, Harry Leslie	05/05/22	Portsmouth, NH	Martin, Melvin	Emery, Ruth
Mello, Judith Aileen	05/08/22	Portsmouth, NH	Hoik, Leland	Grochmal, Helen
Aviles, Monserrate	05/25/22	Manchester, NH	Aviles, Vicente	Gonzalez, Isabel
Longley, John	06/04/22	Ashland, NH	Longley, John	Hathaway, Susan
Cummings, Lizbeth K	06/09/22	Portsmouth, NH	Brennan Sr., Leland	Stark, Kathren
Goodwin Sr., James	06/16/22	Portsmouth, NH	Goodwin, Henry	Patterson, Doris
Marchesano, Mary Ann	06/18/22	Greenland, NH	Mocerino, Albert	Castaldo, Mary
Scully Jr., Edward Leo	07/04/22	Rye, NH	Scully Sr., Edward	Woods, Helen
Nevers, Wilbur A.	07/06/22	Greenland, NH	Nevers, Wilbur	Pritchard, Gurda
Fitzgerald, Kay F.	07/10/22	Exeter, NH	Pierotte, Frank	Tonetti, Ida
Martel, Agnes Armande	07/25/22	Greenland, NH	Magnoil, Henri	Boin, Carmen
Minks, Orlin F.	07/25/22	Greenland, NH	Minks, Ernest	Kuehn, Ella
Sagner, James S.	08/21/22	Greenland, NH	Sagner, Stanley	Levin, Helen
McNair, Murray Gerald	08/30/22	Exeter, NH	McNair, Gerald	Seeley, Alice
Dellecese, Florence	09/25/22	Dover, NH	Dellecese, Guy	Casanova, Mary
Hartnett, Maureen	09/30/22	Greenland, NH	Melia, John	Enright, Johanna
Morgan, Edward Wayne	10/03/22	Greenland, NH	Morgan, Myron	McElroy, Mary
Zaikowski, Brian	10/11/22	Greenland, NH	Zaikowski, Michael	Nadeau, Anne
Badger, Kyle Paul	11/27/22	Greenland, NH	Badger, Raymond	Corey, Diane
Sargent Jr., John	12/09/22	Portsmouth, NH	Sargent Sr., John	Hussey, Ruth
Goodwin, Joseph P.	12/15/22	Greenland, NH	Goodwin, Joseph	Noto, Virginia
Orozco Lopez, Reinaldo	12/18/22	Greenland, NH	Orozco, Isidro	Lopez, Miriam

## ~VITAL RECORDS REPORT~

### MARRIAGES

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriag	Date of Marriage
Hunter, Matthew	Greenland	Stringer, Stephanie	Greenland	Greenland	Rye	05/27/22
McDonough, Shane	Greenland	Baker, Jennifer	Greenland	Greenland	Greenland	05/28/22
Jewett, Nicklas	Greenland	Montgomery, Samantha	Greenland	Greenland	Jackson	06/01/22
Torres Jr., Edmundo	Greenland	Ouellette, Jennifer	Greenland	Greenland	Rye	06/18/22
Leonard, Kurtis	Greenland	Linane, Ashley	Greenland	Greenland	Greenland	06/22/22
Carnahan, Christopher	Greenland	Desjardins, Gabrielle	Greenland	Greenland	Greenland	07/26/22
Jones, Ethan	Greenland	Smith, Samantha	Greenland	Barrington	Bretton Woods	08/13/22
Pimpis, Richard	Greenland	Prince, Laurie	Greenland	Greenland	Greenland	08/18/22
Guillemette, Bruce	Greenland	Arsenault, Kate	Greenland	Greenland	New Castle	09/02/22
Mills III, Joseph	Greenland	Vogel, Christine	Greenland	Greenland	Jefferson	12/03/22

### BIRTHS

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Bellanti, Ellis James	03/02/22	Portsmouth, NH	Bellanti, Steven	Bellanti, Kimberly
Miklavic, Cole Daniel	06/07/22	Exeter, NH	Miklavic, Daniel	Miklavic, Kay
Price-Lopez, Skylee Starr	09/16/22	Nashua, NH	Vasquez-Lopez, Luis	Price, Apryl
Mahan, Crew Jamison	11/6/22	Exeter, NH	Mahan, Justin	Mahan, Lisa
Yoo, Thomas Kyung	11/23/22	Portsmouth, NH	Yoo, Christopher	Yoo, Lauren
Webber, Finn Ryan	11/28/22	Portsmouth, NH	Webber, Max	Webber, Marilyn
Marchesano, Silas Anthony	12/11/22	Dover, NH	Marchesano, Nicholas	Marchesano, Jillian



## Tax Collector's Report

For the period beginning Jan. 1, 2022 and ending Dec. 31, 2022

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality: GREENLAND

County: ROCKINGHAM

Report Year: 2022

### PREPARER'S INFORMATION

First Name

Marguerite

Last Name

Morgan

Street No.

11

Street Name

Town Square

Phone Number

(603) 431-7111

Email (optional)

mmorgan@greenland-nh.com



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year:	Year:
Property Taxes	3110		\$594,718.72		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$484.30		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$15,778,589.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$50,870.00		
Yield Taxes	3185	\$1,683.48		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021		
Property Taxes	3110	\$36,063.93	\$3,097.25		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$3,252.35	\$14,505.83		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$15,870,458.76</b>	<b>\$612,806.10</b>	<b>\$0.00</b>	<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
	2021			
Property Taxes	\$15,483,049.28	\$425,801.95		
Resident Taxes				
Land Use Change Taxes	\$50,870.00	\$484.30		
Yield Taxes	\$1,683.48			
Interest (Include Lien Conversion)	\$3,252.35	\$14,505.83		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$166,642.77		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
	2021			
Property Taxes	\$1,176.35	\$5,371.25		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
	2021			
Property Taxes	\$330,427.30			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$15,870,458.76</b>	<b>\$612,806.10</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$330,427.30</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$203,931.76</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year		\$119,107.36	\$58,833.71	\$2,890.01
Liens Executed During Fiscal Year	\$176,231.04			
Interest & Costs Collected (After Lien Execution)	\$2,692.35	\$11,925.19	\$5,576.48	\$349.38
<b>Total Debits</b>	<b>\$178,923.39</b>	<b>\$131,032.55</b>	<b>\$64,410.19</b>	<b>\$3,239.39</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions	\$66,452.41	\$56,345.62	\$27,442.32	\$2,890.01
Interest & Costs Collected (After Lien Execution) #3190	\$2,692.35	\$11,925.19	\$5,576.48	\$349.38
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$109,778.63	\$62,761.74	\$31,391.39	
<b>Total Credits</b>	<b>\$178,923.39</b>	<b>\$131,032.55</b>	<b>\$64,410.19</b>	<b>\$3,239.39</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$330,427.30</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$203,931.76</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**GREENLAND (187)**

**1. CERTIFY THIS FORM**

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.

Preparer's First Name

Marguerite

Preparer's Last Name

Morgan

Date

Feb. 9, 2023

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

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

*Marguerite S. Morgan*  
Preparer's Signature and Title



## ~ASSESSING DEPARTMENT REPORT~

In 2022 there were roughly 350 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2021. These properties were adjusted accordingly. All timely filed abatement requests were dealt with as required.

The Assessments in Greenland were updated to "Market Value" in 2018 due to a town-wide update of values. This was done in accordance with the New Hampshire Constitution and RSA 75:8-a.

There were 69 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2022 assessment ratio. The preliminary weighted mean assessment to sale ratio is 60.6% +-. The median assessment to sale ratio is 63.3% with a coefficient of dispersion of 12.9%. The next scheduled town wide revaluation will be conducted in 2023. Due to a robust real-estate market it is anticipated the assessments in Greenland should increase 50% or more. Please be advised when the assessments increase typically the tax rate will decrease accordingly.

Data Verification of all properties will continue this year. We expect to visit another 400 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.).

If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult (when deemed safe). At no time will a representative enter a property where a minor is the only person home. In the event a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. In the event no one is home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated, the Assessor's Office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Greenland are assessed equitably.

Please take the time to review your property record card for accuracy on an annual basis. If you have questions, please contact the selectmen's office.

I would like to thank you for your continued cooperation.

Respectfully submitted,

Todd Haywood, CNHA  
Greenland Assessing Agent



Todd Haywood, Town Assessor

## ~BUILDING INSPECTOR/CODE ENFORCEMENT REPORT~

2022 appeared to be a busy year with a couple new housing developments that came in. The housing market and high interest rates aren't slowing things down in the Seacoast area. There's also been an increase in solar panel electrical permits, which is being driven by the increased energy rates this fall. Housing upgrades and remodeling is also keeping the building department busy.

In October, Jack Shephard left the Town of Greenland to work closer to home. We appreciate all that Mr. Shephard did for the Town of Greenland during his time. In November, the town hired Charlie Smart on an as needed basis and comes with multiple years of experience as the Building Inspector from Newington, North Hampton, and Northwood.

The Board of Selectmen promoted the part time fire inspector, Lieutenant Paul St. Cyr to Captain and voted to make me the fulltime Code Enforcement Officer, Building Inspector and Fire Prevention Officer. I have been in the town since 2015 on a part time status and worked previously for Newington and Epping Fire Departments where I gained a lot of experience in Fire Prevention and Code Enforcement. I am the Vice President of the NH Fire Prevention Society and have many Code Enforcement and Fire Inspector certifications, along with Fire Investigator training. This also allows the Fire Department to staff a third person during the week for emergencies when needed. The overall goal is Risk Management and compliance with the current state building and fire codes to keep our beautiful town safe for all who come to work, live, and visit.

The Building Department is focused on new construction, and current residences, businesses, as well as other entities who will follow the current State Building and Fire Codes to ensure the safety of life and property. (Latest is 2018 editions for ICC, IBC, IRC and NFPA Codes). All gas fitters, plumbers and electricians must be licensed by the state.

I am proud to be employed by the Town of Greenland. My goal is keeping homes safe, as I work with the citizens, contractors, and business owners to follow the current building and fire codes. Please reach out to me if you have any questions or concerns.

Respectfully submitted,

Captain Paul St. Cyr

Fire Prevention, Code Enforcement Officer, and Building Inspector

<b>PERMITS ISSUED</b>	<b>2021</b>	<b>2022</b>		<b>2021</b>	<b>2022</b>
New Homes	14	7	Plumbing	37	40
Duplexes	0	0	Electric	117	148
Residential Renovations	83	96	Signs	6	12
Commercial Renovations	6	5	Test Pits	39	17
New Commercial Building	0	0	Septic	26	6
Occ. Permit-Residential	15	7	Septic Review	4	26
Occ. Permit-Commercial	2	3	Pools	11	7
Outbuilding	19	17	Roof	28	29
Driveway	15	6	Home Occupation	1	1
Demolitions	9	9	Mechanical	61	73
Gas	62	92	Sprinkler Systems	9	1
Generators	17	11	Miscellaneous	<u>66</u>	<u>22</u>
Solar Array	6	30	<b>Total permits</b>	<b>653</b>	<b>665</b>

## ~ POLICE DEPARTMENT REPORT ~

### A Decade in Review

It's hard to believe that yet another year has flown by. As we all age, I find that passing time is easiest marked by children's growth – so it is most visible each year when school begins! This September, as we welcomed all the kids back to school, it was obvious that there had been more changes at the school for safety. Over the summer, SRO Drew, and various members of GPD worked with Principal Halle, other school officials, and the school board to continually consider, review, and implement safety measures. It truly takes a village to raise, teach, and protect our children!

2022 was a difficult year for law enforcement across the country. There was a total of 647 “mass shootings” (as defined by the FBI) in 2022, not the least of which was a school shooting in Uvalde, Texas that left 17 dead. While these events are deplorable and heart-breaking, we, as law enforcement, strive to learn all of the facts and dissect each incident for lessons learned. As politics, various gun laws, inflation, and foreign wars dominate headlines, we find strength and solace in the fabric of our community. We all feel extremely lucky at GPD to live and work in New Hampshire where we all work together to build bridges and commonalities instead of walls and deeper canyons.

Throughout the year, GPD has been fortunate enough to rely on many of the Greenland businesses and community members to work as a team. We worked on several high-profile cases this year that were extremely challenging and the support we received was pivotal to our success. We worked hand-in-hand with other law enforcement organizations to ensure the best outcome for our victims. Unfortunately, these severe cases affect everyone in a community, but Greenland citizens are invariably resilient. The Greenland Police Department knows that it takes a combined effort with all aspects of our Town working together to truly have a great community.

Willow and her handler, Eli, had a very busy year as well! Willow has been invaluable to many cases this year, working with victims and witnesses, attending interviews, and providing comfort after traumatic events. Willow was invited to many different police departments, NH jails/prison, and non-profit organizations who were all interested in starting their own comfort and/or therapy K-9 programs. Research has shown that these programs have been extremely successful in aiding police officers' wellness, providing an additional way to connect with citizens, and assisting victims of trauma. While Willow was one of the first therapy K-9s in New Hampshire, there are now more than 20 and more are being added every day!

GPD was lucky to be approved for three (3) different grants in 2022! We received our annual grant from New Hampshire Highway Safety to perform specific motor vehicle patrols. Each year we participate in national mobilizations: “Drive sober or get pulled over!”, “Click It or Ticket!” (which in NH is “Join the NH Clique!”), and “U Drive. U Text. U Pay.” with police departments across the country. We applied for and received a grant for local equipment in the amount of \$50,000. We were able to purchase several new portable radios that were needed as well as a new cruiser. Last, we got a grant to cover 50% of new ballistic vests for everyone in the department (up to \$4,000), which we need to purchase in January of 2023 (ballistic vests have a “shelf life” of five (5) years). GPD was also the recipient of a generous donation that enabled us to update our firearms, purchase some computer equipment, add a couple of new portable radios (to replace outdated ones), and cover some further training for Willow. We are humbled and truly grateful by this amazing donation!

We welcomed a new officer, Michael Drake, to the department in March. Ofc Drake came to us already certified and with 14 years of experience. He previously worked for Lee Police, Nottingham Police, and Raymond Police before coming to us. His knowledge, experience, and positive outlook have been a great addition to GPD! In addition to plenty of patrol time, he has experience as a detective, including crime scene processing, interview and interrogation, and search warrants. We're so excited to have Mike and his wife, Sarah, become part of the GPD family!

## Personnel

Chief Tara Laurent	Hired F/T: 07/05/97	Newmarket PD & Greenland PD - 25 YRS
Lt David Kurkul	Hired F/T: 07/01/87	Amtrack Police, Exeter PD, Greenland PD - 35 YRS
Sgt Wayne Bertogli	Hired F/T: 01/19/03	Newmarket PD & Greenland PD - 20 YRS
Ofc Mike Gobbi	Hired F/T: 1995 (3 Yrs) & 11/01/07	Stratham PD & Greenland PD - 18 YRS
Ofc Jon Sardinha	Hired F/T: 11/21/14	Nottingham PD & Greenland PD - 8 YRS
Ofc Brian Leahy	Hired F/T: 07/23/14	Milton PD & Greenland PD - 8 YRS
SRO Nick Drew	Hired F/T: 08/01/07	Northwood PD, Newmarket PD, Greenland PD - 15 YRS
Ofc Mike Drake	Hired F/T: 03/02/22	Lee, Nottingham, Raymond & Greenland PD - 15 YRS

## GPD Statistics\*

Year	Calls	Incidents	Arrests	M/V Stops	Crashes
2012	8,207	241	80	651	89
2013	11,578	160	53	1,197	116
2014	12,496	168	103	2,478	109
2015	12,072	167	47	2,146	133
2016	11,506	162	65	1,907	122
2017	11,842	144	58	2,445	128
2018	12,481	143	68	2,358	146
2019	12,216	150	73	2,046	133
2020	13,478	138	53	1,180	81
2021	12,961	136	50	1,642	98
2022	14,424	165	67	1,971	94

\* Please note that changes were made in the way we report Calls for Service (CFS) between years 2012-2013 & 2016-2017

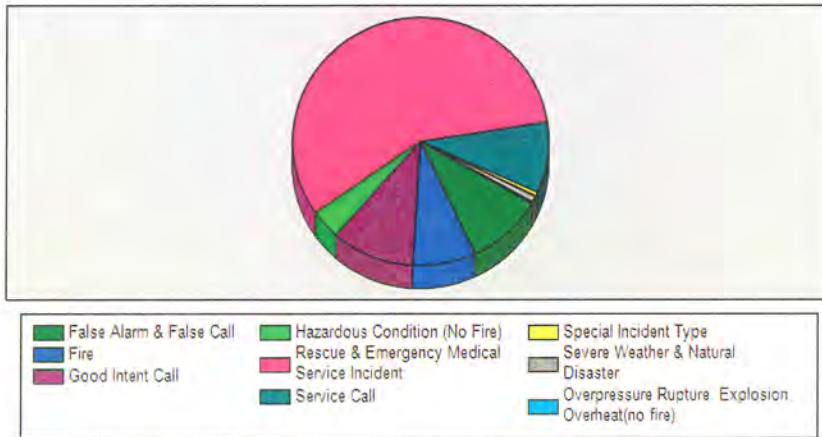
Respectfully submitted,

Tara Laurent  
Police Chief



## ~ FIRE DEPARTMENT REPORT~

In 2022 the Greenland Fire Department, like many of the surrounding communities continued to see a significant increase in demand for services. Our busiest year on record with 570 calls, representing a 17% increase over 2021. Primarily the increase is due to Emergency Medical Services with a 51% increase in demand for assistance since 2019. As our community continues to grow and life returns to a new normal, we expect the need for our services will increase further. Two plus years into the pandemic, it continues to impact every aspect of our profession from – patient treatment and transport, to employee and patient safety, to equipment and supply chain to recruitment and retention. With the ever-changing variants of COVID and the strain they have placed on healthcare in general, we expect to be dealing with increased need for services and continued changes to how we deliver them for the foreseeable future.



The chart shows our call for service breakdown. This year we have seen a 17% increase in our call volume over last year's, numbers we expect to continue trending upwards.

Incident Type	Total
False Alarm & False Call	55
Fire	45
Good Intent Call	60
Hazardous Condition (No Fire)	22
Overpressure Rupture, Explosion, Overheat	01
Rescue & Emergency Medical Service	326
Service Call	53
Severe Weather & Natural Disaster	05
Special Incident Type	03
<b>Total</b>	<b>570</b>

As the demand for our services continues to grow and volunteerism continues to wane, and due to greater emphasis placed on time off and quality of life; we, like so many other organizations, continue to struggle with recruitment and retention. In an effort to help with our staffing shortages the Town of Greenland created a new position to handle Fire Prevention, Fire Investigation, Building Inspections and Code Enforcement. The position was filled in November by Captain Paul St. Cyr. Paul comes to the position with 18 years of fire, EMS, and prevention experience. Since 2015, Paul has served as a call member and the part-time Fire Prevention Officer for the department. This position allows for the seamless integration of all life safety responsibilities for the town and gives the department an additional responder Monday thru Friday when our call force members are at their full-time jobs.



In 2023, the department will take delivery of a second ambulance. The new unit will act as our primary Emergency Medical Response vehicle. The current 2013 ambulance has served us well and will move to a back-up position for use when the primary is out of service, or a second emergency response is needed. As we move forward the department will continue to train and encourage our members to improve their skill levels. We will look to provide the best possible equipment for our community to ensure we are meeting its ever-changing landscape and growing population. We will continue to work with our mutual aid partners to ensure there are always sufficient resources available to assist us when needed. We will continue to work with town administration on ways to recruit and retain our call department and full-time staff to ensure that the residents of Greenland continue to receive the best possible services available.

My staff and I remain committed to providing exceptional fire and emergency medical services to you, our community. We thank you for your continued support.

Respectfully submitted,

Ralph J. Cresta, Jr.  
Fire Chief



**Capt. Paul St. Cyr**



## ~ EMERGENCY MANAGEMENT REPORT ~

2022 was a momentous year for the Town of Greenland for many reasons. First, a huge thank you to all that participated in this year's Seabrook Station exercise season. Several participants attended the training courses that were held locally and, in some cases, virtually.

We had several walk-through exercises with State and Federal Agencies and as usual, the participants from the Town handled it flawlessly. There were no errors or areas of concern that were flagged by the monitors.

These exercises and drills are not just for Seabrook station but also for the stability and functionality of the Town's Government during localized and widespread emergencies. The same platform is utilized during such events.

We have updated and filed the Town of Greenland's Hazard Mitigation Plan which is required to be updated periodically. The plan is now in the hands of the State of NH and Federal HSEM for acceptance. This plan is the platform that identifies critical infrastructure, potential issues and how the Town addresses the potential issues in the future. This is done through capital improvements, department growth and as always forethought into the future. We identified potential hazards, reviewed years of hard data and historical information on the Town.

The upcoming year is a non-exercise year, however, there is going to be ample training to ensure we remain ready in case of an emergency. I encourage any resident that is willing to help your community throughout the year to contact the Emergency Management Director through the Town offices for further information.

Along with members of the Greenland Police Department, we are working with the Discovery Center on their Emergency Plan specific to their location. At times there could be buses of school kids, or the public enjoying the 50-acre outdoor facility. How to safely communicate, address the situation and safely evacuate everyone safely and calmly is all part of this plan.

Even though it is an off year for Seabrook drills, the Town of Greenland Emergency Management will be active throughout the community, working with State and Local Agencies and Businesses to help prepare them for emergencies, whether it is a natural or man-made emergency.

Respectfully submitted,

Dennis P. Cote  
Emergency Management Director  
603-235-6283



## ~ HEALTH OFFICER REPORT ~

As we move into 2023, there is a more relaxed approach and response to the very persistent Covid 19 and any variant that rears its head. This is due to the overwhelming response by the medical field, pharmaceutical companies, first responders and the federal government in the development, delivery, and treatment of Covid.

In years past, we have always worked towards treating new illnesses through trials & treatments with little grand effect or impact on the public. When Covid hit, there was no treatment, no vaccines or even no response to medicines that were currently being used at the time. The effect and the impact brought the world to a standstill.

It is safe to say we have dealt with the unknown and will continue to move forward. Covid 19 and several variants will be with us for many, many years to come but Health Care knows now how to treat, prevent, and maintain the normalcy we have been so accustomed to.

Moving forward there has been conversation about yearly vaccines for Covid much like influenza, shingles, and pneumonia that we are urged to receive each year. This is the new normalcy.

We still show signs that Covid is still here in Greenland. This past year there were 994 cases reported to the State of New Hampshire. I say this as reported because not all cases were officially tested by ready care facilities, and even our own PCPs doing a teleconference simply treated the symptoms as presented without PCR tests. This is the new normal for dealing with Covid.

To continue preventing the impact of such illnesses such as Covid, Influenza, Noro Virus, and other infectious illnesses during the winter months, continue with the frequent hand washing, covered coughing and sneezing. The best method to prevent the spread is to simply stay home and get better.

As for the functions of the Health Officer for the Town of Greenland, I have had a few calls for investigations pertaining to sanitary concerns, well-being checks and follow-ups and have worked with other agencies in the Town on these matters.

As always communication is best, and we will continue this process on every issue that we are handed throughout the year.

Respectfully submitted,

Dennis P. Cote  
Health Officer



Dennis Cote,  
Health Officer and Emergency Mgmt. Director



## ~ CONSERVATION COMMISSION ~

**G**reetings Friends. The Greenland Conservation Commission (CC) is made up of local folks who are passionate about our Town's natural resources and dedicated to the preservation and protection of the watershed, wetlands, and wildlife corridors in the Town of Greenland.

The CC has been active in a number of ways to build the knowledge base we have to support the work, growth and preservation of our Town's land.

### **Natural Resources Inventory:**

Work has begun on updating the Natural Resources Inventory (NRI) for Greenland. The NRI is a document that compiles information on important features on our Town's property such as geology, soil, streams, wetlands, forests, and wildlife and their conditions. It is generally updated every 10 years to identify changing environmental concerns. For example, what we know about climate change and how it will affect our Town's wetlands, ground water, and the watershed is very different now than we knew 17 years ago.

This research will be conducted by scientific consultants who will catalog and advise on the future of our natural resources including preserving public lands, species in need of conservation, maintaining wildlife corridors, preparing for changing climate conditions, and watershed and wetland assessment and planning.

The current NRI from 2006 is available for anyone to read at the Town Office.

### **Thompson Brook Trail (TBT)**

One of the natural features of our town is the Thompson Brook Trail. Located just southwest of the intersection of Portsmouth Ave. and Winnicut Rd., the trail is a great opportunity to experience the unique natural features our Town has like Mixed Pine Forest, Wet Meadow and Red Maple Swamp.

Part of what makes TBT so valued to the Town is the maintenance work of our residents and volunteers to keep it in shape. Once again, this year, we join the entire Town in thanking Larry Day for his skill and dedication in keeping the trails accessible and safe for all to enjoy.

### **Other highlights of 2022:**

- Wetland impact and plan reviews for upcoming development proposals
- Facilitated completions of the Berg conservation easement with Southeast Land Trust, which includes a wildlife corridor under I-95
- Arranged public outreach presentations at Weeks Library, with the Nature Conservancy (Wildlife Corridors) and Southeast Land Trust (Understanding Conservation Easements)
- Linked CC with the Town Facebook page for increased visibility in the community
- Purchased and installed wildlife camera to assess animal movements and facilitate public awareness
- Met with Rockingham Planning Commission regarding the East Coast Greenway Rail Trail project
- Completed required annual monitoring of conservation easements and Town-owned land, with assistance of UNH intern Peter Tansey
- Performed periodic maintenance and monitoring of the Thompson Brook Trail, with great leadership and hard work from volunteer Larry Day (thank you again, Larry!)
- Identified substantial trash and debris on Town land near the Thompson Brook Trail, and developed options for removal
- Two members attended the annual New Hampshire Association of Conservation Commission meeting focusing on preserving area land and water resources

- CC was also represented at other area meetings, including bi-monthly Seacoast Conservation Commission Roundtables, the Portsmouth Climate Change Symposium, and regular Rockingham Planning Commission meetings.

### Members Joining and Departing

Serving on the CC is a great opportunity to protect and plan for the future use of Greenland's natural resources. We have some new members this year: Kathleen Babin-Johnson, Stephan Toth and Chip Hussey.

- Kathleen Babin-Johnson hit the ground running partnering with CC member Laura Byergo in hiring and training our UNH intern for annual Town Easement monitoring. She's been a business manager in IT for 25 years, so with her tech and GPS knowledge, our intern Peter Tansey was able to document the Town's property easements to ensure they remain designated open space.
- Stephan (ste-FAHN) Toth is a welcome new face with an eye to detail and planning. His experience and thoughtful consideration on topics like soil and groundwater preservation are highly valuable for the Town, as well as his legal knowledge.
- Long-time resident Chip Hussey brings a wealth of knowledge and history to the CC. Having served in a number of capacities in Greenland including serving as a member of the Board of Selectmen, Chip's institutional knowledge is critical in the continued work of the CC.



We also want to say thank you to the Commissioners who are ending their terms this year.

- Vice Chair Joe Fedora has spurred the growth and esprit de corps of the CC for years and along with volunteering for nearly every single event and opportunity, has built a long-standing relationship with the Great Bay National Estuarine Research Reserve and Discovery Center. His work has given us much needed information on how King Tides and storm surge will continue to affect our wetland, ground water, and community.
- Laura Byergo, has been working tirelessly on the Commission for nearly a decade. While she served as chair for 5 of those years, the CC grew to its full capacity and expanded the ways in which the CC can support the town and its residents. Her vast array of knowledge and foresight has served all Greenland residents in ways big and small from seedling giveaways, educational outreach, and preservation of our Town easements and natural resources like TBT, Packer Bog, and many more.
- Brad Lajoie is a passionate outdoorsman, hunter, fisherman, and tech professional who has brought much needed insight to the CC. His love of Greenland's natural resources is apparent in everything he does, and his tech savvy, land use insight and enthusiasm for walking and monitoring Greenland's trails and easements have been a major source of education for the CC.
- Our current chair, Lloyd Ziel, came to the commission to help tell the story of the Town's superlative natural resources. A real estate and communications professional, Lloyd has worked to further educate our residents on the unique natural resources our community has to offer, our duty to preserve them for future generations, and how living in Greenland is unlike living in any other community on the Seacoast.





There is one more member who continues to advocate for the Town and its preservation. Bill Bilodeau continues to lead by example with his humor and intelligence in guiding the work of the CC with a hawkish eye toward plan reviews and wetland and groundwater preservation. Bill's knowledge and memory of Town history and relationships continues to further the work of the CC in ways that wouldn't be possible without him.

Many thanks to Joe, Laura, Brad and Lloyd, and to **all** the members for their years of continued service to the Greenland Conservation Commission and to the Town of Greenland.

If you or someone you know would like to support the Town of Greenland from a perspective of conservation and natural resources as a Commissioner, please reach out to the Conservation Commission, a Board of Selectmen member, or the Town Office.



Respectfully submitted,

The Members of the Greenland Conservation Commission:

Commissioner Lloyd Ziel - Chair

Commissioner Joseph Fedora - Vice Chair

Commissioner Laura Byergo - Immediate Past Chair

Commissioner William "Bill" Bilodeau

Commissioner Robert "Chip" Hussey

Commissioner Kathleen Babin-Johnson

Commissioner Brad Lajoie

Commissioner Stephan Toth

## ~TRUSTEES OF THE TRUST FUNDS~

**G**reenland's Trustees of Trust Funds are responsible for managing and investing the town's twenty-one capital reserve and trust funds. Currently, the funds range in amounts from under one dollar to nearly \$900,000 with each one managed as a separate account using a specific investment mandate and total \$3,301,569.24 for calendar year 2022.

### **Renaming the two town road funds**

In 2022, the Town of Greenland requested that the two capital reserve funds used for road maintenance and repair be renamed the Registration Road Maintenance Fund and the General Road Maintenance Fund to more accurately reflect how they are funded and expended. The purpose was to report more clearly to the Select Board and the Town the process for expending funds from these accounts. The General Road Maintenance fund can be expended by the Select Board while the Registration Road Maintenance fund can only be expended by approval of the voters in the deliberative session.

### **Material additions and transfers of funds approved and processed by the Trustees in 2022**

- \$6,142.59 was transferred from the Weeks Public Library Operating Fund to the Weeks Library Board of Trustees
- \$8,422.41 was distributed to the Weeks Library Board of Trustees from the Weeks Library Future Growth Fund, this created a zero balance, and the fund was dissolved on the recommendation of the NH Attorney's General office
- \$42,223 was distributed to the Greenland Central School upon their request
- \$22,977 was distributed to the Greenland Central School from the Expendable Trust School Maintenance Account
- \$5,000 was distributed to the Greenland Central School from the School Technology Fund
- In an agreement between the Town of Greenland and the Trustees, the Trustees transferred \$86,986.19 into the Registration Road Maintenance Fund from the General Road Maintenance Fund
- The Trustees reimbursed the Greenland School \$14,900 from the School Maintenance Fund
- From a Greenland Community School authorization of \$60,000 the Trustees of Trust Funds reimbursed the Town of Greenland \$24,000 for rent to the town and deposited \$36,000 into the School Maintenance capital reserve fund
- The Trustees deposited \$15,000 into the Greenland School Technology Fund

### **2022 Warrant Article approvals authorized the Trustees to take the following actions:**

- Transfer \$18,700 from the Town of Greenland into the Police Station capital reserve fund
- Transfer \$7,500 from the Town of Greenland to the Town Equipment Fund
- Transfer \$200,000 from the Town of Greenland to the Road Maintenance Fund
- Transfer \$2,657.50 from Town of Greenland to the Registration Road Maintenance Fund
- Transfer \$5,000 from Town of Greenland to Retirement Liability Fund
- Transfer \$75,000 from Town of Greenland to Fire Station

### **Dissolution of three trust funds**

In another action recommended by the Town of Greenland auditors and approved by the New Hampshire Attorney's General office, the Trustees dissolved three long stranding trust funds whose purpose had expired. The Norton Library Fund and the Weeks Sidewalk Fund were dissolved with the balance turned over to the Weeks Library, and the remainder of the money in the Weeks School Fund was transferred to the Greenland Community School. Altogether, the balances in these accounts totaled just under \$6,000.

### **Prudent Investor Act**

Investment policies of the Trustees follow the guidelines of the Prudent Investor Act that includes preserving the purchasing power of Greenland CRF and Trust funds, defining "long-term" investments as a minimum of 5 years and prohibit market timing as an investment tactic. Each fund is invested in either stocks, bonds and/or money market funds or a combination of the three. In 2022, the funds were invested in one or more of four investment options that include a US government treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the US bond market, and a bond fund that invests in treasury inflation protected securities (TIPS) as an inflation hedge. The trustees caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

All capital reserve and trust funds are available for public review during regular business hours at the Greenland Town Hall and Trustees are required to file annual MS-9 and MS-10 reports with the New Hampshire Attorney's General office. The MS-9 report is used by the NH Department of Revenue Administration as part of its process for determining the equalization rates for municipalities in New Hampshire.

Respectfully submitted,

Dennis Malloy, Bookkeeper, Dick Rugg and Pamela Diamantis  
Trustees of Trust Funds

## SUMMARY OF THE GREENLAND TOWN TRUSTS: 12/31/2022

### GREENLAND TRUST FUNDS

Cemetery Perpetual Care	477,041.37
Library Fund	170,134.56
Sanderson Scholarship	44,408.35
Cemetery Fund	<u>128,086.57</u>
<b>Total Trust Funds</b>	<b>\$ 819,670.85</b>

### GREENLAND CAPITAL RESERVE FUNDS

Registration Road Maintenance Fund	884,039.72
Conservation Land	256,140.18
Town Equipment	67,899.71
Transfer Station Equipment	74,303.52
Police Equipment	11,793.79
General Road Maintenance Fund	200,249.43
Storm Maintenance	60,447.00
Retirement Liability	12,179.40
Police Station Maintenance	31,546.58
Fire Station	225,233.00
Town Events	<u>6,500.00</u>
<b>Total Greenland Capital Reserve Funds</b>	<b>\$1,830,332.33</b>

### WEEKS LIBRARY

Library Emergency Repair	<u>14,770.00</u>
<b>Total Weeks Library Funds</b>	<b>\$14,770.00</b>

### GREENLAND CENTRAL SCHOOL FUNDS

School Building and Grounds Maintenance	185,239.09
Unanticipated Tuition Expense	225,647.33
Special Education	175,846.83
School Technology	<u>50,062.80</u>
<b>Total Greenland Central School Funds</b>	<b>\$636,796.05</b>

<b>Total Greenland Capital Reserve and Trust Funds</b>	<b>\$3,301,569.23</b>
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## ~ CEMETERY TRUSTEES ~

### Lots Sold 2022

Christine Cahill            2 Person Lot \$1,000.00

Gus Gouzoules            2 Person Lot \$1,000.00

Fifty percent of the total lot sales have been deposited in the Cemetery Perpetual Fund and fifty percent have been deposited in the General Cemetery Fund.

Greenland Central School fifth and eighth graders had a unique learning opportunity focused on our town's story. Donna Waldron, Cemetery Trustee, and member of the Greenland Historical Society, along with other members of the Historical society, joined forces with the students and teachers making their study of Greenland's history come alive. With research material provided, students learned about notable buried at Hillside as well as other interesting town settlers. A personal guided tour of Hillside Cemetery for all the students and their teachers certainly created excitement around the rich stories heard and their connection to Greenland's history.

Amy Bauer continues to update the Cemetery Software with new and historical information.

We have continued with our ongoing project of straightening and cleaning of the headstones in Prospect Hill Cemetery.

Respectfully submitted,

Michele Kaulback, Bob Ellwood, Donna Waldron, Cemetery Trustees

Paul Hayden, Sexton



Hillside Cemetery

## ~ TREASURER'S REPORT ~

It has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2022 is as follows.

### **GENERAL FUND**

Balance 12/31/21	\$ 7,371,004.40
Balance 12/31/22	\$ 7,262,070.20

### **SPECIAL AMBULANCE FUND**

Balance 12/31/21	\$ 276,901.10
Balance 12/31/22	\$ 372,809.22

### **RECREATION FUND**

Balance 12/31/21	\$ 55,422.22
Balance 12/31/22	\$ 65,708.89

### **POLICE SPECIAL DETAIL FUND**

Balance 12/31/21	\$ 209,494.69
Balance 12/31/22	\$ 98,392.23

### **PLANNING BOARD ESCROW FUND**

Balance 12/31/21	\$ 21,254.91
Balance 12/31/22	\$ 16,798.34

### **ARPA**

Balance 12/31/22	\$ 409,760.35
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### **FIRE INSPECTION FUND**

Balance 12/31/21	\$ 26,458.83
Balance 12/31/22	Moved to the General Fund

### **LIBRARY CAPITAL FUND**

Balance 12/31/21	\$ 127,565.67
Balance 12/31/22	Moved to the General Fund

Respectfully submitted,

James Rolston  
Treasurer

## ~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2022

### Buildings

Property Name	Location	Building Total
Bandstand	Remembrance Park	\$ 26,000
Concession Stand	Caswell Field	\$ 58,100
Concession Stand	Krasko Field	\$ 14,300
Concession Stand	Maloney Field	\$ 14,300
Facilities Maintenance Garage	15 Town Square	\$ 163,500
Gazebo	Post Rod/Ports Ave	\$ 29,000
Town Hall / Fire Station	11 Town Square	\$ 1,120,500
Police Station	10 Town Square	\$ 1,347,100
Public Works Building	13 Town Square	\$ 161,100
Records Storage Shed	13 Town Square	\$ 16,000
Recreation Storage	Krasko Field	\$ 45,000
Shed/Recycling Center	Cemetery Lane	\$ 6,000
Transfer Station Building	Cemetery Lane	\$ 19,800
Weeks Public Library	36 Post Road	\$ 2,701,000

### Vehicle Schedule

Department	Year	Make/Model	Description
Fire Dept	2016	KME	Reel Truck
Fire Dept	2007	Spartan	Fire Truck - Pumper
Fire Dept	2009	Mack	Fire Truck - Tanker
Fire Dept	2003	Ford	F-250 Utility
Fire Dept	2013	Ford	E-450 Ambulance
Fire Dept	2008	Express	Cargo Trailer
Fire Dept	20058	Artic Cat	ATV
Fire Dept	2013	Ford	Taurus
Fire Dept	2022	Ford	Explorer
Police Dept	2015	Ford	Explorer
Police Dept	2016	Ford	Explorer
Police Dept	2017	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2022	Ford	Interceptor
Police Dept	2022	Ford	Interceptor
Police Dept	2014	Harley Davidson	Motorcycle (leased)
Police Dept	2007	Speed Monitor	Radar/Speed Trailer
Town Highway	2015	GMC	3500 Diesel Truck
Town Highway	2016	BWISE	Equipment Trailer
Town Highway	2004	John Deere	Front End Loader
Town Highway	2013	Caterpillar	Skid-Steer

**Other Items:** Other insured items include (but is not limited to): Certain assets of the Weeks Library, Fire Department gear, field lights, mowers, trash compactors, can baler, etc that are not specifically listed in the Town's insurance policy but are covered under the Town's general umbrella insurance policy.



## ~ PLANNING BOARD ~

2022 was a busy year for the Planning Board. Founders Square (formerly 410 Portsmouth Avenue) was completed, homes were being built on Stillwater Drive (a seven-lot subdivision on Winnicut Road), a Montessori School was approved on Tide Mill Road across from Dance Innovations, and a 40-unit age-restricted housing development off Magnolia Lane was approved. In addition, the Planning Board approved a vehicle display area at the Mercedes-Benz dealership on Portsmouth Avenue, and the existing home on the corner of Portsmouth Avenue and Cemetery Lane will be torn down and a two-unit condex will be built in that location. Amendments to two Zoning Ordinances were proposed and approved by voters as well as the addition of an Impact Fee Ordinance. The Site Plan Review Regulations and Subdivision Regulations were also amended.

The Planning Board and Mark Fougere, Planning Board Consultant, are to be commended for their tireless efforts and hard work during 2022. The public is invited and encouraged to attend Planning Board meetings: work sessions are held the first Thursday of each month; public hearings are held the third Thursday of each month. Agendas for the Planning Board work sessions and public hearings are available on the Town website.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication and hard work. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully submitted,

David Moore  
Planning Board Chairman



## ~ RECYCLING REPORT ~

The team members at the Transfer Station are pleased to listen, advise, and help any resident to properly use the facility, and also to help reduce the cost that all of us pay for the collection and disposal of the various types of waste that we accept. They are also trained and certified by the Department of Environmental Services to properly operate the facility. Here are just a few of the steps each of us can take to help the effort: obtain and display a dump sticker or day pass on any vehicle you use to access the facility! The fee you pay helps to train and pay staff, obtain proper handling equipment for the staff, and prevent persons not authorized to use the facility from dumping waste. This year 2,229 permits were issued, for revenue of \$22,290.00.

### Non-fee items:

- We accept food scraps for compost. Please do not dump anything in the tote other than food scraps in the green compostable bags. Loose scraps, or the use of any other bag is not allowed. We paid **\$1,565.96** for this service in 2022.
- Recycle! Not only is it mandatory, but saves us money because it is the least expensive way to dispose of waste. Any attendant can advise as to the items allowed as they screen the materials placed into this composter. You can also visit the Ecomaine website, [www.ecomaine.org](http://www.ecomaine.org) for tips to better follow the guidelines. We paid **\$12,507.00** for this service in 2022.
- General solid waste, which is the most expensive item to collect and transfer to a landfill. Anything that could be recycled, or collected as compost, or placed into metals, such as aluminum cans, reduce the volume and cost of this type of waste. The more we create, the more likely we will be forced to increase fees or adopt some other system to control this type of waste. We paid **\$98,923.38** for this service in 2022.

### Fee items that are charged for:

- Bulky waste, which includes construction debris, rugs, and furniture. Try to create as little as possible of this, as it is difficult to handle, and costly to transport and to place into a landfill. Reuse materials when possible, and if items can be reused by others, take them to locations such as Goodwill, Savers, or the Salvation Army. We paid **\$43,967.77** for this service in 2022.
- The same is true of electronics, which can sometimes be donated, rather than collected for transfer. We do accept these items, but there is a cost, which was **\$2,512.94** in 2022.
- Materials with environmental or health hazards, such as refrigerators, air conditioners, tires, fluorescent lights, and mattresses, which require special handling and storage. The cost was **\$3,268.52** in 2022.
- Please save other hazardous materials for the collection days in Portsmouth, to ensure proper and safe disposal. The dates are on the town website. The cost was **\$5,295.97** in 2022.



From left to right:  
Tim Francois, Glenn Bergeron,  
Bobby Grodan & Brandt Pace

- Here are the amounts of waste collected:

**2022 Transfer Station Volume/Units for Disposal Estimates\***

	<b>Estimated Volume</b>	<b>Estimated Units</b>
MSW	931.12	Tons
Bulky Materials	209.14	Tons
General Recycling	318.32	Tons
Electronics	1,182 pieces / 7.06 Tons	Pieces / Tons
Hazardous Waste Days in Portsmouth	77 Vehicles From Greenland Participated	Charged Per Greenland Vehicle Participating
Food Scrap Composting	12 Months of Bin Pickups	Full Year of Service
Scrap Metal	60.28	Tons
Aluminum Cans	0	Tons

Our team members do an outstanding job serving the public and we appreciate their excellent customer service and the many ways they help serve the community. Please join me in thanking them and help us keep them safe by driving slowly and using caution while at the Transfer Station. Thanks for you help!

Respectfully submitted,

Robert “Bobby” Grodan  
Transfer Station



# Do Your Part. Be SepticSmart!



## Shield Your Field

Divert rain and surface water away and avoid parking vehicles and planting trees on your drainfield.



**Don't Overload the Commode**  
Don't flush diapers, wipes or other items meant for a trashcan down the toilet.

Toilet paper only

## Think at the Sink

Limit use of your garbage disposal and avoid pouring fats, grease, solids and harsh chemicals down the drain.

Drainfield

Septic tank

## Protect It and Inspect It

A typical septic system should be serviced every one to three years by a septic service professional.

## Don't Strain Your Drain

Use water efficiently and stagger use of water-based appliances, such as your washing machine or dishwasher.

## Pump Your Tank

Ensure your septic tank is pumped at regular intervals as recommended by a professional.

## Keep It Clean

If you are on a well, test your drinking water regularly to ensure it remains clean and free of contamination.

Well

Groundwater Recharge

Aquifer





# What you can do as a Citizen

U.S. EPA | STORMWATER OUTREACH AT EPA NEW ENGLAND

STORMWATER



## INTRO:

Whether you live in a rural farmhouse or a 21-story apartment building, you have a role to play in reducing the amount of pollution from stormwater that runs into our rivers, lakes, streams and groundwater. The way you manage your property, your pet's waste, your garbage, or even your municipal taxes all affect the pollution from stormwater runoff. Below are some suggestions for how you, as an individual, can reduce your impact on stormwater and the environment.

## TO DO YOUR PART:

### Take steps in your home landscaping:

- **Rain barrels** — Rainwater can be collected from rooftops and used later on gardens. Rain barrels conserve water and reduce the amount of water that runs off your land.

- **Rain gardens** — Rain gardens planted with native plants can naturally offset the effects of stormwater runoff. Rainwater diverted to these areas from rooftops or paved areas will either be used by plants or will soak into the ground thereby recharging aquifers. Plants along roads or streams can trap stormwater pollution.

- **Lawn care** — Fertilizers and pesticides wash off gardens and pollute streams. Yard waste, such as leaves and grass clippings, can wash into storm drains, adding nutrients to streams. Avoid overwatering your lawn and use pesticides and fertilizers sparingly and organic mulch when possible. Compost or mulch yard waste so it doesn't go into storm drains or streams. Cover piles of dirt or mulch.

- **Paving surfaces** — Reduce the amount of pavement where you live. Brick walks, gravel driveways and porous concrete allow rainwater to run back into the ground to be filtered. Porous surfaces also replenish aquifers. Traditional concrete and asphalt rely on drains, pipes and other infrastructure to divert and control stormwater. The amount of non-porous surfaces is directly related to the health of rivers and lakes.

**Maintain septic systems** — Leaking septic systems release nutrients, bacteria and viruses into stormwater. Inspect your

system every three years and pump your tank as necessary (every three to five years). Don't dispose of household hazardous waste in sinks or toilets.

**Use care with your car** — If you wash your car at home, avoid using excess detergents or chemicals. Wash the car in your yard so wash water containing detergents seeps into the ground rather than into storm sewers or septic systems or use commercial car washes because they treat or recycle wastewater. Also, don't clean auto parts at home. Dumping car fluids into storm drains or on a street is like dumping them into a pond or river.

**Manage pet waste** — Clean up after your dog in cities and make sure waste is left far from water sources in rural areas. Flushing pet waste down the toilet is the best method. Leaving pet waste on the ground or throwing it into the storm drain increases public health risks because pet waste bacteria drains into nearby waterways.

**Support your municipal program** — Support local efforts to manage stormwater. Support repairs or improvements to your town or city's infrastructure. Allowing your town or city's infrastructure to erode will cost more money in the long run and create more pollution. Watch for notices about street sweeping programs.

**Handle household waste carefully** — Recycle or properly dispose of toxic products, including pesticides, paint, solvents and used oil. Don't pour them onto the ground or into storm drains. Use green cleaning products.

## KEY CONTACTS:

**MYRA SCHWARTZ**  
EPA New England  
Assistance & Pollution Prevention  
(617) 918-1696  
schwartz.myra@epa.gov

**LEAH O'NEILL**  
EPA New England  
Watershed & Nonpoint  
Source Unit  
(617) 918-1633  
oneill.leah@epa.gov

## GENERAL INFO:

**EPA NEW ENGLAND**  
5 Post Office Square  
Suite 100  
Boston, MA 02109-3912  
(617) 918-1111  
[www.epa.gov/region1/](http://www.epa.gov/region1/)

**EPA TOLL-FREE  
CUSTOMER SERVICE**  
1-888-EPA-7341

**LEARN MORE AT:**  
[www.epa.gov/region1/  
topics/water/stormwater.html](http://www.epa.gov/region1/topics/water/stormwater.html)



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November 2010



## ~ RECREATION COMMISSION~

2022 brought hope that the pandemic era was over and my sixth year as the Director of the Recreation Committee. We did make a major change; DJ Haskins and I are now Co-Chairpersons. DJ has been a major contributor to the Recreation Committee for the last 6+ years, and I am honored and thankful for all his help.

In addition, we have, Erika Coombs, and Chris Keenan. Along with, non-voting member, Jenna Raizes, Terese Wall and Nick Drew.

The Ski Club, led by Erin Avery, went off as planned and always a popular activity. Remember to sign up early as this activity fills up fast! We offered two nights of skating at Strawberry Bank again this year for Greenland Residents and friends of the Greenland Recreation. Always an enjoyable evening and was well attended.

Greenland Recreation Basketball, one of our most popular programs, was back to pre-pandemic programming in the winter of 2021/2022. We did decide to limit the participation to Greenland residents, again. As much as we enjoy having other towns (including Portsmouth) participate, gym time is at a premium and wish to serve Greenland first. Our 3<sup>rd</sup> – 6<sup>th</sup> grade teams were able to practice at the school but played games out of the RIM in Hampton. We were able to host Kindergarten -2<sup>nd</sup> grade games at the school. In total, we had 101 Kindergarten – sixth graders participate. For the 2022/2023 season, we returned to normal programming, hosting both practices and games for all ages out of the school. The school continues to be a great partner to the recreation committee.

T-ball, softball, and baseball made its return in the spring. Jenna and DJ were instrumental in pulling it together. Jenna continued to offer T-ball to children aged 3 to 6. It was one of our most popular offerings with 121 children participating. For softball, we partner with Portsmouth Girls Softball for our U-10, U-12, and U-14 offering. A number of Greenland girls participated, and they have become a good partner. We struggle to consistently find 12+ girls in each of the age brackets to field our own teams, so partnering with Portsmouth ensures girls of any age can play. For the second year in a row, we offered grades 1–3 training session rather than a game format. This was well received, and we had 26 girls participate.

Our coach-pitch baseball program continues to struggle with numbers. A few years back, Portsmouth Little League opened their program to children aged 6 to 12 (instead of aged 9 to 12). This has drawn athletes away from Greenland's former coach-pitch program. We offered the field and a format for interested coach pitch players, but only had 8 registrants. Moving forward we will not offer our coach-pitch program as there is no longer interest.

Summertime 2022, Stacey Gosselin hosted another field hockey camp that included 20 registered athletes. This camp is always a favorite with the girls and an important part of the field hockey program as Greenland is a great contributor to PHS Field Hockey.

Mickey Smith, Varsity Soccer Coach for PHS girls, hosted a summer training camp for high school girls. This was a very well-attended program with 55 athletes, and PHS enjoyed another winning season and a trip to the playoffs.

The Summer Concert Series was back and run by the recreation committee for the first time. This has historically been run by Barbara Fleming and the Women's Club. We all know what an awesome job these ladies have done in the past. It was a learning experience, and a challenge with the weather, but we were able to host 5 concerts. We were absolutely delighted to have two local youth bands, Dune Dogs and Granite Danes participate. They were my personal favorite as we love seeing Greenland's youngsters entertaining residents.

The fall brought soccer with the offering to Pre-Kindergarten (thanks again Jenna) as well as grades K-6th. We had a record 207 Pre-K to 6<sup>th</sup> graders participate! Erika has always done a remarkable job. She has been running the soccer program for years now and is hoping to pass the torch to another who would be interested in helping the Greenland Recreation. If you're interested, please do not hesitate to reach out to a member. Contact information can be found on our website, [www.greenlandrec.com](http://www.greenlandrec.com).

We look forward to offering more programming in 2023. Pickleball will be back in the gym at GCS along with the addition of yoga at the Greenland Parrish House. The Greenland Recreation is looking into collaborating with the women's club to offer games and food to the summer concerts.

Parents have always been the key to our success. We are always looking for help to run programs, coach, or assist in the planning of our different programming. If you're interested, please contact a member of our board, and check out our website at [www.greenlandrec.com](http://www.greenlandrec.com).

Respectfully submitted,

Sharon Hussey-McLaughlin  
Recreation Director





## ~GREENLAND'S 300<sup>TH</sup> ANNIVERSARY~

In 2018, the Greenland Select Board voted to pursue a celebration of Greenland's 300<sup>th</sup> Anniversary. Selectmen, Jim Rolston, Chip Hussey, and Chester Deorocki put out a call for volunteers and plans began to be formed. Two of our first volunteers were Karen Mason and Leonard Schwab who became the constant workers, and without whom, our activities would not have happened. Many plans were made for celebration events, but due to Covid 19 almost all had to be modified or canceled.

However, the following were accomplished:

- Held a contest for a logo won by Dean Katiniotis
- Purchased banners with the new logo to display throughout town
- Sold 300<sup>th</sup> Tee shirts and hats at various town events
- Published a brochure of historic Greenland homes by John Hirtle
- Held free Patriotic and Christmas concerts by the Don Campbell Band, thanks to Greenland Veterans Association and Bethany Church
- Trolley tours around historic Greenland locations
- Program on Greenland arsons by Karen Hayden
- Field Day, thanks to Greenland Recreation and Women's Club
- Piano Concert and tour of Congregational Church and Parish House
- Panel discussion on Greenland history by John Brackett Jr., Caroline Weeks White, Cynthia Weeks Smith, Eliga Gould, and Jody Fernald

Additional Committee members: Lloyd Ziel, Steve Smith, Marion Connelly, Barbara Fleming, John Hirtle, Gene Lynch, Cynthia Smith, and Sharon Hussey McLaughlin. My apologies to any of those I missed.

Respectfully submitted,

Jim Rolston, Chairman



## ~WEEKS PUBLIC LIBRARY~



While 2021 was a very special year for the library with the culmination of construction and the celebration of opening our renovated library to the people of Greenland, 2022 has seen the dream realized at the state-of-the-art facility that serves everyone. The library welcomed many new patrons, and the staff enjoyed being reacquainted with our loyal customers. With our new director, Candace Cousins, we saw the reemergence of programming, book discussions, Mahjong, yarns, and threads—just to name a few—at the library to serve all age groups. The Living Room has become a busy place for small, adult groups and there is always a puzzle in the works. Innovative programs like the seed catalog in the spring and now the spice-of-the-month club have been well received.

This was a year of further change as we said good-bye in August to our long serving Children's Librarian Susan McDonald. Susan served the Greenland community for thirty-one years and many children visited her over the course of that time. She mused that she was now seeing children of those youngsters who earlier frequented the library. While we miss her steady presence and smiling face, we welcomed Karly Wilkins to take her place in the Children's Room. Karly has not missed a beat and is making the children's room her own with story-times, special activities, as well as inviting a pet to the Children's Room—Tomato the Fish.

Programming for the teens has been expanded under the guidance of new Teen Librarian Lauren Collis. On any given day, after school, the library is a hopping place as the children gather there when school has ended.

The new meeting room, conference room and study room are also becoming more frequently booked for a variety of activities and organizations.

We are forever grateful to the wonderful staff that continues to work tirelessly to provide service to all of our patrons. They are, without a doubt, the backbone of the library and the key to its success. The librarians know their readers and are always equipped to offer suggestions of books to read.

And lastly, our hard-working and supportive Friends group was recognized by the New Hampshire Library Trustees Association. We all were so pleased that they received this award given the monumental work that they have done over the past five years. We celebrated this honor as well as hanging a picture of the Weeks Farm, a gift from the Greenland Historical Society, in November. It was a lovely event.

The Friends continue to support the library in a myriad of ways. The library could not be so productive without their assistance. The annual Friends membership drive occurs in January. If you have not yet become a Friend of the Library, please consider joining this group. They meet monthly on the second Monday of the month at 6:30 in the Conference Room and all are welcome to participate.

We look forward to expanding our services to the town in 2023 and continuing to make the library Greenland's community center.

### -Weeks Public Library Board of Trustees





In 2022, we truly got into the swing of things and thrived in our wonderful new space. 281 new library cards were issued, and our weekly foot traffic averaged over 500 visitors! Use of our meeting spaces has increased greatly, and we invite the community to make further use of them.

New library-wide offerings were rolled out this year, including a Library of Things, which includes such varied items as a metal detector, movie night kits, stress less kits, a bird watching kit, and more! We also launched a Seed Library, Magazine Swap, Puzzle Swap, and a Spice of the Month Club.

Our longtime children's librarian, Susan MacDonald, retired after 31 years of serving Greenland families. Her impact will be felt for many generations to come. After saying goodbye to Susan, we welcomed Karly Wilkins, who has brought warmth, enthusiasm, and innovative new ideas to the children's room. She even brought a fish, whom the children named Tomatoes. Some of Karly's new programs include: Junior Paint Night, Stop Motion Movie Club, Family Movie Night, STEAM (Science, Technology, Art, and Math) Club, Moving and Grooving (dance parties), and a Board Game Club. Timeless favorites such as Storytime and Lego Club remain available, as well as special events like holiday parties. Another new staff member we welcomed at the end of the year is Lauren Collis, who is serving as our Teen/Programming Librarian. Along with a passion for working with youth, she has brought the fantastical world of Dungeons & Dragons with her, which has proved to be hugely popular among the teens, as well as art programs, gaming competitions, and exciting new ideas to be unveiled this spring.

For adults, we added new grab and go crafts, in person craft programs (such as a needle felting class), and several informative presentations. The program on Haunted Lighthouses was particularly well attended. Programs that continue to flourish include Classic Movie Night, Yarns & Threads, Mahjongg, Book Discussion Group, and Friday Morning Group. Over the summer we celebrated "Oceans of Possibilities" with all ages, with live animal presentations and many interactive events for children. Our largest attended program of the year was presented by The Center for Wildlife, where we got to see owls up close in person and learn about these fascinating creatures!

Our director's door is (almost) always open if you have an idea of something the library can offer or want to offer some friendly feedback. We are looking forward to having another incredible year serving the community of Greenland. Our summer reading theme this year is sure to be an exciting one, "Reading is Magic!"

Respectfully submitted,

Candace Cousins, Library Director



## ~ 2022 WAGES OF TOWN EMPLOYEES ~

\*Total Gross pay (May include: Salary, Overtime, Grants, Pay for Leave, Special Detail, Other)

Name	Title	Total Gross Pay
Anania, Peter	Firefighter/AEMT	\$ 1,015.07
Atkinson, Lee	Library Assistant	\$ 23,641.00
Bauer, Amy	Deputy Town Clerk/Tax Collector	\$ 49,131.94
Beihl, Claire	Programming Librarian	\$ 24,144.13
Bergeron, Glenn	Transfer Station Attendant	\$ 8,315.45
Bertogli, Wayne	Police Officer	\$ 115,732.38
Bouffard, Dean	Moderator	\$ 1,200.00
Bunnell, Randy	Selectman	\$ 3,000.00
Collis, Lauren	Programming Librarian	\$ 5,875.00
Connelly, Jamie	Selectman	\$ 3,000.00
Cook III, Robert	Firefighter/AEMT	\$ 73,262.31
Cook, Robert Jr.	Firefighter/EMT	\$ 750.87
Cormier, James	Police Officer	\$ 58,134.02
Cote, Dennis	Emergency Mgmt. Director/Health Officer	\$ 12,401.25
Cousins, Candace	Library Director	\$ 64,824.52
Cresta, Katherine	Fire Department Secretary	\$ 5,463.64
Cresta, Ralph	Chief, Fire Department	\$ 38,245.45
Cummings, Lizbeth	Bookkeeper	\$ 10,429.39
Delisle, Donald	Transfer Station Attendant	\$ 3,566.96
Drake, Michael	Police Officer	\$ 60,795.00
Drew, Nicholas	School Resource Officer	\$ 82,321.70
Eggerman, Chris	Firefighter/EMT	\$ 12,624.84
Floyd, Michael	Firefighter/EMT	\$ 29,361.83
Francois, Timothy	Transfer Station Attendant	\$ 19,579.72
Gielow, Madeline	Library Assistant	\$ 6,585.96
Gobbi, Matthew	Firefighter/EMT	\$ 18,947.89
Gobbi, Michael	Police Officer	\$ 79,918.01
Gouzoules, Winston	Supervisor of Checklist	\$ 1,150.00
Grodan, Robert	Transfer Station Attendant	\$ 23,898.98
Grodan, Wendy	Transfer Station Attendant	\$ 119.28
Hanley, Paul	Capt., Firefighter/Medic	\$ 88,085.75



Hayden, Paul	Cemetery Sexton	\$ 650.00
Hussey, Charlotte	Admin. Assistant	\$ 50,935.70
Hussey, Richard	Selectman	\$ 500.00
Izzo, Robert	Firefighter/EMT	\$ 17,444.34
Kurkul, David	Lieutenant, Police Department	\$ 112,790.25
Labonte, Julie	Firefighter/EMT	\$ 15,104.57
Labonte, Timothy	Firefighter/AEMT	\$ 75,727.66
LaMontagne, Sean	Firefighter/AEMT	\$ 81,335.31
Laurent, Tara	Chief, Police Department	\$ 116,822.64
Leahy, Brian	Police Officer	\$ 75,679.85
Lennon, Jacob	Firefighter/AEMT	\$ 22,118.58
Lord, Jarrod	Seasonal Laborer	\$ 9,178.71
MacDonald, Susan	Asst. Library Director	\$ 34,039.13
Maher, Tom	Firefighter	\$ 176.13
Malloy, Dennis	Trustee of Trust Funds Secretary	\$ 3,000.00
Marcoux, Zachary	Firefighter/AEMT	\$ 3,337.20
Markey, Jonathan	Firefighter/Medic	\$ 20,540.95
McClare, Timothy	Part-Time Police Officer	\$ 6,136.00
Miner, Patrick	Firefighter/Medic	\$ 36.08
Molleur, Elaine	Library Assistant	\$ 13,207.83
Mooers, Margaret	Library Assistant	\$ 14,144.93
Morgan, Marguerite	Town Clerk/Tax Collector	\$ 61,312.80
Morgan, Vaughan	Selectman	\$ 2,587.50
Newman, Richard	Part-Time Police Officer	\$ 12,783.41
Nickerson, Michael	Firefighter/Medic	\$ 6,975.14
Ostromecky, Peter	Emergency Mgmt.	\$ 225.00
Pace, Brandt	Transfer Station Attendant	\$ 19,241.76
Page, Marilyn	Election Worker	\$ 2,300.00
Parent, Adam	Firefighter/Medic	\$ 4,754.20
Peirce, Jeffrey	Part-Time Police Officer	\$ 1,612.00
Philbrick, Joseph	Supervisor of Checklist	\$ 1,150.00
Rolston, James	Treasurer	\$ 6,609.12
Sanderson, Paul	Election Worker/Town Administrator	\$ 18,835.25
Sardinha, Jonathan	Policeman	\$ 74,947.13

Scruton, Matthew	Town Administrator	\$ 77,454.58
Shaw, Dana	Election Worker	\$ 60.00
Shephard, Jack	Building Inspector / Code Enforcement	\$ 51,747.09
Simpson, Derek	Emergency Mgmt.	\$ 112.50
Smart, Charles	Interim Building Inspector	\$ 2,780.00
Smith, Steve	Selectman	\$ 3,675.00
St. Cyr, Paul	Capt., Firefighter/AEMT Building Inspect.	\$ 27,768.86
Stanchina, Riley	Firefighter/EMT	\$ 8,523.00
Stapel, Ursula	Interim Bookkeeper	\$ 6,675.50
Sullivan, Michael	Part-Time Police Officer	\$ 1,417.12
Tansey, Peter	Conservation Intern	\$ 938.55
Tillman, Thomas	Firefighter/EMT	\$ 9,690.78
Tretter, Elizabeth	Secretary, Police Department	\$ 53,388.73
Westlake, Tracey	Asst. Bookkeeper	\$ 24,301.52
Wilkins, Karly	Children's Librarian	\$ 13,846.16
Winsor, Richard	Selectman	\$ 3,000.00
Zamarchi, Linda	Bookkeeper	\$ 29,004.00
Zechel, Nancy	Election Worker	\$ 50.00



**TOWN OF GREENLAND,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2021**

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**TABLE OF CONTENTS**

**PAGES**

<b>INDEPENDENT AUDITOR'S REPORT .....</b>	<b>1 - 3</b>
---	--------------

**BASIC FINANCIAL STATEMENTS**

<b>Government-wide Financial Statements</b>	
A	Statement of Net Position .....
B	Statement of Activities .....
<b>Fund Financial Statements</b>	
<i>Governmental Funds</i>	
C-1	Balance Sheet .....
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances.....
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....
<i>Budgetary Comparison Information</i>	
D	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund .....
<i>Fiduciary Funds</i>	
E-1	Statement of Fiduciary Net Position .....
E-2	Statement of Changes in Fiduciary Net Position .....
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS .....</b>	
	<b>13 - 35</b>

**REQUIRED SUPPLEMENTARY INFORMATION**

F	Schedule of the Town's Proportionate Share of Net Pension Liability .....
G	Schedule of Town Contributions – Pensions .....
<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY .....</b>	
	<b>38</b>
H	Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability .....
I	Schedule of Town Contributions – Other Postemployment Benefits .....
<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY.....</b>	
	<b>41</b>

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

<b>Governmental Funds</b>	
<i>Major General Fund</i>	
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis).....
3	Schedule of Changes in Unassigned Fund Balance.....
<i>Nonmajor Governmental Funds</i>	
4	Combining Balance Sheet .....
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....
<b>Fiduciary Funds</b>	
<i>Custodial Funds</i>	
6	Combining Schedule of Fiduciary Net Position .....
7	Combining Schedule of Changes in Fiduciary Net Position .....
<b>INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES .....</b>	
	<b>50</b>



## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the Board of Selectmen  
Town of Greenland  
Greenland, New Hampshire

#### **Report on the Financial Statements**

##### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

##### **Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Weeks Library Expansion Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

##### ***Adverse Opinion on Governmental Activities***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the accompanying financial statements do not present fairly the financial position of the governmental activities of the Town of Greenland, as of December 31, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Unmodified Opinions***

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Greenland, as of December 31, 2021, the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Greenland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 13-B to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.



*Town of Greenland  
Independent Auditor's Report*

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Greenland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Greenland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Greenland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Town of Greenland*  
*Independent Auditor's Report*

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

**Supplementary Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 9, 2023  
Concord, New Hampshire

*Plodzik & Sanderson*  
*Professional Association*

## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,643,581
Investments	1,261,906
Taxes receivables (net)	771,359
Account receivables (net)	67,906
Intergovernmental receivable	175
Capital assets:	
Land and construction in progress	5,381,932
Other capital assets, net of depreciation	3,185,361
Total assets	<u>20,312,220</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	882,523
Amounts related to other postemployment benefits	17,862
Total deferred outflows of resources	<u>900,385</u>
<b>LIABILITIES</b>	
Accounts payable	314,628
Accrued interest payable	15,147
Intergovernmental payable	5,123,373
Long-term liabilities:	
Due within one year	243,864
Due in more than one year	5,570,726
Total liabilities	<u>11,267,738</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	2,380
Unavailable revenue - deferred highway block grant	12,379
Unavailable revenue - deferred ARPA grant	194,100
Amounts related to pensions	765,400
Amounts related to other postemployment benefits	3,625
Total deferred inflows of resources	<u>977,884</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,862,293
Restricted	1,161,882
Unrestricted	1,942,808
Total net position	<u><u>\$ 8,966,983</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Activities*  
*For the Fiscal Year Ended December 31, 2021*

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,173,334	\$ 15,907	\$ 1,155	\$ (1,156,272)
Public safety	2,306,493	315,243	34,502	(1,956,748)
Highways and streets	1,202,930	-	79,505	(1,123,425)
Sanitation	291,504	44,071	-	(247,433)
Health	30,680	-	-	(30,680)
Welfare	26,198	-	-	(26,198)
Culture and recreation	445,185	50,780	10,816	(383,589)
Conservation	4,984	21	-	(4,963)
Interest on long-term debt	89,112	-	-	(89,112)
Total governmental activities	<u>\$ 5,570,420</u>	<u>\$ 426,022</u>	<u>\$ 125,978</u>	<u>(5,018,420)</u>
General revenues:				
Taxes:				
Property				4,036,803
Other				58,837
Motor vehicle permit fees				1,182,916
Licenses and other fees				188,769
Grants and contributions not restricted to specific programs				328,921
Unrestricted investment earnings				244,972
Miscellaneous				124,091
Total general revenues				<u>6,165,309</u>
Change in net position				1,146,889
Net position, beginning, as restated (see Note 17)				<u>7,820,094</u>
Net position, ending				<u>\$ 8,966,983</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-1**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2021**

	General	Weeks Library Expansion	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,611,581	\$ 127,556	\$ 904,444	\$ 9,643,581
Investments	464,860	-	797,046	1,261,906
Receivables:				
Taxes receivable	801,359	-	-	801,359
Accounts receivable (net)	1,569	-	66,337	67,906
Intergovernmental receivable	175	-	-	175
Interfund receivable	43,634	-	205	43,839
Total assets	<u>\$ 9,923,178</u>	<u>\$ 127,556</u>	<u>\$ 1,768,032</u>	<u>\$ 11,818,766</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 311,116	\$ -	\$ 3,512	\$ 314,628
Intergovernmental payable	5,123,373	-	-	5,123,373
Interfund payable	205	-	43,634	43,839
Total liabilities	<u>5,434,694</u>	<u>-</u>	<u>47,146</u>	<u>5,481,840</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	110,830	-	-	110,830
Unavailable revenue - deferred highway block grant	12,379	-	-	12,379
Unavailable revenue - deferred ARPA grant	-	-	194,100	194,100
Total deferred inflows of resources	<u>123,209</u>	<u>-</u>	<u>194,100</u>	<u>317,309</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	678,028	678,028
Restricted	104,351	127,556	251,947	483,854
Committed	1,565,500	-	596,811	2,162,311
Assigned	166,387	-	-	166,387
Unassigned	2,529,037	-	-	2,529,037
Total fund balances	<u>4,365,275</u>	<u>127,556</u>	<u>1,526,786</u>	<u>6,019,617</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,923,178</u>	<u>\$ 127,556</u>	<u>\$ 1,768,032</u>	<u>\$ 11,818,766</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-2*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*December 31, 2021*

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)	\$ 6,019,617
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Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.

Cost	\$ 12,487,933	
Less accumulated depreciation	(3,920,640)	
		8,567,293

Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:

Deferred outflows of resources related to pensions	\$ 882,523	
Deferred inflows of resources related to pensions	(765,400)	
Deferred outflows of resources related to OPEB	17,862	
Deferred inflows of resources related to OPEB	(3,625)	
		131,360

Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.

Receivables	\$ (43,839)	
Payables	43,839	
		-

Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.

Deferred property taxes	\$ 108,450	
Allowance for uncollectible taxes	(30,000)	
		78,450

Interest on long-term debt is not accrued in governmental funds.

Accrued interest payable		(15,147)
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Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.

Bonds	\$ 2,705,000	
Compensated absences	248,582	
Net pension liability	2,575,585	
Other postemployment benefits	285,423	
		(5,814,590)

Net position of governmental activities (Exhibit A)	\$ 8,966,983
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The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

	General	Weeks Library Expansion	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 4,074,993	\$ -	\$ -	\$ 4,074,993
Licenses and permits	1,371,685	-	-	1,371,685
Intergovernmental receivable	422,522	-	21,561	444,083
Charges for services	87,556	-	338,466	426,022
Miscellaneous	180,543	55,362	143,499	379,404
Total revenues	6,137,299	55,362	503,526	6,696,187
<b>EXPENDITURES</b>				
Current:				
General government	1,347,317	-	21,561	1,368,878
Public safety	2,035,915	-	132,890	2,168,805
Highways and streets	1,001,882	-	-	1,001,882
Sanitation	288,899	-	-	288,899
Health	30,680	-	-	30,680
Welfare	26,198	-	-	26,198
Culture and recreation	414,850	-	35,611	450,461
Conservation	4,984	-	-	4,984
Debt service:				
Principal	225,000	-	-	225,000
Interest	90,180	-	-	90,180
Capital outlay	-	951,704	-	951,704
Total expenditures	5,465,905	951,704	190,062	6,607,671
Excess (deficiency) of revenues over (under) expenditures	671,394	(896,342)	313,464	88,516
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	59,371	198,000	-	257,371
Transfers out	(198,000)	-	(59,371)	(257,371)
Total other financing sources (uses)	(138,629)	198,000	(59,371)	-
Net change in fund balances	532,765	(698,342)	254,093	88,516
Fund balances, beginning, as restated (see Note 17)	3,832,510	825,898	1,272,693	5,931,101
Fund balances, ending	\$ 4,365,275	\$ 127,556	\$ 1,526,786	\$ 6,019,617

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-4**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2021*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 88,516
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 985,658	
Depreciation expense	<u>(380,891)</u>	
		604,767
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (257,371)	
Transfers out	<u>257,371</u>	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 22,377	
Change in allowance for uncollectible taxes	<u>(1,255)</u>	
		21,122
Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Repayment of bond principal		225,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 1,068	
Increase in compensated absences	(32,177)	
Net change in net pension liability, and related deferred outflows of resources and deferred inflows of resources	231,697	
Net change in other postemployment benefits liability, and related deferred outflows of resources and deferred inflows of resources	<u>6,896</u>	
		207,484
Changes in net position of governmental activities (Exhibit B)		<u>\$ 1,146,889</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 4,020,503	\$ 4,020,503	\$ 4,096,115	\$ 75,612
Licenses and permits	1,297,204	1,297,204	1,355,235	58,031
Intergovernmental receivable	440,493	440,493	422,522	(17,971)
Charges for services	60,483	60,483	61,812	1,329
Miscellaneous	16,746	16,746	92,307	75,561
Total revenues	5,835,429	5,835,429	6,027,991	192,562
<b>EXPENDITURES</b>				
Current:				
General government	1,817,775	1,431,127	1,347,277	83,850
Public safety	1,738,612	2,125,260	2,034,110	91,150
Highways and streets	1,206,502	1,206,502	1,165,074	41,428
Sanitation	283,806	283,806	279,751	4,055
Health	38,235	38,235	30,680	7,555
Welfare	41,102	41,102	26,198	14,904
Culture and recreation	591,975	393,975	379,356	14,619
Conservation	1,001	1,001	4,984	(3,983)
Debt service:				
Principal	225,000	225,000	225,000	-
Interest	104,501	104,501	90,180	14,321
Total expenditures	6,048,509	5,850,509	5,582,610	267,899
Excess (deficiency) of revenues over (under) expenditures	(213,080)	(15,080)	445,381	460,461
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	19,280	19,280	87,643	68,363
Transfers out	(311,700)	(509,700)	(509,790)	(90)
Total other financing sources (uses)	(292,420)	(490,420)	(422,147)	68,273
Net change in fund balances	\$ (505,500)	\$ (505,500)	23,234	\$ 528,734
Decrease in committed fund balance			8,956	
Unassigned fund balance, beginning, as restated (see Note 17)			2,575,297	
Unassigned fund balance, ending			\$ 2,607,487	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-1**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Fiduciary Net Position*  
*December 31, 2021*

	All Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 688,874
Investments	51,511
Intergovernmental receivable	5,087,043
Total assets	<u>5,827,428</u>
<b>LIABILITIES</b>	
Due to school district	<u>5,087,043</u>
<b>NET POSITION</b>	
Restricted	<u>\$ 740,385</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-2**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2021**

	All Custodial Funds
<b>ADDITIONS</b>	
Contributions	\$ 102,762
Investment earnings	890
Change in fair market value	7,303
Tax collections for other governments	12,183,588
Fees collected for State of New Hampshire	340,573
Total additions	<u>12,635,116</u>
<b>DEDUCTIONS</b>	
Administrative expenses	1,322
Payments of taxes to other governments	12,183,588
Payments for escrow purposes	25,784
Fees remitted to State of New Hampshire	340,573
Total deductions	<u>12,551,267</u>
Change in net position	83,849
Net position, beginning	656,536
Net position, ending	<u><u>\$ 740,385</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

	<b><u>NOTE</u></b>
<b>Summary of Significant Accounting Policies .....</b>	<b>1</b>
Reporting Entity .....	1-A
Basis of Accounting and Measurement Focus.....	1-B
Cash and Cash Equivalents.....	1-C
Investments.....	1-D
Receivables.....	1-E
Capital Assets.....	1-F
Interfund Activities.....	1-G
Property Taxes.....	1-H
Accounts Payable .....	1-I
Deferred Outflows/Inflows of Resources .....	1-J
Long-term Obligations .....	1-K
Compensated Absences .....	1-L
Claims and Judgments.....	1-M
Defined Benefit Pension Plan.....	1-N
Postemployment Benefits Other Than Pensions.....	1-O
Net Position/Fund Balances.....	1-P
Use of Estimates .....	1-Q
Material Change in Classification.....	1-R
<b>Stewardship, Compliance, and Accountability .....</b>	<b>2</b>
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis .....	2-B

***DETAILED NOTES ON ALL FUNDS***

<b>Cash and Cash Equivalents .....</b>	<b>3</b>
<b>Investments .....</b>	<b>4</b>
<b>Taxes Receivable .....</b>	<b>5</b>
<b>Other Receivables.....</b>	<b>6</b>
<b>Capital Assets.....</b>	<b>7</b>
<b>Interfund Balances and Transfers .....</b>	<b>8</b>
<b>Intergovernmental Payables.....</b>	<b>9</b>
<b>Deferred Outflows/Inflows of Resources .....</b>	<b>10</b>
<b>Long-term Liabilities .....</b>	<b>11</b>
<b>Defined Benefit Pension Plan .....</b>	<b>12</b>
<b>Postemployment Benefits Other Than Pensions.....</b>	<b>13</b>
New Hampshire Retirement System (NHRS).....	13-A
Town of Greenland Retiree Health Benefit Program.....	13-B
<b>Encumbrances .....</b>	<b>14</b>
<b>Governmental Activities and Fiduciary Funds Net Position .....</b>	<b>15</b>
<b>Governmental Fund Balances .....</b>	<b>16</b>
<b>Prior Period Adjustments.....</b>	<b>17</b>
<b>Risk Management.....</b>	<b>18</b>

*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*DECEMBER 31, 2021*

Contingencies .....	19
COVID-19 .....	20
Subsequent Events .....	21

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB.

***1-B Basis of Accounting and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town's single employer plan which have been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position, the Town has not recorded other postemployment benefit expense of the Town's single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

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 Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

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 Town reports the following major governmental funds:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants, and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, and debt service. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the library, 300<sup>th</sup> anniversary, and expendable trust funds are consolidated in the general fund.

**Capital Project Fund** – the Weeks Public Library Expansion capital project fund accounts for the activity pertaining to the construction/renovation of the Weeks Public Library.

Additionally, the Town reports the following fund types:

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Permanent Funds** – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports six nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are custodial funds, which are custodial in nature. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

**Custodial Funds** – are custodial in nature and do not belong to the primary government. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

### ***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

### ***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

**Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, it is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

### ***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

### ***1-F Capital Assets***

Capital assets include property, plant, and equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), which are reported in the governmental activities in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$50,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Buildings and building improvements	20-40
Vehicles and equipment	5-20
Infrastructure	15-20

**1-G Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**Interfund Transfers** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

**1-H Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 24, 2021 and November 15, 2021, and were due on July 1, 2021 and December 30, 2021, respectively. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2020 on June 8, 2021.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2021 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$880,894,800
Total assessment valuation without utilities	\$852,095,100

The tax rates and amounts assessed for the year ended December 31, 2021 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.82	\$ 4,249,451
School portion:		
State of New Hampshire	\$1.99	1,693,511
Local	\$10.97	9,663,532
County portion	\$0.94	826,545
Total	<u>\$18.72</u>	<u>\$16,433,039</u>

**1-I Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2021.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

***1-J Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivables not collected within 60 days after year-end and grants received by the Town for which eligible expenditures have not yet been incurred.

***1-K 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 Position.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

**Direct Placements** – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

***1-L Compensated Absences***

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

***1-M Claims and Judgments***

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as an expense when the related liabilities are incurred.

***1-N Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-O Postemployment Benefits Other Than Pensions***

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with GASB Statement No. 75.

***1-P Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of the bonds that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

When multiple net position/fund balance classifications are available for use, it is the Town's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance equal to 5-17% of total appropriations of the community. The Board of Selectmen will review information each year to determine the amount, if any, of unassigned fund balance to be used to reduce taxes.

***1-Q Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts and taxes receivable, the useful lives and impairment of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***1-R Material Change in Classification***

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the permanent funds which account for the Town's perpetual care cemetery trusts did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2021, \$100,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$405,500 was voted from unassigned fund balance as a transfer to the capital reserve funds.

***2-B Budgetary Reconciliation to GAAP Basis***

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the general fund.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$6,115,634
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	130,430
To record transfers in of the blended funds	315,290
To eliminate transfers between general and blended funds	(343,562)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	(21,122)
Per Exhibit C-3 (GAAP basis)	<u>\$6,196,670</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$6,092,400
Adjustment:	
Basis differences:	
Encumbrances, ending	(166,387)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	49,682
To record transfers out of the blended funds	31,772
To eliminate transfers between general and blended funds	(343,562)
Per Exhibit C-3 (GAAP basis)	<u>\$5,663,905</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$10,332,455 and the bank balances totaled \$10,383,328.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 9,643,581
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	688,874
Total cash and cash equivalents	<u>\$ 10,332,455</u>

**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

The Town has the following recurring fair value measurements and maturities as of December 31, 2021:

	Valuation Measurement Method	Fair Value
Investments type:		
Equity mutual funds	Level 1	\$ 1,037,993
Fixed income mutual fun	Level 2	275,424
Total fair value		<u>\$ 1,313,417</u>

**Interest Rate Risk** – This 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 Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk** - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-D.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,261,906
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	51,511
Total investments	<u>\$ 1,313,417</u>

**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2021. The amount has been reduced by an allowance for an estimated uncollectible amount of \$30,000. Taxes receivable by year are as follows:

	Governmental Activities	General Fund
Property:		
Levy of 2021	\$ 594,719	\$ 594,719
Unredeemed (under tax lien):		
Levy of 2020	119,107	119,107
Levy of 2019	58,834	58,834
Levies of 2018 and prior	28,215	28,215
Yield	484	484
Less: allowance for estimated uncollectible taxes	(30,000) *	-
Net taxes receivable	<u>\$ 771,359</u>	<u>\$ 801,359</u>

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (General Fund) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the accrual basis of accounting (Governmental Activities).

**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2021, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Receivables as of December 31, 2021, including applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Governmental Funds			Fiduciary Funds
		General Fund	Nonmajor Funds	Total	
Accounts receivable	\$ 106,754	\$ 1,569	\$ 105,185	\$ 106,754	\$ -
Intergovernmental	175	175	-	175	5,087,043
Elderly liens	173,738	173,738	-	173,738	-
Gross receivables	280,667	175,482	105,185	280,667	5,087,043
Less: allowance for uncollectibles	(212,586)	(173,738)	(38,848)	(212,586)	-
Net total receivables	<u>\$ 68,081</u>	<u>\$ 1,744</u>	<u>\$ 66,337</u>	<u>\$ 68,081</u>	<u>\$ 5,087,043</u>

1. Fiduciary Funds – Intergovernmental receivables represent property taxes collected on behalf of the Greenland School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 9.

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021 is as follows:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$1,608,560	\$ -	\$1,608,560
Construction in progress	2,821,668	951,704	3,773,372
Total capital assets not being depreciated	<u>4,430,228</u>	<u>951,704</u>	<u>5,381,932</u>
Being depreciated:			
Buildings and building improvements	1,696,800	-	1,696,800
Vehicles and equipment	2,647,895	33,954	2,681,849
Infrastructure	2,727,352	-	2,727,352
Total capital assets being depreciated	<u>7,072,047</u>	<u>33,954</u>	<u>7,106,001</u>
Total all capital assets	<u>11,502,275</u>	<u>985,658</u>	<u>12,487,933</u>
Less accumulated depreciation:			
Buildings and building improvements	(924,049)	(43,044)	(967,093)
Vehicles and equipment	(1,606,603)	(157,754)	(1,764,357)
Infrastructure	(1,009,097)	(180,093)	(1,189,190)
Total accumulated depreciation	<u>(3,539,749)</u>	<u>(380,891)</u>	<u>(3,920,640)</u>
Net book value, capital assets being depreciated	<u>3,532,298</u>	<u>(346,937)</u>	<u>3,185,361</u>
Net book value, all capital assets	<u>\$7,962,526</u>	<u>\$ 604,767</u>	<u>\$8,567,293</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 11,943
Public safety	162,929
Highways and streets	201,048
Sanitation	2,605
Culture and recreation	2,366
Total depreciation expense	<u>\$ 380,891</u>

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

*Interfund Balances* - The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 205
Nonmajor	General	43,634
		<u>\$43,839</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

*Interfund Transfers* - The composition of interfund transfers for the year ended December 31, 2021 is as follows:

	Transfers In:		
	Weeks		
	Library		
	General	Expansion	
	Fund	Fund	Total
Transfers out:			
General fund	\$ -	\$ 198,000	\$ 198,000
Nonmajor funds	59,371	-	59,371
Total	<u>\$ 59,371</u>	<u>\$ 198,000</u>	<u>\$ 257,371</u>

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at December 31, 2021 consist of the following:

	Governmental	Governmental	Fiduciary
	Activities	Fund	Funds
		General	
Balance due to the New Hampshire Retirement System	\$ 36,330	\$ 36,330	\$ -
Property taxes due to the custodial funds	5,087,043 <sup>2</sup>	5,087,043	-
Property taxes due to the Greenland School District	-	-	5,087,043 <sup>3</sup>
Total intergovernmental payables due	<u>\$ 5,123,373</u>	<u>\$ 5,123,373</u>	<u>\$ 5,087,043</u>

2. Property taxes due to the custodial funds represent amounts collected by the Town on behalf of Greenland School District and are reported as a component of general fund cash at year-end.
3. Property taxes due to the Greenland School District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources in the governmental activities at December 31, 2021 consist of amounts related to pensions totaling \$882,523 and amounts related to OPEB totaling \$17,862. For further discussion on these amounts, see Notes 12 and 13, respectively.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Deferred inflows of resources are as follows:

	Governmental Activities	Governmental Funds		
		General	Nonmajor	Total
Deferred ARPA grant	\$ 194,100	\$ -	\$ 194,100	\$ 194,100
Property taxes collected in advance of warrants being issued	2,380	2,380	-	2,380
Deferred highway block grant	12,379	12,379	-	12,379
Deferred property taxes not collected within 60 days of fiscal year-end	-	108,450	-	108,450
Amounts related to pensions (see Note 12)	765,400	-	-	-
Amounts related to other postemployment benefits (see Note 13)	3,625	-	-	-
Total deferred inflows of resources	<u>\$ 977,884</u>	<u>\$ 123,209</u>	<u>\$ 194,100</u>	<u>\$ 317,309</u>

**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 2,930,000	\$ -	\$ (225,000)	\$ 2,705,000	\$ 225,000	\$ 2,480,000
Compensated absences	216,405	32,177	-	248,582	18,864	229,718
Net pension liability	3,667,288	-	(1,091,703)	2,575,585	-	2,575,585
Net other postemployment benefits	298,890	-	(13,467)	285,423	-	285,423
Total long-term liabilities	<u>\$ 7,112,583</u>	<u>\$ 32,177</u>	<u>\$ (1,316,703)</u>	<u>\$ 5,814,590</u>	<u>\$ 243,864</u>	<u>\$ 5,570,726</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2021	Current Portion
Bonds payable:						
Direct placements:						
Road improvements	\$ 800,000	2015	2024	2.47	\$ 240,000	\$ 80,000
Weeks Library Expansion	\$ 2,900,000	2018	2038	3.14	2,465,000	145,000
Total					<u>\$ 2,705,000</u>	<u>\$ 225,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2021, including interest payments, are as follows:

Fiscal Year Ending December 31,	Bonds - Direct Placements		
	Principal	Interest	Total
2022	\$ 225,000	\$ 83,476	\$ 308,476
2023	225,000	76,856	301,856
2024	225,000	70,432	295,432
2025	145,000	64,627	209,627
2026	145,000	60,011	205,011
2027-2031	725,000	230,951	955,951
2032-2036	725,000	115,532	840,532
2037-2038	290,000	13,849	303,849
Totals	<u>\$ 2,705,000</u>	<u>\$ 715,734</u>	<u>\$ 3,420,734</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80%, respectively. For the period of January 1, 2021 to June 30, 2021, the Town contributed 24.77% for police, 26.43% for fire, and 10.88% for other employees. For the period of July 1, 2021 to December 31, 2021 the Town contributed 30.67% for police, 29.78% for fire, and 13.75% for other employees. The contribution requirement for the fiscal year 2021 was \$266,993, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2021, the Town reported a liability of \$2,575,585 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.06%, which was the same as its proportion measured as of June 30, 2020.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

For the year ended December 31, 2021, the Town recognized pension expense of \$593,529. At December 31, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows of Resources	Inflows of Resources
Changes in proportion	\$ 348,745	\$ 18,103
Changes in assumptions	269,005	-
Net difference between projected and actual investment earnings on pension plan investments	-	720,332
Differences between expected and actual experience	72,120	26,965
Contributions subsequent to the measurement date	192,653	-
Total	<u>\$ 882,523</u>	<u>\$ 765,400</u>

The \$192,653 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2022	\$ 36,750
2023	63,348
2024	26,206
2025	(201,834)
2026	-
Thereafter	-
Totals	<u>\$ (75,530)</u>

**Actuarial Assumptions** – The collective total pension liability was based on the following assumptions:

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for Teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Total fixed income	25.00%	
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 3,683,381	\$ 2,575,585	\$ 1,651,502

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**13-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2021 Annual Comprehensive Financial Report, which can be found on the System's website at [www.nhrs.org](http://www.nhrs.org).

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**Benefits Provided** - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a, and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For the period of January 1, 2021 to June 30, 2021, the Town contributed 3.66% for police and fire, and 0.29% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2021 was \$34,251, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2021, the Town reported a liability of \$285,423 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.07%, which was the same as its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$32,220. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 135	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	3,565
Differences between expected and actual experience	-	60
Contributions subsequent to the measurement date	17,727	-
Total	<u>\$ 17,862</u>	<u>\$ 3,625</u>

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

The \$17,727 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2022	\$ (740)
2023	(749)
2024	(840)
2025	(1,161)
2026	-
Thereafter	-
Totals	<u>\$ (3,490)</u>

**Actuarial Assumptions** – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.0%
Salary increases:	5.6 % average, including inflation
Wage inflation:	2.75% (2.25% for Teachers)
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 - June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Total fixed income	25.00%	
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Total	<u>100.00%</u>	



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 310,278	\$ 285,423	\$ 263,798

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption** – GASB Statement No.75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**13-B Town of Greenland Retiree Health Benefit Program**

The Town provides postemployment benefit options for healthcare to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2021 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

**NOTE 14 – ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2021 and are as follows:

General fund:	
Public safety	\$ 3,195
Highways and streets	163,192
Total encumbrances	<u>\$ 166,387</u>



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the governmental activities and fiduciary funds Statements of Net Position at December 31, 2021 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ 8,567,293	\$ -
Less:		
General obligation bonds payable	(2,705,000)	-
Total net investment in capital assets	5,862,293	-
Restricted net position:		
Perpetual care - principal balance	678,028	-
Perpetual care - income balance	251,947	-
Library	101,324	-
Weeks Library Expansion - Capital Project	127,556	-
300th Anniversary	3,027	-
School purposes	-	703,418
Road bonds and escrows	-	36,967
Total restricted net position	1,161,882	740,385
Unrestricted	1,942,808	-
Total net position	\$ 8,966,983	\$ 740,385

**NOTE 16 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

	General Fund	Weeks Library Expansion Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Permanent fund - principal balance	\$ -	\$ -	\$ 678,028	\$ 678,028
<b>Restricted:</b>				
Library	101,324	-	-	101,324
300th Anniversary	3,027	-	-	3,027
Permanent - income balance	-	-	251,947	251,947
Capital project	-	127,556	-	127,556
Total restricted fund balance	104,351	127,556	251,947	483,854
<b>Committed:</b>				
Expendable trust	1,565,500	-	-	1,565,500
Recreation fund	-	-	52,195	52,195
Police detail fund	-	-	193,956	193,956
Fire inspection fund	-	-	26,465	26,465
Ambulance fund	-	-	324,195	324,195
Total committed fund balance	1,565,500	-	596,811	2,162,311
<b>Assigned:</b>				
Encumbrances	166,387	-	-	166,387
<b>Unassigned</b>	2,529,037	-	-	2,529,037
Total governmental fund balances	\$ 4,365,275	\$ 127,556	\$ 1,526,786	\$ 6,019,617

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 17 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at January 1, 2021 was restated to give retroactive effect to the following prior period adjustments:

	GAAP Basis	Non-GAAP Budgetary Basis
Governmental Activities	General Fund	General Fund
To restate for old balance sheet accounts that have had no activity and cannot be substantiated	\$ 52,767	\$ 52,767
Net position/fund balance/unassigned fund balance, as previously reported	7,767,327	2,522,530
Net position/fund balance/unassigned fund balance, as restated	<u>\$ 7,820,094</u>	<u>\$ 2,575,297</u>

**NOTE 18 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2021 to December 31, 2021 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2021, the Town paid \$42,129 and \$43,316 to Primex<sup>3</sup> for Workers' Compensation and Property/Liability, respectively. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 19 – CONTINGENCIES**

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the Town's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town anticipates such amounts, if any, will be immaterial.

**NOTE 20 – COVID-19**

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

The Town was allotted a total of \$431,321 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$215,661, or 50% of the funding, was received in 2021. The remainder is expected to be received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2021 the Town spent \$21,561 of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

***TOWN OF GREENLAND, NEW HAMPSHIRE***  
***NOTES TO THE BASIC FINANCIAL STATEMENTS***  
***AS OF AND FOR THE FISCAL YEAR ENDED***  
***DECEMBER 31, 2021***

***NOTE 21 – SUBSEQUENT EVENTS***

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through February 9, 2023, the date the December 31, 2021 financial statements were available to be issued, and no event occurred that requires recognition or disclosure.

*REQUIRED SUPPLEMENTARY INFORMATION*



**EXHIBIT F**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*

Fiscal year-end	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's:									
Proportion of the net pension liability	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.06%	0.06%
Proportionate share of the net pension liability	\$ 1,936,261	\$ 1,791,462	\$ 2,005,791	\$ 2,740,051	\$ 2,405,651	\$ 2,236,109	\$ 2,357,910	\$ 3,667,288	\$ 2,575,585
Covered payroll	\$ 767,167	\$ 852,962	\$ 870,009	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843	\$ 1,258,891
Proportionate share of the net pension liability as a percentage of its covered payroll	252.39%	210.03%	230.55%	257.48%	233.47%	222.56%	198.35%	333.74%	204.59%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT G**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2021**  
*Unaudited*

Fiscal year-end	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contributions	\$ 111,869	\$ 154,836	\$ 169,864	\$ 184,511	\$ 179,198	\$ 196,276	\$ 213,257	\$ 254,710	\$ 266,993
Contributions in relation to the contractually required contributions	(111,869)	(154,836)	(169,864)	(184,511)	(179,198)	(196,276)	(213,257)	(254,710)	(266,993)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 767,167	\$ 852,962	\$ 870,009	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843	\$ 1,463,783
Contributions as a percentage of covered payroll	14.58%	18.15%	19.52%	17.34%	17.39%	19.54%	17.94%	23.18%	18.24%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

***Schedule of the Town's Proportionate Share of Net Pension Liability and  
Schedule of Town Contributions - Pensions***

***Changes in Benefit Terms*** - There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

*EXHIBIT H*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
*Unaudited*

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's proportion of the net OPEB liability	0.04%	0.04%	0.06%	0.06%	0.07%	0.07%
Town's proportionate share of the net OPEB liability (asset)	\$ 216,083	\$ 193,840	\$ 273,219	\$ 273,916	\$ 298,890	\$ 285,423
Town's covered payroll	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843	\$ 1,258,891
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.31%	18.81%	27.19%	23.04%	27.20%	22.67%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**EXHIBIT I**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
**Unaudited**

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 25,936	\$ 25,127	\$ 26,396	\$ 28,513	\$ 31,696	\$ 34,251
Contributions in relation to the contractually required contribution	(25,936)	(25,127)	(26,396)	(28,513)	(31,696)	(34,251)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843	\$ 1,463,783
Contributions as a percentage of covered payroll	2.44%	2.44%	2.63%	2.40%	2.88%	2.34%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and  
Schedule of Town Contributions – Other Postemployment Benefits***

***Changes in Benefit Terms*** - There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

*COMBINING AND INDIVIDUAL FUND SCHEDULES*

**SCHEDULE 1**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2021*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 3,957,629	\$ 4,036,803	\$ 79,174
Land use change	22,850	22,850	-
Yield	484	484	-
Interest and penalties on taxes	39,540	35,978	(3,562)
Total from taxes	4,020,503	4,096,115	75,612
Licenses, permits, and fees:			
Business licenses, permits, and fees	16,817	16,661	(156)
Motor vehicle permit fees	1,152,202	1,182,916	30,714
Building permits	76,470	95,283	18,813
Other	51,715	60,375	8,660
Total from licenses, permits, and fees	1,297,204	1,355,235	58,031
Intergovernmental:			
State:			
Meals and rooms distribution	304,605	304,605	-
Highway block grant	91,247	79,505	(11,742)
Other	5,000	13,106	8,106
Federal:			
FEMA	24,641	24,641	-
Other	15,000	665	(14,335)
Total from intergovernmental	440,493	422,522	(17,971)
Charges for services:			
Income from departments	60,483	61,812	1,329
Miscellaneous:			
Interest on investments	687	1,362	675
Other	16,059	90,945	74,886
Total from miscellaneous	16,746	92,307	75,561
Other financing sources:			
Transfers in	19,280	87,643	68,363
Total revenues and other financing sources	5,854,709	\$ 6,115,634	\$ 260,925
Unassigned fund balance used to reduce tax rate	100,000		
Amounts voted from fund balance	405,500		
Total revenues, other financing sources, and use of fund balance	\$ 6,360,209		

See Independent Auditor's Report.

**SCHEDULE 2**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2021*

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 246,790	\$ 267,555	\$ -	\$ (20,765)
Election and registration	84,881	74,060	-	10,821
Financial administration	126,406	127,513	-	(1,107)
Legal	39,000	81,098	-	(42,098)
Personnel administration	650,242	562,848	-	87,394
Planning and zoning	34,300	26,361	-	7,939
General government buildings	110,006	81,014	-	28,992
Cemeteries	23,750	21,780	-	1,970
Insurance, not otherwise allocated	105,000	55,202	-	49,798
Advertising and regional associations	9,041	11,872	-	(2,831)
Other	1,711	37,974	-	(36,263)
Total general government	1,431,127	1,347,277	-	83,850
Public safety:				
Police	1,297,465	1,278,843	3,195	15,427
Ambulance	23,400	63,179	-	(39,779)
Fire	712,844	608,757	-	104,087
Building inspection	66,551	70,423	-	(3,872)
Emergency management	25,000	9,713	-	15,287
Total public safety	2,125,260	2,030,915	3,195	91,150
Highways and streets:				
Administration	42,001	57,402	-	(15,401)
Highways and streets	1,151,501	935,511	163,192	52,798
Street lighting	13,000	8,969	-	4,031
Total highways and streets	1,206,502	1,001,882	163,192	41,428
Sanitation:				
Solid waste collection	158,806	167,064	-	(8,258)
Solid waste disposal	125,000	112,687	-	12,313
Total sanitation	283,806	279,751	-	4,055
Health:				
Administration	2,900	1,845	-	1,055
Pest control	20,000	17,500	-	2,500
Health agencies	15,335	11,335	-	4,000
Total health	38,235	30,680	-	7,555
Welfare:				
Administration and direct assistance	18,102	2,425	-	15,677
Intergovernmental welfare payments	23,000	23,773	-	(773)
Total welfare	41,102	26,198	-	14,904
Culture and recreation:				
Parks and recreation	11,900	13,241	-	(1,341)
Library	359,550	359,550	-	-
Patriotic purposes	3,725	3,094	-	631
Other	18,800	3,471	-	15,329
Total culture and recreation	393,975	379,356	-	14,619

(Continued)

See Independent Auditor's Report.

*SCHEDULE 2 (Continued)*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2021*

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation	1,001	4,984	-	(3,983)
Debt service:				
Principal of long-term debt	225,000	225,000	-	-
Interest on long-term debt	104,501	90,180	-	14,321
Total debt service	329,501	315,180	-	14,321
Other financing uses:				
Transfers out	509,700	509,790	-	(90)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 6,360,209</u>	<u>\$ 5,926,013</u>	<u>\$ 166,387</u>	<u>\$ 267,809</u>

See Independent Auditor's Report.



**SCHEDULE 3**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2021*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (see Note 17)		\$ 2,575,297
Changes:		
Unassigned fund balance used to reduce 2021 tax rate		(100,000)
Amounts voted from fund balance		(405,500)
2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 260,925	
Unexpended balance of appropriations (Schedule 2)	<u>267,809</u>	
2021 Budget surplus		528,734
Decrease in committed fund balance		<u>8,956</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,607,487
<b><i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i></b>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(108,450)
Elimination of the allowance for uncollectible taxes		<u>30,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 2,529,037</u></u>

See Independent Auditor's Report.

**SCHEDULE 4**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
*Combining Balance Sheet*  
*December 31, 2021*

	Special Revenue Funds					Permanent	
	Recreation	Police Details	Fire Inspection	Ambulance	ARPA	Fund	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 55,657	\$ 209,579	\$ 26,465	\$ 285,919	\$ 193,895	\$ 132,929	\$ 904,444
Investments	-	-	-	-	-	797,046	797,046
Accounts receivable (net)	-	28,011	-	38,326	-	-	66,337
Interfund receivable	-	-	-	-	205	-	205
Total assets	<u>\$ 55,657</u>	<u>\$ 237,590</u>	<u>\$ 26,465</u>	<u>\$ 324,245</u>	<u>\$ 194,100</u>	<u>\$ 929,975</u>	<u>\$ 1,768,032</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 3,462	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 3,512
Interfund payable	-	43,634	-	-	-	-	43,634
Total liabilities	<u>3,462</u>	<u>43,634</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>47,146</u>
<b>Deferred inflows of resources</b>							
Unavailable revenue - deferred ARPA grant	-	-	-	-	194,100	-	194,100
<b>Fund balances:</b>							
Nonspendable	-	-	-	-	-	678,028	678,028
Restricted	-	-	-	-	-	251,947	251,947
Committed	52,195	193,956	26,465	324,195	-	-	596,811
Total fund balances	<u>52,195</u>	<u>193,956</u>	<u>26,465</u>	<u>324,195</u>	<u>-</u>	<u>929,975</u>	<u>1,526,786</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55,657</u>	<u>\$ 237,590</u>	<u>\$ 26,465</u>	<u>\$ 324,245</u>	<u>\$ 194,100</u>	<u>\$ 929,975</u>	<u>\$ 1,768,032</u>

See Independent Auditor's Report.

**SCHEDULE 5**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

	Special Revenue Funds					Permanent Fund	Total
	Recreation	Police Details	Fire Inspection	Ambulance	ARPA		
<b>REVENUES</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 21,561	\$ -	\$ 21,561
Charges for services	25,036	219,701	-	93,729	-	-	338,466
Miscellaneous	47	899	79	1,319	-	141,155	143,499
Total revenues	25,083	220,600	79	95,048	21,561	141,155	503,526
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	21,561	-	21,561
Public safety	-	125,693	4,650	2,547	-	-	132,890
Culture and recreation	35,611	-	-	-	-	-	35,611
Total expenditures	35,611	125,693	4,650	2,547	21,561	-	190,062
Excess (deficiency) of revenues over (under) expenditures	(10,528)	94,907	(4,571)	92,501	-	141,155	313,464
<b>OTHER FINANCING USES</b>							
Transfers out	-	(43,634)	-	(4,500)	-	(11,237)	(59,371)
Net change in fund balances	(10,528)	51,273	(4,571)	88,001	-	129,918	254,093
Fund balances, beginning	62,723	142,683	31,036	236,194	-	800,057	1,272,693
Fund balances, ending	\$ 52,195	\$ 193,956	\$ 26,465	\$ 324,195	\$ -	\$ 929,975	\$ 1,526,786

See Independent Auditor's Report.

**SCHEDULE 6**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**December 31, 2021**

	Custodial Funds				
	Taxes	School Trust Funds	Road Bonds and Escrows	State Fees	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 651,907	\$ 36,967	\$ -	\$ 688,874
Investments	-	51,511	-	-	51,511
Intergovernmental receivables	5,087,043	-	-	-	5,087,043
Total assets	<u>\$ 5,087,043</u>	<u>\$ 703,418</u>	<u>\$ 36,967</u>	<u>\$ -</u>	<u>\$ 5,827,428</u>
<b>LIABILITIES</b>					
Due to school district	<u>\$ 5,087,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,087,043</u>
<b>NET POSITION</b>					
Restricted	-	703,418	36,967	-	740,385
Total liabilities and net position	<u>\$ 5,087,043</u>	<u>\$ 703,418</u>	<u>\$ 36,967</u>	<u>\$ -</u>	<u>\$ 5,827,428</u>

See Independent Auditor's Report.

**SCHEDULE 7**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Custodial Funds**  
*Combining Schedule of Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended December 31, 2021*

	Custodial Funds				
	Taxes	School Trust Funds	Road Bonds and Escrows	State Fees	Total
<b>Additions:</b>					
Contributions	\$ -	\$ 75,000	\$ 27,762	\$ -	\$ 102,762
Investment earnings	-	880	10	-	890
Change in fair market value	-	7,303	-	-	7,303
Tax collections for other governments	12,183,588	-	-	-	12,183,588
Fees collected for State of New Hampshire	-	-	-	340,573	340,573
Total additions	12,183,588	83,183	27,772	340,573	12,635,116
<b>Deductions:</b>					
Administrative expenses	-	1,322	-	-	1,322
Payments of taxes to other governments	12,183,588	-	-	-	12,183,588
Payments for escrow purposes	-	-	25,784	-	25,784
Fees remitted to State of New Hampshire	-	-	-	340,573	340,573
Total deductions	12,183,588	1,322	25,784	340,573	12,551,267
Change in net position	-	81,861	1,988	-	83,849
Net position, beginning	-	621,557	34,979	-	656,536
Net position, ending	\$ -	\$ 703,418	\$ 36,967	\$ -	\$ 740,385

See Independent Auditor's Report.





## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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### **INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES**

To the Members of the Board of Selectmen  
Town of Greenland  
Greenland, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Greenland as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Greenland's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Greenland's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

#### **Treasurer Reconciliations**

During our review of internal controls over cash we noted that communication between the Treasurer and personnel at the Town offices has been limited since May of 2020, resulting in untimely or incomplete reconciliations between the Treasurer and Tax Collector and lack of reconciliation between the Finance Director and Treasurer. We also noted that deposits are sometimes taken from the Town for deposit, however, they may not reach the bank for several days. The Treasurer should prepare a separate reconciliation each month and then compare to the Finance Director's reconciliation, resolving any discrepancies. In addition, funds should be deposited the day they are picked up or placed in the night deposit box at the bank.

#### **Maintenance of General Ledger and Reconciliation of Balance Sheet**

We noted that periodic reconciliations of balance sheet accounts are not being performed. Numerous audit adjustments are proposed at year end in order to reconcile the balance sheet to the underlying financial documents. The balance sheet should be reconciled monthly for the cash account (which is being done) and at least a quarterly basis for other accounts. We recommend the Finance Director perform reconciliations of all balance sheet accounts (assets and liabilities) on a quarterly basis for all miscellaneous balance sheet accounts (other liabilities, payroll accruals, interfunds etc.).

None of the identified significant deficiencies are considered to be material weaknesses.

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

February 9, 2023  
Concord, New Hampshire

*Plodzik & Sanderson*  
*Professional Association*

# TOWN OF GREENLAND 2023

## Town Warrant & Town Budget

## Greenland

The inhabitants of the Town of Greenland in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session)**

Date: Saturday, February 04, 2023

Time: 9:00 am

Location: Greenland School, 70 Post Road

**Details:**

### Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 14, 2023

Time: 8:00 am to 7:00 pm

Location: Greenland School, 70 Post Road

**Details:**

## GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 30, 2023, a true and attested copy of this document was posted at the place of meeting and at the Town Office and that an original was delivered to the Town Clerk.

[illegible]

# TOWN OF GREENLAND

## 2023 WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and the 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 Saturday, the fourth day of February 2023 at 9:00 AM for the Deliberative Session. This session is to review, comment and/or amend matters to appear on the ballot. You are also hereby notified to meet at the Greenland Central School on Tuesday, the fourteenth day of March 2023 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.

### **ARTICLE 01 - Election of Town Officials**

To choose the following officers for the coming year:

#### **Elected Offices - Town**

Selectman (2) .....	for 3 years
Budget Committee (3) .....	for 3 years
Cemetery Trustees (1) .....	for 3 years
Library Trustees (1) .....	for 3 years
Planning Board (1) .....	for 3 years
Trustee of the Trust Funds (1) .....	for 3 years
Zoning Board of Adjustment (1) .....	for 1 year
Zoning Board of Adjustment (1) .....	for 3 years

#### **Elected Offices - School**

School Board (2) .....	for 3 years
------------------------	-------------

Note: As required by statute, all officials elected on March 14, 2023, must contact the Town Clerk at 603.431.7111 to schedule a time to take their oath of office.

### **Article 02 – Zoning**

#### **Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?**

Amend Article XIX - Age Restricted (Senior) Housing Ordinance, by amending a portion of Section 19.3 - General Standards, Section C - Uses, with the addition of new Conditional Use Criteria (CUP) language as follows: 3. *Conditional Use Permit - Standards of Review: Following a fully noticed public hearing on the proposed use, the Planning Board may issue a Conditional Use Permit if it finds, based on the information and testimony submitted with respect to the application, that: a. The development complies with all requirements of the Town of Greenland's Subdivision and Site Plan Regulations. b. The use will not materially endanger public health or safety. c. Traffic shall safely operate with other land use(s) adjacent to the subject site. d. The ARH proposal is accessed from and has Frontage on a collector street limited to the following: State Highways, Breakfast Hill Road, Dearborn Road, Bayside Road, Portsmouth Avenue, Newington Road, and Winnicut Road. e. The maximum number of Town approved ARH units, including those in the proposed development, shall not exceed 12% of total number of housing units existing in the community as of April 1<sup>st</sup> of each year as inventoried in the Town's Assessing records;* Amend paragraph D. to reference collector street standards and the CUP criteria; amend paragraphs J & K Density by deleting references to the gross and net track area calculation to determine density at 2.5 units per acre and replace with a lower density calculation that reads as follows:

*“A single-family subdivision plan, including sufficient information necessary in order to make an informed decision (such as: topography, wetlands, soils, test pits and other information as deemed necessary) shall be drawn. Said preliminary conceptual plan shall depict a conventional single family subdivision layout adhering to required minimum lot area and frontage requirements, to determine the number of lots the subject site could accommodate. Once this conceptual plan has been approved by the Planning Board depicting the number of lots possible on the subject site, the number of ARH units permitted may be doubled the approved lot total.”*

**Recommended by the Planning Board**

**ARTICLE 03 – Operating Budget**

Shall the Town of Greenland vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session for the purposes set forth therein, totaling \$6,146,065? Should this amount be defeated the default budget shall be \$5,707,726, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (8-3)**

**Tax Impact: \$0.50**

Explanation: This article raises and appropriates the funds needed to conduct daily operations of town government. The difference between the operating budget and the default budget is \$438,339.

**ARTICLE 04 – Police Station Maintenance Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$9,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (9-2)**

**Tax Impact: \$0.01**

Explanation: The purpose of this fund is to save for the replacement of the Police Station roof, heating system, septic, or other structural needs. This fund was originally approved at the 2019 Town Meeting in the amount of \$5,000.

**Article 05 – Police Equipment Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$2,400 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.01**

Explanation: This account primarily saves for replacement of police officers ballistic vests which occurs approximately every five years. Vests for the entire Greenland Police Department were last purchased in December 2017.



### **Article 06 – Ambulance Billing**

To see if the Town will vote to raise and appropriate the sum of \$6,500 for the purpose of funding ambulance billing expenses, with said funds to come from the Fire and Ambulance Special Revenue Fund previously established. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.00**

Explanation: This is an annual warrant article to provide the funds needed to pay the cost incurred from a professional ambulance billing service. The funds come from ambulance revenue placed in a special revenue fund, so there is no tax impact to the article.

### **Article 07 – New Fire Station Capital Reserve Fund**

To see if the Town will vote to raise and appropriate \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.08**

Explanation: This Capital Reserve Fund was established through a petitioned warrant article in 2020 for the purpose of financing all or part of the cost for construction of a new Fire Station. There is no construction planned for 2023, and the issue must be discussed as part of the “Capital Improvement Plan” process that is led by the Planning Board.

### **Article 08 – Town Equipment Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$7,500 to be added to the Town Equipment Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.00**

Explanation: The purpose of this Capital Reserve Fund is for future projects including an HVAC system and upgrading the existing computer hardware and software at the Town Hall. There is a need to access some of these funds in 2023 to provide for replacement of some computer and hardware items that are in immediate need of attention.

### **Article 09 – Retirement Liability Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Retirement Liability Capital Reserve Fund previously established.

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.01**

Explanation: This Capital Reserve fund was established in 2011 for the purpose of funding the retirement liabilities for Town employees. The proposed addition of funds will ensure that the retirement of one or more employees will not seriously impact the budget of the department that the employee(s) serves.

### **Article 10 – New Firefighter Position**

To see if the Town will vote to raise and appropriate the sum of \$93,536 for the purpose of creating and funding a new firefighter position for the remainder of 2023. The cost of this position for a full year in 2024 is estimated to be \$124,581 and is subject to approval of an appropriation at that time, and in future years. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.11**

Explanation: The Fire Department has requested one new firefighter position in the operating budget and one new position as described in this article. The positions will be used to maintain staffing of ambulance services, fire and rescue services, and the ability to respond to mutual aid when called. The department has no volunteer members. The demand for service in 2022 increased 17% over 2021. This was its busiest year on record, responding to 570 total calls of which 326 were for rescue or emergency medical services. The number of available and qualified part-time or per diem staff continues to shrink as these individuals accept full-time employment in other departments, placing the ability to appropriately staff all shifts into question.

### **Article 11 – Fire Department Digital Radios**

To see if the Town will vote to raise and appropriate the sum of \$128,000 for the purpose of purchasing and installing nine P-25 compliant radio sets for the Fire Department. These radio sets, both mobile and portable, will allow department staff to have fully compliant digital radio communications available in all vehicles and on the scene of any incident. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7. This sum to come from the Fire and Ambulance Special Revenue Fund previously established. No funds shall come from general taxation. (Majority Vote Required)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Tax Impact: \$0.00**

Explanation: This article requests an appropriation to upgrade radio equipment for the Fire Department whether by a portable radio carried on the person, or a mobile radio mounted in a department vehicle. The Department sought a grant from FEMA to accomplish the purpose, but was not successful in obtaining the funds.

### **Article 12: Use of 300<sup>th</sup> Anniversary Funds**

To see if the Town will appropriate the sum of \$4,323 for the purpose of funding final goals of the 300<sup>th</sup> Anniversary Committee. The Committee asks that \$3,000 be appropriated to the Cemetery Trustees for the purpose of repair of existing gravestones, and \$800 be appropriated to the Greenland Historical Society for the purpose of erecting identifying signage on hold houses in the town, and \$523 to be used to replace the 300<sup>th</sup> Anniversary banners presently lining Portsmouth Avenue. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority vote required)

**Recommended by the Board of Selectmen (4-1)**

**Recommended by the Budget Committee (10-0-1)**

**Tax Impact: \$0.00**

Explanation: This article deals with existing funds remaining after the conclusion of the events of the 300<sup>th</sup> Anniversary celebration. The members of the Committee have suggested these uses for the remaining funds. The funds are on hand, and there is no projected tax impact from the article.

### **Article 13: Readoption of ALL VETERANS TAX CREDIT**

Shall the town READOPT the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the town under RSA 72:28? (Majority vote required)

Explanation: This is a non-money article required by the Department of Revenue Administration in response to HB 1667, Ch. 121, Laws of 2022 as set forth in TIR 2022-05. The bill expanded the persons eligible for the credit to include those not yet discharged from service in the armed forces. If the underlying credit is not readopted by the municipality, the amount of the credit will change from the current \$750.00 down to \$50.00, which would affect nearly 200 persons in our town. Because it is not a "money article", the Selectmen and the Budget Committee have not entered a recommendation for this article. The Town previously adopted this credit in 2017, and this article would restore the credit to the amount already voted by the Town.

### **Article 14: Readopt Optional Veteran's Tax Credit**

Shall the town READOPT the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote required)

Explanation: See the discussion for Article 13, which is the same issue here, except that the Town adopted this credit by warrant article in 2020, and this article would restore the credit to the amount already voted by the Town.



Proposed Budget

Greenland

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 30, 2023

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Robert Krasko	Chairman	
Frank Hansler	Vice Chairman	
Michael Catapano	Member	
Donald Miller	Member	
Michael Bilodeau	Member	
Todd Cadle	Member	
Mark Connelly	Member	
Glenn Page	Member	
Zack Pike	Member	
James Connelly	Selectmen's Representative	
Patrick Walsh	School Board Representative	

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

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



**new hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-737**

**Proposed Budget**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	03	\$289,482	\$251,825	\$301,504	\$0	\$301,504	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$81,010	\$96,474	\$89,065	\$0	\$89,065	\$0
4150-4151	Financial Administration	03	\$125,456	\$127,950	\$144,714	\$0	\$144,714	\$0
4152	Revaluation of Property	03	\$0	\$0	\$55,000	\$0	\$55,000	\$0
4153	Legal Expense	03	\$14,893	\$39,000	\$49,000	\$0	\$49,000	\$0
4155-4159	Personnel Administration	03	\$608,779	\$1,057,447	\$1,210,271	\$0	\$1,210,271	\$0
4191-4193	Planning and Zoning	03	\$18,860	\$34,300	\$24,602	\$0	\$24,602	\$0
4194	General Government Buildings	03	\$82,304	\$100,006	\$74,524	\$0	\$74,524	\$0
4195	Cemeteries	03	\$20,066	\$23,750	\$24,540	\$0	\$24,540	\$0
4196	Insurance	03	\$83,374	\$106,890	\$111,021	\$0	\$111,021	\$0
4197	Advertising and Regional Association	03	\$12,611	\$9,041	\$9,054	\$0	\$9,054	\$0
4199	Other General Government	03	\$3,000	\$1,711	\$1,710	\$0	\$1,710	\$0
General Government Subtotal			\$1,339,825	\$1,848,394	\$2,095,005	\$0	\$2,095,005	\$0
<b>Public Safety</b>								
4210-4214	Police	03	\$1,133,188	\$994,058	\$993,993	\$0	\$993,993	\$0
4215-4219	Ambulance	03	\$14,164	\$23,400	\$17,860	\$0	\$17,860	\$0
4220-4229	Fire	03	\$743,654	\$677,098	\$860,154	\$0	\$860,154	\$0
4240-4249	Building Inspection		\$58,161	\$68,318	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$6,932	\$25,000	\$25,000	\$0	\$25,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,956,099	\$1,787,864	\$1,897,007	\$0	\$1,897,007	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration	03	\$37,039	\$42,001	\$42,001	\$0	\$42,001	\$0
4312	Highways and Streets	03	\$787,757	\$861,502	\$950,002	\$0	\$950,002	\$0





*new Hampshire*  
Department of  
Revenue Administration

2023

**MS-737**

**Proposed Budget**

4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$10,195	\$13,000	\$13,000	\$0	\$13,000	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$834,991	\$916,503	\$1,005,003	\$0	\$1,005,003	\$0	\$0

**Sanitation**

4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$189,667	\$160,975	\$102,200	\$0	\$102,200	\$0	\$0
4324	Solid Waste Disposal	03	\$61,146	\$125,000	\$221,000	\$0	\$221,000	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$250,813	\$285,975	\$323,200	\$0	\$323,200	\$0	\$0

**Water Distribution and Treatment**

4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Electric**

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Health**

4411	Administration	03	\$3,950	\$2,900	\$2,900	\$0	\$2,900	\$0	\$0
4414	Pest Control	03	\$0	\$20,000	\$1	\$0	\$1	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$9,335	\$15,335	\$17,271	\$0	\$17,271	\$0	\$0
Health Subtotal			\$13,295	\$38,235	\$20,172	\$0	\$20,172	\$0	\$0

**Welfare**



*new hampshire*  
Department of  
Revenue Administration

2023  
**MS-737**

**Proposed Budget**

4441-4442	Administration and Direct Assistance	03	\$130	\$18,102	\$18,102	\$0	\$18,102	\$0
4444	Intergovernmental Welfare Payments	03	\$15,599	\$23,000	\$23,000	\$0	\$23,000	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$15,729	\$41,102	\$41,102	\$0	\$41,102	\$0

**Culture and Recreation**

4520-4529	Parks and Recreation	03	\$11,197	\$12,143	\$11,650	\$0	\$11,650	\$0
4550-4559	Library	03	\$382,879	\$382,879	\$421,700	\$0	\$421,700	\$0
4583	Patriotic Purposes	03	\$847	\$1,725	\$725	\$0	\$725	\$0
4589	Other Culture and Recreation	03	\$16,509	\$18,800	\$26,500	\$0	\$26,500	\$0
Culture and Recreation Subtotal			\$411,432	\$415,547	\$460,575	\$0	\$460,575	\$0

**Conservation and Development**

4611-4612	Administration and Purchasing of Natural Resources	03	\$1,975	\$701,975	\$2,000	\$0	\$2,000	\$0
4619	Other Conservation		\$0	\$17,600	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$1,975	\$719,575	\$2,000	\$0	\$2,000	\$0

**Debt Service**

4711	Long Term Bonds and Notes - Principal	03	\$225,000	\$225,000	\$225,000	\$0	\$225,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$83,072	\$104,501	\$77,000	\$0	\$77,000	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$308,072	\$329,501	\$302,001	\$0	\$302,001	\$0

**Capital Outlay**

4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



*new Hampshire*  
Department of  
Revenue Administration

2023

**MS-737**

**Proposed Budget**

**Operating Transfers Out**

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$6,146,065			\$0	\$6,146,065	\$0	



new Hampshire  
Department of  
Revenue Administration

2023  
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4195	Cemeteries	12	\$3,000	\$0	\$3,000	\$0
	Purpose: Use of 300th Anniversary Funds					
4215-4219	Ambulance	06	\$6,500	\$0	\$6,500	\$0
	Purpose: Ambulance Billing					
4220-4229	Fire	10	\$93,536	\$0	\$93,536	\$0
	Purpose: New Firefighter Position					
4220-4229	Fire	11	\$128,000	\$0	\$128,000	\$0
	Purpose: Fire Department Digital Radios					
4583	Patriotic Purposes	12	\$1,323	\$0	\$1,323	\$0
	Purpose: Use of 300th Anniversary Funds					
4915	To Capital Reserve Fund	04	\$9,000	\$0	\$9,000	\$0
	Purpose: Police Station Maintenance					
4915	To Capital Reserve Fund	05	\$2,400	\$0	\$2,400	\$0
	Purpose: Police Equipment Capital Reserve Fund					
4915	To Capital Reserve Fund	07	\$75,000	\$0	\$75,000	\$0
	Purpose: New Fire Station Capital Reserve Fund					
4915	To Capital Reserve Fund	08	\$7,500	\$0	\$7,500	\$0
	Purpose: Town Equipment Capital Reserve Fund					
4915	To Capital Reserve Fund	09	\$13,000	\$0	\$13,000	\$0
	Purpose: Retirement Liability Capital Reserve Fund					
	Total Proposed Special Articles		\$339,259	\$0	\$339,259	\$0



*New Hampshire*  
Department of  
Revenue Administration

2023

**MS-737**

**Proposed Budget**

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0





New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectment's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	03	\$50,870	\$30,000	\$30,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$1,683	\$2,000	\$2,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$76,254	\$30,000	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$128,807	\$62,000	\$62,000

Licenses, Permits, and Fees

3210	Business Licenses and Permits	03	\$8,573	\$8,750	\$8,750
3220	Motor Vehicle Permit Fees	03	\$1,140,092	\$1,140,000	\$1,140,000
3230	Building Permits	03	\$142,492	\$140,000	\$140,000
3290	Other Licenses, Permits, and Fees	03	\$38,952	\$35,000	\$35,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,330,109	\$1,323,750	\$1,323,750

State Sources

3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$359,982	\$304,605	\$304,605
3353	Highway Block Grant	03	\$173,051	\$90,753	\$90,753
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$2,425	\$2,425	\$2,425
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$535,458	\$397,783	\$397,783

Charges for Services



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Department of  
Revenue Administration

2023  
MS-737

Proposed Budget

3401-3406	Income from Departments	03	\$156,261	\$150,000	\$150,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$156,261	\$150,000	\$150,000

Miscellaneous Revenues

3501	Sale of Municipal Property		\$22,662	\$0	\$0
3502	Interest on Investments	03	\$50,619	\$50,000	\$50,000
3503-3509	Other	03	\$23,991	\$20,000	\$20,000
Miscellaneous Revenues Subtotal			\$97,272	\$70,000	\$70,000

Interfund Operating Transfers In

3912	From Special Revenue Funds	03, 06, 11	\$4,500	\$269,000	\$269,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$4,500	\$269,000	\$269,000

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$0	\$7,500	\$7,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$7,500	\$7,500

Total Estimated Revenues and Credits

			\$2,252,407	\$2,280,033	\$2,280,033
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Department of  
Revenue Administration

2023

**MS-737**

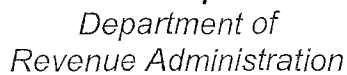
**Proposed Budget**

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$6,146,065	\$6,146,065
Special Warrant Articles	\$339,259	\$339,259
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$6,485,324	\$6,485,324
Less Amount of Estimated Revenues & Credits	\$2,280,033	\$2,280,033
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$4,205,291</b>	<b>\$4,205,291</b>



Proposed Budget

1. Total Recommended by Budget Committee	\$6,485,324
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$225,000
3. Interest: Long-Term Bonds & Notes	\$77,000
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$302,000
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,183,324
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$618,332
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$7,103,656



2023  
MS-DTB






For the period beginning January 1, 2023 and ending December 31, 2023

*RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.*

This form was posted with the warrant on: January 30, 2023

**GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
Steven Smith	Chairman	
Vaughan Morgan	Vice Chairman	
James Connelly	Member	
Richard Winsor	Member	
Randy Bunnell	Member	

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

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





**new hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DTB**

**Default Budget of the Municipality**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130-4139	Executive	\$251,825	\$0	\$0	\$251,825
4140-4149	Election, Registration, and Vital Statistics	\$96,474	(\$12,000)	\$0	\$84,474
4150-4151	Financial Administration	\$127,950	\$0	\$0	\$127,950
4152	Revaluation of Property	\$0	\$55,000	\$0	\$55,000
4153	Legal Expense	\$39,000	\$0	\$0	\$39,000
4155-4159	Personnel Administration	\$1,057,447	\$0	\$0	\$1,057,447
4191-4193	Planning and Zoning	\$34,300	\$0	\$0	\$34,300
4194	General Government Buildings	\$100,006	\$0	\$0	\$100,006
4195	Cemeteries	\$23,750	\$0	\$0	\$23,750
4196	Insurance	\$106,890	\$4,130	\$0	\$111,020
4197	Advertising and Regional Association	\$9,041	\$0	\$0	\$9,041
4199	Other General Government	\$1,711	\$0	\$0	\$1,711
<b>General Government Subtotal</b>		<b>\$1,848,394</b>	<b>\$47,130</b>	<b>\$0</b>	<b>\$1,895,524</b>
<b>Public Safety</b>					
4210-4214	Police	\$994,058	\$0	\$0	\$994,058
4215-4219	Ambulance	\$18,900	\$0	\$0	\$18,900
4220-4229	Fire	\$677,088	\$68,318	\$0	\$745,406
4240-4249	Building Inspection	\$68,318	(\$68,318)	\$0	\$0
4290-4298	Emergency Management	\$25,000	\$0	\$0	\$25,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$1,783,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,783,364</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$42,001	\$0	\$0	\$42,001
4312	Highways and Streets	\$861,502	\$0	\$0	\$861,502
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$13,000	\$0	\$0	\$13,000
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$916,503</b>	<b>\$0</b>	<b>\$0</b>	<b>\$916,503</b>
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$160,975	\$0	\$0	\$160,975
4324	Solid Waste Disposal	\$125,000	\$0	\$0	\$125,000
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$285,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$285,975</b>

**Water Distribution and Treatment**



*new hampshire*  
Department of  
Revenue Administration

2023  
MS-DTB

**Default Budget of the Municipality**

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Electric**

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Health**

4411	Administration	\$2,900	\$0	\$0	\$2,900
4414	Pest Control	\$20,000	\$0	\$0	\$20,000
4415-4419	Health Agencies, Hospitals, and Other	\$15,335	\$0	\$0	\$15,335
<b>Health Subtotal</b>		<b>\$38,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,235</b>

**Welfare**

4441-4442	Administration and Direct Assistance	\$18,102	\$0	\$0	\$18,102
4444	Intergovernmental Welfare Payments	\$23,000	\$0	\$0	\$23,000
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$41,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,102</b>

**Culture and Recreation**

4520-4529	Parks and Recreation	\$12,143	\$0	\$0	\$12,143
4550-4559	Library	\$382,879	\$0	\$0	\$382,879
4583	Patriotic Purposes	\$1,725	\$0	\$0	\$1,725
4599	Other Culture and Recreation	\$18,800	\$0	\$0	\$18,800
<b>Culture and Recreation Subtotal</b>		<b>\$415,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$415,547</b>

**Conservation and Development**

4611-4612	Administration and Purchasing of Natural Resources	\$1,975	\$0	\$0	\$1,975
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$1,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,975</b>

**Debt Service**

4711	Long Term Bonds and Notes - Principal	\$225,000	\$0	\$0	\$225,000
4721	Long Term Bonds and Notes - Interest	\$104,501	\$0	\$0	\$104,501
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$329,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$329,501</b>

**Capital Outlay**

4901	Land	\$0	\$0	\$0	\$0
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*new hampshire*  
Department of  
Revenue Administration

**2023**  
**MS-DTB**

**Default Budget of the Municipality**

4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

**Operating Transfers Out**

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations		\$5,660,596	\$47,130	\$0	\$5,707,726
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Default Budget of the Municipality

Account	Explanation
4311	same
4411	same
4441-4442	same
4611-4612	same
4197	Same
4215-4219	same
4240-4249	Position moved to fire department without change
4195	Same
4140-4149	Fewer elections, Workers (2500), Ballots (500), Voting Machine (4,400), Expenses (4,600)
4290-4298	same
4130-4139	Same
4150-4151	Same
4220-4229	Building inspection moved to this department without change
4194	Same
4415-4419	same
4312	same
4196	Contracted rates
4444	same
4163	Same
4550-4559	same
4721	same
4711	same
4299	same
4589	same
4199	Same
4520-4529	same
4583	same
4155-4159	Same
4414	same
4191-4193	Same
4210-4214	same
4152	Obligation as a matter of law. DRA required revaluation contract
4323	same
4324	same
4316	same
4915	same
4445-4449	same





GREENLAND CENTRAL  
SCHOOL  
2023

School Warrant  
&  
School Budget



## Greenland Local School

The inhabitants of the School District of Greenland Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session)**

Date: February 6, 2023

Time: 6:30 PM

Location: Greenland Central School - 70 Post Road, Greenland, NH 03840

Details: Snow Date: February 8, 2023

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 14, 2023

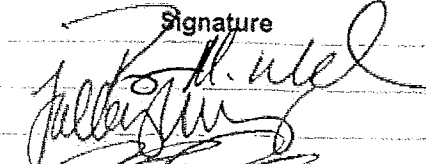

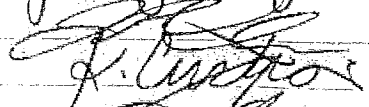


Time: 8:00 AM to 7:00 PM

Location: Greenland Central School - 70 Post Road, Greenland, NH 03840

Details:

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 30, 2023, a true and attested copy of this document was posted at the place of meeting, the SAU 50 Office, Greenland Town Hall, and that an original was delivered to the School District Clerk.

Name	Position	Signature
Patrick Walsh	School Board Chairman	
Talley Westerberg	School Board Vice-Chair	
John Balboni	School Board Member	
Katie Curtis	School Board Member	
Scot Hopps	School Board Member	



**Article 01 2023-2024 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$13,333,634 (Thirteen Million Three Hundred Thirty-Three Thousand Six Hundred Thirty-Four Dollars)? Should this article be defeated, the default budget shall be \$13,102,095 (Thirteen Million One Hundred Two Thousand Ninety-Five Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget. (Vote 5-0)

The Greenland Budget Committee recommends the operating budget. (Vote 8-3)

☐ Yes

☐ No

**Article 02 Greenland Support Staff Association**

Shall the Greenland School District vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Greenland Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023-2024	\$118,437
2024-2025	\$25,004

and further to raise and appropriate \$118,437 (One Hundred Eighteen Thousand Four Hundred Thirty-Seven Dollars) for the current 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

The Greenland School Board recommends this warrant article. (Vote 5-0)

The Greenland Budget Committee recommends this warrant article. (Vote 9-2)

☐ Yes

☐ No

**Article 03 If Article 2 is Defeated**

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)



Yes

No

**Article 04 School Building and Grounds Expendable Trust Fund**

Shall the Greenland School District vote to raise and appropriate up to \$128,800 (One Hundred Twenty-Eight Thousand Eight Hundred Dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$100,000 be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023 with no amount to be raised by additional taxation? (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 5-0)

The Greenland Budget Committee recommends this warrant article. (Vote 11-0)

Estimated Tax Impact - \$0

Yes

No

**Article 05 Technology Expendable Trust Fund**

Shall the Greenland School District vote to raise and appropriate up to \$25,000 (Twenty-Five Thousand Dollars) to be added to the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023, with no amount to be raised by additional taxation? (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 5-0)

The Greenland Budget Committee recommends this warrant article. (Vote 10-1)

Yes

No

# GREENLAND SCHOOL DISTRICT WARRANT

2023

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 School District Affairs:

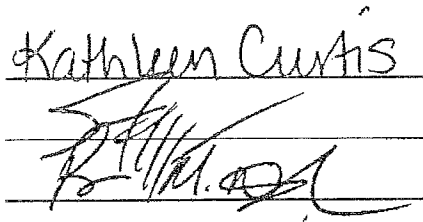
You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 14, 2023 at 8:00 o'clock to vote on the following:

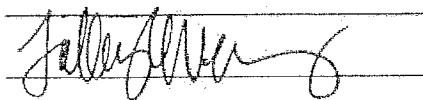
1. To choose Two (2) Member of the School Board for the ensuing three years.
2. To choose One (1) School District Moderator for the ensuing three years.
3. To choose One (1) School District Clerk for the ensuing three years.

*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 30<sup>th</sup> day of January, 2023.

*A true copy of warrant - Attest*

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

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

*Greenland School Board*

## **First Session of Annual Meeting (Deliberative Session)**

### **Monday, Feb 6, 2023**

6:30 pm Call to Order

Pledge of Allegiance

Dean Bouffard was nominated by Pat Walsh and seconded by Vaughan Morgan for the position of School District Moderator, followed by the swearing in of Dean Bouffard as School District Moderator by Town Clerk Marge Morgan.

Introduction of School Board Members, GCS Administrative Team, SAU Superintendent and Assistant Superintendent, Business Administrator, Director of Student Pupil Services, Tech Director, and Director of Facilities.

Dean Bouffard explains the purpose of the meeting and how the process of the deliberative session works.

#### **Article 01: 2023-2024 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$13,333,634 (Thirteen Million Three Hundred Thirty-Three Thousand Six Hundred Thirty-Four Dollars)? Should this article be defeated, the default budget shall be \$13,102,095 (Thirteen Million One Hundred Two Thousand Ninety-Five Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget. (Vote 5-0)

The Greenland Budget Committee recommends the operating budget. (Vote 8-3)

Chairman Pat Walsh explained the drivers of the budget increase: bond elapsed, retirement contributions, health insurance costs, additional staffing (ESSER funds are ending), PHS tuition costs, and CBA Step Increases for contracted staff.

Resident Barbara Fleming (Post Rd) had several questions regarding the operating budget ranging from the bond, positions that have been added to the staff (administration, paras, guidance, services) and if they are really needed. Mrs. Fleming states that she hopes that the School Board is not becoming a rubber stamp for all the requests that administrators make for the school. She also acknowledged that GCS is in the top 10 schools of NH. Her personal experience is that the Greenland School Board and GCS Administration has always been positive but not all members of the community feel that way. She stated that many residents have an US vs THEM mentality when it comes to GCS and don't view the school as a community asset. She believes that GCS could offer quality services without so much staff. She also had questions about the SAU Office as a rental property, plant operations, and that those items accounted for a lot of money per year.

School Board Member Tally Westerberg responded to Mrs. Fleming. She acknowledged that the costs for services and paras, specifically as SPED costs, are dictated by the needs of students that need to be services, and that those needs can't always be predicted. She also highlighted that federal and state funds leave a gap in the amount of money needed to provide these services. She also stated that the School Board is not a rubber stamp for admin. She referenced the process of 4-hour budget meetings where the budget is gone through line by line and items are removed from the budget. She also pointed out that PHS tuition is dependent on cost per pupil and the number of students that will attend PHS each year, of which GCS has no control.



Chairman Pat Walsh addressed the increased number of staff that Mrs. Fleming questioned. He stated that there have been studies that have been done to decide an appropriate number of administrators that are needed based on the number of students. He also stated that a rubber stamp simply does not exist. During this budget cycle, the School Board had removed between \$300,000-\$400,000 from the budget they were presented with.

Greenland Resident Gus Gouzoules (Bayside Rd) questioned the student teacher ratio in Greenland, the School Board Policy of class size, and if GCS had made shifts in class size since Covid.

Greenland Resident Jamie Connelly (Charles Drive) questioned Greenland cost per pupil compared to surrounding communities. Business Administrator Sue Penny listed various comparisons for cost per pupil. Some surrounding communities were both higher and lower than Greenland.

Greenland Resident Alyssa Bailey (Meadow Lane) in reference to PHS tuition, she questioned whether there was a long-term solution to the increasing costs, as well as to whether Greenland has a voice/vote when it comes to PHS. Superintendent Steve Zadravec responded that they are always working on a plan in regard to tuition. Also that they are working to build a plan that would address Greenland having representation at these meetings, but not having a vote at the present time. Chairman Pat Walsh noted that six years ago there was a meeting to address the Portsmouth Charter in regard to the manner in which Greenland is charged for students to go to PHS.

Greenland Resident Terese Wall (Spring Hill Rd) made a motion to decrease the budget line for school psychologist by \$25,101.73. This motion was seconded by Greenland Resident David Chamberlain. Terese Wall went on to say that the number of students at GCS does not warrant two guidance counselors and a psychologist. She also stated that the norm is 400 students: 1 counselor.

Greenland Resident Maria Emory (Stone Meadow Way) noted the difference between school psychologists and guidance counselors. She pointed out that the school psychologist is part of the SPED department as is integral for evaluating student needs for specialized education. She also noted that GCS has seen a significant increase in referrals for SPED and that the .2% increase for that position is necessary to meet the needs of the students. School Board Member Talley Westerberg validated the need for the increase in the position as there has been a 30% increase in evaluations since Covid. She further explained the role of a school psychologist.

Greenland Resident Glen Westerberg (Holly Lane) referenced back to the period of time where Greenland paid for their own psychologist which was very costly. That position then became a position that was shared within the SAU to save money. He stated his support for the increase in the position. Chairman Pat Walsh pointed out the savings in having an in-house psychologist vs outsourcing contracted services.

Greenland Resident Barbara Fleming (Post Rd) Requested clarification on Line 2142 Psychology and the percentages of how this position is currently funded in part by ESSER funds and the general budget. School Board Talley Westerberg explained ESSER funds as Covid money that came out in three stages, each with its own deadline for the funds to be utilized. She also pointed out that having an in-house position not only saves time but decreases the wait times for students to be evaluated.

Greenland Resident Mary McGuinness (Cushman Way) questioned what the actual student teacher ratio is for GCS and noted that since 2018 there has been a 12% decrease in enrollment, and whether SPED students are required to have a psych evaluation. Director of Student Pupil Services Stacy Kirby explained that SPED students have a triennial evaluation. She also noted that there has been a 30% increase in students requiring services and which translated to roughly 40 students. She further explained that the role of school psychologist has many roles beyond evaluating students. School Board Member Talley Westerberg noted that the student ratio was based on the ratio of students to all adults in the building, not just teachers.

Greenland Resident Zach Pike (Sanderson Rd) commented that GCS is in the Top 10 schools in NH with a comparatively low cost per pupil, that GCS is an excellent school, and that voters should vote NO on the suggested amendment to the Article.

Greenland Resident Scott Schinkle (Niblick Lane) questioned future funding of the school psychologist position.

Greenland Resident Mark Connelly (Meadow Lane) thanked the School Board, noted he was sensitive to the topic of SPED, and questioned what a BCBA was. Talley Westerberg explained the position. He further stated that the school needs to consider how much it needs vs how much the Town can afford. He expressed his concern that many positions have been added to GCS to cover behaviors (additional admin, school resource officer) and if they are really needed. He questioned if the amendment to the Article passes how much it will reduce the overall budget and if it doesn't pass, will the school be able to find the money somewhere else. He also questioned that if the \$25,000 is dropped, would the school still have a good overall budget.

Greenland Resident (Tidewater Farm Rd) questioned the tax impact the budget would have on taxpayers.

Greenland Resident Bob Dion (Tuttle Lane) questioned Lines 5110 and 5120 as to why the interest and principal payments were almost equal for the Capital lease for the new boiler. Greenland Resident Barbara Fleming explained that it is like a home mortgage and that eventually the payments for interest and principal even out.

Greenland Resident Scott Schinkle (Niblick Lane) questioned what Line 2142 for a \$58,000 variance for 2023-2024. Business Administrator Sue Penny explained that it had to do with reformatting the Chart of Accounts.

A motion was made to adopt Article 01 and seconded. A motion was made by Maria Emory and seconded by Alyssa Bailey to restrict revisiting Article 01.

**Article 01: 2023-2024 Operating Budget will appear as written on the ballot.**

**Article 02: Greenland Support Staff Association**

Shall the Greenland School District vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Greenland Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023-2024	\$118,437
2024-2025	\$ 25,004

and further to raise and appropriate \$118,437 (One Hundred Eighteen Thousand Four Hundred Thirty-Seven Dollars) for the current 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

The Greenland School Board recommends this warrant article. (Vote 5-0)

The Greenland Budget Committee recommends this warrant article. (Vote 9-2)

The Article was read by Moderator Dean Bouffard. School Board Member Talley Westerberg explained that GCS had contract negotiations with support staff and explained how they are under a separate CBA. She noted how wonderful the support staff is. There was no discussion from residents.

**Article 02 will appear as written on the ballot.**

**Article 03: If Article 02 is defeated**

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)

The Article was read by Moderator Dean Bouffard. There was no discussion on the Article.

**Article 03 will appear as written on the ballot.**

**Article 04: School Building and Grounds Expendable Trust Fund**

Shall the Greenland School District vote to raise and appropriate up to \$128,800 (One Hundred Twenty-Eight Thousand Eight Hundred Dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$100,000 be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023 with no amount to be raised by additional taxation? (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 5-0)  
The Greenland Budget Committee recommends this warrant article. (Vote 11-0)  
Estimated Tax Impact - \$0

The Article was read by Moderator Dean Bouffard. School Board Member Talley Westerberg noted that the rent to Greenland from the SAU for SAU Central Office had increased 20%.

Greenland Resident Gus Gouzoules ( Bayside Rd) questioned why the roof is being replaced/repared so frequently. Chairman Pat Walsh explained the original roof on the front of the building and that the repair for that section of the roof was "triage". After that contract was signed to the entire section of the roof. He also noted that there are six separate roof lines on the building. They are working toward maintaining vs replacing. Principal Hallee noted that the rubber membrane had needed to be replaced as well. There was no further discussion.

**Article 04 will appear as written on the ballot.**

**Article 05: Technology Expendable Trust Fund**

Shall the Greenland School District vote to raise and appropriate up to \$25,000 (Twenty-Five Thousand Dollars) to be added to the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023, with no amount to be raised by additional taxation? (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 5-0)  
The Greenland Budget Committee recommends this warrant article. (Vote 10-1)

There was no discussion on Article 05.

**Article 05 will appear as written on the ballot.**

Respectfully submitted,

Chrissy (Vogel) Mills



Proposed Budget

Greenland Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 30, 2023

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Robert Krasko	Chairman	
Frank Hanger	Vice Chairman	
Michael Capapano	Member	
Donald Miller	Member	
Michael Bilodeau	Member	
Todd Cadle	Member	
Mark Connelly	Member	
Kenn Page	Member	
Jack Pike	Member	
James Connelly	Selection's Rep	
Patrick Walsh	School Board Rep	

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

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



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$5,892,725	\$5,825,918	\$7,594,736	\$0	\$7,594,736	\$0
1200-1299	Special Programs	01	\$1,175,674	\$1,438,506	\$1,391,202	\$0	\$1,391,202	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$144,658	\$133,191	\$108,535	\$0	\$108,535	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$7,213,057</b>	<b>\$7,397,615</b>	<b>\$9,094,473</b>	<b>\$0</b>	<b>\$9,094,473</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$447,641	\$486,901	\$925,504	\$0	\$925,504	\$0
2200-2299	Instructional Staff Services	01	\$339,708	\$333,614	\$424,508	\$0	\$424,508	\$0
<b>Support Services Subtotal</b>			<b>\$787,349</b>	<b>\$820,515</b>	<b>\$1,350,012</b>	<b>\$0</b>	<b>\$1,350,012</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$43,128	\$56,221	\$49,794	\$0	\$49,794	\$0
<b>General Administration Subtotal</b>			<b>\$43,128</b>	<b>\$56,221</b>	<b>\$49,794</b>	<b>\$0</b>	<b>\$49,794</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	01	\$668,747	\$604,521	\$620,773	\$0	\$620,773	\$0
2320-2399	All Other Administration	01	\$0	\$0	\$150,221	\$0	\$150,221	\$0
2400-2499	School Administration Service	01	\$338,845	\$316,931	\$552,986	\$0	\$552,986	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$620,026	\$574,896	\$898,603	\$0	\$898,603	\$0
2700-2799	Student Transportation	01	\$314,478	\$402,277	\$447,375	\$0	\$447,375	\$0
2800-2999	Support Service, Central and Other		\$1,641,700	\$2,280,545	\$0	\$0	\$0	\$0



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Proposed Budget

Executive Administration Subtotal

\$3,583,796 \$4,179,170 \$2,469,958 \$0 \$2,469,958 \$0

Non-Instructional Services

3100	Food Service Operations	01	\$155,553	\$139,000	\$149,000	\$0	\$149,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$155,553	\$139,000	\$149,000	\$0	\$149,000	\$0

Facilities Acquisition and Construction

4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$50,959	\$33,665	\$26,683	\$0	\$26,683	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$50,959	\$33,665	\$26,683	\$0	\$26,683	\$0

Other Outlays

5110	Debt Service - Principal	01	\$374,128	\$376,515	\$59,008	\$0	\$59,008	\$0
5120	Debt Service - Interest	01	\$82,586	\$64,199	\$53,706	\$0	\$53,706	\$0
Other Outlays Subtotal			\$456,714	\$440,714	\$112,714	\$0	\$112,714	\$0

Fund Transfers

5220-5221	To Food Service	01	\$0	\$19,910	\$21,000	\$0	\$21,000	\$0
5222-5229	To Other Special Revenue	01	\$134,143	\$60,000	\$60,000	\$0	\$60,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0

Fund Transfers Subtotal

\$134,143

\$79,910

\$81,000

\$0

\$81,000

\$0

Total Operating Budget Appropriations

\$13,333,634

\$0

\$13,333,634

\$0





Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	04	\$128,800	\$0	\$128,800	\$0
Purpose: School Building and Grounds Expendable Trust Fund						
5252	To Expendable Trusts/Fiduciary Funds	05	\$25,000	\$0	\$25,000	\$0
Purpose: Technology Expendable Trust Fund						
Total Proposed Special Articles			\$153,800	\$0	\$153,800	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
1100-1199	Regular Programs	02	\$39,669	\$0	\$39,669	\$0
		Purpose: Greenland Support Staff Association				
1200-1299	Special Programs	02	\$78,768	\$0	\$78,768	\$0
		Purpose: Greenland Support Staff Association				
Total Proposed Individual Articles			\$118,437	\$0	\$118,437	\$0



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$2,300	\$2,300	\$2,300
1600-1699	Food Service Sales	01	\$79,000	\$89,000	\$89,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$24,000	\$28,800	\$28,800
<b>Local Sources Subtotal</b>			<b>\$105,300</b>	<b>\$120,100</b>	<b>\$120,100</b>
<b>State Sources</b>					
3210	School Building Aid		\$105,464	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$64,000	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$2,300	\$2,300	\$2,300
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$44,157	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$215,921</b>	<b>\$2,300</b>	<b>\$2,300</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$60,000	\$60,000	\$60,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$57,700	\$57,700	\$57,700
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Proposed Budget

Federal Sources Subtotal		\$117,700	\$117,700	\$117,700
<b>Other Financing Sources</b>				
5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$125,000	\$125,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>		\$0	\$125,000	\$125,000
<b>Total Estimated Revenues and Credits</b>		\$438,921	\$365,100	\$365,100



Proposed Budget

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$13,333,634	\$13,333,634
Special Warrant Articles	\$153,800	\$153,800
Individual Warrant Articles	\$118,437	\$118,437
Total Appropriations	\$13,605,871	\$13,605,871
Less Amount of Estimated Revenues & Credits	\$365,100	\$365,100
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$13,240,771	\$13,240,771



Proposed Budget

<b>1. Total Recommended by Budget Committee</b>	<b>\$13,605,871</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$59,008
3. Interest: Long-Term Bonds & Notes	\$53,706
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$112,714
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$13,493,157</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,349,316
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b> <b>(<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$14,955,187</b>





**Default Budget of the School District  
Greenland Local School**

For the period beginning July 1, 2023 and ending June 30, 2024

*RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.*

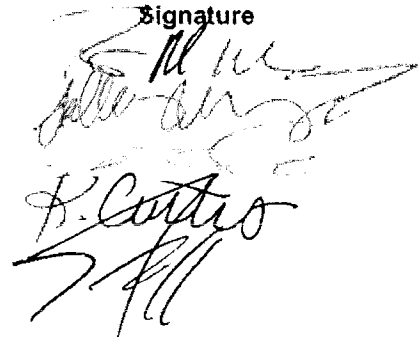
This form was posted with the warrant on: January 30, 2023

**SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position
Patrick Walsh	School Board Chairman
Talley Westerberg	School Board Vice-Chair
John Balboni	School Board Member
Katie Curtis	School Board Member
Scot Hopps	School Board Member

Signature



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

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



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DSB**

**Default Budget of the School District**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$5,825,918	\$1,677,012	\$0	\$7,502,930
1200-1299	Special Programs	\$1,438,506	(\$37,920)	\$0	\$1,400,586
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$133,191	(\$25,782)	\$0	\$107,409
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
	<b>Instruction Subtotal</b>	<b>\$7,397,615</b>	<b>\$1,613,310</b>	<b>\$0</b>	<b>\$9,010,925</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$486,901	\$429,202	\$0	\$916,103
2200-2299	Instructional Staff Services	\$333,614	\$77,737	\$0	\$411,351
	<b>Support Services Subtotal</b>	<b>\$820,515</b>	<b>\$506,939</b>	<b>\$0</b>	<b>\$1,327,454</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$56,221	\$1,169	\$0	\$57,390
	<b>General Administration Subtotal</b>	<b>\$56,221</b>	<b>\$1,169</b>	<b>\$0</b>	<b>\$57,390</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$604,521	\$0	\$0	\$604,521
2320-2399	All Other Administration	\$0	\$141,339	\$0	\$141,339
2400-2499	School Administration Service	\$316,931	\$183,995	\$0	\$500,926
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$574,896	\$72,878	\$0	\$647,774
2700-2799	Student Transportation	\$402,277	\$46,200	\$0	\$448,477
2800-2999	Support Service, Central and Other	\$2,280,545	(\$2,280,545)	\$0	\$0
	<b>Executive Administration Subtotal</b>	<b>\$4,179,170</b>	<b>(\$1,836,133)</b>	<b>\$0</b>	<b>\$2,343,037</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$139,000	\$0	\$0	\$139,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>	<b>\$139,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,000</b>
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$33,665	(\$2,000)	\$0	\$31,665
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$33,665</b>	<b>(\$2,000)</b>	<b>\$0</b>	<b>\$31,665</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-DSB**

**Default Budget of the School District**

**Other Outlays**

5110	Debt Service - Principal	\$376,515	(\$317,507)	\$0	\$59,008
5120	Debt Service - Interest	\$64,199	(\$10,493)	\$0	\$53,706
	<b>Other Outlays Subtotal</b>	<b>\$440,714</b>	<b>(\$328,000)</b>	<b>\$0</b>	<b>\$112,714</b>

**Fund Transfers**

5220-5221	To Food Service	\$19,910	\$0	\$0	\$19,910
5222-5229	To Other Special Revenue	\$60,000	\$0	\$0	\$60,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$79,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,910</b>

<b>Total Operating Budget Appropriations</b>	<b>\$13,146,810</b>	<b>(\$44,715)</b>	<b>\$0</b>	<b>\$13,102,095</b>
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**Default Budget of the School District**

<b>Account</b>	<b>Explanation</b>
2320-2399	Special Education Admin salaries were previously budgeted in function 1200 and benefits were budgeted in function 2900
4600	Based on maintenance plan
5120	Based on bond schedule one bond retired in FY23
5110	Based on bond schedule, one bond retired in FY23
2200-2299	Employee benefits were previously budgeted in function 2900, professional growth expenses were budgeted in function 2800
1400-1499	Decrease in ESY services per IEP needs
2310-2319	Employee benefits were previously budgeted in function 2900
2600-2699	Employee benefits were previously budgeted in function 2900
1100-1199	Employee benefits were previously budgeted in function 2900 HS and elementary tuition increased
2400-2499	Employee benefits were previously budgeted in function 2900- maint contract for copier moved from function 2800
1200-1299	Employee benefits were previously budgeted in function 2900, OD tuition decreased, contracted services were previously budgeted in the function moved to 2100, also SPED admin was budgeted here and move
2000-2199	Employee benefits were previously budgeted in function 2900, contracted services were previously budgeted in function 1200
2700-2799	Special education transportation costs increased, regular education transportation cost also increased (RSA 189:6 requires transportation for students K-8)
2800-2999	Employee benefits were moved to same function as employee salaries; professional growth expenses were moved to function 2213, copier contract was moved to function 2410

# ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire  
Fiscal Year July 1, 2021, to June 30, 2022

## MATERIAL INCLUDED IN THIS REPORT

School District Officers  
Minutes of the District Meeting  
Budget Warrant (MS-27) for Fiscal Year 2023-2024  
Default Budget (MS-DS)  
Superintendent's Report  
Assistant Superintendent's Report  
Special Education Director's Report  
Director of Technology's Report  
Director of Facilities' Report  
Greenland Central School Principal's Report  
Portsmouth High School Principal's Report  
2022 Wages of School Employees  
Greenland Central School Statistics  
General Fall Enrollment Report  
Teachers and Staff  
2022-2023 Audit Report

## SCHOOL DISTRICT OFFICIALS

	Term Expires
SCHOOL BOARD: John Balboni	2024
Scot Hopps	2024
Katie Curtis	2023
Patrick Walsh	2023
Talley Westerberg	2025
MODERATOR: Vacant	
CLERK: Vacant	
TREASURER: Jerrian Hartman	2024

**SUPERINTENDENT OF SCHOOLS – Stephen Zadravec**



**REPORT OF THE ANNUAL SCHOOL DISTRICT MEETING  
(DELIBERATIVE SESSION) FOR THE  
TOWN OF GREENLAND, NEW HAMPSHIRE**

**February 7, 2022**

**Time: 6:00 PM**

**Location: Greenland Central School-70 Post Road, Greenland, NH 03840**

Dean Bouffard began the meeting with opening remarks, welcoming all guests to the meeting, and invited all to join in the Pledge of Allegiance. He followed by announcing members of the School Board, School Administration: Superintendent Petralia, Assistant Superintendent Killen, SAU 50 Business Administrator, Special Education Director, Tech Director, Facility Manager, and other distinguished guests. Before the Warrant Articles were presented, he provided an explanation of how the process for the Deliberative Session would proceed.

**Article 01: 2022-2023 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$12,952,226 (Twelve Million Nine Hundred Fifty-Two Thousand Two Hundred Twenty-Six Dollars)? Should this article be defeated, the default budget shall be \$12,832,290 (Twelve Million Eight Hundred Thirty-Two Thousand Two Hundred Ninety Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article (operating budget] does not include appropriations in ANY other warrant article.)

**The Greenland School Board recommends the operating budget. (Vote 4-0)**

**The Greenland Budget Committee recommends the operating budget. (Vote 8-1)**

Dean Bouffard then presented Article 01 as written. School Board Member Scott Hopps discussed the increase in the operating budget noting that \$304,731 of the operating budget was contractually obligated. School Board Member Talley Westerberg discussed the expenses that were transferred to other services vs. the expenses in the operating budget. She also discussed the use of grant funding to offset costs of \$120,435.

Dean Bouffard opened the meeting to any questions in regard to Warrant Article 01. There was no further discussion or questions.

Warrant Article 01 will appear on the ballot as written.

**Article 02: Greenland Association of Coastal Teachers**

To see if the Greenland School District will vote to approve the cost items 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 level:

Fiscal Year 2 Estimated Increase

2022-2023 \$194,584

2023-2024 \$175,799

2024-2025 \$176,550

2025-2026 \$198,523



and further to raise and appropriate \$194,584 (One Hundred Ninety-Four Thousand Five Hundred Eighty-Four Dollars) for the current 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

**The Greenland School Board recommends this warrant article. (Vote 4-0)**  
**The Greenland Budget Committee recommends this warrant article. (Vote 9-0)**

Dean Bouffard then presented Article 02 as written. Superintendent Petralia stated that this agreement is the result of an agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland. He further explained the history of the previous 5-year agreement, the one-year agreement for 2021-2022, the language changes that would be in the proposed agreement, as well as the increase in instructional time that would result due to the proposed agreement. Finally, he explained the breakdown of the salary schedule and estimated increases.

Dean Bouffard opened the meeting to any questions in regard to Warrant Article 02. Greenland Resident Vaughn Morgan questioned whether Warrant Article 02 was calculated into the proposed budget suggested in Warrant Article 01. Superintendent Petralia responded that Article 02 was a separate Warrant Article and was not included in the proposed Operating Budget in Warrant Article 01. There was no further discussions or questions.

Warrant Article 02 will appear on the ballot as written.

#### **Article 03: If Article 2 is Defeated**

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)

Dean Bouffard then presented Article 03 as written. Dean Bouffard opened the meeting to any questions in regard to Warrant Article 03. There was no further discussion or questions.

Warrant Article 03 will appear on the ballot as written.

#### **Article 04: School Building and Grounds Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate up the sum of \$60,000 (Sixty Thousand Dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$24,000 of that sum to be funded through the rental income received from the property and \$36,000 with such sum to be funded through unassigned fund balance June 2022 (Majority vote required.)

**The Greenland School Board recommends this warrant article. (Vote 4-0)**  
**The Greenland Budget Committee recommends this warrant article. (Vote 7-2)**

Dean Bouffard then presented Article 04 as written. Dean Bouffard opened the meeting to any questions in regard to Warrant Article 04. There was no further discussion or questions.

Warrant Article 04 will appear on the ballot as written.

## **Article 05: Technology Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2022, unassigned fund balance. (Majority vote required)

**The Greenland School Board recommends this warrant article. (Vote 4-0)**  
**The Greenland Budget Committee recommends this warrant article. (Vote 7-2)**

Dean Bouffard then presented Article 05 as written. Dean Bouffard then presented Article 05 as written. Dean Bouffard opened the meeting to any questions in regard to Warrant Article 05. There was no further discussion or questions.

Warrant Article 05 will appear on the ballot as written.

Dean Bouffard stated that the Warrant Articles would be moved to the ballot. Chairman of the School Board Pat Walsh thanked the audience for their support and acknowledged the upcoming retirement of Superintendent Petralia. Superintendent Petralia then thanked Chairman Walsh. He continued by expressing gratitude for the voters, parents, and community for supporting the school budget. There was a standing ovation in honor of Superintendent Petralia.

Dean Bouffard closed the meeting at approximately 6:30 PM and the meeting was adjourned.

Respectfully submitted,

Chrissy Vogel

## **Report of the Superintendent 2022**

It is a true honor to serve as the Superintendent of Schools in SAU 50. After many years in Portsmouth, I have been thrilled to have the opportunity to deepen my connections with the Greenland community. In my entry plan, I conducted numerous interviews with staff and community members. I also distributed a survey to families and staff to better understand the strengths and opportunities for growth at the Greenland Central School. The quality of the staff and the support of the community were consistently identified as the greatest strengths at GCS. These strengths, along with the spirit of innovation that exists, are the primary ingredients for the highest levels of excellence in education.

When asking about the challenges we face, the most common theme I have heard is the need for a clear vision of excellence in our schools and a thoughtful plan on how to achieve it. There have also been themes of greater need for support in the areas of technology, facilities, and special education. I am pleased to say that joining me on the SAU Administrative team are three new leaders in these areas who come with strong vision, great skill, and a supportive mindset. Brian Helfrich is leading our work in facilities, Chris Russo is leading the work in technology, and Stacey Kirby is leading the work in special education. All three have already made tremendous contributions to address these needs in Greenland.

As an SAU, we are renewing our commitment to strong collaboration across all districts as we harness the amazing potential that exists in these communities. Our administrative team at GCS of Principal Tamara Hallee, Assistant Principal Lauren Teeden, and Special Education Coordinator Shonda Thibeault bring a student-focused lens, strong experience, and a collaborative mindset to the team. Our districts will continue to benefit from the sharing of best practices and professional learning across schools.

As I prepare to build on what I have learned already about Greenland, I look forward to engaging parents, community members, staff, and students in the work of clarifying our vision for excellence in our schools. With a strong staff, supportive community, and innovative spirit there is simply no limit on what we can create by building on the many great things already happening. We will see that our schools are schools where every child is known, supported, and challenged to do their best. We will see that our schools are schools where strong community connections help provide highly engaging, authentic, deep, and lasting learning experiences for all students. We will see that our schools are schools where students are thoroughly prepared for all aspects of success in their academic, social, and civic lives. We have a unique opportunity to create the very best education for students here in SAU 50. I look forward to working with our communities in that effort.

Sincerely,

Steve Zadravec  
Superintendent, SAU 50

**Curriculum, Assessment, and Instruction**  
**Greenland School District**  
**Kelli R. Killen**  
**Assistant Superintendent**

**Curriculum and Instruction**

As we resume teaching and learning this year, all teachers have been involved in revisiting our curriculum. We have reviewed the competencies and priority standards making any updates needed. Competencies are how students will use the learning, how they will apply what they are learning now and in the future. The SAU 50 website will be updated soon to reflect the changes to the curriculum.

**Social Emotional Learning**

There has been much conversation and discussion of social emotional learning in the national arena. In SAU 50, our social and emotional curriculum is to support student wellness so students can be fully engaged in their learning. New research in how the autonomic nervous system works and its relationship to learning stresses the importance of social emotional learning and its impact on student learning. You can find more information on this fascinating topic here: <https://www.neurosequential.com/covid-19-resour>

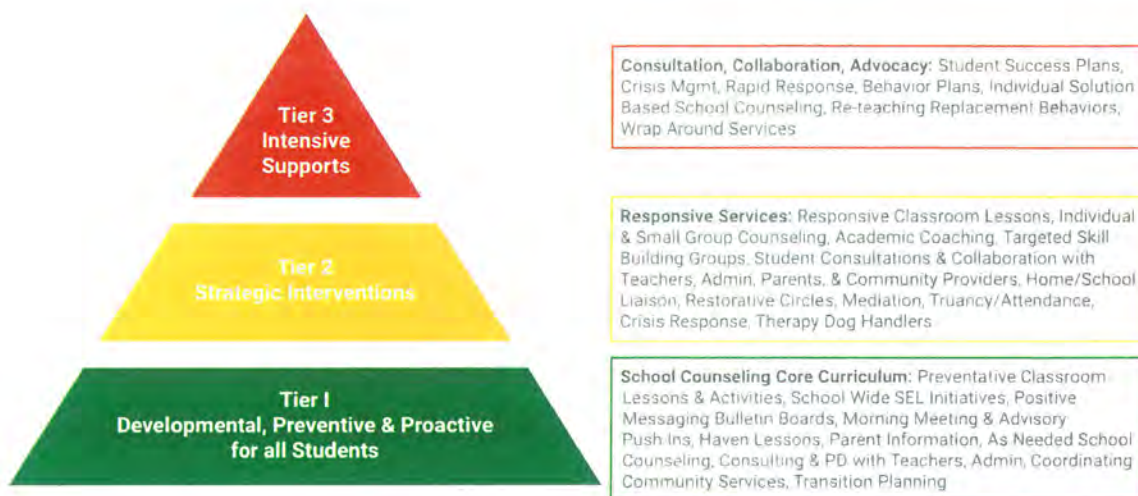
Our Social Emotional Curriculum is to teach children to “understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.” (CASEL, 2020) The guidance counselor and classroom teacher provide direct instruction in these areas to all students so that they develop the social and emotional skills to be able to learn. The curriculum is based on the standards from the Collaborative for Academic, Social, and Emotional Learning (CASEL).

The curriculum is divided into the areas of Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making. Each area is further broken down into specific skills which are outlined in our curriculum documents.

**School Counselor Role**

The purpose of a guidance program at the elementary and middle level is to promote a safe, positive learning environment and student achievement. The school counselor provides direct and indirect services to all students so that they develop the social and emotional skills **to be able to learn**. The school counselor does not provide mental health and/or therapeutic services to any child. The school counselor assists parents in obtaining any mental health or therapeutic services a student may need.

This diagram illustrates the many types of services a school counselor provides.



*\*Diagram courtesy of Mrs. Olson and Mrs. Hayward, School Counselors of Greenland Central School.\**



An effective school guidance program focuses on three areas: academic, career, and social/emotional development. These areas are further broken down into specific skills as outlined in [our curriculum documents](#).

#### **Assessment:**

##### **New Hampshire State Assessment**

In the spring of 2022, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The Science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content.

The comparison of the data showed students were still progressing in their learning although not to the same level as in the past. We did not see huge gaps in learning as may have been evidenced in other districts around the country. While the scores, especially in math, showed fewer students at the proficiency level, we know students are continuing to learn, all-be-it slower when compared to years before the pandemic. This is to be expected, and students will be able to catch up. It just will take time.

The percentages of students meeting proficiency on the assessments are listed below.

##### **English Language Arts 2022**

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
3	69%	60%	No Testing Due To Covid	84%
4	66%	66%		86%
5	72%	81%		86%
6	73%	80%		89%
7	73%	>90%		85%
8	83%	90%		83%
Overall	70%	77%		85%

##### **Mathematics 2022**

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
3	52%	57%	No Testing Due To Covid	77%
4	74%	75%		78%
5	51%	68%		77%
6	40%	50%		77%
7	52%	74%		59%
8	50%	52%		76%
Overall	52%	63%		74%

##### **Science 2022**

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
5	45%	57%	No Testing Due to Covid	70%
8	62%	69%		68%
Overall	52%	62%		70%

You can see the impact of the COVID Pandemic on student achievement as measured by this assessment. We also review other assessment results to ensure we are clear on the achievement levels of our students as well as strengths and weaknesses in our teaching and learning. We have measures in place to support our students as they continue to learn and make up ground from their interrupted learning during the pandemic.

**Pupil Services:**

The following is information about Pupil Services supported by the district for subgroups required by law and the current number of students involved.

**Home Education:** *These students' education is provided by parents and not in a school setting.*

**ELL: English Language Learners:** *These students have limited English proficiency due to English being a second language for them.*

**McKinney-Vento Act:** *These students meet the criteria for homelessness.*

**Title I:** *These students are provided instructional support in reading and/or math.*

**Section 504:** *These students are provided specific regular education accommodations due to a physical or mental impairment.*

<b>Program</b>	<b>Number of Students K to 8</b>
Home Education	6
ELL	6
Homeless Education	2
Title I	24
Section 504	37



**GREENLAND SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUES  
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-A**

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2020-2021</b>	<b>2021-2022</b>
1200	Special Programs	\$763,624	\$1,242,197
1430	Summer School	\$66,081	\$89,774
2140	Psychological Services	\$80,474	\$94,369
2150	Speech and Audiology	\$54,570	\$93,202
2160	Physical and Occupational Therapy	\$69,661	\$79,611
2332	Administration Costs	\$-	\$-
2722	Special Transportation	\$57,266	\$77,352
	<b>TOTAL EXPENSES</b>	<b>\$1,091,676</b>	<b>\$1,676,505</b>
<b>SPECIAL EDUCATION REVENUES</b>			
3110	Special Ed Portion Adequacy Funds	\$103,814	\$118,654
3230	Special Education Aid	\$102,226	\$69,986
4580	Medicaid	\$1,774	\$11,735
	<b>TOTAL REVENUES</b>	<b>\$207,814</b>	<b>\$200,375</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>\$883,862</b>	<b>\$1,476,130</b>



# Technology

## Annual Report

### Staffing

In the December of 2022, Chris Russo was hired as Technology Director. Chris comes to SAU50 after a 21 year career in Maine, as a Teacher, Dean of Students, and Technology Director for the past 11 years. Chris Cooney and Jeff Rodgers continue to serve the Rye and Greenland Schools, respectively, as Technology Coordinators. Lindsay Greenberg is the Database / Powerschool Specialist for the SAU.



GCS SRO Nick Drew, and Administrative Assistant Jessica Friedman review the HVAC system



NP5 Students present composting proposal to Newington School Supporters

### What do we support?

Faculty & Staff Wireless access points  
Student Computers  
Staff Computers  
iPads  
Classroom & Office Phones  
LCD Projectors  
Promethean Boards  
Apple TV's  
Security Cameras  
Digital Displays  
Copiers & Printers  
Network Switches  
Data Center  
Helpdesk Ticket system  
Student Information System

### Support

The Technology Department provides support to Faculty, Staff, and Students through a robust Helpdesk / Ticketing software called Incident IQ. This software has helped us organize and track technology problems. Recently implemented in May of 2022, we are already approaching 2000 helpdesk tickets!

### Budget

On the financial side, budget priorities are the annual replacement of student and staff devices, upgrades of district technology infrastructure, including wired and wireless networking, and software to support teaching and learning in SAU50 Schools. The continued funding for infrastructure upgrades allows us to provide the consistent connectivity for Students and Staff, as well as the highest level of security and privacy for all members of SAU 50.

### IT helpdesk Dashboard





## School Administrative Unit 50 Annual Report Brian Helfrich, Facilities Manager

Another year has passed and the SAU 50 Facilities environment continues to grow and improve. The many positive changes to each school building did not happen on their own. It takes leadership, commitment, dedication, and perseverance from everyone on the facility team working towards a common goal. Facility staffing is the *heart and soul* in keeping our schools safe, clean, and functioning properly. Their commitment to our schools is admirable and our commitment to them should be equally admirable. I also want to thank the many town employees who work endlessly behind the scenes to support our schools.

A common theme at the school buildings is the focus by each town on ensuring their roofs are modernized and properly maintained. In my short time at SAU 50 we have replaced huge portions of both the Greenland Central School and the Rye Junior High School roofs, with more on the way. SAU 50 has contracted with a roofing consulting company to ensure all our roofing projects are specific in scope to our buildings, budgets, and goals. Providing the best protection to everything that SAU 50 owns is the common goal of each roof. Everything we are as education communities lies under these roofs. These projects also enable each school to engage in modernization solar energy projects as well. A drive-by of the Rye Junior High School shows an example of our forward thinking when it comes to facility work at SAU 50. We hope to bring this to each school in the future.

Part of my entry plan goals during my first year:

- To gain a comprehensive understanding of district facilities goals/procedures.
- To conduct an audit/status of each facility and create a “short/long term planning document” which will eventually feed the overall maintenance plan and help with future budgeting.
- To go from a sudden reactionary environment to a planned preventative one.
- To work with and support Custodial Lead Supervisors at each school to gain a better understanding of the challenges they face day-to-day.
- To visit 1 school per day each week and to be “active and seen on campus”.
- To work closely with board members, staff and community to ensure the physical school buildings are a point of pride for each town.

**“An ounce of prevention is worth a pound of cure.” *Ben Franklin when referring to fire safety.***



## Greenland Central School Report of the Principal Tamara Hallee

Greenland Central School's theme this year is *Choose to Shine*. We are excited to have brought back many of our activities, events, and traditions that allow our students and the school community to shine. This fall saw the return of the annual Open House and BBQ, as well as middle school sports, Girls on the Run, Walking Club, MathCounts, morning basketball and more. We are in the process of working with Greenland Parent Organization to bring back after-school enrichments. We also launched a new Encore program where middle school students have the opportunity to take courses based on their passions and interests. These new Encore courses include Chorus, Ukulele, Model Rocketry, Strength and Conditioning, Morning News Production, Woodworking, Ceramics, and Drama, among others. The classes have made an enriching experience for our middle school students providing them with more opportunities for exploration, in addition to a robust learning environment. It has been incredible to see the students shine in these endeavors! See more about Encore below.



### Commendations

I commend our teaching staff for their continued efforts supporting our students academically, socially, and emotionally. Several of our classroom teachers have been piloting new math programs this year. Through these new programs they are teaching students to think more deeply and strengthening students' number sense and mathematical reasoning. This has been exciting work for both students and staff!



The Unified Arts staff have been working hard to develop their new Encore classes. The spirit of collaboration on this team has made a positive impact throughout the school!

Our school leadership team has been working closely with Assistant Superintendent Kelli Killen on defining a comprehensive assessment system and refining our data practices. We are all learning more about multi-tiered systems of support and have revamped some of our supports for students both academically and behaviorally.

Our paraprofessional staff have also been working incredibly hard to assist students and staff. We appreciate their flexibility and willingness to help out wherever and whenever needed.



Our SRO has continued to lead safety improvements for our school community. Notably, this fall, our school implemented ALICE training. Although this can be a sensitive topic, the overwhelming feedback from staff, students, and parents has been that being trained in ALICE makes them feel safer and more prepared. In addition, SRO Drew has been an active member on our Emergency Management Team. This team has listened to and offered feedback around our safety practices and has continued to work on creating a safe school environment. A few members of this team presented a safety night for parents and met with a Homeland Security representative to review our current safety practices.

Our school nurse continues to promote the health, safety, and well-being of our entire school community. She continues to stay up to date with everything COVID, in addition to providing CPR training for staff and providing quality care for our students.

The front office staff are the backbone of our school! They provide continuous support to students, staff, families, and the community. They smoothly navigate sub shortages, communicating with families, assisting with the budget process, and so much more!

Our new student support team is a great source of comfort to many of our students. Students frequently seek them out for assistance navigating tricky situations with peers, or even just to see a friendly face. In addition, our school counselors facilitate individual and group counseling sessions, respond to crises, meet weekly with the administrative team, host professional development for staff, teach classroom lessons based on standards, and run intervention groups. We continue to see a large percentage of students in need of the support teams' guidance and support. Despite all the great things in place, COVID-19 and the impact of technology on children's lives have resulted in greater social emotional needs for our students. We are thankful to be able to provide our students with the support they need.

Our GCS facilities staff has been superb in keeping the school safe and clean. We have been short-staffed in the facilities department; therefore, we appreciate the team's efforts in helping GCS shine! In addition, our facilities manager has been working extra hours to support his team.

### Encore!

Thank you to our amazing UA staff for their efforts in building this program for our students. In addition, thanks go to our sponsor who donated approximately \$23,000 to get this program started. We will be continuing to build our programming next year. Below is just a small sampling of Encore.



Our talented 6-8 artists recreated a picture of Bentley (The Office Dog) during their drawing class. Ms. Mary had cut up a picture of the dog and gave each child a piece of the picture (with a number on the back). The students did not know what they were drawing and were surprised by their creation. What amazing work!!

This year, we are delighted to have our woodworking class back in session as part of the Encore offerings. Students have enjoyed learning about woodworking, and creating items, including picnic tables for the school playground.







### Wellness

Our Middle School Wellness Teacher introduced students to a fire-building and safety unit of study. This ties into our Outdoor Education focus and will provide students with the knowledge of how to properly and safely build and put out fires.



(Left) Mr. Haight teaching students how to safely make a fire. (Center) Students making their fire. (Right) Students using their fire to toast marshmallows!

### Professional Growth

Our GCS team has continued to grow their practices. Many members of the staff took time out of their summers in order to gain knowledge in the areas of math, ELA, science, social studies, project-based learning, trauma informed instruction, curriculum and instruction, and more. We continue to receive support and guidance from consultants while we build programming at GCS. The Administrative team has also been working hard to stay up to date with the latest practices as well as laws and regulations.

In addition, I have continued to provide professional development articles and videos to staff in order to support their development. It is not uncommon for staff to provide articles and videos to share, as well. Our GCS staff community enjoys learning and implementing new ideas in our classrooms! We are truly a collaborative team that continues to work together at building opportunities for both staff and students.

### Community Connections

We are fortunate to have so many community connections at GCS! This year, it has been fabulous to open our doors to parents and the community once again. Parents and staff alike have been happy to have opportunities to attend Open House, conferences, meetings, and other school activities in person. We are very thankful for the support of the community! We are also glad to have the Greenland Recreation Department back bustling in the MPR and gymnasium playing sports. We continue to be thankful for the efforts of our Greenland Parent Organization in supporting the school. They always go above and beyond in order to show our staff that they are valued and supported and create opportunities for our students. In addition, we value the continued relationship that we have with the Greenland emergency personnel. We are a safer community because of the collaboration that we have with our emergency responders. We are excited to bring back the Greenland Women's Club Craft Fair and Pie Festival in the upcoming school year. We are so thankful for the multitude of support we receive from these important stakeholders.





(Above) Administrators from SAU 50 and 52 spent time together recently.

We were able to connect and tour the Portsmouth High School Campus, learn about what the different districts have to offer, and discuss how we can collaborate in the future.

### **Looking Ahead**

Our enrollment numbers have remained fairly steady overall. We anticipate having at least 3 kindergarten classes next year.

We have had several staff move on from GCS and welcomed many new staff in 2022-23. We have hired the following new staff members:

**Caitlynn Brown, Grade 4**

**Madeline Tota, Grade 6**

**Emily Hayden, School Social Worker**

**Tatum Brown, Grade K - one year position**

**Justin Haight, Middle School Wellness Teacher**

**Lisa Holden, Sp. Ed. Paraprofessional**

**Carly Birch, Reading & Math Support Para.**

**Amy Gauthier, Kindergarten Paraprofessional**

**Kristen Daniels, Sp. Ed. Paraprofessional**

**Maria Emory, Secretarial Assistant**

Unfortunately, we have not been able to fill our building sub position. However, we were fortunate to have filled all of our paraprofessional positions for the start of the year. Thank you to the SAU administration and School Board for their support in increasing the pay rate for this very important role. Heading into the new year, one of our paraprofessionals will be moving on to a teaching role in another district. Congratulations to Emma Murzic as she moves on to her own classroom!

I am appreciative of the efforts of both our students and staff. GCS leads the way with an exceptional population, and this year is no different. Our staff remains diligent and works tirelessly to make GCS a special community. Our students continue to persevere despite the many challenges. I am forever thankful for what our community is and offers our students. A special thank you to everyone who has worked together to make this year a success. I look forward to our continued work for years to come.



## Portsmouth High School Report



Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive high school offering a wide range of opportunities for students. Portsmouth High School engages students over four years through robust academics, amazing performing and visual arts, athletic, and CTE opportunities, along with engaging clubs and student leadership experiences. Portsmouth High School prepares students for life after high school through a unique approach to college and career readiness. In 2022-2023, Portsmouth High School enrolled roughly 1092 students. Our graduates carry a 95% four-year college graduation rate. Our faculty and staff are made up of 163 talented and devoted educators. 97% of our classes are taught by experienced, certified educators.

The faculty and staff at the high school take great pride in providing a curriculum that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in core subjects as well as a variety of offerings in visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, health sciences, and education and teacher training. Honors classes are offered in core subject areas including international language. We also offer a variety of dual enrollment courses as our most rigorous courses that provide juniors and seniors the opportunity to earn college credit while attending high school.

Portsmouth High School students excel academically, receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs and activities offer opportunities for every student to engage, excel, and serve as a source of pride for our community.

Our commitment to a healthy learning community includes thoughtful support for the social and mental well-being for our students and staff. PHS has four dedicated grade-specific school counselors, two counselors that focus on college and career readiness, a licensed social worker, academic support center teacher, two school psychologists - which make up a robust team of active advocates and professionals who provide individual, short-term, crisis, and group counseling services. This team also works closely with therapists from two mental health agencies who also maintain hours in the building for students who are unable to access therapy outside of school.

Portsmouth High School works hard to ensure that all students have access and exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values of Excellence, Community, Commitment, and Leadership.

Portsmouth High School is proud to be a regional high school, serving Greenland, Portsmouth, Rye, New Castle, Newington. Our faculty and staff take great pride in creating a shared community for all students. The long-standing partnership, continued collaboration, and shared commitment between SAU 50 - 52 to grow and support the learning of all students will continue to guide the success of Portsmouth High School.

Respectfully submitted,

Stephen Chinosi  
PHS Principal



**GREENLAND CENTRAL SCHOOL**  
Statistics for Ten Years Ending June 30, 2022

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8
2014/15	39	200	198	398	375.35	12.9	362.4	96.6
2015/16	39	195	199	394	375.29	12.6	362.7	96.6
2016/17	39	180	191	371	378.46	14	364.4	96.0
2017/18	39	198	216	414	418.24	15.5	402.8	96.0
2018/19	39	189	224	413	411.79	15.3	396.5	96.3
2019/20	39	192	227	419	418.98	12.26	406.72	97.0
2020/21	39	161	194	355	388.01	12.56	376.89	96.78
2021/22	39	170	211	381	388.64	16.79	364.99	93.91

\* Average Daily Membership

\*\* Average Daily Absences

**GENERAL FALL ENROLLMENT REPORT**  
AS OF OCTOBER 1, 2022

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	35	41	26	50	36	47	50	41	45	371

**STATE ASSESSMENT PROGRAM**

School and District Report Card can be found at the School District Website:

[www.sau50.org](http://www.sau50.org)

or at the State Website:

<https://ireport.education.nh.gov/>



## GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Bacon	Susan	Librarian/Media Generalist
Barnes	Kara	Kindergarten Teacher
Birch	Carly	Educational Aide
Bromley	Lorie	7th Grade Teacher
Brown	Tatum	Kindergarten Teacher
Brownell	Jacob	Music Teacher
Buckley	Julie	Special Education Aide
Bzdafka	Richard	8th grade Teacher
Canner	Victoria	Reading Specialist
Carney	Amanda	Special Education Aide
Chadwick	Arnold	Building Custodian
Cheney	Lynne	Secretary Assistant
Coe	Caroline	Special Education Aide
Cohoon	Suzanne	Special Education Teacher/Case Mgr.
Couture	Jessica	Educational Aide - Kindergarten
Curtis	David	Building Custodian
Daniels	Kristen	Special Education Aide
Dank	Mary	Art Teacher
Davis	Emily	1st grade Teacher
Davis	Maggie	1st Grade Teacher
Davis	Maria	1st grade Teacher
Davis	Meghan	2nd Grade Teacher
Davis	Christine	2nd Grade Teacher
Davis	Abigayle	3rd Grade Teacher
Davis	Katherine	3rd Grade Teacher
Davis	Erin	3rd Grade Teacher
Davis	Caitlyn	4th Grade Teacher
Davis	Stephanie	4th Grade Teacher
Davis	Alyssa	4th Grade Teacher
Dowling	Jonathan	5th Grade Teacher
Emory	Maria	Secretarial/ Admin Asst
Ervin	Alyssa	Educational Aide
Flagg	Polly	Special Education Aide
Fletcher	Jodi	Occupational Therapist
Friedman	Jessica	Secretary
Frizzle	Cynthia	World Language Teacher
Gantenbein	Wyatt	8th grade Teacher
Gauthier	Amy	Educational Aide - Kindergarten
Goldstein	Jana	Educational Aide
Gordon	Andrea	Special Education Aide
Gosselin	Stacey	Physical Education/Health
Haight	Jennifer	8th Grade Teacher
Haight	Justin	Wellness UA Teacher
Hallee	Tamara	Principal
Hartley	Bridgette	6th Grade Teacher
Hayden	Emily	Counselor (former social worker position)

Haynes	Melissa	Special Education Teacher/Case Mgr.
Hett	Susan	Kindergarten Teacher
Holden	Lisa	Special Education Aide
Hoyt	Lana	Psychologist
Hudson	James	Head Custodian
Jurevic	Casey	5th Grade Teacher
Lauze	Nikoll	Special Education Teacher/Case Mgr.
Lee	Hannah	Speech & Language
Martens	Eric	7th Grade Teacher
Mazzarella	Tara	Special Education Aide
McCusker	Karen	Nurse
McDonald	Heather	K-5 World Language Teacher
McGinty	Kevin	Building Custodian
Morron	Alanna	5th Grade Teacher
Nason	Ashley	6th Grade Teacher
Olson	Margaret	School Counselor
Pitts	Janice	Educational Aide
Prieto	Andrea	7th Grade Teacher
Ramby	Kristin	Special Education Aide
Randall-Getchell	Monica	Math Coach
Rodgers	Jeff	Technology Coordinator
Ryan	Carole	Special Education Teacher/Case Mgr.
Sabalakov	Oxana	Special Education Aide
Shimko	Madison	Music Teacher
Simeone	Barbara	Special Education Aide
Sinclair	Corrinne	Special Education Teacher/Case Mgr.
Sluder	Stephanie	Special Education Aide
Teeden	Lauren	Assistant Principal
Thibeault	Shonda	Special Education Coordinator/LEA
Tota	Madeline	6th Grade Teacher
Varlikli	Hulya	ESOL Teacher
Weld	John	STEM Teacher
Winfrey	Kelly	BCBA



~ 2022 SCHOOL EMPLOYEE WAGES ~		
(Wages listed are Social Security earning for the year ending Dec. 31, 2022 )		
NAME	POSITION	Earnings
BACON, Susan	Librarian	68,075.67
BAILEY, Alyssa	Substitute	1,500.00
BALBONI, John	School Board Member	2,000.00
BARNES, Kara	Teacher	65,639.26
BAVICCHI, Tracy	Teacher	88,014.41
BEBEAU, Amber	Substitute	3,400.00
BIRCH, Carly	Educational Aide	12,417.14
BLANCHETTE, Ainsley	Substitute	125.00
BOUFFARD, Dean	Moderator	75.00
BOWERSOX, Meghan	Teacher	57,379.58
BOYNTON, Jennifer	Coach	700.00
BROMLEY, Lorie	Teacher	67,304.58
BROWN, Caitlynn	Teacher	58,952.63
BROWN, Tatum	Teacher	16,878.16
BROWNELL, Jacob	Teacher	52,413.57
BZDAFKA, Richard	Teacher	85,039.21
CANNER, Victoria	Reading Specialist	87,000.91
CARNEY, Amanda	Special Ed. Aide	9,476.81
CHADWICK, Arnold	Custodian	35,885.61
CHENEY, Carmen	Substitute	2,777.50
CHENEY, Lynne	Secretary Assistant	16,108.57
CHENEY, Mia	Substitute	335.00
CLARK, Roseann	Substitute	3,385.00
COATES, Christopher	Coach	3,200.00
COE, Caroline	Special Ed. Aide	18,963.27
COHOON, Suzanne	Teacher	57,610.15
COLLYER, Kathleen	Substitute	1,657.50
CONNELLY, Nicole	Educational Aide	14,574.46
CONNER, Melissa	Substitute	16,150.00
COOK, Jennifer	Substitute	670.00
COUTURE, Jessica	Educational Aide	21,098.94
CURRY, Corinne	Substitute	250.00
CURTIS, David	Custodian	36,761.38
CYR, Chad	Coach	3,200.00
DANIELS, Kristen	Special Ed. Aide	1,955.10
DANK, Mary	Teacher	65,434.70
DAVIS, Emily	Guidance Counselor	54,373.23
DIONNE, Shelly	Substitute	300.00
DONNELLY, Dian	Substitute	7,920.00
DOUMAS, Sharon	Substitute	250.00
DOWLING, Jonathan	Teacher	71,047.75
DOWNING, Stephanie	Teacher	67,022.90
DREW, Nicholas	Coach	1,600.00
DUNAGAN, Patrick	Substitute	875.00



DWYER, Rebecca	Minute Taker for School Board	310.00
EMERSON, Nancy	Teacher	87,699.71
EMORY, Maria	Secretary Assistant	5,026.96
ENRIGHT, Nicole	Extended School Year	2,300.00
ERVIN, Alyssa	Educational Aide	20,447.54
FIGIULO, Jamie	Substitute	1,500.00
FLAGG, Polly	Special Education Aide	14,761.96
FLETCHER, Jodi	Occupational/Physical Therapist	46,543.70
FRANGIONE, Marie	Teacher	66,084.10
FRIEDMAN, Jessica	Secretary	50,644.14
FRIEDMAN, Madison	Substitute	6,342.50
FRIZZLE, Cynthia	Spanish Teacher	84,976.51
GANTENBEIN, Wyatt	Teacher	55,869.07
GAUTHIER, Amy	Educational Aide	9,587.21
GIVENS, Alyssa	Teacher	60,284.54
GOLDSTEIN, Jana	Educational Aide	11,339.16
GONZALES, Melissa	Extended School Year	840.00
GORDON, Andrea	Special Education Aide	28,469.65
GORDON, Rachel	Substitute	1,250.00
GOSSELIN, Stacey	Teacher	63,581.51
GOUZOULES, Winston	Supervisor of the Checklist	50.00
HAIGHT, Jennifer	Teacher	66,571.88
HAIGHT, Justin	Teacher	23,570.64
HALLEE, Tamara	Principal	100,910.63
HARTLEY, Bridgette	Teacher	52,360.03
HARTMANN, Jerrian	Treasurer	3,000.00
HAYDEN, Emily	Social Worker	20,523.24
HAYNES, Melissa	Teacher	53,157.84
HETT, Susan	Teacher	69,464.36
HOLDEN, Lisa	Special Education Aide	9,236.96
HOPPS, Scot	School Board Member	2,000.00
HOYT, Lana	School Psychologist	43,201.63
HUDSON, James	Custodian	58,682.27
INGALLS, Jennifer	Special Education Aide	4,208.04
JOHNSTON, Maggie	Teacher	55,391.06
JORGENSEN, Jacqueline	Teacher	39,552.50
JUREVIC, Casey	Teacher	68,122.62
KILLEN, Erin	Substitute	510.00
LAUZE, Nikoll	Teacher	56,414.64
LEE, Hannah	Speech Pathologist	55,847.52
MARSHMAN, Michelle	Substitute	13,582.50
MARTENS, Eric	Teacher	55,284.39
MAZZARELLA, Tara-Lynne	Special Education Aide	22,104.72
MCCUSKER, Karen	Nurse	34,273.65
MCDONALD, Heather	Teacher	40,008.89
MCGINTY, Kevin	Custodian	35,611.36
MCGLOUGHLIN, Robert	Coach	700.00
MILLER, Joshua	Coach	700.00
MOARATTY, Kristin	Special Education Aide	10,677.22

MORRILL, Christopher	Substitute	750.00
MORRON, Alanna	Teacher	48,494.68
MURZIC, Emma	Special Education Aide	18,620.12
NASON, Ashley	Teacher	60,833.11
OLSON, Margaret	Counselor	63,325.75
PAUL, Kelly	Nurse	15,516.86
PHILBRICK, Joseph	Supervisor of the Checklist	50.00
PHILBRICK, Kimberly	Substitute	4,410.00
PITTS, Janice	Special Education Aide	22,655.45
PRIETO, Andrea	Teacher	80,348.90
PROULX, Tara	Extended School Year	2,625.00
RAMBY, Kristin	Special Education Aide	18,972.25
RANDALL GETCHELL, Monica	Teacher	62,718.05
RITTER GOODWILL, Theresa	Extended School Year	480.00
RODGERS, Jeffrey	Technology Coordinator	67,073.22
RYAN, Carole	Teacher	67,553.50
SABALAKOV, Oxana	Special Education Aide	21,695.63
SALAUN, Henri	Coach	750.00
SAMONAS BUCKLEY, Julie	Special Education Aide	26,011.14
SARGENT, Adelyn	Substitute	125.00
SHIMKO, Madison	Teacher	29,599.99
SIMEONE, Barbara	Special Education Aide	20,761.49
SIMONS, Katherine	Teacher	69,691.73
SINCLAIR, Corinne	Teacher	20,454.30
SINCLAIR, Erin	Teacher	61,713.83
SLUDER, Stephanie	Special Educational Aide	19,395.53
SMITH, Elizabeth A.	Teacher	43,339.19
SMITH, Elizabeth P.	Coach	1,600.00
SPARKS, Sharon	Substitute	1,125.00
SPRING, John	Substitute	375.00
TEEDEN, Lauren	Assistant Principal	80,581.04
THERRIEN, Abigayle	Teacher	59,150.82
THIBEAULT, Shonda	Special Education Coordinator	83,555.81
TOBEY, Carol	Substitute	5,250.00
TOBIN, Dawn	Substitute	562.50
TOTA, Madeline	Teacher	19,461.55
VARLIKI, Hulya	ESOL	31,067.67
VISCHER, Beth	Substitute	2,817.50
VOGEL, Christine	Teacher	57,067.47
WALSH, Patrick	School Board Member	2,500.00
WELD, John	Teacher	56,063.11
WESTERBERG, Talley	School Board Member	2,000.00
WINFREY, Kelly	BCBA	47,914.69
WOOD, Kim	Substitute	7,412.50
YOUNGBERG, Laura	Social Worker	29,880.03

**GREENLAND SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**GREENLAND SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**TABLE OF CONTENTS**

**PAGES**

<b>INDEPENDENT AUDITOR'S REPORT .....</b>	<b>1 - 2</b>
---	--------------

**BASIC FINANCIAL STATEMENTS**

<b>Government-wide Financial Statements</b>	
A	Statement of Net Position .....
B	Statement of Activities .....
<b>Fund Financial Statements</b>	
<i>Governmental Funds</i>	
C-1	Balance Sheet .....
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances.....
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....
<i>Budgetary Comparison Information</i>	
D-1	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) - General Fund .....
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (GAAP Basis) - Grants Fund .....
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS .....</b>	
	<b>3</b>
	<b>4</b>
	<b>5</b>
	<b>6</b>
	<b>7</b>
	<b>8</b>
	<b>9</b>
	<b>10</b>
	<b>11 - 30</b>

**REQUIRED SUPPLEMENTARY INFORMATION**

E	Schedule of the School District's Proportionate Share of Net Pension Liability.....	<b>31</b>
F	Schedule of School District Contributions - Pensions .....	<b>32</b>
<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY .....</b>		<b>33</b>
G	Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability .....	<b>34</b>
H	Schedule of School District Contributions - Other Postemployment Benefits.....	<b>35</b>
I	Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios...	<b>36</b>
<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY.....</b>		<b>37</b>

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

<b>Governmental Funds</b>	
<i>Major General Fund</i>	
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) .....
3	Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) .....
<i>Nonmajor Governmental Funds</i>	
4	Combining Balance Sheet .....
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....
<b>INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES AND SIGNIFICANT DEFICIENCIES.....</b>	
	<b>38</b>
	<b>39</b>
	<b>40</b>
	<b>41</b>
	<b>42</b>
	<b>43 - 45</b>





## **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Greenland School District  
Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the major general fund and the grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

**Greenland School District  
Independent Auditor's Report**

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions - Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions - Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Greenland School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

March 15, 2022

*Blodzik & Sanderson  
Professional Association*



## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 670,474
Other receivables	4,844
Intergovernmental receivable	608,407
Inventory	3,226
Capital assets, not being depreciated	219,840
Capital assets, net of accumulated depreciation	4,737,035
Total assets	<u>6,243,826</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	2,254,064
Amounts related to other postemployment benefits	65,225
Total deferred outflows of resources	<u>2,319,289</u>
<b>LIABILITIES</b>	
Accounts payable	43,297
Accrued salaries and benefits	181,047
Accrued interest payable	56,354
Noncurrent obligations:	
Due within one year	374,128
Due in more than one year	9,955,957
Total liabilities	<u>10,610,783</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - grants	2,206
Amounts related to pensions	122,287
Amounts related to other postemployment benefits	1,410
Total deferred inflows of resources	<u>125,903</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,988,516
Unrestricted	<u>(5,162,087)</u>
Total net position	<u>\$ (2,173,571)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Activities*  
*For the Fiscal Year Ended June 30, 2021*

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
Governmental activities:				
Instruction	\$ 7,134,364	\$ -	\$ 219,351	\$ (6,915,013)
Support services:				
Student	341,040	-	-	(341,040)
Instructional staff	202,721	-	3,451	(199,270)
General administration	90,736	-	-	(90,736)
Executive administration	491,050	-	-	(491,050)
School administration	300,539	-	-	(300,539)
Operation and maintenance of plant	669,158	-	-	(669,158)
Student transportation	453,785	-	-	(453,785)
Other	2,688,756	-	-	(2,688,756)
Noninstructional services	144,588	3,055	109,527	(32,006)
Interest on long-term debt	93,139	-	-	(93,139)
Total governmental activities	<u>\$ 12,609,876</u>	<u>\$ 3,055</u>	<u>\$ 332,329</u>	<u>(12,274,492)</u>
General revenues:				
School district assessment				8,415,891
Grants and contributions not restricted to specific programs				2,624,401
Interest				3,407
Miscellaneous				148,171
Total general revenues				<u>11,191,870</u>
Change in net position				(1,082,622)
Net position, beginning				<u>(1,090,949)</u>
Net position, ending				<u>\$ (2,173,571)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-1**  
**GREENLAND SCHOOL DISTRICT**  
*Governmental Funds*  
*Balance Sheet*  
*June 30, 2021*

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 643,813	\$ -	\$ 26,661	\$ 670,474
Receivables:				
Accounts	-	-	4,844	4,844
Intergovernmental	571,502	27,951	8,954	608,407
Interfund receivables	30,988	-	-	30,988
Inventory	-	-	3,226	3,226
Total assets	<u>\$ 1,246,303</u>	<u>\$ 27,951</u>	<u>\$ 43,685</u>	<u>\$ 1,317,939</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 34,743	\$ -	\$ 8,554	\$ 43,297
Accrued salaries and benefits	181,047	-	-	181,047
Interfund payable	-	25,745	5,243	30,988
Total liabilities	<u>215,790</u>	<u>25,745</u>	<u>13,797</u>	<u>255,332</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - grants	-	2,206	-	2,206
<b>FUND BALANCES</b>				
Nonspendable	-	-	3,226	3,226
Restricted	-	-	1	1
Committed	622,502	-	-	622,502
Assigned	293,895	-	26,661	320,556
Unassigned	114,116	-	-	114,116
Total fund balances	<u>1,030,513</u>	<u>-</u>	<u>29,888</u>	<u>1,060,401</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,246,303</u>	<u>\$ 27,951</u>	<u>\$ 43,685</u>	<u>\$ 1,317,939</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-2**  
**GREENLAND SCHOOL DISTRICT**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*June 30, 2021*

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,060,401
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 10,739,588	
Less accumulated depreciation	<u>(5,782,713)</u>	
		4,956,875
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 2,254,064	
Deferred inflows of resources related to pensions	(122,287)	
Deferred outflows of resources related to OPEB	65,225	
Deferred inflows of resources related to OPEB	<u>(1,410)</u>	
		2,195,592
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (30,988)	
Payables	<u>30,988</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(56,354)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 640,000	
Capital lease	1,328,359	
Compensated absences	145,575	
Net pension liability	6,918,291	
Other postemployment benefits	<u>1,297,860</u>	
		(10,330,085)
Net position of governmental activities (Exhibit A)		<u>\$ (2,173,571)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-3**  
**GREENLAND SCHOOL DISTRICT**  
*Governmental Funds*  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 8,415,891	\$ -	\$ -	\$ 8,415,891
Other local	145,562	-	9,071	154,633
State	2,669,540	-	1,402	2,670,942
Federal	1,774	175,889	108,125	285,788
Total revenues	<u>11,232,767</u>	<u>175,889</u>	<u>118,598</u>	<u>11,527,254</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	6,555,832	172,438	2,007	6,730,277
Support services:				
Student	340,414	-	-	340,414
Instructional staff	296,790	3,451	-	300,241
General administration	90,736	-	-	90,736
Executive administration	491,050	-	-	491,050
School administration	300,539	-	-	300,539
Operation and maintenance of plant	698,732	-	-	698,732
Student transportation	453,785	-	-	453,785
Other	1,932,924	-	-	1,932,924
Noninstructional services	-	-	149,085	149,085
Debt service:				
Principal	371,682	-	-	371,682
Interest	101,032	-	-	101,032
Facilities acquisition and construction	19,313	-	-	19,313
Total expenditures	<u>11,652,829</u>	<u>175,889</u>	<u>151,092</u>	<u>11,979,810</u>
Deficiency of revenues under expenditures	<u>(420,062)</u>	<u>-</u>	<u>(32,494)</u>	<u>(452,556)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	34,859	34,859
Transfers out	(34,859)	-	-	(34,859)
Total other financing sources (uses)	<u>(34,859)</u>	<u>-</u>	<u>34,859</u>	<u>-</u>
Net change in fund balances	(454,921)	-	2,365	(452,556)
Fund balances, beginning	1,485,434	-	27,523	1,512,957
Fund balances, ending	<u>\$ 1,030,513</u>	<u>\$ -</u>	<u>\$ 29,888</u>	<u>\$ 1,060,401</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-4**  
**GREENLAND SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2021*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (452,556)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 183,692	
Depreciation expense	(403,817)	
		(220,125)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (34,859)	
Transfers out	34,859	
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayment of bond	\$ 320,000	
Principal repayment of capital lease	51,682	
		371,682
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 7,893	
Increase in compensated absences payable	(33,684)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(696,137)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	(59,695)	
		(781,623)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (1,082,622)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-1**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
School district assessment	\$ 8,415,891	\$ 8,415,891	\$ 8,415,891	\$ -
Other local	49,000	49,000	145,521	96,521
State	2,594,768	2,630,354	2,669,540	39,186
Federal	20,000	20,000	1,774	(18,226)
Total revenues	<u>11,079,659</u>	<u>11,115,245</u>	<u>11,232,726</u>	<u>117,481</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	6,698,555	6,641,961	6,554,117	87,844
Support services:				
Student	350,077	350,078	340,414	9,664
Instructional staff	276,254	347,300	263,822	83,478
General administration	45,152	45,152	86,215	(41,063)
Executive administration	491,050	491,050	491,050	-
School administration	305,491	305,481	300,059	5,422
Operation and maintenance of plant	585,050	662,483	667,882	(5,399)
Student transportation	476,355	476,355	453,785	22,570
Other	1,886,005	1,857,675	1,932,124	(74,449)
Debt service:				
Principal	371,682	371,682	371,682	-
Interest	101,032	101,032	101,032	-
Facilities acquisition and construction	27,000	21,405	19,313	2,092
Total expenditures	<u>11,613,703</u>	<u>11,671,654</u>	<u>11,581,495</u>	<u>90,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(534,044)</u>	<u>(556,409)</u>	<u>(348,769)</u>	<u>207,640</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	22,365	22,365	-
Transfers out	(96,000)	(96,000)	(130,859)	(34,859)
Total other financing sources (uses)	<u>(96,000)</u>	<u>(73,635)</u>	<u>(108,494)</u>	<u>(34,859)</u>
Net change in fund balance	<u>\$ (630,044)</u>	<u>\$ (630,044)</u>	<u>(457,263)</u>	<u>\$ 172,781</u>
Decrease in committed fund balance			30,825	
Unassigned fund balance, beginning			811,324	
Unassigned fund balance, ending			<u>\$ 114,116</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-2**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
*Grants Fund*  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES</b>				
Federal	\$ 60,000	\$ 175,889	\$ 175,889	\$ -
<b>EXPENDITURES</b>				
Current:				
Instruction	60,000	172,438	172,438	-
Support services:				
Instructional staff	-	3,451	3,451	-
Total expenditures	60,000	175,889	175,889	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning			-	
Fund balance, ending			\$ -	

The Notes to the Basic Financial Statements are an integral part of this statement.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

	<b>NOTE</b>
<b>Summary of Significant Accounting Policies</b>	<b>1</b>
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Receivables	1-E
Inventory	1-F
Capital Assets	1-G
Interfund Activities	1-H
Accounts Payable	1-I
Deferred Outflows/Inflows of Resources	1-J
Long-term Obligations	1-K
Compensated Absences	1-L
Defined Benefit Pension Plan	1-M
Postemployment Benefits Other Than Pensions (OPEB)	1-N
Net Position/Fund Balances	1-O
Use of Estimates	1-P
<b>Stewardship, Compliance, and Accountability</b>	<b>2</b>
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B

**DETAILED NOTES ON ALL FUNDS**

<b>Cash and Cash Equivalents</b>	<b>3</b>
<b>Receivables</b>	<b>6</b>
<b>Capital Assets</b>	<b>8</b>
<b>Interfund Balances and Transfers</b>	<b>9</b>
<b>Deferred Outflows/Inflows of Resources</b>	<b>11</b>
<b>Capital Lease Obligations</b>	<b>12</b>
<b>Long-term Liabilities</b>	<b>16</b>
<b>Defined Benefit Pension Plan</b>	<b>17</b>
<b>Postemployment Benefits Other Than Pensions (OPEB)</b>	<b>19</b>
New Hampshire Retirement System (NHRS)	19-A
Retiree Health Benefit Program	19-B
<b>Encumbrances</b>	<b>21</b>
<b>Governmental Activities Net Position</b>	<b>22</b>
<b>Governmental Fund Balances</b>	<b>23</b>
<b>Risk Management</b>	<b>25</b>
<b>Contingent Liabilities</b>	<b>29</b>
<b>COVID-19</b>	<b>30</b>
<b>Subsequent Events</b>	<b>31</b>



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Greenland School District, in Greenland New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

The Greenland School District is a municipal corporation governed by an elected 5-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

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

***1-B Government-wide and Fund Financial Statements***

***Government-wide Financial Statements*** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

***Fund Financial Statements*** – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, support services, debt services, facilities acquisition, and construction or noninstructional. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

***Other Financing Sources (Uses)*** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

***1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

***Measurement Focus and Basis of Accounting*** – The government-wide financial 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 School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments,

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. 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.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, State and Federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

**Grants Fund** – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Nonmajor Funds** – The School District also reports two nonmajor governmental funds.

***1-D Cash and Cash Equivalents***

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash 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 cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in 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, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-E Receivables***

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

***1-F Inventory***

Inventories are valued at cost (first-in, first-out) which approximates market. The School District's inventories include various items consisting of food products, supplies, and commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level is a part of the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***1-G Capital Assets***

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015, are recorded at acquisition value. The School District has established a threshold of \$5,000 or more and an estimated useful life in excess of five years for capitalization of depreciable assets.

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

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	Years
Buildings and building improvements	30
Equipment and fixtures	5 - 7
Software and technology infrastructure	5

***1-H Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-I Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

***1-J Deferred Outflows/Inflows of Resources***

***Deferred outflows of resources***, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

***Deferred inflows of resources***, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

***1-K 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 Position.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

**Direct Borrowings** – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

**Direct Placements** – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

**Public Offerings** – financial transaction for the sale of bonds where the School District engages, typically with an investment banker or bond advisor, to sell the debt instrument to the public through a public offering. Public offerings are subject to Security Exchange Commission regulations, credit rating and typically are more costly due to underwriting costs, legal and other fees.

***I-L Compensated Absences***

General leave for the School District includes vacation, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

***I-M Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***I-N Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***I-O Net Position/Fund Balances***

Government-wide statements    Equity is classified as net position and displayed in two components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, or other debt attributable to the acquisition, construction, or improvement of those assets.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$270,770 which is 2.5% of the net district assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

***I-P Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the major general, and grants funds, as well as the nonmajor food service fund. However, the School Board has voted and accepted the major federal grants awarded to the District through the year, so these amounts are reported as a final budget for the grants fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2021, \$558,044 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$72,000 was appropriated to fund the School District's capital reserve funds.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 11,255,091
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	41
To remove transfer from the blended expendable trust fund to the general fund	(22,365)
Per Exhibit C-3 (GAAP Basis)	<u>\$ 11,232,767</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 11,712,354
Adjustments:	
Basis difference:	
Encumbrances, beginning	93,188
Encumbrances, ending	(23,125)
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust funds	(96,000)
Expenditures of the blended expendable trust funds	1,271
Per Exhibit C-3 (GAAP basis)	<u>\$ 11,687,688</u>



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$670,474 and the bank balances totaled \$2,491,880.

**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2021, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Greenland Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 219,840	\$ -	\$ -	\$ 219,840
Being depreciated:				
Buildings and building improvements	10,146,894	-	-	10,146,894
Equipment and fixtures	112,485	183,692	-	296,177
Software and technology infrastructure	76,677	-	-	76,677
Total capital assets being depreciated	10,336,056	183,692	-	10,519,748
Total capital assets	10,555,896	183,692	-	10,739,588
Less accumulated depreciation:				
Buildings and building improvements	(5,259,134)	(359,880)	-	(5,619,014)
Equipment and fixtures	(64,543)	(39,645)	-	(104,188)
Software and technology infrastructure	(55,219)	(4,292)	-	(59,511)
Total accumulated depreciation	(5,378,896)	(403,817)	-	(5,782,713)
Net book value, capital assets being depreciated	4,957,160	(220,125)	-	4,737,035
Net book value, all capital assets	\$ 5,177,000	\$ (220,125)	\$ -	\$ 4,956,875

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 372,374
Support services:	
Instructional staff	23,158
Operation and maintenance of plant	8,285
Total depreciation expense	\$ 403,817

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2021, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 25,745
	Nonmajor	5,243
		<u>\$ 30,988</u>

Interfund transfers during the year ended June 30, 2021 are as follows:

	Transfers In:
	Food
	Service
Transfers out:	
General fund	<u>\$ 34,859</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2021, consist of amounts related to pensions totaling \$2,254,064 and amounts related to OPEB totaling \$65,225. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources at June 30, 2021, consist of the following:

	Governmental Activities	General Fund
Local grant revenue collected in advance of eligible expenditures being made	\$ 2,206	\$ 2,206
Amounts related to pensions, see Note 10	122,287	-
Amounts related to OPEB, see Note 11	1,410	-
Total deferred inflows of resources	<u>\$ 125,903</u>	<u>\$ 2,206</u>

**NOTE 8 – CAPITAL LEASE OBLIGATIONS**

The School District has entered into a capital lease agreement under which the related equipment will become the property of the School District when all the terms of the lease agreement are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2021
Capital lease obligation:		
Energy efficiency equipment	4.35%	\$ 1,328,359
Total capital lease obligation		<u>\$ 1,328,359</u>

Leased equipment under capital lease, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Energy efficiency equipment	\$ 1,380,041
Less: accumulated depreciation	(138,004)
Total capital lease equipment	<u>\$ 1,242,037</u>

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

The annual requirements to amortize the capital lease payable as of June 30, 2021, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2022	\$ 112,714
2023	112,714
2024	112,714
2025	112,714
2026	112,714
2027-2031	563,571
2032-2036	563,571
2037-2041	225,427
Total requirements	1,916,139
Less: interest	(587,780)
Present value of remaining payments	<u>\$ 1,328,359</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year	Due In More Than One Year
Direct placement:						
Bond payable	\$ 960,000	\$ -	\$ (320,000)	\$ 640,000	\$ 320,000	\$ 320,000
Capital lease	1,380,041	-	(51,682)	1,328,359	54,128	1,274,231
Compensated absences	111,891	33,684	-	145,575	-	145,575
Pension related liability	5,265,369	1,652,922	-	6,918,291	-	6,918,291
Net other postemployment benefits	1,222,248	75,612	-	1,297,860	-	1,297,860
Total long-term liabilities	<u>\$ 8,939,549</u>	<u>\$ 1,762,218</u>	<u>\$ (371,682)</u>	<u>\$ 10,330,085</u>	<u>\$ 374,128</u>	<u>\$ 9,955,957</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at Balance
Direct placement bond payable:					
School construction/renovations	<u>\$ 6,473,415</u>	2002	2023	4.44%	<u>\$ 640,000</u>

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2021, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placement		
	Principal	Interest	Total
2022	\$ 320,000	\$ 24,000	\$ 344,000
2023	320,000	8,000	328,000
Totals	<u>\$ 640,000</u>	<u>\$ 32,000</u>	<u>\$ 672,000</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2021, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2021 was \$527,219 which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2021, the School District reported a liability of \$6,918,291 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District's proportion was 0.11% which was the same as its proportion measured as of June 30, 2019.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

For the year ended June 30, 2021, the School District recognized pension expense of \$1,239,324. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 419,322	\$ 48,004
Net difference between projected and actual investment earnings on pension plan investments	427,904	-
Changes in assumptions	684,356	-
Differences between expected and actual experience	186,827	74,283
Contributions subsequent to the measurement date	535,655	-
Total	<u>\$ 2,254,064</u>	<u>\$ 122,287</u>

The \$535,655 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 445,482
2022	481,732
2023	359,767
2024	309,141
Thereafter	-
Totals	<u>\$1,596,122</u>

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2019, rolled forward to June 30, 2020, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption	
		6.75%	1% Increase 7.75%
June 30, 2020	\$ 8,956,371	\$ 6,918,291	\$ 5,252,909

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2020, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2021, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2021 was \$56,416, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2021, the School District reported a liability of \$486,488 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District's proportion was 0.11% which was the same as its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$68,214. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 2,909	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	1,820	-
Changes in assumptions	3,128	-
Differences between expected and actual experience	-	1,410
Contributions subsequent to the measurement date	57,368	-
Total	<u>\$ 65,225</u>	<u>\$ 1,410</u>

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

The \$57,368 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30.	
2021	\$ 4,765
2022	539
2023	642
2024	501
Thereafter	(—)
Totals	<u>\$ 6,447</u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2019, and a measurement date of June 30, 2020. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 528,275	\$ 486,488	\$ 450,208

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

#### **11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**Funding Policy** – The School District's funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through fully insured plans that are sponsored by HealthTrust Inc. a non-profit, employee benefits pool devoted exclusively to serving New Hampshire municipal, school, and county governments.

**Employees Covered by Benefit Terms** – At July 1, 2019, 59 active employees were covered by the benefit terms.

**Total OPEB Liability** – The School District's total OPEB liability of \$811,372 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019. The School District contract with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$811,372 in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	4.70%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases:	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2020.

Mortality rates were based on the SAO RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006).

**Changes in the Total OPEB Liability**

	June 30,	
	2020	2021
Total OPEB liability beginning of year	\$ 707,242	\$ 758,350
Changes for the year:		
Service cost	53,424	54,605
Interest	15,434	16,559
Benefit payments	(17,750)	(18,142)
Total OPEB liability end of year	\$ 758,350	\$ 811,372

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2019, actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$759,084 or by 6.4%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$863,389 or by 6.4%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	\$ 863,389	\$ 811,372	\$ 759,084

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2019, actuarial valuation was prepared using an initial trend rate of 4.70%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$925,670 or by 14.1%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$713,056 or by 12.1%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 4.70%	1% Increase
Total OPEB Liability	\$ 713,056	\$ 811,372	\$ 925,670

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2021, the School District recognized OPEB expense of \$71,164. At June 30, 2021, the School District reported no deferred outflows or inflows of resources as this was not applicable in the initial year of the valuation.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 12 - ENCUMBRANCES**

Encumbrances outstanding in the general fund at June 30, 2021, are as follows:

Current:	
Support services:	
Instructional staff	\$ 422
Operation and maintenance of plant	22,703
Total support services	<u>\$ 23,125</u>

**NOTE 13 - GOVERNMENTAL ACTIVITIES AND NET POSITION**

Net position reported on the government-wide Statement of Net Position at June 30, 2021, include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 4,956,875
Less:	
General obligation bond payable	(640,000)
Capital lease payable	(1,328,359)
Total net investment in capital assets	<u>2,988,516</u>
Unrestricted	<u>(5,162,087)</u>
Total net position	<u>\$ (2,173,571)</u>

None of the net position is restricted by enabling legislation.

**NOTE 14 - GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2021, consist of the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Inventory	\$ -	\$ 3,226	\$ 3,226
<b>Restricted:</b>			
Food service	-	1	1
<b>Committed:</b>			
Expendable trust	571,502	-	571,502
Voted appropriations - March 2021	51,000	-	51,000
Total committed fund balance	<u>622,502</u>	<u>-</u>	<u>622,502</u>
<b>Assigned:</b>			
Encumbrances	23,125	-	23,125
Retained (RSA 198:4-bII)	270,770	-	270,770
Student activities	-	26,661	26,661
Total assigned fund balance	<u>293,895</u>	<u>26,661</u>	<u>320,556</u>
<b>Unassigned:</b>			
Unassigned	114,116	-	114,116
Total governmental fund balances	<u>\$ 1,030,513</u>	<u>\$ 29,888</u>	<u>\$ 1,060,401</u>



**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 15 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020, to June 30, 2021 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the School District paid \$11,727 and \$20,412, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 16 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 17 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The CRF requires that the payment from these funds be used to cover expenses that: are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the most recently approved budget as of March 27, 2020; and were incurred during the period that begins March 1, 2020, and ends on December 31, 2021. The School District was awarded a portion of this Federal funding totaling \$119,200 in the fall of 2020, through the Supplemental Public School Response Fund (SPSRF).

The ESR provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I and II grants, with the School District expending \$9,484 of this funding in the fiscal year 2021 and must be used for activities to prevent, prepare, and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 18 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through March 15, 2022, the date the June 30, 2021, financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.



**EXHIBIT E**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's:								
Proportion of the net pension liability	0.09%	0.09%	0.09%	0.09%	0.09%	0.11%	0.11%	0.11%
Proportionate share of the net pension liability	\$ 3,799,547	\$ 3,300,903	\$ 3,372,064	\$ 4,584,552	\$ 4,272,066	\$ 5,108,430	\$ 5,265,369	\$ 6,918,291
Covered payroll (as of the measurement date)	\$ 2,794,121	\$ 2,807,877	\$ 2,806,816	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014	\$ 3,099,274	\$ 3,099,274
Proportionate share of the net pension liability as a percentage of its covered payroll	135.98%	117.56%	120.14%	145.23%	137.84%	174.23%	169.89%	223.22%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT F**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Fiscal year-end								
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 219,521	\$ 285,298	\$ 285,569	\$ 308,717	\$ 318,228	\$ 448,396	\$ 476,217	\$ 480,507
Contributions in relation to the contractually required contributions	219,521	285,298	285,569	308,717	318,228	448,396	476,217	480,507
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 2,794,121	\$ 2,807,877	\$ 2,806,816	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014	\$ 3,099,274	\$ 3,460,765
Contributions as a percentage of covered payroll	7.86%	10.16%	10.17%	9.78%	10.27%	15.29%	15.37%	13.88%

The Note to the Required Supplementary Information - Pension Liability is an integral part of this schedule.



**GREENLAND SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District's Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2020:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.0% per year
Wage Inflation	2.755% per year (2.25% for Teachers) in the 2007 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of investment expenses including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**Other Information:**

Notes	The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.
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**EXHIBIT G**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's proportion of the net OPEB liability	0.11%	0.11%	0.10%	0.11%	0.11%
School District's proportionate share of the net OPEB liability (asset)	\$ 553,063	\$ 524,056	\$ 467,441	\$ 463,898	\$ 486,488
School District's covered payroll (as of the measurement date)	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014	\$ 3,099,274	\$ 3,099,274
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	17.52%	16.91%	15.94%	14.97%	15.70%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT H**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 66,383	\$ 67,932	\$ 45,160	\$ 48,289	\$ 51,590
Contributions in relation to the contractually required contribution	66,383	67,932	45,160	48,289	51,590
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014	\$ 3,099,274	\$ 3,099,274
Contributions as a percentage of covered payroll	2.10%	2.19%	1.54%	1.56%	1.66%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT I**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

	June 30.	
	2020	2021
OPEB liability, beginning of year	\$ 707,242	\$ 758,350
Changes for the year:		
Service cost	53,424	54,605
Interest	15,434	16,559
Benefit payments	(17,750)	(18,142)
OPEB liability, end of year	<u>\$ 758,350</u>	<u>\$ 811,372</u>
Covered payroll	<u>\$ 2,804,009</u>	<u>\$ 2,860,089</u>
Total OPEB liability as a percentage of covered payroll	27.05%	28.37%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

***Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2021. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE I**  
**GREENLAND SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 8,415,891	\$ 8,415,891	\$ -
Other local sources:			
Investment earnings	-	3,366	3,366
Miscellaneous	49,000	142,155	93,155
Total from other local sources	49,000	145,521	96,521
State sources:			
Adequacy aid (grant)	724,553	724,553	-
Adequacy aid (tax)	1,690,384	1,690,384	-
School building aid	105,464	105,464	-
Catastrophic aid	74,367	102,226	27,859
Other state aid	35,586	46,913	11,327
Total from state sources	2,630,354	2,669,540	39,186
Federal sources:			
Medicaid	20,000	1,774	(18,226)
Other financing sources:			
Transfers in	22,365	22,365	-
Total revenues and other financing sources	11,137,610	\$ 11,255,091	\$ 117,481
Use of fund balance to reduce school district assessment	558,044		
Use of fund balance - appropriated	72,000		
Total revenues, other financing sources, and use of fund balance	\$ 11,767,654		

**SCHEDULE 2**  
**GREENLAND SCHOOL DISTRICT**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

	Encumbered from Prior Year	Appropriations	Expenditures	Incumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 965	\$ 5,412,174	\$ 5,413,884	\$ -	\$ (745)
Special programs	750	1,108,397	1,023,549	-	85,598
Other programs	-	121,390	118,399	-	2,991
Total instruction	<u>1,715</u>	<u>6,641,961</u>	<u>6,555,832</u>	<u>-</u>	<u>87,844</u>
Support services:					
Student	-	350,078	340,414	-	9,664
Instructional staff	33,390	347,300	296,790	422	83,478
General administration	3,250	45,152	89,465	-	(41,063)
Executive administration	-	491,050	491,050	-	-
School administration	480	305,481	300,539	-	5,422
Operation and maintenance of plant	53,553	662,483	698,732	22,703	(5,399)
Student transportation	-	476,355	453,785	-	22,570
Other	800	1,857,675	1,932,924	-	(74,449)
Total support services	<u>91,473</u>	<u>4,535,574</u>	<u>4,603,699</u>	<u>23,125</u>	<u>223</u>
Debt service:					
Principal of long-term debt	-	371,682	371,682	-	-
Interest on long-term debt	-	101,032	101,032	-	-
Total debt service	<u>-</u>	<u>472,714</u>	<u>472,714</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>-</u>	<u>21,405</u>	<u>19,313</u>	<u>-</u>	<u>2,092</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>96,000</u>	<u>130,859</u>	<u>-</u>	<u>(34,859)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 93,188</u>	<u>\$ 11,767,654</u>	<u>\$ 11,782,417</u>	<u>\$ 23,125</u>	<u>\$ 55,300</u>

**SCHEDULE 3**  
**GREENLAND SCHOOL DISTRICT**  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

Unassigned fund balance, beginning		\$ 811,324
Changes:		
Unassigned fund balance used to reduce school district assessment		(558,044)
Unassigned fund balance appropriated for use in 2020-2021		(72,000)
2020-2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 117,481	
Unexpended balance of appropriations (Schedule 2)	55,300	
2020-2021 Budget surplus		172,781
Increase in retained fund balance (assigned)		(270,770)
Decrease in committed fund balance		30,825
Unassigned fund balance, ending		<u>\$ 114,116</u>

**SCHEDULE 4**  
**GREENLAND SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2021**

	Special Revenue Funds		
	Food Service	Student Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 26,661	\$ 26,661
Accounts receivable	4,844	-	4,844
Intergovernmental receivable	8,954	-	8,954
Inventory	3,226	-	3,226
Total assets	<u>\$ 17,024</u>	<u>\$ 26,661</u>	<u>\$ 43,685</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 8,554	\$ -	\$ 8,554
Interfund payable	5,243	-	5,243
Total liabilities	<u>13,797</u>	<u>-</u>	<u>13,797</u>
<b>FUND BALANCES</b>			
Nonspendable	3,226	-	3,226
Restricted	1	-	1
Assigned	-	26,661	26,661
Total fund balances	<u>3,227</u>	<u>26,661</u>	<u>29,888</u>
Total liabilities and fund balances	<u>\$ 17,024</u>	<u>\$ 26,661</u>	<u>\$ 43,685</u>



**SCHEDULE 5**  
**GREENLAND SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds		
	Food Service	Student Activities	Total
<b>REVENUES</b>			
Other local	\$ 3,058	\$ 6,013	\$ 9,071
State	1,402	-	1,402
Federal	108,125	-	108,125
Total revenues	112,585	6,013	118,598
<b>EXPENDITURES</b>			
Current:			
Instruction	-	2,007	2,007
Noninstructional services	149,085	-	149,085
Total expenditures	149,085	2,007	151,092
Excess (deficiency) of revenues over (under) expenditures	(36,500)	4,006	(32,494)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	34,859	-	34,859
Net change in fund balances	(1,641)	4,006	2,365
Fund balances, beginning	4,868	22,655	27,523
Fund balances, ending	\$ 3,227	\$ 26,661	\$ 29,888



## **PLODZIK & SANDERSON**

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### ***INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES***

To the Members of the School Board  
Greenland School District  
Greenland, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District, as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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

#### ***Reliance on the General Ledger***

Our audit procedures revealed that cash receipts are not being posted to the general ledger in a timely manner. Continued neglect of timely posting to the general ledger will not only continue to cause delays in the financial statements, but will allow for possible irregularities, including fraud, to exist and continue without timely detection. We recommend that this situation be corrected as soon as possible with the recognition of the general ledger as the primary book of record and that efforts be made to ensure it is complete and accurate in a timely manner. Management has hired an outside consultant to enter the School District's cash receipts for the year and reconcile each cash account so that the financial statements could be audited.

**Management's Response:** The outside consultant continued to enter District cash receipts for the months of July and August. The SAU hired a Financial Manager in October of 2021; this has been a significant help in addressing this weakness. The Financial Manager has been entering the cash receipts. By the last quarter of the fiscal year, we should be up to date with cash receipts and therefore able to reconcile with the Treasurer each month going forward.

#### ***Monthly Reconciliation and Closing Procedures***

Our audit procedures revealed that there is no systematic method of ensuring that timely and complete monthly reconciliation and closing procedures take place, and this is in great part due to the lack of timely posting to the general ledger as noted in the previous finding. This situation leads to a continuing and growing backlog of transactions and journal entries that are not posted into the accounting system, which limits the usefulness of the accounting information in making well informed business decisions. This accounting function disorganization will ultimately cause significant errors in the financial records and financial statements as well

***Greenland School District  
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses***

as allow possible irregularities, including fraud, to exist and continue without notice. Some additional time was spent during the audit reconciling account balances, especially related to the interfund accounts, accounts receivable, and accounts payable. This situation should be corrected as soon as possible with the establishment of a system of consistent monthly reconciliations and closing procedures.

**Management's Response:** As stated in the previous finding, the SAU hired a Financial Manager to assist the Business Administrator. This position is significant to eliminating this weakness. By the last quarter of the fiscal year, we will be on track to have cash receipts entered monthly and therefore the bank statements reconciled monthly. This will enable the Business Administrator to identify and analyze General Ledger activity in a timely manner.

***Grants Fund Chart of Accounts***

The School District has only established one general ledger account per each grant, gift, or donation in the grants fund for expenditures and only one revenue account for all grants. Revenue and expenditures are also being netted through the expenditure account, resulting in inaccurate revenue and expenditure balances in the general ledger. In addition, the use of a single expenditure account does not allow for proper classification of expenditures by account function and object, in accordance with the School District's financial reporting requirements. Additional time and analysis was required to present data at the appropriate level of detail to comply with State and Federal reporting requirements. We recommend that the School District establish a chart of accounts that supports the financial reporting requirements of the grants fund. This chart should also allow for segregation of activity by grant project, gift, or donation, in order to monitor adherence to grant budgets, and allow for proper revenue recognition practices.

**Management's Response:** In FY22 an expenditure line has been set up for each activity within the federal and private grants. In addition, a separate revenue account has been set up for each federal and private grant. This will allow for proper tracking of each grant that is received by the district.

***Student Activity Fund***

Student activity funds are now reported as a special revenue fund for which the School District is acting in an administrative capacity; therefore, it is imperative that strong internal controls exist to ensure that funds are safely maintained, no disbursements are made without proper authorization, and a regular accounting of the transactions within each activity is prepared. Our audit of the student activity fund disclosed the following conditions:

- There is a lack of a segregation of duties in that the school secretary is responsible for processing payments and deposits, depositing money in the bank, performing the monthly bank reconciliations, and is also a signer on the bank account.
- There is lack of supporting documentation retained for receipts.

The above noted items are a weakness in internal controls which creates chances for a misappropriation of funds and the use of funds in the student activity fund could be made for inappropriate purposes. In order to assist the School District with this situation we recommend the following:

- Since the secretary is responsible for the accounting of the student activity funds including cash disbursements, cash receipts, reconciliation and is also a signer on the bank account this has created a segregation of duties issue. To mitigate the risks associated with this it is strongly recommended that the secretary be removed from the account as a signer. In addition, it is recommended that the school principal review and formally approve the monthly bank reconciliations, and summary of activity. In addition, the school principal should be reviewing the monthly bank statements for unusual activity.
- All receipts and disbursements should be supported by appropriate documentation retained on file. The supporting documentation should include when the amounts deposited were received.
- Finally, the business office should be periodically reviewing the monthly bank reconciliations, monthly summary of activity and overall activity to ensure that there is a proper accounting of the student activity fund.

**Management's Response:** The conditions disclosed in the audit of the student activity fund pose a weakness in internal controls which creates chances for a misappropriation of funds. In order to assist the Greenland School District with this, Plodzick & Sanderson recommends six procedures that will be followed, such as reconciling bank statements to the cash book and being reviewed by the principal, preparing a monthly summary of activity, retaining cancelled checks, retaining all supporting documentation, and having the Business Office periodically review the monthly financial statements.

