

# 2019 Annual Report



Town of  
**Springfield**  
New Hampshire



# **ANNUAL REPORTS**

of

Town Officers and Committees

for the Town of

## **SPRINGFIELD NEW HAMPSHIRE**

**including Vital Statistics  
for the year**

**2019**

## **TOWN MEETING DATES**

**TUESDAY, MARCH 10, 2020**

**11:00 am to 7:00 pm**

**Town Hall**

**23 Four Corners Road**

Voting only by Official Ballot for the election of Town Officers, and other articles requiring vote by Official Ballot. Polls open at 11:00 am and close at 7:00 pm. Ballots will be counted at 7:00 pm after polls close.

**SATURDAY, MARCH 14, 2020**

**9:30 am**

**Town Hall**

**23 Four Corners Road**

Presentation, Discussion and Voting for  
Warrant Articles.

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## TOWN INFORMATION

2750 Main Street  
PO Box 22  
Springfield, NH 03284  
763-4805  
Fax: 763-3336  
Website: [www.springfieldnh.org](http://www.springfieldnh.org)  
Webmaster: [townclerk@springfieldnh.org](mailto:townclerk@springfieldnh.org)

## TOWN OFFICE HOURS

Monday to Wednesday: 9 am to 12 Noon & 1 pm to 4 pm  
Thursday: 9 am to 12 Noon & 1 pm to 8 pm  
Closed Friday

## TELEPHONE NUMBERS

### EMERGENCY

**911**

Ambulance Dispatch (non emergency)	526-2626
Fire/Rescue Department	763-4033
Fire Dispatch (non emergency)	643-2222
Highway Department	763-2829
Libbie A. Cass Library	763-4381
Planning, Zoning, Budget, Conservation Depts.	763-4805
Police Dispatch (non emergency)	763-3100
Rescue Squad Dispatch (non emergency)	643-2222
Selectmen	763-4805
Tax Collector	763-4805
Town Clerk	763-4805
Zoning Coordinator	763-4805

## MEETING SCHEDULES

Board of Adjustment (as scheduled)	1 <sup>st</sup> Tuesday, 7 pm
Budget Committee (as scheduled)	
Conservation Commission (as scheduled)	1 <sup>st</sup> Thursday, 7 pm
Historical Society (as scheduled)	Quarterly
Joint Loss Committee (as scheduled)	Quarterly
Planning Board	3 <sup>rd</sup> Thursday, 7 pm
Recreation Committee (as scheduled)	
Selectmen	2 <sup>nd</sup> & 4 <sup>th</sup> Monday, 7 pm

## TRANSFER STATION

**Sunapee Transfer Recycling Station**

**Sargent Road, Sunapee**

**763-4614**

**Vehicle Validation Stickers Required**

Operating Hours: (Subject to Change)

Monday-Thursday-Friday-Saturday: 8 am to 4:15 pm

Sunday: 8 am to 11:45 pm

Closed Tuesdays & Wednesdays

Recycling Facility

Take It or Leave It Shop

Charge for disposal of some items

Tickets for Open Top Container can be  
Purchased at the Springfield Town Office or  
from the kiosk at the Transfer Station

## APPLICATION FEES

*(subject to change)*

		<b>Fee</b>
Annexation*:	Filing	\$55.00
	Per Lot	\$55.00
Current Use Application:	Local Fee	\$12.50
	Plus County Fees	
Driveway Permit		\$25.00
Equitable Waiver*		\$100.00
House Number		\$25.00
Merger	Local Fee	\$50.00
	Plus County Fees	
Septic Application		\$25.00
Site Plan Review*		\$40.00
Special Exception*		\$100.00
Subdivision*	Filing	\$55.00
	Per Lot	\$55.00
Variance*		\$100.00
Wetlands Permit	Town	\$12.50
	State	\$50.00

\*Additional fees required for Certified Return Receipt



## FEES FOR ZONING PERMIT APPLICATIONS

### Zoning Permit:

#### Residential

New Residential Structure (finished living space)	> 1600 sq. ft.	\$250.00
--	----------------	----------

New Residential Structure (finished living space)	< 1600 sq. ft.	\$125.00
--	----------------	----------

Addition to Residential (additional living space)	> 750 sq. ft.	\$200.00
--	---------------	----------

Addition to Residential (additional living space)	< 750 sq. ft.	\$100.00
--	---------------	----------

#### Business/Commercial

New Structure/Addition to Structure supporting Commercial Activity	> 1600 sq. ft.	\$250.00
---	----------------	----------

New Structure/Addition to Structure supporting Commercial Activity	< 1600 sq. ft.	\$125.00
---	----------------	----------

#### All Other Structures Requiring a Zoning Permit

>500 sq. ft.	\$ 50.00
--------------	----------

<500 sq. ft.	\$ 25.00
--------------	----------

When construction is started BEFORE obtaining a Zoning Permit (After-the-Fact) the Fee will be double those listed above.

## **TOWN OFFICERS**

### **Selectmen**

	<b>Term Expires</b>
Richard Hendl, Chairman	2020
George B. McCusker, III	2021
Tamara Butcher, Vice-Chairman	2022

### **Administrative Assistant**

Janet Roberts

Jill Hasting, Deputy

### **Budget Committee**

Kenneth Jacques, Chairman	2020
Justin Hastings	2020
Brian Putney	2020
Leigh Callaway	2021
Jeff Milne	2021
Darrin Patten	2021
Timothy Cook	2022
Bernard Manning	2022
Tamara Butcher	Ex-Officio

### **Cemetery Trustees**

Dale Milne, Chairman	2020
Annette Granger	2021
Richard Petrin	2022

### **Civil Defense/Emergency Management**

Keith Cutting

### **Conservation Commission**

	<b>Term Expires</b>
Bruce Allen, Chairman	2021
Marla Binzel, Vice-Chairman	2020
Emily Cleaveland	2020
Timothy Fraser	2020
Ken Jacques, Treasurer	2021
Daphne Klein	2021
Jane Seekamp, Alternate	
Patricia Shaw -Allen, Alternate	
George McCusker, Member & Selectman's Representative	

### **Fire Department Officers**

Peter LaCaillade, Chief  
Kevin Roberts, Assistant Chief  
Vickie Hedges, Secretary

### **Fire & Rescue Department**

Edward Abair	Raymond Abair
Chris Atkins	Ken Butcher
Megan Butcher	Rick Corbett
Cooper Haley	Jack Hedges
Chris Kassabian	Peter LaCaillade
Lawrence Mester	Alex Moskalenko
Dallas Patten	Darrin Patten
Brian Putney	Kevin Roberts
Erik Rollins	Ron Whiting
Lance Wood	

### **Forest Fire Wardens**

Dallas M. Patten  
Darrin Patten  
Laura Patten

**Health Officer**

Thomas Duling – Retired  
Ryan Peterson  
Joshua Worthen - Deputy

**Highway Department**

Peter Abair, Road Agent  
Troy Traegde  
Michael Gardner - resigned

**Kearsarge Regional School Board Member**

Art Bobruff

**Kearsarge Regional School Municipal Budget Committee**

Luke Gorman

**Librarian**

Laura Pauling

**Library Trustees**

Arthur Bobruff, Chairman  
Gregory Bruss  
Joyce Guinther

**Term Expires**  
2020  
2021  
2022

**Local Assistance Officer**

Laura Patten

**Moderator**

Bernard Manning

**Term Expires**  
2020

## **Planning Board**

	<b>Term Expires</b>
Kevin Lee, Chairman	2021
Peter Keene, Vice Chairman	2020
Darrin Patten	2020
Ken Jacques	2021
Michael Howard	2022
Bryan O'Day	2022
George McCusker	Ex-Officio
Susan Abair, Alternate	
Timothy Bray, Alternate	
Daniel Saulnier, Alternat	

## **Police Department**

Timothy Julian, Chief  
Michael Beaulieu, Sergeant

## **Recreation**

Natalia Whiting – OHD Chairman

## **Supervisors of the Checklist**

Barbara Cooper, Chair	2020
Martha Bobruff	2022
Judith Shank - Appointed	
Shelley West - Resigned	

## **Tax Collector – Appointed**

Pixie Hill  
Maryanne Petrin, Deputy

## **Town Clerk**

	<b>Term Expires</b>
Pixie Hill	2021
Maryanne Petrin, Deputy	

### **Treasurer**

Angela MacCreighton	2022
Jessalyn Straniti - Deputy	

### **Trustees of Trust Funds**

Joyce Guinther	2021
Susan Chiarella	2022
Marla Binzel - Appointed	
Angela MacCreighton - Resigned	

### **Zoning Board of Adjustment**

Susan Chiarella, Chairman	2020
Bryan O'Day, Vice Chairman	2020
Peter Abair	2021
Cody Patten	2021
Justin Hastings	2022
Tanner Jacques, Alternate	
George McCusker – Selectman's Representative	

### **Zoning Coordinator**

Roger "Whit" Smith

## **STATE GOVERNMENT**

### **Governor**

Christopher T. Sununu

### **U.S. Senators**

Margaret W. Hassan

Jeanne Shaheen

### **U.S. House of Representatives District 2**

Ann M. Kuster

### **Attorney General**

Gordon MacDonald

### **Secretary of State**

William M. Gardner

### **N. H. House Sullivan County District 1**

Lee Walker Oxenham

Brian M. Sullivan

### **N.H. House Sullivan County District 9**

Linda L. Tanner

### **N.H. Senate Sullivan County District 8**

Ruth Ward

### **Executive Council**

Michael Cyans

### **Sullivan County Sheriff**

John P. Simonds

### **Sullivan County Attorney**

Marc Hathaway

### **Sullivan County Treasurer**

C. Michael Sanderson

### **Sullivan County Register of Deeds**

Janet Gibson

### **Sullivan County Register of Probate**

Raymond Gagnon

### **Commissioner District 2**

Bennie C. Nelson

## **SPRINGFIELD STATISTICS AND INFORMATION**

### **Origin**

Springfield was first settled in 1769 under the name of Protectoworth. The town was incorporated in 1794 and the name Springfield was adopted. In 1969 Springfield recognized its 200-year Anniversary with a Bicentennial Celebration and in 2019 Springfield recognized and celebrated 250 years.

Elevation: 1440 Feet  
Temperature (F)  
Annual Average: 44.57  
January Average: 15.3  
July Average: 65.7  
Precipitation Annual Average: 39.47 in.

Total Land Acreage: 27,914.60  
Town Owned: 530.830  
Gile State Forest: 6502 Acres  
Land Area : 43.6 miles  
Inland Water Area: 0.9 sq. mi.  
Town Roads: 45 miles  
Land in Current Use: 14,560,888  
Population: 1,349(2018 OSI estimate)

### **Community Contact Springfield Town Office**

2750 Main Street  
PO Box 22  
Springfield, NH 03284  
Tel. (603) 763-4805  
Fax. (603)763-3336  
Website: [www.springfieldnh.org](http://www.springfieldnh.org)  
Webmaster: [townclerk@springfieldnh.org](mailto:townclerk@springfieldnh.org)

### **Municipal Services**

Town Office Hours:  
Monday to Wednesday 9 am to 12 Noon & 1 pm to 4 pm  
Thursday 9 am to 12 Noon & 1 pm to 8 pm  
Closed Fridays



**Libbie A. Cass Memorial Library**

2748 Main Street

PO Box 89

Springfield, NH 03284

Tel. (603) 763-4381

Website: [www.libbiecass.weebly.com](http://www.libbiecass.weebly.com)

Email: [libbiecass@gmail.com](mailto:libbiecass@gmail.com)

Call or see Website for hours.

Type of Government: Selectmen  
Zoning Ordinance: adopted 1987  
amended 1997, 2006, 2007, 2009, 2010, 2011, 2012, 2016, 2017, 2018

Master Plan: adopted 1979, amended 2005  
Subdivision Regulations: adopted 1971, amended 1991, 2010  
Industrial Plans reviewed by: Planning Board

**County – Sullivan**

14 Main Street

Newport, NH 03773

Tel: (603) 863-2560

Fax: (603) 863-9314

**Emergency Services**

Police Department: 2 Full Time Officers  
Fire Department: Volunteer  
Emergency Medical Services: Volunteer  
Town Fire Insurance Rating: 5/9  
Nearest Hospital: New London Hospital: 9 miles

### **Educational Facilities**

Grades K-12 are part of Kearsarge Regional School District SAU 65,  
Grades K-5 attend KRES in New London  
Grades 6-8 attend KRMS in Sutton  
Grades 9-12 attend KRHS in Sutton

#### Career Technology Centers:

Sugar River Valley Tech Center, Newport or Claremont, Region 10

#### Nearest Community Technical College:

Claremont, Concord

#### Nearest Colleges or Universities

Colby-Sawyer, Dartmouth

### **Labor Market Area**

Lebanon NH-VT Micro-NECTA, NH Portion

### **Largest Employers**

Durgin & Crowell  
G. H. Evarts  
Twin Lake Villa

Lumber Mill  
Kiln drying  
Resort

### **Recreation**

Hotels/Motels: 1

Libbie A. Cass Memorial Library

Municipal Parks: 1

Golf Courses: 1

Historical Museum: 1

Nearest Ski Area: Mount Sunapee, Ragged Mountain

Other recreation: Lake, Swimming, Hiking

Hunting/Fishing, Cross Country Skiing, Snowmobiling

### **Transportation**

Road Access: State Routes 114, Route 4A

Nearest Interstate: I-89 Exit 12 A, Distance: 5 miles

Railroad: None

Public Transportation: None

Commercial Airport: Lebanon 16 miles; Manchester, 56 miles

### **Driving Distance To**

Manchester, NH 56 miles

Portland, ME 141 miles

Boston, MA 106 miles

New York City, NY 273 miles

Montreal Quebec 207 miles

### **Utilities**

Electric Supplier: Eversource/NH Electric Coop

Natural Gas Supplier: None

Water Supplier: Private Wells

Sanitation/Sewer: Private Septic

Municipal Treatment Plant: No

Garbage and Refuse: Sunapee Transfer Station

Mandatory Recycling Program: Yes

Telephone Company: Consolidated Communications

Cellular Phone Access

Town of Springfield  
New Hampshire  
Warrant 2020

The inhabitants of the Town of Springfield in the County of Sullivan 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:

**Date:** Tuesday, March 10, 2020, 11 a.m. to 7 p.m.  
Saturday, March 14, 2020, 9:30 a.m.

**Location:** Town Hall, 23 Four Corners Road

**Details:** The meeting will open at 11 a.m. on Tuesday, March 10, 2020 to consider Article 1 to elect all necessary town officials. The meeting will recess but the polls will remain open until 7 p.m.

The meeting will reconvene on Saturday, March 16, 2020 at 9:30 a.m. to consider articles 2 through 7.

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**Article 01 Election of Town Officials**

To choose all necessary Town Officials for the year ensuing. NOTE: By law, the meeting must open before voting starts. Therefore, the meeting and polls will open at 11:00 a.m. on Tuesday, March 10, 2020 for the consideration of Article 1. At 12 noon, the meeting will recess, but the polls will remain open until 7:00 p.m. The meeting will reconvene at the Town Hall on Saturday, March 14, 2020 at 9:30 a.m. to act on Articles 02 through 07.

Yes  No

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**Article 02 Paving**

To see if the town will vote to raise and appropriate the sum of \$100,000 for the purpose of Paving. This amount to come from the Unassigned Fund Balance with no amount to be raised through taxation. The Selectmen and Budget Committee Recommend this appropriation. Yes or No - Majority vote required

Yes  No

---

**Article 03 Highway Truck**

To see if the Town will vote to raise and appropriate the sum of \$75,000.00 to purchase and equip a truck for the Highway Department. This sum to come from the Unassigned Fund Balance with no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is complete or by December 31, 2022, whichever is sooner. The Selectmen and the Budget Committee recommend this appropriation. Yes or No - Majority vote required.

Yes  No

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**Article 04 Old Home Day Expendable Trust**

To see if the town will vote to raise and appropriate the sum of \$3,453.00 to be added to the Old Home Day Expendable Trust Fund previously established. This sum to come from Unassigned Fund Balance and represents proceeds and donations raised in 2019, with no amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation. Yes or No - Majority Vote Required

Yes  No

---

**Article 05 General Municipal Operations**

To see if the town will vote to raise and appropriate the sum of \$1,474,461 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. Yes or No - Majority Vote Required

Yes  No

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**Article 06 Establishment of an Agricultural Commission**

By Petition: To see if the Town will vote to establish an Agricultural Commission pursuant to RSA 673:4-b, to consist of five regular voting members and two alternate members appointed by the Board of Selectmen for staggered three-year terms. The initial appointment to be 1 one-year term, 2 two-year terms, and 2 three-year terms. The Board of Selectmen shall fill a vacancy based on the un-expired term in the manner provided for in RSA 673:12. Yes or No - Majority Vote Required

Yes  No

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**Article 07 To Hear Reports**

To hear the reports of agents, auditors, and committees heretofore chosen, to pass any vote relating thereto, and to transact any other business that may legally come before said meeting. Discussion may only be advisory or informational in content and nature. Any items requesting the Town to raise and appropriate money cannot come before the meeting under this article.

Yes     No



Proposed Budget  
Springfield

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

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
Brian Rutney	Comm Member	<i>[Signature]</i>
Michelle Callaway	"	<i>[Signature]</i>
Bernard J. Mizmin	"	<i>[Signature]</i>
Justin Hastings	Comm Chair	<i>[Signature]</i>
Kenneth R. Jacques		<i>[Signature]</i>
Timothy S. Cook		<i>[Signature]</i>
Darrin LaForte		<i>[Signature]</i>
Samara Butler		<i>[Signature]</i>

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/>





Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$121,849	\$144,215	\$146,750	\$0	\$146,750	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$27,494	\$26,900	\$28,505	\$0	\$28,505	\$0
4150-4151	Financial Administration	05	\$39,819	\$41,351	\$42,506	\$0	\$42,506	\$0
4152	Revaluation of Property	05	\$37,087	\$38,400	\$41,601	\$0	\$41,601	\$0
4153	Legal Expense	05	\$39,700	\$17,500	\$60,000	\$0	\$60,000	\$0
4155-4159	Personnel Administration	05	\$150,269	\$154,021	\$164,224	\$0	\$164,224	\$0
4191-4193	Planning and Zoning	05	\$2,809	\$7,202	\$7,202	\$0	\$7,202	\$0
4194	General Government Buildings	05	\$86,841	\$88,002	\$90,002	\$0	\$90,002	\$0
4195	Cometries	05	\$9,359	\$12,754	\$12,754	\$0	\$12,754	\$0
4196	Insurance	05	\$21,001	\$21,001	\$21,925	\$0	\$21,925	\$0
4197	Advertising and Regional Association	05	\$1,800	\$1,800	\$1,800	\$0	\$1,800	\$0
4199	Other General Government	05	\$0	\$0	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$548,028</b>	<b>\$553,146</b>	<b>\$617,269</b>	<b>\$0</b>	<b>\$617,269</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	05	\$158,254	\$159,551	\$184,017	\$0	\$184,017	\$0
4215-4219	Ambulance	05	\$31,970	\$31,970	\$33,569	\$0	\$33,569	\$0
4220-4229	Fire	05	\$54,039	\$67,205	\$65,441	\$0	\$65,441	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$0	\$6	\$6	\$0	\$6	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$244,323</b>	<b>\$258,843</b>	<b>\$283,033</b>	<b>\$0</b>	<b>\$283,033</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	
<b>Highways and Streets</b>									
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4312	Highways and Streets	05	\$220,392	\$319,207	\$503,707	\$0	\$303,707	\$0	
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	
4316	Street Lighting	05	\$4,754	\$4,500	\$4,800	\$0	\$4,800	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	
			<b>\$225,146</b>	<b>\$323,707</b>	<b>\$308,507</b>	<b>\$0</b>	<b>\$308,507</b>	<b>\$0</b>	
			<b>Highways and Streets Subtotal</b>						
<b>Sanitation</b>									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	
4324	Solid Waste Disposal	05	\$108,760	\$109,510	\$119,876	\$0	\$119,876	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	
4326-4328	Sewage Collection and Disposal	05	\$1,967	\$2,000	\$2,000	\$0	\$2,000	\$0	
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	
			<b>\$110,727</b>	<b>\$111,510</b>	<b>\$121,876</b>	<b>\$0</b>	<b>\$121,876</b>	<b>\$0</b>	
			<b>Sanitation Subtotal</b>						
<b>Water Distribution and Treatment</b>									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	
4336-4339	Water Treatment, Conservation and Other	05	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$0	
			<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	
			<b>Water Distribution and Treatment Subtotal</b>						
<b>Electric</b>									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
			<b>Electric Subtotal</b>						



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)	
<b>Health</b>										
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4415-4419	Health Agencies, Hospitals, and Other	05	\$11,219	\$11,684	\$11,982	\$0	\$11,982	\$11,982	\$0	
	<b>Health Subtotal</b>		\$11,219	\$11,684	\$11,982	\$0	\$11,982	\$11,982	\$0	
<b>Welfare</b>										
4441-4442	Administration and Direct Assistance	05	\$2,719	\$9,410	\$9,726	\$0	\$9,726	\$9,726	\$0	
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Welfare Subtotal</b>		\$2,719	\$9,410	\$9,726	\$0	\$9,726	\$9,726	\$0	
<b>Culture and Recreation</b>										
4520-4529	Parks and Recreation	05	\$356	\$1,001	\$1,000	\$0	\$1,000	\$1,000	\$0	
4550-4559	Library	05	\$53,366	\$53,175	\$55,707	\$0	\$55,707	\$55,707	\$0	
4583	Patriotic Purposes	05	\$320	\$700	\$700	\$0	\$700	\$700	\$0	
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Culture and Recreation Subtotal</b>		\$54,042	\$54,876	\$57,407	\$0	\$57,407	\$57,407	\$0	
<b>Conservation and Development</b>										
4611-4612	Administration and Purchasing of Natural Resources	05	\$500	\$875	\$875	\$0	\$875	\$875	\$0	
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Conservation and Development Subtotal</b>		\$500	\$875	\$875	\$0	\$875	\$875	\$0	



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	05	\$70,831	\$75,300	\$58,700	\$0	\$58,700	\$0
4721	Long Term Bonds and Notes - Interest	05	\$4,135	\$4,700	\$2,598	\$0	\$2,598	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$74,966</b>	<b>\$80,000</b>	<b>\$61,298</b>	<b>\$0</b>	<b>\$61,298</b>	<b>\$0</b>
<b>Capital Outlay</b>								
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	\$100,000	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$1,474,461</b>	<b>\$1,474,461</b>	<b>\$0</b>	<b>\$1,474,461</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020		Budget Committee's Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)	(Recommended)	(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
4902	Machinery, Vehicles, and Equipment	03	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Highway Truck</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$3,453	\$0	\$3,453	\$0
		<i>Purpose: Old Home Day Expendable Trust</i>				
<b>Total Proposed Special Articles</b>			<b>\$78,453</b>	<b>\$0</b>	<b>\$78,453</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	02	Purpose: <i>Paving</i>	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4902	Machinery, Vehicles, and Equipment				\$100,000	\$0	\$100,000	\$0
Total Proposed Individual Articles					\$100,000	\$0	\$100,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	05	\$972	\$5,000	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$19,624	\$25,000	\$25,000
3186	Payment in Lieu of Taxes	05	\$3,431	\$3,431	\$3,431
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$39,521	\$40,000	\$40,000
6991	Inventory Penalties		\$0	\$0	\$0
			<b>\$63,548</b>	<b>\$73,431</b>	<b>\$73,431</b>
<b>Taxes Subtotal</b>					
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$337,380	\$330,000	\$330,000
3230	Building Permits	05	\$1,925	\$2,000	\$2,000
3290	Other Licenses, Permits, and Fees	05	\$2,935	\$4,500	\$4,500
3311-3319	From Federal Government		\$0	\$0	\$0
			<b>\$342,240</b>	<b>\$336,500</b>	<b>\$336,500</b>
<b>Licenses, Permits, and Fees Subtotal</b>					
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$68,427	\$68,400	\$68,400
3353	Highway Block Grant	05	\$61,315	\$61,000	\$61,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	05	\$3,753	\$3,753	\$3,753
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	05	\$12,429	\$12,000	\$12,000
3379	From Other Governments		\$0	\$0	\$0
			<b>\$145,924</b>	<b>\$145,153</b>	<b>\$145,153</b>
<b>State Sources Subtotal</b>					



		Revenues		
Account	Source	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
<b>Charges for Services</b>				
3401-3405	Income from Departments	\$8,570	\$12,000	\$12,000
3409	Other Charges	\$1,342	\$1,000	\$1,000
	<b>Charges for Services Subtotal</b>	<b>\$9,912</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$49,861	\$2,000	\$2,000
3502	Interest on Investments	\$7,834	\$8,000	\$8,000
3503-3509	Other	\$4,121	\$2,500	\$2,500
	<b>Miscellaneous Revenues Subtotal</b>	<b>\$61,816</b>	<b>\$12,500</b>	<b>\$12,500</b>
<b>Interfund Operating Transfers In</b>				
3912	From Special Revenue Funds	\$0	\$0	\$0
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
	<b>Interfund Operating Transfers In Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$104,243	\$178,453	\$178,453
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$104,243</b>	<b>\$178,453</b>	<b>\$178,453</b>
	<b>Total Estimated Revenues and Credits</b>	<b>\$727,683</b>	<b>\$759,037</b>	<b>\$759,037</b>





Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$1,474,461	\$1,474,461
Special Warrant Articles	\$78,453	\$78,453
Individual Warrant Articles	\$100,000	\$100,000
Total Appropriations	\$1,652,914	\$1,652,914
Less Amount of Estimated Revenues & Credits	\$759,037	\$759,037
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$893,877</b>	<b>\$893,877</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$1,652,914</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$58,700
3. Interest: Long-Term Bonds & Notes	\$2,586
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$61,286
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$1,591,628</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$159,163
<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>(Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$1,812,077</b>

## **Select Board Report to the Town 2019**

### **The 250<sup>th</sup> Celebration comes to an end**

Activities for 2019 promised to be as ambitious as those in 2018 – with the 250<sup>th</sup> Anniversary Celebration Committee planning an ambitious schedule of two or more events per month throughout the year. The highlight of this year's events was a greatly expanded Old Home Day co-sponsored with the OHD Committee and included, among other events, one of the largest parades the Town has ever seen. At that point the 250<sup>th</sup> Committee was well on its way to raising the funds to provide a gift to the Town of a lift in the Meeting House. By the end of the year they had achieved that goal and provided many other improvements to the Town along the way. Among the major ones included installing a plaque on the Meeting House noting its listing in the National Registry of Historic Places, the restoration of the Collins Clock and the steeple bell mechanism within that building and a beginning to the clean-up of Collins Park. The overwhelming success of the 2-year celebration is the result of hard work, sound planning and sponsorship of the interesting events on the Committee's part, but perhaps more important, due to the enthusiasm, support and participation on behalf of the residents. We all hope that the spirit showcased in the last two years continues into the indefinite future.

### **Zoning Permits and Ordinance Enforcement Reviewed**

A major activity that involved the Planning, Zoning and Select Boards was the continuing effort to streamline and clarify the procedure to apply for a Zoning Permit and the enforcement of the Zoning Ordinance. The application was revised and filing fees increased depending on the

structures involved. Uniform procedures for review and granting of Special Exceptions and Site Plans continue as is identifying various activities around town that need their status reviewed and updated. One particular area that has caused some ambiguity involves the distinction between Home Occupations and Businesses. This area is receiving special attention by the Planning Board and Zoning Coordinator.

### **Change in Health Insurance for Employees**

In an effort to control the ever-increasing costs (up 7.4% in 2019) of providing health insurance to the employees, the Town elected to adopt a plan that reduced the cost to the Town. This change increased the out-of-pocket costs incurred by the Town's participating employees. To offset the impact of this change, the Board voted to share the cost savings with eligible employees by increasing their monthly income with a portion of the premium reduction. Simultaneously, the Board established a Flexible Savings Account with the Insurance Company to allow payment for health costs with pre-tax dollars. This opportunity has proven to be beneficial and popular and will be continued.

### **Personnel Turnover at the Highway Department**

Personnel turnover continued at the Highway Department. For a period of time Pete Abair was the sole full-time employee, and with part-time help from Eddie Abair and Curtis Huff, were able to keep our streets and roads maintained to high standards. We were fortunate to hire Troy Traegde in October as a full-time employee to alleviate the situation. In the short time he has been here, Troy has proven himself to be a valuable addition to the Department.

### **Noise Continues to be an Issue**

Challenging the Board in 2019 were increased contacts from concerned residents reporting unacceptable noise levels in their neighborhoods. Various sources were identified, and efforts initiated to work with the owners of the facilities in an attempt to ameliorate the situations. Those efforts have been only minimally successful and, unfortunately, may result ultimately in legal action to resolve. A subcommittee of the Planning Board is studying the existing noise restrictions in the Zoning Ordinance and will recommend changes, if necessary.

### **Here Comes the 2020 Census**

We would like to encourage all residents to actively participate in the US Census this year, as the results will determine how more than 675 Billion dollars annually are distributed to states and localities for key programs for the next decade. The Census is short, easy to complete, and important for this town.

### **Other Events of Note**

- The Board welcomed back Tamara Butcher who was reelected in March. Her experience, initiative and sound judgment will continue to be an important influence in the Board's deliberations.
  
- After many years of dedicated service as the Town Health Officer, Tom Duling stepped aside for health reasons. Ryan Peterson was appointed to replace him, and Josh Worthen was appointed as Deputy Health Officer with water testing as his responsibility.

- The Skateboard Park was repaired and repainted. This continues to be a popular facility among the younger generation.
- New matching message boards, co-funded by the Garden Club, were installed by the Recreation Field as were new signs identifying several cemeteries around Town.
- With the discontinuance of subsidies Springfield Power electrical generating station ceased to operate.
- The 5-year statistical reevaluation of Town properties was begun with Avitar again serving as the contractor to complete this State mandated function, which attempts to bring all property assessments to market value.
- The State conducted a safety inspection of the Town's facilities. The few violations identified were quickly corrected and a Certificate of Compliance issued.
- Thanks to Tamara and Ken Butcher for the second year the Town was one of only a few in New Hampshire to honor their veterans by placing wreaths, obtained from Wreaths Across America<sup>®</sup>, on their graves.

That Springfield continues to be a vital, attractive community in which to live and work is due mainly to the dedication, pride and hard work of its employees and the many elected officials and volunteers who devote many hours to completing their tasks. We on the Board thank

each and every one of them for their role in improving the Community. Finally, we are indebted to our Administrator, Janet Roberts, and her Assistant, Jill Hastings, for their knowledge, initiative and flawless execution of the many duties for which they are responsible. We would not succeed without them.

Respectively submitted,

Richard G Hendl, Chair  
George McCusker, Vice Chair  
Tamara Butcher

as of January 19, 2020

**Report to the Town of Springfield  
New Hampshire  
January 21, 2020  
Zoning Coordinator Activity for 2019**

During 2019 the Zoning Coordinator was kept busy reviewing permit applications, addressing numerous inquiries, researching some NH state law, and addressing a number of general or miscellaneous matters at the request of the Board of Selectmen. The latter included: assisting with computer software standardization (Microsoft Office 365); website organization/updates; preparation of tri-fold brochure regarding Zoning; providing information about junk yards in town; information on Bob house regulations; providing information regarding commercial and home business activity in the town; digitizing Zoning Ordinance and all amendments since 1987.

In addition, considerable time was spent with the Town Planning Board, the Zoning Board of Adjustment and the Board of Selectmen addressing the matter of Commercial and Home Business activity occurring in Springfield.

As usual, there were ongoing inquiries regarding issues and activity on the shores of and potentially impacting Kolelemook Lake.



Here are some of the statistics:

Zoning Permit Applications issued: 36

Partial breakdown:

New Residential - 6

Additions – 6

Decks/porch – 3 (no swim pools)

Sheds – 10

Garage/barn/greenhouse - 3

Solar panels/generators – 6 (no storage containers)

Miscellaneous (concrete pads/patios) – 2

Applications made after the commencement or completion of construction: 4

Inquiries and other activities:

- numerous complaints/inquiries regarding noise (referred to the Board of Selectmen)
- considerable time spent on Sanborn Hill Road – business/commercial activity
- same case for Town Farm Road
- need for special exception to convert single family residence to “duplex” residence
- attend hearings/appeals leading to decisions (Planning Board; Zoning Board)
- follow up on “complaints” received by the Board of Selectmen
- numerous meetings with property owners - discuss plans and best way to meet objectives
- follow-up on numerous questions presented by and to the Board of Selectmen

Business/Commercial Activity work:

- Assist property owners in the preparation of applications to the Planning Board and the Zoning Board of Adjustment where necessary – 8 cases
- Provide list to the Board of Selectmen (partial and incomplete) of known home business and commercial activity at the request of the Town Planning Board and with assistance from members of the Planning Board
- Provide as much as possible a record (historical since July 1, 2017) of review and enforcement regarding commercial and home business activity (also at the request of the Town Planning Board),
- Digitize and create searchable format of the Springfield Zoning Ordinance (1987) and all amendments thereto, for use by town boards, town staff and town residents
- Assist Board of Selectmen in the preparation of an updated Application for Zoning Permit with explanations regarding differences between (i) home occupation, (ii) home business, and (iii) commercial activity.

General:

- attend Land Use & Planning conference (Concord, NH)
- address and draft policy regarding handling of anonymous complaints
- research NH policy and legislative action regarding farming and agricultural activity

- research what farm equipment and/or structures may be subject to Zoning Permit.

Respectfully Submitted:  
Roger "Whit" Smith

## STATEMENT OF PAYMENTS 2019

### GENERAL GOVERNMENT

#### EXECUTIVE

SELECTMEN SALARIES	\$	13,000.00
DEPUTY ADMIN ASSIST WAGES	\$	16,282.16
MODERATORS SALARY	\$	511.20
BALLOT CLERKS WAGES	\$	-
ADMIN SUPPLIES	\$	1,742.66
REGISTRY DEEDS FEES	\$	225.05
ASSOCIATION FEES	\$	1,465.00
MILEAGE REIMBURSEMENT	\$	-
STATE FEES	\$	-
REMEMBRANCE	\$	-
ADVERTISING	\$	616.00
COMPUTER SUPPORT/SUPPLIES	\$	18,318.23
REFERENCE MATERIALS	\$	2,262.99
PRINTING CHARGES	\$	2,396.45
PAYROLL SERVICE	\$	2,563.00
POSTAL CHARGES	\$	3,859.90
CONFERENCE COSTS	\$	750.00
MEAL CHARGES	\$	203.21
EMERGENCY MEALS	\$	294.89
ENGINEERING/CONSULTING	\$	1,000.00
ADMIN ASSIST SALARY	\$	54,614.38
COPY MACHINE	\$	1,743.99
CASUAL LABOR	\$	-
		<hr/>
TOTAL EXECUTIVE	\$	121,849.11

## **ELECTIONS, REGIS. & VITAL STATISTICS**

CHECKLIST SUPERVISORS SALARIES	\$	1,800.00
TOWN CLERKS SALARY	\$	14,410.30
DEPUTY TOWN CLERKS SALARY	\$	9,220.00
PRINTING CHARGES	\$	227.79
MILEAGE REIMBURSEMENT	\$	1,148.40
CONFERENCE COST	\$	-
ADVERTISING	\$	87.00
VITAL STATISTICS FEES	\$	<u>601.00</u>
TOTAL ELECTIONS ETC:	\$	27,494.49

## **FINANCIAL ADMINISTRATION**

BANK CHARGE	\$	68.70
TAX COLLECTORS SALARY	\$	14,160.71
DEPUTY TAX COLLECTORS SALARY	\$	8,968.00
TREASURERS SALARY	\$	4,224.95
DEPUTY TREASURERS SALARY	\$	66.67
TRUSTEES TRUST FUND SALARY	\$	275.00
TITLE SEARCH SERVICES	\$	1,305.00
AUDIT CONTRACT	\$	<u>10,750.00</u>
TOTAL FINANCIAL ADMINISTRATION	\$	39,819.03

## **REVALUATION OF PROPERTY**

UTILITY APPRAISAL	\$	6,000.00
PROPERTY APPRAISAL	\$	21,495.50
TAX MAP COSTS	\$	-
ZONING COORDINATOR	\$	9,082.50
MILEAGE & EXPENSES	\$	<u>508.66</u>
TOTAL REVALUATION OF PROPERTY	\$	37,086.66

## **LEGAL FEES**

LEGAL FEES	\$ 39,700.48
TOTAL LEGAL FEES	\$ 39,700.48

## **PERSONNEL ADMINISTRATION**

EMPLOYEE HEALTH INSURANCE	\$ 63,590.90
UNEMPLOYMENT INSURANCE	\$ 188.35
WORKER'S COMP INSURANCE	\$ 6,310.97
SOCIAL SECURITY & MEDICARE TAXES	\$ 26,607.98
EMPLOYEE RETIREMENT	\$ 49,102.03
DISABILITY INSURANCE	\$ 586.49
HEALTH INSURANCE INCENTIVE	\$ 3,882.76
TOTAL PERSONNEL ADMINISTRATION	\$ 150,269.48

## **PLANNING AND ZONING**

CIRCUIT RIDER	\$ 1,620.00
ADVERTISING	\$ 413.71
REFERENCE MATERIALS	\$ 51.50
PLANNING & ZONING ADMIN.	\$ -
TRAINING	\$ 300.00
ZBA ADVERTISING	\$ 392.38
ZBA REFERENCE MATERIALS	\$ 31.50
TOTAL PLANNING AND ZONING	\$ 2,809.09

## **GENERAL GOV BUILDING**

CUSTODIAN	\$	23,863.79
SUPPLIES	\$	1,815.44
EQUIPMENT	\$	-
HEATING ALL BUILDINGS	\$	17,393.01
LANDSCAPING	\$	-
BUILDING/PROP. MAINTENANCE	\$	16,468.96
NON-RECURRING PROJECTS	\$	22,450.00
TELEPHONE	\$	5,302.42
ELECTRICITY ALL BUILDINGS	\$	8,827.96
ANNUAL CONTRACTS	\$	<u>719.00</u>
TOTAL GROUNDS AND BUILDINGS	\$	96,840.58

## **CEMETERIES**

CEMETERY WAGES	\$	5,536.50
FUEL AND OIL	\$	454.42
GRAVEL AND LOAM	\$	-
LANDSCAPING/TREE REMOVAL	\$	-
STONE CLEANING/REPAIR	\$	3,068.00
EQUIPMENT REPAIR	\$	<u>300.48</u>
TOTAL CEMETERIES	\$	9,359.40

## **INSURANCE**

TOWN LIABILITY INSURANCE	\$	<u>21,001.00</u>
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TOTAL TOWN INSURANCE	\$	21,001.00
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## **REGIONAL ASSOCIATION**

REGIONAL PLANNING COMMISSION DUES	\$	<u>1,800.00</u>
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TOTAL REGIONAL ASSOCIATION	\$	1,800.00
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## **PUBLIC SAFETY**

### **POLICE DEPARTMENT**

WAGES	\$	125,173.05
TRAINING	\$	325.00
VEHICLE FUEL	\$	4,487.77
COMMUNICATIONS EQUIPMENT	\$	-
COMMUNICATIONS REPAIR	\$	3,173.50
EQUIPMENT	\$	2,682.13
COMPUTER PROG/SUPPLIES	\$	1,545.07
UNIFORMS	\$	947.50
REFERENCE MATERIALS	\$	-
DISPATCH	\$	13,647.51
RADAR REPAIR	\$	120.00
TELEPHONE	\$	3,144.39
POSTAL CHARGES	\$	21.20
ASSOCIATION DUES	\$	150.00
CRUISER REPAIRS	\$	<u>2,836.92</u>
TOTAL POLICE DEPARTMENT	\$	158,254.04

### **AMBULANCE**

AMBULANCE	\$	<u>31,970.00</u>
TOTAL AMBULANCE	\$	31,970.00



## **FIRE AND RESCUE DEPARTMENT**

RESPONSE/TRAINING STIPEND	\$	11,829.00
FIRE CHIEFS SALARY	\$	3,500.00
SECRETARY SALARY	\$	1,200.00
FIRE VEHICLE FUEL	\$	1,194.78
DISPATCH	\$	6,421.50
HYDRANT/WATER DISTRIBUTION	\$	5,430.38
NEW COMMUNICATIONS	\$	3,857.13
COMMUNICATION REPAIR	\$	-
ASSOCIATION DUES	\$	2,381.00
NEW EQUIPMENT	\$	6,073.57
EQUIPMENT REPAIR	\$	1,070.01
TRAINING	\$	350.00
TELEPHONE	\$	2,111.79
OFFICE SUPPORT/REF. MATERIALS	\$	2,772.20
FIRE VEHICLE REPAIRS	\$	2,222.21
SUPPLIES	\$	-
VEHICLE INSPECTION	\$	140.00
RESCUE TRAINING	\$	2,137.99
RESCUE EQUIPMENT	\$	337.01
OXYGEN/SUPPLIES	\$	399.00
MEDICAL SUPPLIES	\$	<u>671.57</u>
TOTAL FIRE AND RESUCE	\$	54,099.14

## HIGHWAYS AND STREETS

UNIFORMS	\$	2,443.23
WAGES	\$	118,029.64
SAND	\$	17,620.00
SHIM SEAL AND BLAKTOP	\$	1,333.80
CULVERTS	\$	-
EQUIPMENT RENTAL	\$	1,335.00
SALT	\$	8,693.51
STONE	\$	894.75
SIGNING	\$	1,002.60
BRUSH CUTTING	\$	-
MILEAGE REIMBURSEMENT	\$	1,513.05
GRADER EXPENSES	\$	1,886.48
VEHICLE FUEL	\$	16,993.64
LOADER EXPENSES	\$	1,748.82
H3 TRUCK & EQUIPMENT	\$	6,449.94
SHOP EXPENSES	\$	6,093.17
GRAVEL	\$	8,278.99
EQUIPMENT	\$	7,320.80
EQUIPMENT REPAIR	\$	1,081.25
WELDING/OXYGEN	\$	745.35
H1 TRUCK & EQUIPMENT	\$	6,735.62
TELEPHONE	\$	975.87
ASSOCIATION FEES	\$	25.00
BACKHOE	\$	-
H2 TRUCK & EQUIPMENT	\$	6,369.44
VEHICLE INSPECTION	\$	90.00
CASUAL LABOR WAGES	\$	1,962.50
CALCIUM	\$	<u>770.00</u>
TOTAL HIGHWAY AND STREETS	\$	220,392.45

## **STREET LIGHTING**

STREET LIGHTING	\$	<u>4,753.83</u>
TOTAL STREET LIGHTING	\$	4,753.83

## **SANITATION**

SUNAPEE TRANSFER STATION	\$	108,760.00
SEPTAGE DISPOSAL	\$	1,966.50
TRANSFER STATION TICKETS	\$	<u>-</u>
TOTAL SANITATION	\$	110,726.50

## **WATER DISTRUBUTION & TREATMENT**

WATER TESTING	\$	195.00
NLSWP HYDRANTS	\$	<u>2,250.00</u>
TOTAL WATER DISTRIB & TREATMENT	\$	2,445.00

## **HEALTH AND HOSPITAL**

VISITING NURSE	\$	3,665.00
ANIMAL CONTROL	\$	190.00
COUNCIL ON AGING	\$	3,200.00
HEALTH SCREENING	\$	226.00
HEALTH OFFICE SALARY	\$	179.00
SOUTHWESTERN COMMUNITY SERVICES	\$	544.00
DEPUTY HEALTH OFFICER	\$	475.00
WEST CENTRAL BEHAVIORAL HEALTH	\$	1,200.00
SEPTIC DESIGN REVIEW	\$	540.00
RED CROSS	\$	500.00
CASA	\$	<u>500.00</u>
TOTAL HEALTH AND HOSPITAL	\$	11,219.00

**WELFARE**

WELFARE DIRECTOR SALARY	\$	1,200.00
GENERAL ASSISTANCE	\$	809.01
SULLIVAN COUNTY NUTRITION SVC.	\$	<u>710.00</u>

TOTAL WELFARE \$ 2,719.01

**CULTURE AND RECREATION**

ACTIVITIES AND PROGRAMS \$ 355.83

TOTAL CULTURE AND RECREATION \$ 355.83

**LIBRARY**

LIBRARIAN SALARY	\$	25,440.00
ASSIST AND SUBSTITUTE WAGES	\$	9,161.40
OPERATING EXPENSES	\$	<u>18,765.00</u>

TOTAL LIBRARY \$ 53,366.40

**PATRIOTIC PURPOSES**

PATRIOTIC PURPOSES	\$	10.00
FLAGS	\$	<u>309.62</u>

TOTAL PATRIOTIC PURPOSES \$ 319.62

**CONSERVATION**

SUPPLIES, PRINTING & POSTAGE	\$	-
ASSOCIATION DUES	\$	<u>500.00</u>

TOTAL CONSERVATION \$ 500.00

**DEBT SERVICE**

LOAN PRINCIPAL	\$ 70,831.41
LOAN INTEREST	<u>\$ 4,134.78</u>
TOTAL DEBT SERVICE	\$ 74,966.19
<b>TOTAL 2018 OPERATING BUDGET PAYMENTS</b>	<b>\$ 1,274,116.33</b>

**COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES  
FISCAL YEAR END DECEMBER 31, 2019**

Title of Appropriation	Appropriation	Expended	Unexpended	Overage
<b>General Government</b>				
Executive	144,215.00	121,849.11	22,365.89	
Elections	26,900.00	27,494.49		594.49
Financial Administration	41,351.00	39,819.03	1,531.97	
Revaluation of Property	38,400.00	37,086.66	1,313.34	
Legal Expenses	17,500.00	39,700.48		22,200.48
Personnel Administration	154,021.00	150,269.48	3,751.52	
Planning & Zoning	7,202.00	2,809.09	4,392.91	
Government Buildings	88,002.00	96,840.58		8,838.58
Cemeteries	12,754.00	9,359.40	3,394.60	
Insurance	21,001.00	21,001.00		
Regional Association	1,800.00	1,800.00		
<b>Public Safety</b>				
Police	159,661.00	158,254.04	1,406.96	
Ambulance	31,970.00	31,970.00		
Fire & Rescue	67,206.00	54,099.14	13,106.86	
Emergency Preparedness	6.00		6.00	
<b>Highways &amp; Streets</b>				
Highways & Streets	319,207.00	220,392.45	98,814.55	
Street Lighting	4,500.00	4,753.83		253.83
<b>Sanitation</b>				
Sunapee Transfer Station	108,760.00	108,760.00		
Transfer Station Tickets	750.00		750.00	
Septage Disposal	2,000.00	1,966.50	33.50	
<b>Water Testing</b>				
Water Testing	250.00	195.00	55.00	
Hydrants	2,250.00	2,250.00		
<b>Health &amp; Hospital</b>				
Health & Hospital	1,1684.00	1,1219.00	465.00	

**COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES  
FISCAL YEAR END DECEMBER 31, 2019**

Title of Appropriation	Appropriation	Expended	Unexpended	Overage
<b>Welfare</b>				
Administration & General	8,700.00	2,009.01	6,690.99	
Assistance				
Sullivan County Nutrition	710.00	710.00		
<b>Culture &amp; Recreation</b>				
KLPA	1.00		1.00	
Recreation Department	1000.00	355.83	644.17	
Library	53,175.00	53,366.40		191.40
Patriotic Services	700.00	319.62	380.38	
<b>Conservation</b>				
Conservation Commission	875.00	500.00	375.00	
<b>Debt Service</b>				
Principal Long Term Debt	75,300.00	70,831.41	4,468.59	
Interest Long Term Debt	4,700.00	4,134.78	565.22	
<b>Total Operating Budget</b>	<b>1,406,551.00</b>	<b>1,274,116.33</b>	<b>164,513.45</b>	<b>32,078.78</b>
<b>Unexpended</b>	<b>164,513.45</b>			
<b>Less Overage</b>	<b>32,078.78</b>			
<b>Net Unexpended</b>	<b>132,434.67</b>			



New Hampshire  
Department of  
Revenue  
Administration

**2018**  
**\$22.65**

## Tax Rate Breakdown Springfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$810,161	\$204,289,492	<b>\$3.96</b>
County	\$583,564	\$204,289,492	<b>\$2.86</b>
Local Education	\$2,784,146	\$204,289,492	<b>\$13.63</b>
State Education	\$431,228	\$196,081,192	<b>\$2.20</b>
<b>Total</b>	<b>\$4,609,099</b>		<b>\$22.65</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$20,164	\$12,074,200	<b>\$1.67</b>
New London-Springfield	\$10,032	\$9,646,240	<b>\$1.04</b>
<b>Total</b>	<b>\$30,196</b>		<b>\$2.71</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,609,099
War Service Credits	(\$43,000)
Village District Tax Effort	\$30,196
<b>Total Property Tax Commitment</b>	<b>\$4,596,295</b>

 Stephan W. Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/2/2018
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New Hampshire  
Department of  
Revenue  
Administration

**2019**  
**\$21.99**

## Tax Rate Breakdown Springfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$905,715	\$209,386,513	<b>\$4.33</b>
County	\$595,471	\$209,386,513	<b>\$2.84</b>
Local Education	\$2,680,593	\$209,386,513	<b>\$12.80</b>
State Education	\$409,429	\$202,851,013	<b>\$2.02</b>
<b>Total</b>	<b>\$4,591,208</b>		<b>\$21.99</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$20,013	\$12,354,000	<b>\$1.62</b>
New London-Springfield	\$11,211	\$9,664,678	<b>\$1.16</b>
<b>Total</b>	<b>\$31,224</b>		<b>\$2.78</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,591,208
War Service Credits	(\$42,000)
Village District Tax Effort	\$31,224
<b>Total Property Tax Commitment</b>	<b>\$4,580,432</b>

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/14/2019
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**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2018**  
**and**  
**Independent Auditor's Report**

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2018**

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**TOWN OF SPRINGFIELD, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2018**

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EXHIBIT A  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2018

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,530,572
Investments	46,695
Taxes receivable, net	317,379
Accounts receivable	1,938
Prepaid expenses	11,340
Tax dedeed property	32,421
Total Current Assets	<u>1,940,345</u>
Noncurrent Assets:	
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>1,940,345</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB liability	6,949
Deferred outflows of resources related to net pension liability	120,251
Total Deferred Outflows of Resources	<u>127,200</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	23,931
Accrued expenses	12,879
Due to other governments	1,071,798
Current portion of notes payable	47,148
Total Current Liabilities	<u>1,155,756</u>
Noncurrent Liabilities:	
Notes payable	30,027
OPEB liability	55,449
Net pension liability	520,155
Total Noncurrent Liabilities	<u>605,631</u>
Total Liabilities	<u>1,761,387</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB liability	176
Deferred inflows of resources related to net pension liability	25,507
Total Deferred Inflows of Resources	<u>25,683</u>
<b>NET POSITION</b>	
Restricted	79,342
Unrestricted	201,133
Total Net Position	<u>\$ 280,475</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 586,756	\$ 3,155		\$ (583,601)
Public safety	476,987	12,506		(464,481)
Highways and streets	331,602		\$ 60,403	(271,199)
Sanitation	106,257	1,050		(105,207)
Health and welfare	14,053			(14,053)
Water distribution and treatment	2,385			(2,385)
Culture and recreation	79,890	9,497		(70,393)
Conservation	436			(436)
Interest and fiscal charges	2,050			(2,050)
Total governmental activities	<u>\$ 1,600,416</u>	<u>\$ 26,208</u>	<u>\$ 60,403</u>	<u>(1,513,805)</u>
General revenues:				
Property and other taxes				843,448
Licenses and permits				324,600
Grants and contributions:				
Rooms and meals tax distribution				68,457
State and federal forest land reimbursement				3,422
Interest and investment earnings				2,177
Miscellaneous				<u>72,787</u>
Total general revenues				<u>1,314,891</u>
Change in net position				(198,914)
Net position at beginning of year, as restated				<u>479,389</u>
Net position at end of year				<u>\$ 280,475</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,489,808	\$ 40,764	\$ 1,530,572
Investments	30,004	16,691	46,695
Taxes receivable, net	317,379		317,379
Accounts receivable		1,938	1,938
Due from other funds	3,055	9,794	12,849
Prepaid expenses	11,340		11,340
Tax decded property	32,421		32,421
Total Assets	<u>1,884,007</u>	<u>69,187</u>	<u>1,953,194</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 1,884,007</u>	<u>\$ 69,187</u>	<u>\$ 1,953,194</u>
LIABILITIES			
Accounts payable	\$ 23,931		\$ 23,931
Accrued expenses	12,879		12,879
Due to other governments	1,071,798		1,071,798
Due to other funds	9,794	\$ 3,055	12,849
Total Liabilities	<u>1,118,402</u>	<u>3,055</u>	<u>1,121,457</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property tax revenue	240,713		240,713
Total Deferred Inflows of Resources	<u>240,713</u>	<u>-</u>	<u>240,713</u>
FUND BALANCES			
Nonspendable	43,761	8,290	52,051
Restricted	62,989	8,063	71,052
Committed	67,138	49,779	116,917
Assigned	121,563		121,563
Unassigned	229,441		229,441
Total Fund Balances	<u>524,892</u>	<u>66,132</u>	<u>591,024</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,884,007</u>	<u>\$ 69,187</u>	<u>\$ 1,953,194</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C-1  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 591,024
Amounts reported for governmental activities in the statement of net position are different because:	
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	240,713
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	6,949
Deferred outflows of resources related to net pension liability	120,251
Deferred inflows of resources related to OPEB liability	(176)
Deferred inflows of resources related to net pension liability	(25,507)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Notes payable	(77,175)
OPEB liability	(55,449)
Net pension liability	<u>(520,155)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 280,475</u>

*See accompanying notes to the basic financial statements*



EXHIBIT D  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 871,790		\$ 871,790
Licenses and permits	324,600		324,600
Intergovernmental	132,282		132,282
Charges for services	10,385	\$ 10,819	21,204
Interest and investment income	1,759	418	2,177
Miscellaneous	77,601	190	77,791
Total Revenues	<u>1,418,417</u>	<u>11,427</u>	<u>1,429,844</u>
Expenditures:			
Current operations:			
General government	513,255		513,255
Public safety	228,864	8,123	236,987
Highways and streets	278,396		278,396
Sanitation	106,257		106,257
Health and welfare	14,053		14,053
Water distribution and treatment	2,385		2,385
Culture and recreation	79,890		79,890
Conservation	436		436
Capital outlay	334,175		334,175
Debt service:			
Principal retirement	62,825		62,825
Interest and fiscal charges	2,050		2,050
Total Expenditures	<u>1,622,586</u>	<u>8,123</u>	<u>1,630,709</u>
Excess revenues over (under) expenditures	<u>(204,169)</u>	<u>3,304</u>	<u>(204,169)</u>
Other financing sources:			
Proceeds from note issuance	140,000		140,000
Total other financing sources	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Net change in fund balances	(64,169)	3,304	(60,865)
Fund balances at beginning of year	<u>589,061</u>	<u>62,828</u>	<u>651,889</u>
Fund balances at end of year	<u>\$ 524,892</u>	<u>\$ 66,132</u>	<u>\$ 591,024</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D-1  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
For the Year Ended December 31, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (60,865)
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(28,342)
Proceeds from note payable issuances are other financing sources in the funds, but long-term debt issuances increase long-term liabilities in the statement of net position.	(140,000)
Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	62,825
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(13,572)
Net changes in pension	<u>(18,960)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (198,914)</u>

*See accompanying notes to the basic financial statements*

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2018

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

The accounting policies of the Town of Springfield, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Springfield, New Hampshire (the "Town") operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

***Fund Accounting***

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of governmental funds.

**Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance. The following is the Town's major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period has also been reported as deferred inflows of resources.

**2. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2018, the Town did not apply unassigned fund balance to reduce taxes.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2018 are recorded as receivables, net of reserves for estimated uncollectibles of \$11,000.

***Accrued Liabilities and Long-Term Obligations***

Except for the obligation for certain other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net 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 (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2018

***Fund Balance Policy***

As of December 31, 2018, the Town has not adopted a formal fund balance policy. Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Town segregates fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes by their providers through constitutional provisions or by enabling legislation. Restrictions may be changed or lifted only upon the consent of the external resource provider or enabling legislation.
- *Committed Fund Balance*: Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (Annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's action must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated and is available for any purpose; these amounts are reported only in the General Fund, except for any deficit fund balance of another governmental fund.

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications may be applied, committed resources are to be applied first, followed by assigned and unassigned. The Town has not adopted a minimum fund balance policy.

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 For the Year Ended December 31, 2018

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

*Capital Assets*

The Town has not implemented the capital asset provisions of GASB Statement 34, *Basic Financial Statements & Management's Discussion and Analysis for State and Local Governments*. GASB Statement 34 requires governments to report all capital assets, including infrastructure assets, in the government-wide statement of net position and, generally, report depreciation expense in the statement of activities. These provisions of GASB Statement 34 were required to be implemented by the Town during the year ended December 31, 2004.

The Town has been unable to estimate the historical value of its capital assets and the related accumulated depreciation on these assets, which is not in accordance with accounting principles generally accepted in the United States of America. GASB Statement 34 requires that all capital assets including infrastructure to be capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks), but must maintain infrastructure records effective January 1, 2004.

*Other Post-Employment Benefits*

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 5).

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 1,530,572
Investments	46,695
	<u>\$ 1,577,267</u>

Deposits and investments at December 31, 2018 consist of the following:

Deposits with financial institutions	\$ 1,577,263
Investments	4
	<u>\$ 1,577,267</u>

As of December 31, 2018, the Town has not adopted an investment policy limiting the types of investments for governmental funds. Responsibility for the investments of the Trust Funds is with the Board of Trustees.



**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 For the Year Ended December 31, 2018

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Currently, the Town and Trustees of Trust Funds do not have investment policies for assurance against custodial credit risk.

Of the Town's deposits with financial institutions at year end, \$1,010,537 was collateralized by securities held by the bank in the bank's name.

***Investment in NHPDIP***

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares and have been measured at amortized cost.

**NOTE 4--LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2018 are as follows:

	<u>Balance</u> <u>1/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2018</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Notes payable	\$ -	\$ 140,000	\$ (62,825)	\$ 77,175	\$ 47,148
Total governmental activities	<u>\$ -</u>	<u>\$ 140,000</u>	<u>\$ (62,825)</u>	<u>\$ 77,175</u>	<u>\$ 47,148</u>

Payments on the notes payable of the governmental activities are paid out of the General Fund.

***General Obligation Notes***

Notes payable at December 31, 2018 is comprised of the following individual issue:

<u>Description</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2018</u>
2018 Fire Truck	<u>\$ 140,000</u>	2.75%	2020	<u>\$ 77,175</u>

Debt service requirements to retire general obligation notes outstanding at December 31, 2018 are as follows:

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 For the Year Ended December 31, 2018

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 47,148	\$ 1,552	\$ 48,700
2020	<u>30,027</u>	<u>298</u>	<u>30,325</u>
Total Notes Payable	<u>\$ 77,175</u>	<u>\$ 1,850</u>	<u>\$ 79,025</u>

**NOTE 5—OTHER POST EMPLOYMENT BENEFITS**

*Plan Description*

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

*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 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. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

*Funding Policy*

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town’s contribution rates for the covered payroll of general employees and police officers were 0.30% and 4.10%,

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$5,710 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At December 31, 2018, the Town reported a liability of \$55,449 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0121 percent, which was an increase of 0.0037 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$19,282. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 325	
Net difference between projected and actual earnings on OPEB plan investments		\$ 176
Changes in proportion and differences between Town contributions and proportionate share of contributions	3,639	
Town contributions subsequent to the measurement date	<u>2,985</u>	
Totals	<u>\$ 6,949</u>	<u>\$ 176</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$6,773. The Town reported \$2,985 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2019	\$ 3,909
2020	(55)
2021	(55)
2022	<u>(11)</u>
	<u>\$ 3,788</u>

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2018

*Actuarial Assumptions*

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments 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 rates 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2018 was 7.25%. 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.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 For the Year Ended December 31, 2018

***Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Net OPEB Liability	\$ 57,712	\$ 55,449	\$ 49,111

**NOTE 6—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

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. All assets are held in a single trust and are available to pay retirement benefits to all members.

***Benefits Provided***

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

<u>Years of Creditable Services as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 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.

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 25.33% and 11.08%, respectively, for the year ended December 31, 2018. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2018 were \$46,788.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2018, the Town reported a liability of \$520,155 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0108 percent, which was an increase of 0.0004 percentage points from its proportion measured as of June 30, 2017.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

For the year ended December 31, 2018, the Town recognized pension expense of \$65,357. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between expected and actual experience	\$ 4,152	\$ 4,212
Changes of assumptions	35,997	
Net difference between projected and actual earnings on pension plan investments		12,037
Changes in proportion and differences between Town contributions and proportionate share of contributions	57,323	9,258
Town contributions subsequent to the measurement date	<u>22,779</u>	
Total	<u>\$ 120,251</u>	<u>\$ 25,507</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$94,744. The Town reported \$22,779 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

<u>June 30,</u>	
2019	\$ 35,936
2020	29,842
2021	5,419
2022	<u>768</u>
	<u>\$ 71,965</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments 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 rates 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.25%. 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 contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.



**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

***Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, 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 or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 692,071	\$ 520,155	\$ 376,085

**NOTE 7—COMPONENTS OF FUND BALANCE**

The Town's fund balance components are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>			
Prepaid expenses	\$ 11,340		\$ 11,340
Tax deeded property	32,421		32,421
Permanent funds - Principal		\$ 8,290	8,290
<b>Restricted for:</b>			
Library	62,989		62,989
Permanent funds - Income		8,063	8,063
<b>Committed for:</b>			
Expendable trusts	67,138		67,138
Police special details		11,732	11,732
Other special revenue funds		38,047	38,047
<b>Assigned for:</b>			
Designated for subsequent year expenditures	104,243		104,243
Encumbrances	17,320		17,320
<b>Unassigned</b>			
Unassigned - General operations	229,441		229,441
	<u>\$ 524,892</u>	<u>\$ 66,132</u>	<u>\$ 591,024</u>

**NOTE 8—RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes as follows:

Permanent funds - Principal	\$ 8,290
Permanent funds - Income	8,063
Library operations	<u>62,989</u>
	<u>\$ 79,342</u>

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
 For the Year Ended December 31, 2018

**NOTE 9—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$204,289,492 as of April 1, 2018) and are due in two installments on July 1, 2018 and December 13, 2018. Taxes which are paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Kearsarge Regional School District, Sullivan County, Eastman Village District, and New London-Springfield Village District, all independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire, which are remitted directly to the school district. Taxes appropriated during the year were \$3,215,374, \$583,564, \$20,164, and \$10,032 for the Kearsarge Regional School District, Sullivan County, Eastman Village District, and New London-Springfield Village District, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2018, the balance of the property tax appropriation due to the Kearsarge Regional School District is \$1,070,372 and is recognized as “due to other governments” in the financial statements.

**NOTE 10—INTERFUND BALANCES**

The Town has combined the cash resources of some of its governmental fund types. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Additionally, during the year, the General Fund collected funds on behalf of other nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. Interfund balances at December 31, 2018 are as follows:

		Due from		
		Nonmajor		
		General	Governmental	
		Fund	Funds	Totals
Due to	General Fund		\$ 3,055	\$ 3,055
	Nonmajor Governmental Funds	\$ 9,794		9,794
	Total	<u>\$ 9,794</u>	<u>\$ 3,055</u>	<u>\$ 12,849</u>

**NOTE 11—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2018, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker’s compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2018.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 12—COMMITMENTS AND CONTINGENCIES**

***Litigation***

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

**NOTE 13—RESTATEMENT OF NET POSITION**

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to the cost-sharing multiple employer defined benefit OPEB plan. The impact on net position as of January 1, 2018 is as follows:

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2018

	Governmental <u>Activities</u>
Net Position - January 1, 2018 (as previously reported)	\$ 514,493
Amount of restatement due:	
Deferred outflows related to OPEB	3,296
OPEB liability	(38,279)
Deferred inflows related to OPEB	<u>(121)</u>
Net Position - January 1, 2018, as restated	<u>\$ 479,389</u>

**NOTE 14—SUBSEQUENT EVENT**

In March 2019, the Town entered into a promissory note for the purchase of equipment totaling \$99,000. Monthly payments are \$2,918 at 3.90% interest through March 2022.

SCHEDULE 1  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 840,018	\$ 840,018	\$ 843,448	\$ 3,430
Licenses and permits	310,860	310,860	324,600	13,740
Intergovernmental	132,316	132,316	132,282	(34)
Charges for services	10,800	10,800	10,134	(666)
Interest income	2,000	2,000	1,893	(107)
Miscellaneous	4,000	4,000	1,692	(2,308)
Total Revenues	<u>1,299,994</u>	<u>1,299,994</u>	<u>1,314,049</u>	<u>14,055</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
General government	529,281	529,281	523,275	6,006
Public safety	243,331	243,331	228,864	14,467
Highways and streets	292,506	292,506	278,396	14,110
Sanitation	105,041	105,041	106,257	(1,216)
Water distribution and treatment	2,500	2,500	2,385	115
Health and welfare	21,533	21,533	14,053	7,480
Culture and recreation	1,701	1,701	1,176	525
Conservation	875	875	436	439
Capital outlay	516,333	417,333	334,175	83,158
<b>Debt service:</b>				
Principal retirement	61,568	61,568	62,825	(1,257)
Interest and fiscal charges	3,283	3,283	2,050	1,233
Total Expenditures	<u>1,777,952</u>	<u>1,678,952</u>	<u>1,553,892</u>	<u>125,060</u>
Excess revenues over (under) expenditures	<u>(477,958)</u>	<u>(378,958)</u>	<u>(239,843)</u>	<u>139,115</u>
<b>Other financing sources (uses):</b>				
Proceeds from note issuance	239,000	140,000	140,000	-
Transfers out	(58,584)	(58,584)	(51,930)	6,654
Total other financing sources (uses)	<u>180,416</u>	<u>81,416</u>	<u>88,070</u>	<u>6,654</u>
Net change in fund balance	(297,542)	(297,542)	(151,773)	145,769
<b>Fund balance at beginning of year</b>				
- Budgetary Basis	<u>769,931</u>	<u>769,931</u>	<u>769,931</u>	<u>-</u>
<b>Fund balance at end of year</b>				
- Budgetary Basis	<u>\$ 472,389</u>	<u>\$ 472,389</u>	<u>\$ 618,158</u>	<u>\$ 145,769</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**

**Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability**

For the Year Ended December 31, 2018

<u>Measurement Period Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2018	0.01211087%	\$ 55,449	\$ 256,826	21.59%	7.53%
June 30, 2017	0.00837185%	\$ 38,279	\$ 221,409	17.29%	7.91%
June 30, 2016	0.00791483%	\$ 38,316	\$ 200,562	19.10%	5.21%

*See accompanying notes to the required supplementary information*

SCHEDULE 3  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2018

<u>Year Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 5,710	\$ (5,710)	\$ -	\$ 254,901	2.24%
December 31, 2017	\$ 5,059	\$ (5,059)	\$ -	\$ 236,005	2.14%
December 31, 2016	\$ 4,931	\$ (4,931)	\$ -	\$ 212,935	2.32%

*See accompanying notes to the required supplementary information*

SCHEDULE 4

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**

**Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability**

For the Year Ended December 31, 2018

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2018	0.01080236%	\$ 520,155	\$ 256,826	202.53%	64.73%
June 30, 2017	0.01042547%	\$ 512,724	\$ 221,409	231.57%	62.66%
June 30, 2016	0.00897567%	\$ 477,290	\$ 200,562	237.98%	58.30%
June 30, 2015	0.00940403%	\$ 372,543	\$ 184,674	201.73%	65.47%
June 30, 2014	0.00887865%	\$ 333,268	\$ 178,959	186.23%	66.32%
June 30, 2013	0.00930392%	\$ 400,421	\$ 181,259	220.91%	59.81%

*See accompanying notes to the required supplementary information*



SCHEDULE 5  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2018

<u>Year Ended</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 46,788	\$ (46,788)	\$ -	\$ 254,901	18.36%
December 31, 2017	\$ 41,258	\$ (41,258)	\$ -	\$ 236,005	17.48%
December 31, 2016	\$ 37,156	\$ (37,156)	\$ -	\$ 212,935	17.45%
December 31, 2015	\$ 32,395	\$ (32,395)	\$ -	\$ 191,512	16.92%
December 31, 2014	\$ 29,766	\$ (29,766)	\$ -	\$ 181,651	16.39%
December 31, 2013	\$ 25,112	\$ (25,112)	\$ -	\$ 176,683	14.21%

*See accompanying notes to the required supplementary information*

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
 For the Year Ended December 31, 2018

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

*General Fund*

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures. General Fund budgetary expenditures and other financing uses were adjusted for budgetary transfers out and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 1,558,417	\$ 1,622,586
Difference in property taxes meeting susceptible to accrual criteria	(28,342)	
Non-budgetary activity	(76,026)	(78,714)
Budgetary transfers		51,930
Encumbrances - December 31, 2018		17,320
Encumbrances - December 31, 2017		<u>(7,300)</u>
Per Schedule 1	<u>\$ 1,454,049</u>	<u>\$ 1,605,822</u>

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund are as follows:

<b>Nonspendable:</b>	
Prepaid expenses	\$ 11,340
Tax deeded property	32,421
<b>Assigned:</b>	
Subsequent years' expenditures	104,243
<b>Unassigned</b>	
Unassigned - General operations	<u>470,154</u>
	<u>\$ 618,158</u>

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
For the Year Ended December 31, 2018

**NOTE 3—SCHEDULE OF CHANGES IN THE TOWN’S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS**

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

**NOTE 4—SCHEDULE OF CHANGES IN THE TOWN’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS**

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

*Changes in Actuarial Assumptions*

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2018

	Special Revenue Funds	Permanent Fund	Combining Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 24,411	\$ 16,353	\$ 40,764
Investments	16,691		16,691
Accounts receivable	1,938		1,938
Due from other funds	9,794		9,794
Total Assets	<u>52,834</u>	<u>16,353</u>	<u>69,187</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 52,834</u>	<u>\$ 16,353</u>	<u>\$ 69,187</u>
<b>LIABILITIES</b>			
Due to other funds	\$ 3,055		\$ 3,055
Total Liabilities	<u>3,055</u>	<u>\$ -</u>	<u>3,055</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Total Deferred Inflows of Resources	-	-	-
<b>FUND BALANCES</b>			
Nonspendable		8,290	8,290
Restricted		8,063	8,063
Committed	49,779		49,779
Total Fund Balances	<u>49,779</u>	<u>16,353</u>	<u>66,132</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 52,834</u>	<u>\$ 16,353</u>	<u>\$ 69,187</u>

SCHEDULE A-1  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2018

	Police Special Details Fund	Other Special Revenue Fund	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents		\$ 24,411	\$ 24,411
Investments		16,691	16,691
Accounts receivable	\$ 1,938		1,938
Due from other funds	9,794		9,794
Total Assets	<u>11,732</u>	<u>41,102</u>	<u>52,834</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 11,732</u>	<u>\$ 41,102</u>	<u>\$ 52,834</u>
LIABILITIES			
Due to other funds		\$ 3,055	\$ 3,055
Total Liabilities	<u>\$ -</u>	<u>3,055</u>	<u>3,055</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Committed	<u>11,732</u>	<u>38,047</u>	<u>49,779</u>
Total Fund Balances	<u>11,732</u>	<u>38,047</u>	<u>49,779</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,732</u>	<u>\$ 41,102</u>	<u>\$ 52,834</u>

SCHEDULE B

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**Governmental Funds - All Nonmajor Funds**

For the Year Ended December 31, 2018

	Special Revenue Funds	Permanent Fund	Combining Totals
Revenues:			
Charges for services	\$ 10,819		\$ 10,819
Interest and investment income	255	\$ 163	418
Miscellaneous	190		190
Total Revenues	<u>11,264</u>	<u>163</u>	<u>11,427</u>
Expenditures:			
Current operations:			
Public safety	8,123		8,123
Total Expenditures	<u>8,123</u>	<u>-</u>	<u>8,123</u>
Net change in fund balances	3,141	163	3,304
Fund balances at beginning of year	<u>46,638</u>	<u>16,190</u>	<u>62,828</u>
Fund balances at end of year	<u>\$ 49,779</u>	<u>\$ 16,353</u>	<u>\$ 66,132</u>

SCHEDULE B-1  
**TOWN OF SPRINGFIELD, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2018

	Police Special Details Fund	Other Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Charges for services	\$ 10,819		\$ 10,819
Interest and investment income		\$ 255	255
Miscellaneous		190	190
Total Revenues	<u>10,819</u>	<u>445</u>	<u>11,264</u>
Expenditures:			
Current operations:			
Public safety	<u>8,123</u>		<u>8,123</u>
Total Expenditures	<u>8,123</u>	<u>-</u>	<u>8,123</u>
Net change in fund balances	2,696	445	3,141
Fund balances at beginning of year	<u>9,036</u>	<u>37,602</u>	<u>46,638</u>
Fund balances at end of year	<u>\$ 11,732</u>	<u>\$ 38,047</u>	<u>\$ 49,779</u>

**Town Clerk Report**  
**January 1, 2019 – December 31, 2019**

**Automobile Registrations:**

2047	Auto Permits	433,401.34
135	Titles	3,375.00
	<b>Total:</b>	<b>\$436,776.34</b>

**Dog Licenses:**

429	Dog Licenses	2,631.00
11	Dog License Late Fees	27.00
2	Civil Forfeitures	50.00
1	Duplicate Dog Tags	1.50
2	Dog License Transfers	3.00
	<b>Total:</b>	<b>\$2,712.50</b>

**Vital Statistics:**

5	Marriage Licenses	250.00
13	Marriage Licenses Copies	195.00
22	Birth Certificate Copies	335.00
6	Death Certificate Copies	85.00
	<b>Total:</b>	<b>\$865.00</b>

**Miscellaneous Fee:**

8	Certified Mailing Copies	56.00
4	UCC's	495.00
1	Town Check Lists	25.00
1	Statewide Check List	250.00
2	Returned Check Fees	50.00
	<b>Total:</b>	<b>\$876.00</b>



<b>Total Receipts Collected:</b>	<b>\$441,229.87</b>
<b>Less DMV Portion:</b>	<b>(99,396.34)</b>
<b>Less Dog License Sate Fees</b>	<b>(917.50)</b>
<b>Less Vital Statistics State Fees</b>	<b>(542.00)</b>
<b>Less Refunds/Credits</b>	<b>(59.00)</b>
<b>Total Town Clerk Receipts:</b>	<b>\$340,315.00</b>

Respectfully Submitted,  
Pixie B Hill, Town Clerk  
Maryanne Petrin, Deputy Town Clerk



### Tax Collector's Report

For the period beginning  and ending

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:  County:  Report Year:

#### PREPARER'S INFORMATION

First Name  Last Name   
Street No.  Street Name  Phone Number   
email (optional):



**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2018	Year: 2017	Year: 2016
Property Taxes	3110	\$212,806.80			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3180				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
		2018		
Property Taxes	3110	\$4,588,400.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$510.00		
Yield Taxes	3185	\$19,978.01		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
		2018	2017	2016	
Property Taxes	3110	\$2,328.77			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,259.95	\$12,333.46		
Interest and Penalties on Resident Taxes	3190				

<b>Total Debits</b>	<b>\$4,612,476.73</b>	<b>\$225,140.26</b>	<b>\$0.00</b>	<b>\$0.00</b>
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Credits				
Remitted to Treasurer	Levy for Year of this Report	2018	Prior Levies	
			2017	2016
Property Taxes	\$4,345,384.78	\$115,742.21		
Resident Taxes				
Land Use Change Taxes	\$510.00			
Yield Taxes	\$19,323.22			
Interest (Include Lien Conversion)	\$1,234.95	\$10,888.46		
Penalties	\$25.00	\$1,445.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$97,064.59		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies	
			2017	2016
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$245,564.99			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$654.79			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$221.00)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$4,612,476.73</b>	<b>\$225,140.26</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$245,998.78</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$133,639.09</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year: 2016
Unredeemed Liens Balance - Beginning of Year			\$67,159.21	\$48,412.55
Liens Executed During Fiscal Year		\$105,342.83		
Interest & Costs Collected (After Lien Execution)		\$1,553.96	\$7,919.24	\$16,454.34
<b>Total Debits</b>	\$0.00	\$106,896.79	\$75,078.45	\$64,866.89

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2018	2017	2016
Redemptions		\$24,350.84	\$24,556.70	\$35,743.13
Interest & Costs Collected (After Lien Execution) #3190		\$1,553.96	\$7,919.24	\$16,454.34
Abatements of Unredeemed Liens				\$2,624.83
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$80,991.09	\$42,602.51	\$10,044.59
<b>Total Credits</b>	\$0.00	\$106,896.79	\$75,078.45	\$64,866.89

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$245,998.78
Total Unredeemed Liens (Account #1110 - All Years)	\$133,639.09



**SPRINGFIELD (419)**

**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	Preparer's Last Name	Date
Pixie	Hill	Jan 8, 2020

**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.

*R. Hill* Tax Collector  
Preparer's Signature and Title

**TREASURER'S REPORT**  
**JANUARY 1, 2019 – DECEMBER 31, 2019**

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<b>Received from Tax Collector</b>	<b>\$4,702,196.42</b>
<b>Received from Town Clerk</b>	<b>341,833.50</b>
<b>Received from State of New Hampshire</b>	<b>142,078.80</b>
<b>2018 NH Forest Reimb received May 2019</b>	<b>3,753.40</b>

**Other Receipts:**

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Planning and Zoning Board Revenues	3,338.50
Police Department Revenue	95.00
Special Duty Payments	4,830.00
Sale/Rent Municipal Property	50,403.49
Interest on Investments	7,833.83
Refunds	2,534.90
Building and Other Permits	1,900.00
Other Miscellaneous Sources	121,367.82
Sunapee Transfer Station Tickets	670.00
<b>TOTAL OTHER RECEIPTS</b>	<b>\$192,973.54</b>

**TOTAL RECEIPTS** **\$5,382,835.66**

Cash on Deposit January 1, 2019	1,441,837.41
Receipts for 2019	<b>5,382,835.66</b>
Less Payments for 2019	<u>(5,305,266.75)</u>
<b>Cash on Deposit December 31, 2019</b>	<b>\$1,519,406.32</b>

Net Increase in Cash from Prior Year 77,568.91



**TREASURER'S REPORT**  
**January 1, 2019 – December 31, 2019**

**Special Funds**

Name of Funds	Beginning Balance	Deposits Transfers	Transfers/ Withdrawals	Interest	Ending Balance
Royal Arch	7,515.39	0	0	79.04	7594.43
Expendable Trust	3,054.54	0	0	32.11	3086.65
Conservation Comm.	6,362.84	0	0	66.92	6429.76
Fast Squad / Michael Wright Fund	812.66	0	0	8.55	821.21
CB Robinson	257.70	0	0	2.70	260.40
Recreation Facility Fund	6,103.68	0	4,549.00	40.75	1,595.43
Springfield Rec – Movie Night	113.37	0	0	1.20	114.57
C Anderson Fund	190.48	0	108.00	1.25	83.73
SRB Loan	99,000.00	0	99,231.33	231.33	0.00
Johnston Timber Tax Bond	1,395.25	0	0	8.81	1,404.06
Royal Arch – CD BHB	16,691.44	0	0	191.95	16,883.39
		Total	Special Funds		<b>38,273.63</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2020**  
**MS-9**  
**Springfield**

<b>Trustees</b>		
<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Susan Chiarella	Chairperson	3/8/2022
Joyce Guinther	Trustee	3/9/2021
Marla Binzel	Trustee	3/10/2020

<b>Ledger Summary</b>		
Number of Fund Records		74
Ledger End of Year Balance		\$101,088.64

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 27, 2020 by Marla Binzel on behalf of the Trustees of Trust Funds of Springfield.*



Report of Trust and Capital Reserve Funds

**Fund Name** 250th Celebration Town of Springfield **Date Of Creation** 12/18/2017 **Fund EOY Balance** \$79,900.76

**Type:** Expendable Trust **Purpose:** Celebration/Old Home Day **How Invested:** Checking Account  
(RSA 31:19-a)

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,400.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.85
Income	BOY Balance	Income	Expended	EOY Balance			
	\$48,898.74	\$61,905.54	\$35,304.37	\$75,499.91			

**Fund Name** Addison Cemetery Fund **Date Of Creation** 1/30/1900 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$86.93	\$1.98	\$0.00	\$88.91			

**Fund Name** Beal Cemetery Fund **Date Of Creation** 2/15/1901 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$86.93	\$1.98	\$0.00	\$88.91			

**Fund Name** Beatrice Hastings Cemetery Fund **Date Of Creation** 2/8/1985 **Fund EOY Balance** \$196.76

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$94.78	\$1.98	\$0.00	\$96.76			

**Fund Name** Bernard Rudner Cemetery Trust **Date Of Creation** 2/17/1959 **Fund EOY Balance** \$682.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$376.97	\$5.94	\$0.00	\$382.91			



Report of Trust and Capital Reserve Funds

**Fund Name** Bert Morgan Cemetery Fund **Date Of Creation** 12/10/1969 **Fund EOY Balance** \$170.70

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$94.21	\$1.49	\$0.00				\$95.70	

**Fund Name** Betsy Washburn Cemetery Fund **Date Of Creation** 1/30/1932 **Fund EOY Balance** \$94.51

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$43.52	\$0.99	\$0.00				\$44.51	

**Fund Name** Burham Cemetery Fund **Date Of Creation** 2/14/1912 **Fund EOY Balance** \$94.52

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$43.53	\$0.99	\$0.00				\$44.52	

**Fund Name** Burnham Cemetery Fund **Date Of Creation** 2/14/1912 **Fund EOY Balance** \$94.51

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$43.52	\$0.99	\$0.00				\$44.51	

**Fund Name** Burtel S. & John M. Philbrick **Date Of Creation** 7/1/1974 **Fund EOY Balance** \$188.91

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$86.93	\$1.98	\$0.00				\$88.91	



Report of Trust and Capital Reserve Funds

**Fund Name** C. C. Messer Cemetery Fund **Date Of Creation** 10/15/1921 **Fund EOY Balance** \$682.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$376.97	\$5.94	\$0.00				\$382.91

**Fund Name** Carl & Addie Philbrick Cemetery Fund **Date Of Creation** 11/23/1945 **Fund EOY Balance** \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** Cass Family Cemetery Fund **Date Of Creation** 12/31/1974 **Fund EOY Balance** \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** Charles Heath Cemetery Fund **Date Of Creation** 9/4/1970 **Fund EOY Balance** \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** Child's Cemetery Fund **Date Of Creation** 4/13/1895 **Fund EOY Balance** \$94.52

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.53	\$0.99	\$0.00				\$44.52



Report of Trust and Capital Reserve Funds

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Col. Richard Sanborn 11/10/1959 \$94.51

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.52	\$0.99	\$0.00				\$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Dallas & Hazel Patten 5/27/1997 \$381.18

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$177.22	\$3.96	\$0.00				\$181.18

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Davis Cemetery Fund 6/30/2000 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Edith Gardner Cemetery Fund 9/7/1939 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Fannie M. Heath Cemetery Fund 3/28/1928 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91



Report of Trust and Capital Reserve Funds

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Fifield Sanborn Cemetery Fund 10/25/1933 \$94.51

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
\$43.52 \$0.99 \$0.00 \$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Fowler Cemetery Fund 2/14/1903 \$100.93

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
\$40.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$40.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
\$60.14 \$0.79 \$0.00 \$60.93

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Fred Goss Cemetery Fund 3/24/1936 \$94.51

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
\$43.52 \$0.99 \$0.00 \$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Fuller Cemetery Fund 3/17/1894 \$94.52

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
\$43.53 \$0.99 \$0.00 \$44.52

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Geo Cross Cemetery Fund 1/16/1932 \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
\$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
\$86.93 \$1.98 \$0.00 \$88.91



Report of Trust and Capital Reserve Funds

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
George & B. J. Green		12/27/1981			\$1,540.52			
<b>Type:</b> Trust		<b>Purpose:</b> Library			<b>How Invested:</b> Savings Account			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$25.20	\$15.32	\$0.00	\$40.52				

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
George Philbrick Cemetery Fund		6/24/1959			\$188.91			
<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$86.93	\$1.98	\$0.00	\$88.91				

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Goodhue Cemetery Fund		2/13/1909			\$188.91			
<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$86.93	\$1.98	\$0.00	\$88.91				

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Harold & Cressa Ballard		6/2/1978			\$188.91			
<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$86.93	\$1.98	\$0.00	\$88.91				

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Harold Wheeler Cemetery Fund		12/31/1968			\$188.91			
<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$86.93	\$1.98	\$0.00	\$88.91				





Report of Trust and Capital Reserve Funds

**Fund Name** Heath Cemetery Fund **Date Of Creation** 1/8/1916 **Fund EOY Balance** \$487.28

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$283.32	\$3.96	\$0.00				\$287.28

**Fund Name** Henry Sanborn Cemetery Fund **Date Of Creation** 11/10/1959 **Fund EOY Balance** \$94.50

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.51	\$0.99	\$0.00				\$44.50

**Fund Name** Hilda Clough Cemetery Fund **Date Of Creation** 8/26/1956 **Fund EOY Balance** \$106.85

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$31.85	\$50.00	\$0.00				\$81.85

**Fund Name** James Hilburn Cemetery Fund **Date Of Creation** 9/25/1933 **Fund EOY Balance** \$159.61

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$88.22	\$1.39	\$0.00				\$89.61

**Fund Name** John & Bertena George **Date Of Creation** 7/26/1973 **Fund EOY Balance** \$487.27

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$283.31	\$3.96	\$0.00				\$287.27



Report of Trust and Capital Reserve Funds

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
John & Moses Noyes Fund 7/1/1936 \$94.51

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
 \$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
 \$43.52 \$0.99 \$0.00 \$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
John M Philbrick 9/24/1920 \$94.51

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
 \$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
 \$43.52 \$0.99 \$0.00 \$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Josie Philbrick Cemetery Fund 12/11/1981 \$217.87

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
 \$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
 \$115.89 \$1.98 \$0.00 \$117.87

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Julia Thompson Cemetery Fund 1/1/1956 \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
 \$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
 \$86.93 \$1.98 \$0.00 \$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Kaino K. Grance & Richard Brown 7/11/1975 \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment  
**Principal** **BOY Balance** **New Funds** **Unrealized Gains** **Realized Gains** **Cash Cap Gains** **Withdrawals** **EOY Fair Value**  
 \$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00  
**Income** **BOY Balance** **Income** **Expended** **EOY Balance**  
 \$86.93 \$1.98 \$0.00 \$88.91



Report of Trust and Capital Reserve Funds

**Fund Name** Katherine Morgan **Date Of Creation** 10/7/1979 **Fund EOY Balance** \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$86.93	\$1.98	\$0.00	\$88.91				

**Fund Name** Kimball - Hazeltine **Date Of Creation** 12/6/1924 **Fund EOY Balance** \$94.52

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$43.53	\$0.99	\$0.00	\$44.52				

**Fund Name** L.A. Colby Cemetery Fund **Date Of Creation** 1/3/1919 **Fund EOY Balance** \$215.80

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$95.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$118.92	\$1.88	\$0.00	\$120.80				

**Fund Name** Leon & Mildred Bowie **Date Of Creation** 5/19/2005 **Fund EOY Balance** \$1,303.75

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$283.93	\$19.82	\$0.00	\$303.75				

**Fund Name** Leon Tenney Cemetery Fund **Date Of Creation** 12/9/1936 **Fund EOY Balance** \$170.69

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>				
	\$94.20	\$1.49	\$0.00	\$95.69				



Report of Trust and Capital Reserve Funds

**Fund Name** Leonard Patten Cemetery Fund **Date Of Creation** 7/17/1963 **Fund EOY Balance** \$115.54

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$64.55	\$0.99	\$0.00				\$65.54	

**Fund Name** Marion & Harland Heath Fund **Date Of Creation** 10/2/1973 **Fund EOY Balance** \$682.91

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$376.97	\$5.94	\$0.00				\$382.91	

**Fund Name** Marshall Diggs Cemetery Fund **Date Of Creation** 10/14/1970 **Fund EOY Balance** \$487.28

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$283.32	\$3.96	\$0.00				\$287.28	

**Fund Name** Mary Heath Cemetery Fund **Date Of Creation** 10/2/1926 **Fund EOY Balance** \$188.91

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$86.93	\$1.98	\$0.00				\$88.91	

**Fund Name** Mason Family Cemetery Fund **Date Of Creation** 8/28/1981 **Fund EOY Balance** \$180.54

<b>Type: Trust</b>		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment			
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>	
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>	
	\$78.56	\$1.98	\$0.00				\$80.54	



Report of Trust and Capital Reserve Funds

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
McDaniel & Quimby 2/14/1912 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
McDaniel Cemetery Fund 2/15/1909 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Morgan Cemetery Fund 3/1/1909 \$94.52

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.53	\$0.99	\$0.00				\$44.52

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Nichols Family Cemetery Fund 6/6/1981 \$453.71

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$249.75	\$3.96	\$0.00				\$253.71

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Old Home Day Expendable Trust 5/1/2010 \$343.01

<b>Type:</b> Expendable Trust (RSA 31:19-a)		<b>Purpose:</b> Celebration/Old Home Day			<b>How Invested:</b> Checking Account		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$6,546.40	\$4,243.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,789.40
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$0.00	\$140.77	\$10,587.16				(\$10,446.39)



Report of Trust and Capital Reserve Funds

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Oren Heath Cemetery Fund 8/27/1927 \$94.51

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.52	\$0.99	\$0.00				\$44.51

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Oscar Clements Cemetery Fund 1/27/1954 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Paige Cemetery Fund 7/1/1898 \$146.75

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$85.56	\$1.19	\$0.00				\$86.75

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
Quimby Cemetery Fund 1/30/1900 \$188.91

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** **Date Of Creation** **Fund EOY Balance**  
R. Freeman Sanborn 10/28/1930 \$94.51

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Perpetual Care			<b>How Invested:</b> Common Investment		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.52	\$0.99	\$0.00				\$44.51



Report of Trust and Capital Reserve Funds

**Fund Name** Ruel & Grace Heath Cemetery Fund **Date Of Creation** 3/1/1944 **Fund EOY Balance** \$487.28

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$283.32	\$3.96	\$0.00				\$287.28

**Fund Name** Sanborn Cemetery Fund **Date Of Creation** 1/18/1927 **Fund EOY Balance** \$94.51

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$43.52	\$0.99	\$0.00				\$44.51

**Fund Name** Seely Philbrick Cemetery Fund **Date Of Creation** 8/3/1971 **Fund EOY Balance** \$487.28

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$283.32	\$3.96	\$0.00				\$287.28

**Fund Name** Soden & Metcalf Cemetery Fund **Date Of Creation** 10/1/1910 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** The Jackman - McDaniel Fund **Date Of Creation** 10/29/2018 **Fund EOY Balance** \$2,330.78

**Type:** Expendable Trust (RSA 31:19-a) **Purpose:** Maintenance and Repair **How Invested:** Checking Account

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$2,308.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,308.72
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$0.15	\$21.91	\$0.00				\$22.06



Report of Trust and Capital Reserve Funds

**Fund Name** Tiovo & Florence Oksa Cemetery Fund **Date Of Creation** 10/26/1970 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** Town Office Building **Date Of Creation** 3/25/1992 **Fund EOY Balance** \$406.99

**Type:** Trust **Purpose:** Maintenance and Repair **How Invested:** Savings Account

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$324.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$324.89
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$78.05	\$4.05	\$0.00				\$82.10

**Fund Name** W.Glen & Virginia Mathewson **Date Of Creation** 10/21/1973 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

**Fund Name** Waldo Chase Cemetery Fund **Date Of Creation** 2/5/1968 **Fund EOY Balance** \$487.28

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$283.32	\$3.96	\$0.00				\$287.28

**Fund Name** Warren Philbrick Cemetery Fund **Date Of Creation** 11/10/1959 **Fund EOY Balance** \$188.91

**Type:** Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Common Investment

<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91





Report of Trust and Capital Reserve Funds

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>		
Wesley Flanders Cemetery Fund		1/1/1969			\$188.91		
<b>Type: Trust</b>		<b>Purpose: Cemetery Perpetual Care</b>			<b>How Invested: Common Investment</b>		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>		
Wiggins Cemetery Fund		7/24/1913			\$682.91		
<b>Type: Trust</b>		<b>Purpose: Cemetery Perpetual Care</b>			<b>How Invested: Common Investment</b>		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$376.97	\$5.94	\$0.00				\$382.91

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>		
William & Jane Hill		4/30/1973			\$188.91		
<b>Type: Trust</b>		<b>Purpose: Cemetery Perpetual Care</b>			<b>How Invested: Common Investment</b>		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>		
Zellie & Anne Teeney Cemetery Fund		1/15/1963			\$188.91		
<b>Type: Trust</b>		<b>Purpose: Cemetery Perpetual Care</b>			<b>How Invested: Common Investment</b>		
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$86.93	\$1.98	\$0.00				\$88.91



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-10**

**Springfield**

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Susan Chiarella	Chairperson	3/8/2022
Joyce Guinther	Trustee	3/9/2021
Marla Binzel	Trustee	3/10/2020

**Ledger Summary**

Number of Fund Records	1
Ledger End of Year Balance	\$16,517.18
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 27, 2020 by Marla Binzel on behalf of the Trustees of Trust Funds of Springfield.*



Report of Common Fund Investments

Investment Name	Type				Shares	Total EOY Balance
TTF Cemetery Perpetual Trust Fund	Bank/Credit Union Account				0.00	\$16,517.18
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$8,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,290.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$8,062.90			\$164.28	\$0.00	\$8,227.18
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$8,290.00			\$0.00		\$8,290.00

## Town Property 2019

<u>Description</u>	<u>Map &amp; Lot</u>	<u>Acres</u>	<u>Land</u>	<u>Building</u>
Hogg Hill Turnaround	4-457-491A	.2	3,000	
Oak Hill Rd	7-838-498	.46	4,200	
Messer Cemetery	7-838-498A	.26	65,200	
Messer Hill Rd	8-013-503	.24	3,000	
Stoney Brook Rd	9-541-275	.16	87,700	15,400
Stoney Brook Rd	9-680-131	5.2	50,200	
Messer-Ray Land	11-450-503	10	18,000	
Society Lot	12-396-317	48	95,000	
Royal Arch Land	12-578-278	43.5	59,000	
Kolelemook Lot	23-827-503	.32	100,000	
Woodcrest Lot Beach	23-828-482	.24	154,800	
Town Beach	23-830-460	.19	150,400	
Recreation Facility	24-058-518	6.4	63,900	9,700
Fire/Highway Complex	24-107-532	8.7	129,900	276,200
Dartmouth Grant	27-170-395	.25	29,200	
New Cemetery	29-100-209	2.2	83,300	
Old Cemetery	29-132-166	2.06	82,700	
Kinsley Lot	29-132-209	80	136,500	
Town Office/Library	29-275-000	2.4	56,100	352,600
Town Hall	29-304-108	.92	51,100	363,200
Historical Museum	29-304-108			83,100
Old Highway Garage	29-304-108			19,300

Collins Park	29-317-088	1	4,100	
Recreation Park	29-325-068	.4	45,000	8,400
Main Street Lot	29-553-192	.25	34,200	
20 Glenwood Rd	31-200-393	2.44	17,000	
Winding Wood Rd	31-272-512	1.31	39,900	
15 Crestbrook Pl	31-352-393	3.1	25,800	
10 Brook Ridge Dr.	31-502-343	1.48	5,800	
Fowlertown Cemetery	32-000-000	1	71,800	
28 Winding Wood Rd	37-472-187	1.94	24,900	
40 Winding Wood Rd	37-490-318	4.26	24,000	
36 Winding Wood Rd	37-613-243	2.8	26,400	
Shad Hill Rd	41-652-272	51	65,400	
Off Prescott Hill	44-324-259	50	64,000	
Clay/Webster Lot	44-367-164	9	30,600	
Prescott Hill Rd	44-434-290	154	165,800	
McDonald/Knapp Lot	45-035-425	34.9	49,500	
Route 4A	48-158-600	.25	30,800	
<b>Total</b>	<b>37 Parcels</b>	<b>530.830</b>	<b>2,148,200</b>	<b>1,127,900</b>

## Springfield 250<sup>th</sup> Celebration Committee

The goals of the 250<sup>th</sup> organizing committee went well beyond celebrating a 250<sup>th</sup> anniversary of the granting of the Town of Protectworth's charter from the Governor of New Hampshire who represented the King of England in 1769. We explicitly wanted to celebrate our community and what we share in common (so critical in the global polarization we are faced with daily) – AND raise enough money to do something wonderful for the town.

After two years, some fifty community events, and well over two HUNDRED total meetings/commitments for the motivated and energized volunteers - Springfield's 250<sup>th</sup> Celebration officially closed on Dec 31<sup>st</sup> 2019 with a Meeting House ceremony that included the sealing of the 250<sup>th</sup> Time Capsule. *It is okay to take a moment to reflect on the scale of it all. Neighboring towns are still processing the scale of it, too.*

Special note to historians – the 250<sup>th</sup> Time Capsule is being secured in the Springfield Police Department Evidence Room. It is to be opened as part of the 300<sup>th</sup> Celebration!

As 2019 drew to a close, the officers of the Springfield 250<sup>th</sup> Celebration Charitable Trust (Don Hill, Pixie Hill, Poul Heilmann, Jim Bednar, Cune Bednar, Leigh Callaway, Angela MacCreighton and selectmen's representative Dick Hendl) closed the trust and produced a \$79,968.78 check for the two year proceeds of event revenue and charitable donations.

It is notable that the 250<sup>th</sup> Celebration Volunteers enjoyed tremendous support from the TOWN and its organizations - The Board of Selectmen, Springfield Town Office Staff, The Springfield Highway Department, The Springfield Police Department, The Springfield Fire Department, The Springfield Historical Society, The Springfield Conservation Commission, The Springfield Library, and The Springfield Garden Club. Local musicians performed concerts; The Mascoma Snow Travelers were on board, local businesses wrote checks but even more than that – opened their businesses for tours, held golf tournaments and so much more. Cutting Farm got us started by donating the 250<sup>th</sup> Wagon that was so visible for the entire two years. Many of us feel our forefathers and mothers were looking favorably upon us and doing what they could to help out with weather. The January 2019 Party and Fireworks took place on a mild evening with no precipitation and no wind. Lake Kolelemook was snow covered a week before the scheduled skating party – and volunteers used tractors to clear an area - BUT Mother Nature cooperated and the lake was frozen and clear for the February 2019 event – which almost never happens. The 2019 Golf Tournament took place on a rainy September Saturday ... which cleared prior to the shotgun start. The rededication of the Meeting House took place in September 2019.

While the Meeting House is on the historic register there was no plaque. Thanks to the efforts of the 250<sup>th</sup> and the Springfield Historical Society a plaque was produced and unveiled at the rededication. With various state dignitaries represented a proclamation was read:

*NEW HAMPSHIRE STATE SENATE*



*A RESOLUTION RECOGNIZING*

*The Town of Springfield's 250th Anniversary*

*WHEREAS, this small town of roughly 1,300 residents planned and executed a two-year celebration with monthly events to commemorate 250 years of their history and raised over \$75,000 for an ADA lift for the Town's Historic Meeting House; and*

*WHEREAS, Springfield's strong commitment to conserving lands has protected roughly 11,000 of its 27,914 total acres; and*

*WHEREAS, in 1910 The Town dedicated the Soldiers' Monument in Old Pleasant View Cemetery to memorialize the 27 Revolutionary War soldiers, 19 War of 1812 military, 73 War of the Rebellion soldiers, 2 in the calvary, 12 in heavy artillery, 5 in the veteran reserve corps and 1 U.S. sharpshooter; and*

*WHEREAS, a Springfield native is on the list of the highest and most prestigious military award, the Medal of Honor, for George M. Lovering in 1891, during a momentary confusion in the ranks caused by other troops rushing upon the regiment, this soldier, with coolness and determination, rendered efficient aid in preventing a panic among the troops; and*

*WHEREAS, the spectacular interlocked moose known as Forever Locked, or The Battling Bull Moose of Fowlertown, were discovered in 2003 in the Gile Forest near the early Springfield settlement known as Fowlertown.*

*Now, therefore, the New Hampshire Senate recognizes Springfield, New Hampshire on its 250<sup>th</sup> Anniversary and extends its best wishes for continued success as a wonderful community to be a part of*

*Ruth Ward*

*Sen. Ruth Ward  
Senate District 8*

*Dated: September 7, 2019*



All those events raised a substantial sum of money – true. We also made sure to have a significant number of free events and events where donations were welcomed but not necessary. There was also a group of supporters who wrote checks – accounting for over \$50,000 of the total \$115,000+ that was raised. ANOTHER resource was the Old Home Day Committee. They had the foresight to start socking away Old Home Day proceeds for a decade – to be prepared to pay for fireworks in 2019. The 250<sup>th</sup> paid for the January 2019 fireworks – and the Old Home Day resources paid for the July fireworks. The merchandise sales basically broke even. We invested in high quality items and put that gorgeous 250<sup>th</sup> logo designed by Sara Ellis everywhere we could. The volunteers still tend to smile whenever they come across someone wearing a t-shirt or hoodie with the 250<sup>th</sup> logo. We hope you do, too.

The two year fundraising goal rallied around a lift for the Historic Springfield Meeting House. In January 2020, the Springfield Board of Selectmen held a public hearing on the matter. With universal support of all attending the public hearing - the Selectmen unanimously accepted the 250<sup>th</sup> Celebration donation: \$7600 as a best guess estimate to make the Town whole for expenses incurred as a result of the 250<sup>th</sup> activities – and the remainder to purchase and install a lift in the Meeting House in 2020.

It is our collective hope that the energy exhibited over these two years will find new community goals rather than merely fading away. On behalf of the positively amazing 250<sup>th</sup> Volunteers and the Officers of the 250<sup>th</sup> Celebration Trust,

Don Hill, Chair





## **AUSBON SARGENT LAND PRESERVATION TRUST**

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### **2019 Annual Report for the Town of Springfield**

The mission of the Ausbon Sargent Land Preservation Trust (Ausbon Sargent) is to protect the rural landscape of the twelve towns of the Mt. Kearsarge/Ragged/Lake Sunapee region. This area comprises the towns of Andover, Bradford, Danbury, Goshen, Grantham, New London, Newbury, Springfield, Sunapee, Sutton, Warner and Wilmot. Since our founding in 1987, Ausbon Sargent has completed 150 projects and protected 11,855 acres – including sixteen working farms and over eight miles of lake frontage. All of these conservation lands must provide for some public benefit and two-thirds of these properties offer public access.

Quality of life is very important to the residents of New Hampshire and the state consistently ranks in the top ten as one of the best places to live in the United States. Contributing to this ranking are our clean water, scenic places and outdoor recreation. Open spaces also contribute significantly to the economic well-being of the State and our communities.

During 2019 Ausbon Sargent completed 3 projects representing just over 381 acres in the towns of Sunapee and Sutton. In early 2020, additional projects in the towns of Grantham, Wilmot, Bradford, Andover, Warner, Sunapee and New London will close and/or progress towards closure. Our website ([www.ausbonsargent.org](http://www.ausbonsargent.org)) indicates which of the land trust's protected properties have trails open to the public for hiking, cross-country skiing and snowshoeing, and includes both trail maps and driving directions. For information on all of Ausbon Sargent's protected properties, please visit our website, and join our email list. Find us on Instagram, and be sure to "Like" us on Facebook!

2019 began with a snowshoe hike in Grantham on the Sawyer Brook Headwaters property and returned to the same property in August for one of our popular Dragonfly Walks. A second Dragonfly Walk was held at the Esther Currier Low Plain Natural Area in New London. Also, in New London, a full moon snowshoe hike was held on the popular Clark Lookout Trail, yielding an

amazing view from the top. Other traditional hikes were held in Bradford at the Bradford Bog, in Goshen on the “Wayne’s Woods” property, and from “Coco’s Path” to the “Spofford” property in New London. We collaborated with the Abbott Library in Sunapee for a birding presentation and hike on the Frank Simpson Reserve. In addition to our ever-popular fundraising events such as the Progressive Dinner in July and the Holiday Party in December, we held workshops on conservation options for landowners, and on becoming an easement monitor. A presentation on Black Bear behavior, featuring world-renowned speaker and expert, Ben Killham, was a popular event, drawing over 180 people. As you can see, we offer many opportunities to get out to learn, hike, and get involved in our mission to protect the rural landscape of our region. We hope you will all come out at some point to take advantage of our workshops, or to experience the beauty of some of these special places for yourselves.

Ausbon Sargent is pleased to have over 200 volunteers providing year-round support for easement monitoring, committee assignments and clerical work. This June, we hosted a Volunteer Recognition Party at the Lake Sunapee Protective Association’s Knowlton House in Sunapee Harbor as a thank you to these loyal and talented volunteers. We are grateful to have so many giving members who provide financial support and the countless hours which have assured our success. If you would like to join us in our work to protect these special places, there are many ways to get involved: you could become a conservation easement donor, volunteer your time to the organization, encourage the town officials throughout our twelve town region to conserve our rural character by supporting land conservation, and if you are not already, please consider becoming a member of Ausbon Sargent.

It has always been a pleasure to work with the Town of Springfield and the Springfield Conservation Commission. We look forward to future events, collaborations and land projects in Springfield!

Respectfully submitted,  
***Deborah L. Stanley***  
Executive Director

**Board of Trustees**

<i>Lisa Andrews</i>	<i>Frances Harris</i>
<i>Aimee Ayers</i>	<i>Jeff Hollinger</i>
<i>Sheridan Brown</i>	<i>Deborah Lang</i>
<i>Kathy Carroll</i>	<i>Jim Owers</i>
<i>Laurie DiClerico</i>	<i>Mike Quinn</i>
<i>Susan Ellison</i>	<i>Steve Root</i>
<i>Ginny Gwynn</i>	<i>Bob Zeller</i>

**Staff**

**Executive Director**

*Deborah Stanley*

**Land Protection Specialist/Stewardship Manager**

*Andy Deegan*

**Operations Manager**

*Sue Ellen Andrews*

**Development and Administrative Coordinator**

*Kristy Heath*

**Bookkeeper**

*Patsy Steverson*

**Communications Coordinator**

*Peggy Hutter*

## **Baptist Pond Protective Association**

This year Baptist Pond reported ice out on April 23, almost one week later than the previous year (April 17 in 2018). The loons came and went throughout the summer but did not nest. A heron or two frequented the shallows near the inlets of Stoney Brook and McAlvin Brook; ducks and ducklings paddled along the shoreline, and occasionally a few Canadian geese splashed down for a short visit.

On June 12, July 18, and August 20 volunteers collected water samples, which were analyzed at NHDES's satellite Water Quality Lab at Colby-Sawyer. Given its proximity to direct runoff from I-89, Baptist Pond remains concerned about the effects of chloride on water quality and aquatic life; conductivity levels have remained consistently higher than the state median. Chloride samples, taken this year during the summer testing months from the epilimnetic layer (upper water layer), show that chloride concentration in the pond remains high. Total phosphorus levels fall within the average range.

The Association is also happy to be working with the Lake Sunapee Protective Association (LSPA), which is now updating the old Watershed Management Plan of

2008. One main focus of the new 2020 plan is on phosphorus, in particular on identifying ways “to reduce current and future phosphorus loading into Lake Sunapee and to avoid a decline in water quality.” That means paying attention to sources of phosphorus in all water bodies throughout the watershed. Members of our Association have been exploring with the LSPA watershed team possible ways that we might mitigate the impact of phosphorus runoff in specific areas where it is known to enter the pond.

Our annual meeting this year is scheduled for early August. Friends and neighbors are welcome to attend. For further information please contact me or other association members on the pond.

Respectively submitted on behalf of the  
Association,  
Perry Hodges, president

## **Report of the Springfield, NH Cemetery Commission; 2019**

During 2019, the Springfield Cemetery Commission met one Tuesday each month from March until November. George McCusker served as the Selectboard representative and most months, Peter Abair represented the Springfield Highway Department. Curtis Huff mowed and maintained Pleasant View for the town this year and he attended two meetings.

Because 2019 was the town's 250<sup>th</sup> birthday, two May events explored the history of two town burial grounds. On May 18<sup>th</sup>, Daphne Klein led a well-attended walk to Fowlertown on the north side of Route 4A. The trip's turning point was the Fowlertown cemetery, a first visit for many of the attendees.

Tamara and Ken Butcher organized the May 26 Memorial Day service. Following this event's music, speeches and flag decoration, an informal hunt, sponsored by the Cemetery

Commission, took participants through the graves at Old Pleasant View. Featured stops were the Medal of Honor recipient's memorial and the Soldiers' Monument. Founding families, veterans, women and other notables rounded out the tour. Leaflets outlining the guided tour remained at Old Pleasant View during the summer months for interested people to follow.

As always, Pleasant View needed spring repairs. Pete Abair and his crew tended to grading the roadways before Memorial Day. Later in the season, Kai Nalenz of New England Gravestone Repair was able to fix several broken gravestones and straighten others, but the long winter did more damage than he could remedy this year. A grave stone repair professional will need to return to Pleasant View again in 2020. Lichens covered many stones, so efforts to do our own stone cleaning began in 2019, with two sessions.

Few emergency maintenance projects arose this year, so the Commission is

pleased to report that the 2019 cemetery expenditures remained well within the budgeted amount (\$12754).

The Springfield Garden Club placed seasonal flowers around the flag pole during the season. The Cemetery Commission wishes to thank them and all townspeople who visited the town's cemeteries. We are fortunate to have energetic employees and volunteers to help maintain our graveyards.

Respectfully submitted,

Annette Granger, Chair  
Dale Milne, Commissioner  
Richard Petrin, Commissioner

### **Internments 2019**

Muriel Tinkham  
Kneiland Wheeler



## **2019 Conservation Commission Report**

The Springfield Conservation Commission undertook a number of projects this year to fulfill its mission which includes protecting and preserving natural resources, providing educational programs and hikes, and managing town lands.

The Commission hosted a series of four hikes as part of the 250<sup>th</sup> Celebration events. The first was a winter hike to the Brooks lot in March, followed by a hike in May to Fowlertown. In September, the Commission led a hike on the Loop Trail that the CC members had cleared and marked on the Kinsley lot. The final hike was to the Royal Arch in October, starting at Rt 114 and finishing at Twin Lake Villa; everyone who participated was treated to a spectacular view of the fall foliage.

In May, in coordination with the Garden Club, the Commission sponsored the annual Green-Up day. The Commission thanks all the volunteers who gathered and bagged trash along roads in Springfield, and also extends thanks to the Highway Department for their assistance with this project.

A member of the Commission assisted Dode Gladders (Sullivan County Extension Forester) in setting out emerald ash borer traps on the MacDonald Knapp lot. The good news is that no emerald ash borers were collected.

The Commission presented a proposal to the Selectmen regarding plans for Collins Park that had been developed during a meeting with representatives from the 250<sup>th</sup>

Committee, the Historical Society and the Garden Club. The proposal includes near term goals (clearing underbrush to enhance visibility of the Meeting House from 114, removing/killing invasive species, building simple walking bridges across the wet spots), as well as potential long term goals such as stairs from Main St. to the Grist Mill site and a bridge from the Meeting house parking lot to the Grist Mill site. The Commission organized 3 workdays, one each in June, September and October, to begin the task of clearing the underbrush from the park. The Commission thanks the volunteers who participated in these workdays, and is especially grateful to the Highway Department for chipping all of the brush that was brought out to the roadside.

Old Home Day provided an opportunity for the Commission to host a booth with information and examples of invasive species. Materials were also handed out for the Cemetery Commission and Ausbon Sargent Land Preservation Trust. Northern bayberry bush plants were given out to those interested in planting them at home.

The Commission has purchased a root wrench, which can be used to remove small shrubby invasive plants. The wrench is available for sign out at the library. Information about how to use it and how to identify invasive species can be found by following links on CC website. Since its placement in the library in October, the wrench has been in high demand. The Commission is pleased that the residents are actively taking steps to rid their properties of invasive species.

An Invasive Plant Subcommittee, comprised of Marla Binzel, Emily Cleaveland and Pixie Hill from the Garden Club was formed by the Commission. It is anticipated that this coming year, this subcommittee will begin developing plans for both educational activities and additional eradication efforts.

January 2<sup>nd</sup>, 2020, Bruce Allen announced that he and his wife would be resigning their positions on the Commission because they are moving from Springfield. The remaining Commission members want to thank Bruce and Patricia for their many years of dedicated service on the Commission. Both became alternate members of the Commission in 2010, and Bruce took on the role of Chair in 2012. Both Bruce and Patricia brought specialized technical knowledge to the Commission. Bruce's training in Ecology, Wetlands and Forestry was a perfect match for his role on the Commission and will be sorely missed. Patricia's research as an aquatic toxicologist enabled her to provide a unique perspective to water quality issues. Both Bruce and Patricia were generous with their time and participated in most every Commission event. Many residents have native shrubs and trees in their yards that started as seedlings that the Allen's potted up from the State Nursery and gave away at the Commission's Old Home Day booth.

Respectfully submitted: Marla Binzel, Tim Frasier, Ken Jacques, Daphne Klein, Emily Cleaveland, Dan Saulnier, Jane Seekamp, and George McCusker (Selectmen's Representative).

# KEARSARGE AREA COUNCIL ON AGING, INC.

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## 2019 Annual Town Report

Established in 1992, the Kearsarge Area Council on Aging (COA) has become an important social service organization dedicated to meeting the needs of our communities' seniors, and their families, friends, and neighbors. The mission of COA is to promote, develop, and reinforce programs that support and enhance the health, well-being, dignity, and independence of older people in the nine towns we serve in the greater Kearsarge area.

COA is a focal point for many area adults who depend on us to help support their independence, help them find their sense of purpose, and provide the opportunity for seniors to help seniors through our many volunteer opportunities.

2019 was another transformational year for COA, as we made major progress in completing our strategic plan. This was our third year of our current plan and we are nearing completion. April 2019, we relocated our staff to the upstairs of our building to optimize the space for programming and services. This was the most cost-effective way to enhance our space. We have begun addressing our HVAC needs. We painted our building and paved our driveway. Our goal is to meet the emerging needs of our seniors.

Perhaps the most critical service we provide is our transportation program. We provide safe transportation, door to door, as far north as Dartmouth-Hitchcock Medical Center and as far south as Concord Medical Center. We currently have 61 volunteer drivers and 143 transportation clients. Last year, we provided 753 rides, covering more than 27,000 miles, with our drivers logging 1,604 hours. We service seniors, without regard to race, gender, disability\*, religion, or financial capacity to obtain needed services. (\* in cases where riders require substantial assistance, such as wheelchair bound clients, where we cannot properly transport them, so we do our best to refer those riders to pay-for-service providers.)

COA's program numbers continued to be impressive in 2018(2019 data not yet available). We provided more than 60 exciting and vibrant programs, services, and activities for our more than 2,300 members, evidenced by more than 15,000 participation units. (Participation units are defined as the number of times a person engages with COA's programs, services, and/or activities.)

We continue to run the second largest free mobility lending program in the state. We are proud to be able to help our friends and neighbors with durable medical equipment.

We remain grateful for our town partners, volunteers, members, donors, business sponsors, and staff for their help and support what continues to lead to high levels of health and well-being for its senior neighbors.

Respectfully submitted,  
Kelley F. Keith, BA, MS  
Executive Director

## **Springfield Fire & Rescue 2019**

Springfield Fire Rescue had 140 calls for service in 2019. 2019 also saw us take delivery of our new MSA G1 self-contained breathing apparatus. These new packs have significant technological upgrades over our old SCBA.

As we do every year, we take this time to thank those departments who provided mutual aid to us in 2019. We thank the towns of Grantham, New London, Enfield, Canaan, Sunapee and any of those that we missed. We also would like to thank New London Ambulance, Lebanon Ambulance and Enfield Ambulance for providing ambulance coverage. We thank Hanover Regional Communications Center for their outstanding service. Most of all we would like to thank the community of Springfield and the greater upper valley for your continued support. We at Springfield Fire Rescue look forward to providing professional emergency services to Springfield and the surrounding community in the future.

We are always looking for volunteer firefighters and EMTs for the department. Applications can be picked up from the fire station every Tuesday at 7:00PM, no experience necessary. We are also looking for members for our Explorer program. This is an excellent opportunity for high school students to gain experience in the emergency services while giving back to the community. Again, applications can be picked up at the fire station on Tuesday nights.

## 2019 Call Summary

### Call Summary

140 Total

64 Medical Emergencies

18 Service Calls

17 Structure Fires

8 Transportation Accidents

5 Unauthorized Burning

3 Hazardous Conditions (No Fire)

3 Chimney Fires

2 Car Fires

Submitted By

LT/AEMT Ray Abair





## **TOWN OF SPRINGFIELD GARDEN CLUB 2019**

The Garden Club continues to plan and implement projects to enhance the beauty of our Town. All of the flower gardens and barrels you see around Town are completely funded by the Club and the work to plant and maintain everything is carried out by our members. Additionally, the Club continues to provide plantings for the Cemetery in time for the Memorial Day and Veterans Day celebrations.

The marquee signs in front of the recreation field were finally replaced and reconstructed. The cost for this was split between the Garden Club and the Town. Thanks to Peter Maurer and Paul Seyfried for their work on this project.

The club meets approximately once a month during the growing season with additional work sessions planned as needed. In addition to hosting several fund-raising (now famous!) pie sales, the Club joined efforts with the 250 Celebration and hosted its fourth annual Wreath sale at the December 2019 Craft Fair. The Wreath sale was a huge success. Cutting boughs and making wreaths is quite an endeavor and many thanks go to those who made it happen.

Please watch the marquee in front of the recreation field for upcoming events including a spring and fall pie sale typically held prior to Dinners held at the Town Hall.

The Garden Club is very thankful to the many towns' people who have contributed time, effort and goods. We always welcome new members, donations and look forward to continuing our efforts to beautify our very special Town. If you are interested in helping or getting involved, please contact either Susan Chiarella at 717-2222 or Pixie Hill at 727-8113

Respectfully submitted,

Susan L. Chiarella, President

## 2019 Road Agent Report

The winter of 2019 was up and down as far as the temperatures went. This made for a messy and early spring. Mud season came early and didn't want to leave us. In order to manage the mud on the back roads we had to put quite a bit of gravel on them.

Once mud season passed, it was time to work on some much-needed Summer Projects. As with every winter and spring that comes and goes, there is a lot of clean up left in its path. One of the projects first and foremost on my list in lieu of the 250<sup>th</sup> Old Home Day Celebration that was to be held in the summer was to get the old V-Plow in the Shop and restore it. From the research that I had done it appears as though the V Plow had been used in the 1960s. We made some repairs to it to try and get it as close to its original state as we could. We sanded it all down, repainted, and lettered it to be displayed in time for the Old Home Day Celebrations. I was very pleased with the way that it turned out and have since received many compliments on the way it looks.

In the spring of 2019, Curt Huff was hired part time as a third employee of the highway department. He was hired to maintain all the cemeteries in town.

This Summer I was able to get a lot of much needed ditching done as well as graveling quite a few of the roads in town.

I was able to get Shad Hill prepped for paving, as well as the Golf Course and Twin Lake Villa. In August I was down a full time Employee, which just left me and my part time employee Curt. Due to other priorities and Old Man Winter showing its face a little early the paving, unfortunately, did not get done.

In October, we hired Troy Traegde. Troy comes from an extensive mechanic background, as well as he is no stranger to equipment. This makes it nice when having to work on the town trucks as well as the equipment. Troy is a very quick learner and has done a fantastic job plowing as well as any other duties assigned to him. I am very pleased.

Now the year 2020 has arrived. It doesn't even seem possible. Once winter and spring has come and gone and the normal clean-up is under way my plan is to pave the roads mentioned above that didn't get paved last year as well as Nichols Hill Road and Cemetery Road. I would also like to get some more graveling done on some of the other back roads in town.

In closing my report there are a few people I would like to mention. First and foremost, I would like to Thank Curt for all his hard work he did with the cemeteries as well as stepping in and helping with whatever needed to be done when I lost an employee. I would like to Thank Edward Abair for always filling in, no matter the season, to work and help as needed.

I would also like to extend many thanks to the office staff as well as the police department. Collectively I feel they all play an important part in making my job a bit easier for me to be more successful in keeping the roads in the best condition they can be for the residents.

Many Thanks to all,

Sincerely,

Your Road Agent,

Peter Abair



## **Springfield Historical Society**

**2019**

2019 marked the official 250<sup>th</sup> anniversary of our wonderful town of Springfield, and our historical society took an active role in the festivities. For the April 6<sup>th</sup> “Tea Party and Historical Display”, Vice President Jim Bednar set up a fabulous display of old photographs and artifacts from the historical museum, covering not only the side walls and tables, but also the rear of the meetinghouse hall. People spent hours enjoying the display. We also hosted the “Chat around the Cracker Barrel” on April 13<sup>th</sup> and participated in the “Town Tour” on May 11<sup>th</sup>.

On Old Home Day on July 13<sup>th</sup>, our society once again sponsored Ramble Round the Lake. The event was organized this year by Jim Bednar, Peter Keene and Steve Klein and was a big success. Donations to the event go to our scholarship fund to benefit high school graduates from Springfield. This year’s scholarship recipients were Brendan Akpan, University of New Hampshire and Reilly Moskalenko, Johnson and Wales University. Our society also entered a float in the Old Home Day parade. Our float featured the Old General Store and won 1<sup>st</sup> prize for theme presentation.

In honor of the 250<sup>th</sup> anniversary, our society published two special edition newsletters in addition to our usual mailings. All were printed in full color for the occasion. The first was entitled “The Last 50 Years” and the second, which went out in April, featured the E. Howard Clock, a gift to Springfield

from Clarence D. Collins which has been restored by Leigh Callaway. Leigh has also restored the bell atop the meetinghouse, and it rings once again.

Programs we have presented to the public this year are as follows:

July 11<sup>th</sup> “Robert Rogers of the Rangers” with historian George Morrison, presenter.

September 7<sup>th</sup> “Celebrating Springfield Meetinghouse and It’s Role in Colonial Times” Paul Wainwright, presenter.

October 10<sup>th</sup> “Capital Crime of Witchcraft”, Margo Burns, presenter.

The Historical Museum was very active this summer with many visitors drawn in as the 250<sup>th</sup> celebration continued. An official plaque placing the Town Meetinghouse on the National Register of Historical Places by the US Department of Interior, has been mounted on the front of the meetinghouse and was donated anonymously by members of our society.

Board Members of Springfield Historical Society are as follows:

President: Donna Denniston  
Vice President: James Bednar  
Secretary: Gregory Bruss  
Treasurer: Brandt Denniston  
Society Board Members: Trudy Heath,  
Janet LeBrecht, Pixie Hill

Donna Denniston, President



Dear Friends:

On behalf of the staff and volunteers of Lake Sunapee Region VNA & Hospice (LSRVNA), thank you for the opportunity to provide home health, hospice, personal care and community health programs in Springfield. Our core mission to provide care in home and community settings and enable people to stay in their homes for as long as possible has not wavered even as health care continues to change and become more complex. In 2019 LSRVNA continued to provide comprehensive services, regardless of individual insurance coverage or ability to pay, in Springfield and in more than thirty other local towns. Because our population continues to age rapidly the demand for our vital care is only increasing. At the same time the available workforce is shrinking. This “perfect storm” requires us to dedicate significant resources to recruit and retain quality staff in order to meet the growing need in this highly competitive environment. Put simply, our most precious resource is our people - the dedicated caregivers who strive to improve lives 365 days a year. I am proud to report that, for the 12-month period ending September 30, 2019, LSRVNA served residents of Springfield in the following ways:

- ✚ Provided nursing, therapy and in-home supportive care to 39 residents;
- ✚ Provided free or reduced fee in-home nursing, therapy and social work visits to residents. Visits were also provided under various Medicaid programs (NH Medicaid reimburses at less than 60% of visit costs);



- ✚ Residents received visits through our hospice program and were able to live their life as they wished at home. Their families are provided 14 months of bereavement support and counseling after the death of their loved one, at no cost;
- ✚ Residents benefited from our Palliative Care program, overseen by a physician and dedicated to specialized care that focuses on the navigation of chronic or serious illnesses with an emphasis on symptom management and personal goals;
- ✚ Residents utilized our foot care, flu and blood pressure clinics as well as bereavement and other support groups;
- ✚ Residents attended our *Good Day Respite* program, offering socialization for individuals with mild to moderate Alzheimer's and other forms of dementia or memory loss.
- ✚ Residents benefited from our "Ounce of Prevention" program, which offers free home visits to begin a conversation about how to keep people safe and independent in their home.

Our competent and compassionate staff remains dedicated to quality of life for each patient and to the overall wellness of our community. Please do not hesitate to contact me if there is any way we may be of service to you, your loved ones or your Town's residents. Our vision to be the leading provider of home care and hospice in the region, to be the best place to work and volunteer, and to remain an enduring presence is only possible with support and confidence such as yours. Thank you.

Sincerely,  
*Jim Culhane*  
President & CEO

## **2019 Libbie A. Cass Memorial Library Report**

The Libbie Cass Library has had a busy 2019! New adult books, teen books, middle grade, chapter books and picture books fill the shelves every month. If we don't have it, we'll often purchase books that are a good fit for Springfield. Many patrons take advantage of the Interlibrary Loan system. The libraries in New Hampshire are generous and if one of them has a book or DVD, then we can get it for you!

Our circulation statistics remain steady or have increased some months. Favorite authors like Daniel Silva, Lee Child, and John Grisham fly off the shelves. While bestselling books like *Where the Crawdads Sing*, *Becoming*, *Overstory*, and *Educated* have people talking. For children's books: the Owl Diaries Series and the Phoebe and Her Unicorn graphic novel series were read many times. We continue to get a fresh supply of rotating DVDs and audio books through the Librarians of the Upper Valley. If you have found a new favorite author, we'd love to hear about it.

We kicked off the busy season in May with the official presentation of the Libbie A. Cass

Scholarship awards. Always a special time as scholarship recipients, families, and the library staff and trustees gather to celebrate. The scholarship recipients this year are Reilly Moskalenko, Andrew Tucker, and Brendan Akpan. This scholarship is open to anyone continuing their education, not just high school graduates or those attending a traditional college.

In June, special speaker, Steven Hale of Open World Explorers presented Backyard Birds with a fascinating slideshow and bird calls. Fantastic presenter! We hope to have him back this spring for a different presentation so be sure to keep an eye on our website or sign up for our newsletter. In August, Michael Bruno, author of *Cruising NH History*, presented his research and photos of all the historical markers in New Hampshire. We had a great turn out.

In October at the Friends of the Library first annual meeting, local Andy D'Amico presented his research on American History through 36 Postage Stamps. An engaging presentation for stamp-lovers and history buffs.

Outside of special speakers, we hold our adult book club the second Tuesday of every month. The M.R.E. group (Military Reading Exchange) met about six times. They chat about books they've read or want to

read. All are welcome. We started a new Mystery Book of the Month as we have a lot of mystery readers. Books are here at the library every month to pick up. If you want to meet and talk about the book, we meet the first Friday of every month. The club part is optional!

For kids, we hold storytime for all ages on Tuesday mornings at 10am, and LEGO club Wednesdays afterschool. The S.T.E.M. toys and LEGOs, are available to use any time we're open. Through July and August, the summer reading program is available. Kids can pick up the reading incentive sheets for prizes and also stop in for crafts and activities. Lyndsay & Her Puppet Pals gave a hysterical and entertaining performance on Old Home Day. And then, later in the summer, kids were delighted by Wild About Turtles: live turtles, songs, storytelling, and a craft.

In October, kids had fun poking, prodding, and experimenting with their favorite candy in the Candy Science Lab the day before Halloween. If there's something you'd like to see, let us know. Family Game night continues Sundays at 6pm. Also with the start of the school year, Laura returned to KRES-NL to lead a book group with 5th graders during their lunch time.

Inquiring patrons learned about newest Overdrive app called Libby. If you're interested in borrowing ebooks or audio books from the state library system stop by the library and we'll help get you started. Along those lines, we're experimenting with the streaming service Kanopy. Every patron receives 10 play credits a month. Kanopy has Great Courses, independent films, documentaries, and classics. Check out the Kanopy Kids too! We have bookmarks at the library with instructions on how to sign up.

Thanks to the trustees and Friends of the Library, we've purchased two brand new Mac desktops to replace our patron computers. Patrons throughout the year use the library computers for crucial job research, resumes, applications, printing school projects and bus tickets.

In place of the book sale, we have a bookshelf in the library for donated books and swaps. Donations are welcome inside. A continued thanks to trustees and Friends and volunteers for all they do. A special thanks to Happy Calloway stepping down as alternate trustee after many years of volunteering and supporting the library.

Looking ahead we're open to what the community wants. We're planning a 4-week balance and strengthening class and a possible knitting/crafting

group. An upcoming line-up of speakers for spring and summer. Let us know if you're interested.



# LIBRARY BUDGET REPORT

2019

## Town Appropriated Funds

Balance 1-1-19	6,812.55
Received from Town	18,765.00
Interest	5.11
Deposit + Reimbursement	136.46
<b>TOTAL</b>	<b>25,719.12</b>

## Disbursements

Advertising	390.00
Books & Material	10,075.50
Dues /Subscriptions	1,420.80
Postage	10.57
Supplies & Equip	1,644.11
Telephone	489.02
Wi Valley	959.40
Programs	1,117.00
Catalog Renewal	1,613.00
<b>TOTAL</b>	<b>17,719.40</b>

**General Library Fund Acc. (Includes copy & fax)**

Balance 1-1-19	7,487.03
Fees/Donations/Expense	95.00
Interest	-----
<b>Balance 12-31-19</b>	<b>7,582.03</b>

**Encumbered**

Books/ Material/Supplies	6,944.72
Dues / Subscriptions	575.00
Phone /Wi-Valley	480.00
<b>TOTAL</b>	<b>7,999.72</b>



## **THE MASCOMA VALLEY SNOW TRAVELERS SNOWMOBILE CLUB**

The Mascoma Valley Snow Travelers maintains over 75 miles of trails which traverse an area ranging from Sunapee to Canaan. The trail system connects south to the trails of the Lake Sunapee Snowmobile Club, west to the Grantham Blue Mountain Snow Dusters' trails and north to the Mt Cardigan Snowmobile Club's trails. The MVST owns a Tucker Sno-Cat and two Skandics which are used to groom the trail system. New Hampshire snowmobile clubs receive some of their operating funds from the State which amount is based upon the number of hours trails are groomed throughout the winter. Other operating funds are raised through memberships, donations and events.

The Club is responsible for the maintenance of the trail system and through the generosity of many landowners these trails provide access to the back woods and forests in Springfield. Snowmobiles are not the only things you'll notice on the trail system. Many people enjoy cross country skiing, snowshoeing and winter hiking on these trails.

With about 75 members, the MVST meets once monthly in the Springfield Fire Station on the

second Wednesday of each month. Anyone interested in the Club's activities is welcome to attend the meetings to learn more about what the Club does. The Club sponsors a "Poker Run" and lunch in February, attended by snowmobilers from all parts of the State, as well as an annual "Italian Dinner" in the fall.

The Club would like to take this opportunity to thank the many private landowners for their generosity and cooperation in allowing access to the trail system over their lands. Without this support clubs in Town and around the State would have much difficulty operating and providing the riding that so many residents and non-residents enjoy throughout the winter.

Snowmobiling is a family sport, so bring your kids out and see what New Hampshire is all about in the winter. You will see parts of the State that you would not see otherwise. If winter cooperates you can ride from Springfield all the way to the Canadian border on the trail systems. More information about snowmobiling can be found on the NH Fish and Game site at the drop down menu relating to OHRV. The State provides information on where to register your sled, where to enroll in a safety class and answers frequently asked questions. <http://www.wildlife.state.nh.us/> Remember that joining a club gives you a discount on snowmobile registrations.

The Club has many hard-working members who keep the trails in great shape which is no easy task in our area. Blowdowns and ice storms create obstacles which need to be cleared for safe riding. Signs need to be installed and then removed after the riding season is over. Our Groomers work late into the night making trails smooth and rideable.

New members are always welcome. Our trails are well-marked and maps are available on our facebook page. A new interactive map is now available from the New Hampshire Snowmobile Association and downloadable to your smart phones with information on trails, parking areas, warming huts and gas stations. Mascoma Valley Snow Travelers regularly posts recent grooming activity and conditions on our facebook page or go to our website [www.mvst](http://www.mvst).

Respectfully submitted  
Susan Chiarella

## **New London Hospital 2019**

As we began our next century of service to the community, we continued to take steps to ensure we are providing high-quality, safe and compassionate care for our patients and their families. Some measures were clearly visible with the incorporation of new services, while others were more behind-the-scenes such as facility and system upgrades. All these efforts required a tremendous amount of hours from a dedicated staff committed to the future of New London Hospital and the communities we serve. Below are just some of our 2019 accomplishments which emphasize our commitment to deliver the best care available.

### **Specialty Services and Providers**

The launch of Dartmouth-Hitchcock Orthopedics at New London Hospital in October is an example of the continued strength of our strategic relationship with Dartmouth-Hitchcock Health (D-HH) which enables us to provide academic-level care locally from providers credentialed at both NLH and Dartmouth-Hitchcock Medical Center (DHMC). This service provides access to appointments and many surgical procedures at NLH.

In the summer, we introduced NLH Ophthalmology, as we joined forces with one of the leaders in the region for ophthalmology care, Dr. Greg Barban. We were also thrilled to add Ophthalmologist Dr. Patrick

Morhun to the team as he was just named as one of NH Magazine's Top Doctors for the third year in a row and continues to perform cataract surgeries here at NLH.

We are pleased to welcome back Dr. Lori Richer along with the addition of palliative care services. Dr. Richer, formerly a primary care physician now serves as the Director of Palliative Care and recently completed her fellowship in Hospice and Palliative Care at DHMC. Along with providing inpatient services at NLH, Dr. Richer will be working with the Lake Sunapee Region VNA and Hospice providing home service.

We were also pleased to welcome Nicole Poudrette, APRN to our Newport Health Center. Nicole joins a team devoted to meeting the needs of the greater Newport community.

### **Recognition**

We are grateful for the efforts of our wellness and employee activity committees for our employees and the community. It comes as no surprise, that our Vice President of Wellness and Population Health, Catherine Bardier was recently elected Chair of the Governor's Council on Physical Activity and Health. Her commitment to provide the resources and programs which make a difference was recently acknowledged again. For the fourth year in a row, NLH achieved the American Heart Association's Workplace Health Index Gold Level Award for

taking significant steps to build a culture of health in the workplace.

It was also another big year for us at the New Hampshire Hospital Association Annual Meeting as Dr. Andrew Torkelson, Cardiologist, received the New Hampshire Hospital Association Outstanding Medical Staff of the Year Award. Chris Cundy was recognized for excellence in hospital governance with the outstanding Trustee of the Year Award and Bruce King received their Lifetime Achievement Award.

In July, NLH Emergency Medical Services received the American Heart Association's Mission: Lifeline EMS Silver Award for implementing quality improvement measures for the treatment of patients who experience severe heart attacks. A couple months later during our 14<sup>th</sup> Annual Benefit, close to 200 attendees helped raise enough funds for the hospital to purchase four Lucas Chest Compression Devices for each of our ambulances. These automated CPR units improve the quality of chest compressions during critical live-saving situations and allow first responders to attend to the patient's other needs during an emergency.

### **Financial Performance**

The New London Hospital was able to produce a small positive financial gain from our operational results for the year. Thanks to our on-going community support we also experienced positive results from our non-operating revenue. These

overall results have yielded a stronger balance sheet and improved positive cash position at year end.

### **Community**

Our community is at the foundation of why we strive to be better every day. Thanks to the support our community members we were able to enjoy our community celebrations such as 95th Annual Hospital Days, the 36<sup>th</sup> Annual Triathlon, 6<sup>th</sup> Annual John H. Ohler, MD Community Health Lecture and other various community activities. We are truly appreciative of people's engagement and participation.

As we look ahead to 2020, we are excited about the many opportunities we have in front of us. We expect to name a new CEO and President, transition to an integrated patient medical health record with D-HH in May and continue to provide our community with quality choices for your health care needs.

Warm wishes for the new year ahead.

Bruce P. King  
President and CEO

Douglas W. Lyon  
Chair, Board of Trustees

## **Patriotic Services**

Memorial Day is the American holiday observed on the last Monday of May, honoring the men and women who died while serving in the U.S. military. Memorial Day 2019 occurred on Monday May 27<sup>th</sup>. The town observed the holiday by placing flags on the gravesites of our Veterans on Sunday, May 26<sup>th</sup>. Thank you to all those who came out and participated in this small way of honoring those who served, and some that died, while in service of our country. Thank you to the American Legion 40, Post 40 and to the Kearsarge Middle School Band.

December 14<sup>th</sup>, also known as Wreaths Across America Day, was again observed here in Springfield with the placing of 135 wreaths on Veterans gravesites at Pleasant View Cemetery and other cemeteries around town. Each of the wreaths laid were sponsored by citizens in Springfield or by those with ties to our town. Thank you to each of you who



sponsored a wreath and those who came out to Remember our fallen U.S. Veterans, Honor those who serve, and Teach their children the value of freedom. The 2020 date will be December 19<sup>th</sup> and anyone wishing to sponsor a wreath may do so, none of which are paid for by the Town of Springfield.

“Let every nation know, whether it wishes us well or ill, that we shall pay any price, bear any burden, meet any hardship, support any friend, opposed any foe to assure the survival and the success of liberty.” – John F. Kennedy

Tamara and Ken Butcher

## **Planning Board Report 2019**

The town's Planning Board continues to enjoy lively discussions and sometimes deeply philosophic debates during our meetings. We have also been engaged in addressing some issues that have dogged the town for many years including the lack of twenty-first century internet connectivity, maintaining consistency in how we, as a board conduct our business and entities that operate without Zoning or Planning Board approval. These issues are not always easily dispatched, probably why we've been dealing with them for many years, and it doesn't always seem like we're making any headway. But all members of the board are always acting in the best interests of the town.

We received the report of the Ad-hoc Internet committee that found we are a small town with limited appetite for public investment in developing broadband. There is also little private interest in bringing high-speed internet to Springfield with the challenges of low population density and rural terrain. There may be some movement at the federal level before there is movement at either the state or local levels.

The board also dealt with discussions on the nature of structures as they relate to land use planning as opposed to taxation purposes. After several meetings and some very informative presentations by both citizens and experts, we are better aware of the issue and have plans to address the concerns in the future.

The Planning Board approved seven site plan applications, held fourteen consultations, denied one site plan, amended one site plan, approved two conditional use permits, two annexations, and one merger. We discussed short term rentals (Air BnB, VRBO) and their impact on the town. Additionally, we had an Ad-hoc subcommittee look at developing a workable noise ordinance.

All and all it was a very busy year for the board and I'd like to thank all the members as well as our two alternates, Dan Saulnier and Tim Bray, who have jumped in and have contributed greatly.

Respectfully submitted,

Kevin R. Lee, Chair

## **Springfield Police Department 2019 Annual Report**

In 2019, we handled approximately 900 calls for service with a few real stand outs.

January started with a violation of a Domestic Violence Protective Order. The victim was terrified of the person named in the order. The perpetrator was tracked down and located in Massachusetts and eventually returned to New Hampshire to face justice. I am glad to report that, through counselling and guidance, the couple are now successfully, separately, co-parenting their son.

In mid-year, SGT Beaulieu developed information there were two people living in the woods, off the grid, getting back to nature, and lessening their carbon footprint. SGT Beaulieu also found they had stolen a \$33,000 camper and one of the people had an outstanding arrest warrant from the City of Lebanon Police Department.

When we, the police department, found their abode in order to effect an arrest and confiscate the stolen camper, it became evident they had spent many sleepless nights improving their campsite.

The couple was missing but were eventually indicted in Sullivan County Superior Court and are now

wending their way through the criminal justice system.

By the way, don't do methamphetamines.

Recently, I was awakened by a person who witnessed a car on a snow-covered snowmobile trail. Although it was found the car was retrieving a disabled snowmobile, the timely reporting helped clarify what was obviously a suspicious situation.

Without you, our job would be nearly impossible.

**If you see something, say something.**

-Department of Homeland Security

Thank you for the opportunity to serve our community.

Respectfully submitted,

Timothy Julian

Chief of Police

***-Our Commitment: Our Community-***

## **Police Department Statistics, 2019**

### **Accidents 6**

This includes reportable accidents (accidents where combined damage is over \$1,000, personal injury, or property damage) and non-reportable accidents as well as vehicles off the road.

### **Incidents 20**

Some examples of incidents are: Assault (2), fraud (12), burglary (0), theft (9), disorderly conduct, theft of motor vehicle and reckless conduct.

### **Calls for Service 871**

Some examples of calls for service are: alarms (73), dog (33) and animal calls (16), numerous calls where other police departments and town agencies asked for help, civil issues (15), pistol permits (5), suspicious persons (36) and road obstructions or road hazards (12).

### **Citations/ Warnings 95**

Some examples are stop sign violations, speeding motorists and inspection violations.

Total number of calls, incidents and stops: 992, down from 1139 in 2018.

***-Our Commitment: Our Community-***



May 17, 1928 – February 12, 2019

“...the Springfield Police Chief for 25 years.”

## **The Sunapee-Ragged-Kearsarge Greenway Coalition**

### **New Improved Guidebooks/Folded Maps are Now Available from Area Bookstores**

A large section of this 75-mile loop trail runs through Springfield from the end of North Road in Sunapee, along Deer Hill Road, onto the Jones Road, then across Route 114 and through portions of the Gile State Forest to Twin Lake Villa. If you've not ventured out on this section of trail, we encourage you to do so. The terrain, as it meanders through old woods roads, over once forgotten stone walls, is fairly gentle and affords good views with a bigger chance of encountering wildlife than people. Due to some recent logging on the trail off of Webster Pass there are great views of surrounding mountains to the West.

Founded in 1993, the SRKG is a nonprofit, all volunteer organization dedicated to promoting hiking and land conservation. The Greenway includes sections of trails in four state parks, three state forests and one wildlife management area. These sections are linked by Greenway trails on municipal and privately-owned properties and pass through ten area towns. Conservation easements on some of these private lands help to guarantee the future of trails so vital to the area's quality of life and our tourism economy.



With about 200 members, the SRKG Coalition is a community-based organization governed by an active Board of Directors who oversee trail work, a quarterly newsletter, a web site and publish a detailed guidebook. The Board coordinates an annual meeting typically held in March with a pot luck dinner and a guest speaker giving a talk afterwards. It's open to the public and past presentations have included talks on wildlife such as bobcats, bear, coyote and other topics relevant to New England vegetation and forest lands.

The SRK Greenway sponsors guided hikes on Greenway trails which are advertised in the Kearsarge Shopper and on our website. SRKG members maintain the trails and town directors are responsible for trail maintenance in their towns. Membership is \$10 for an individual and \$15 for a family. Our new 3<sup>rd</sup> edition guidebook can be purchased at Morgan Hill Bookstore in New London or from our website.

Please check out the web site at [www.srkg.org](http://www.srkg.org). It has maps of all 14 trail sections. You can also find schedules of our guided hikes, landowner information and links to other hiking/outdoor opportunities in New Hampshire as well as a blog. Before venturing out please check the website for trail re-routes.

New members are welcome. To join, please visit

the website or contact your Springfield Town Directors at Chiarella Law Office at 300 Nichols Hill Road, Springfield, 763-5879.

Respectfully submitted  
Susan and Michael Chiarella  
Town of Springfield Directors

## **2018-19: The School Year in Review**

It is my honor and privilege to provide this 53<sup>rd</sup> Annual Report of the Kearsarge Regional School District to the voters and citizens of Bradford, Newbury, New London, Springfield, Sutton, Warner, and Wilmot. With the strong support of our seven communities, the district continues to thrive and provide a multitude of academic, social-emotional, and co-curricular opportunities for students of all ages and backgrounds in our seven schools. Our success as a school district rests in large part upon the close partnerships that have developed over time between the members of the School Board and Municipal Budget Committee, and the district administrators, teachers, support staff, and contracted services (e.g. student transportation and food service) who work for and with our students. Working together on mutually agreed upon goals and objectives instills the necessary confidence in a stable educational foundation while also nurturing trust and courage to pursue timely innovation, creative problem solving, and critical reflection on existing practices.

As a school district, our primary mission will always be about student learning and effective teaching. The district has once again dedicated many available resources to focus intently on curriculum, instruction, and assessment. Teachers and administrators have engaged in the process of

mapping out, defining, and revising the curriculum in English/Language Arts, Mathematics, and Science. A plan is in place to review all other content areas successively over the next few years. The district has devoted professional development time and funds to support teachers in clearly articulating what students need to know at each grade level. Educators continue to hone their skills on measuring what students know and how they can apply their knowledge. We have further refined interventions for those students who experience learning difficulties, and all schools are exploring additional ways to engage students in deepening and broadening their knowledge base whenever possible.

All district schools are continuing to make strides with regard to personalized learning approaches, student voice, and competency-based education efforts. With the adoption of *Caring School Communities*, we have taken an important step to teaching children at the elementary grades appropriate and proactive social-emotional skills and coping strategies. In January 2019, the district committed to an in-depth study of school climate and culture in each of our schools. With the assistance of the Center for School Climate and Learning, a district-wide survey of students, teachers, and parents identified both strengths as well as opportunities to improve for each school. Student Leadership Teams as well as Adult Design Teams formed in each school with the purpose of creating

improvement goals that aim to make our learning environments in the Kearsarge School District even more equitable, supportive, and engaging.

The Human Resource Department at SAU 65 has successfully implemented the transition to electronic time keeping for every employee thus eliminating the use of paper tracking. The district also pays close attention to supporting new employees through a comprehensive mentoring and induction program. This allows new teachers to familiarize themselves with established practices in the district, supports retention of new staff, and assures consistent instructional practices throughout all seven schools. In the fall of 2018, a new, three-year teacher agreement was negotiated between the School Board and KREA (the teachers' union). Voters subsequently gave it their solid approval in March 2019.

In the area of educational technology, our Middle and High School students utilize individual computers to assist their research and learning. At the elementary level, students get exposure to coding and robotics, and teachers work with our technology integrators to explore new ways of utilizing applications into their daily instruction. A recently passed law requires us to pay even closer attention to protecting student data and district information from illicit use by third parties. In June 2019, the Kearsarge School District launched a new and revised website that complies with the standards of

access prescribed by the ADA (Americans with Disabilities Act).

With school safety always a high priority, the district's Facilities Director was ready for and successful in applying for multiple infrastructure and school security grants provided by the Department of Education. Kearsarge schools obtained 14 grants worth over \$320,000 to add safety vestibules at three schools, expand security cameras in multiple locations, install shatterproof window film, and replace classroom door locks. In addition to facilities improvements, the district safety committee was expanded to improve communication, training, and collaboration with community resources.

Lastly, I would like to acknowledge with gratitude all those staff members who have left the district due to retirement, new professional opportunities elsewhere, or other pertinent reasons at the end of the 2018-19 school year. Those individuals are listed in the individual principals' and department directors' reports. However, I would be remiss if I did not mention the retirement of our School District Treasurer, Mary Kay Huntoon, who served competently in that role for 18 years. I wish her all the best in retirement, and extend a warm welcome to her successor, Nancy Barthol.

Respectfully submitted,  
Winfried Feneberg  
Superintendent of Schools



## UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

### ANNUAL REPORT TO MEMBER COMMUNITIES 2019

Serving 27 communities in Grafton, Sullivan and Merrimack Counties since 1963, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards, along with inter-municipal planning, liaison between local and state/federal agencies, and assistance on development, public health, and environmental issues.

Highlights of our work and accomplishments in 2019 include:

2019 was a successful year for UVLSRPC. We were awarded a \$300,000 Brownfields Assessment Grant from US EPA. We will spend the next three years identifying properties in our region, and then performing environmental assessments. The end goal is that these properties will be cleaned up and become economic development drivers in their communities. This is the second Brownfields grant UVLSRPC has been awarded. We are always looking for more sites to evaluate – please feel free to contact our office with any questions.

We were also awarded \$174,528 from USDA to complete a variety of tasks. The most visible and popular of these tasks is our household hazardous waste collections. Perhaps a first for this organization will be the creation of a cartoon. We will be animating Toxic Showdown, our comic book that educates about what goes into personal home care products. One final highlight of our USDA funding is a continuation of our bicycle reuse program. We partner with local transfer stations and community listservs to collect unwanted quality bicycles. Those bikes are then refurbished and offered to 30 nonprofits in the Upper Valley.

We continue to be active and productive with our transportation work as well. The contract we have with the NH Department of Transportation allows us to perform very specific work for our communities. In 2019 we completed Road Surface Management Systems analysis for the Town of Hanover and Grantham. We performed culvert and stream crossing assessments for Hanover and the Baker River Watershed in the northern part of our region. Our NHDOT contract funds our traffic counts. In 2019 we conducted over 120 counts throughout our region. NHDOT also supports much of our traffic engineering time. We are developing Regional Transportation Corridor Plans for eight distinct corridors in our particular area. This corridor-based approach will allow our staff to work closely with local officials to conduct public outreach and to develop a comprehensive list of needed improvements and implementation strategies.



Finally, NHDOT funds our Transit Assistance programming. We work with Advance Transit and Southwestern Community Services to survey passengers and to help evaluate service and route options.

We were very busy last year providing circuit rider services. Springfield, Newport, Orford, Wilmot, and New London all contracted for either weekly or monthly services. Charlestown, Claremont and Enfield hired us to fill in as they searched for a new planner. Claremont also hired UVLSRPC to assist in GIS work for both Public Works and Planning and Development departments.

We successfully formed our new non-profit, the Upper Valley Lake Sunapee Regional Planning Foundation. The non-profit's sole focus is to support the work of UVLSRPC. We expect the non-profit to provide another source of revenue, one that is not solely dependent on government funding.

In conclusion, we launched Keys To The Valley, and our bi-state multi-region housing needs assessment campaign. We are working with Two Rivers Ottauquechee and Southern Windsor County in Vermont to gain a better understanding of why it is so challenging to develop housing in our region and prepare workable solutions that make sense for communities of every size and make-up. This work will require a lot of community engagement and participation. I encourage you to visit

[www.keystothevalley.com](http://www.keystothevalley.com) for frequent updates or if you would like to participate in some manner.

Please contact us at (603) 448-1680 or [sschneider@uvlsrpc.org](mailto:sschneider@uvlsrpc.org), to share your thoughts and suggestions about how we can better serve our community. It is a pleasure to serve the municipalities of this region. Thank you for your support over the decades.

Steven Schneider

## 2020 Census

The 2020 U.S. Decennial Census begins in March and April

Every ten years the US Constitution requires an 'enumeration' of all persons in the United States, commonly referred to as "The Census." For the next ten years, the numbers produced in this effort will help determine how more than 675 billion dollars will be distributed to states and localities annually through more than 65 federal programs. These programs include special education funding, school lunch programs, meals on wheels, fuel assistance, Medicare, housing rehabilitation, community economic development and revitalization block grants, early childhood education, cooperative extension offices, and more. This year, you will have the option of responding on-line, over the telephone or with a traditional, short-form written response. Look for your invitation to respond in the mail or at your door. It is critical that *everyone* participate and that all household members be included. Make sure that our community counts!

## **TOWN OF SPRINGFIELD ZONING BOARD OF ADJUSTMENT REPORT 2019**

The Zoning Board of Adjustment is an appeals Board for those seeking relief from the Zoning Ordinance and/or other governmental decisions. The Board hears applications for Variances, Special Exceptions, Equitable Waivers as well as other Appeals from Administrative Decisions. The Board consists of five elected members and three alternates who are appointed by the Board. Alternates are asked to serve in place of an elected Board member if that member is absent or recused themselves from a hearing.

Currently Susan Chiarella serves as Chairman and Bryan O'Day is Vice Chairman. Justin Hastings, Pete Abair and Cody Patten make up the remaining three seats. The Board presently has two alternates: Tanner Jacques and Poul Hielmann. The terms and expiration of terms can be found at the beginning of this report. Janet Roberts provides secretarial support which includes processing applications, notifying abutters, advertising hearings and taking minutes at the meetings.

In 2019 the Board rendered the following decisions:

Request for a Special Exception for relief from setback requirements from James Mullins and Jennifer Mullins, by their representative, Raymond

Critch – Fuss & O’Neil, Inc. to construct a two bedroom house, attached garage and accompanying septic and well – Property located at Woodcrest Road, Map 23, Lot 726-535 – GRANTED (3/05/19)

Request for a Variance to build a one car garage within the wetlands buffer zone from William St. Cyr by his representative Frank Anzalone – Property located at 2334 Main Street, Map 23, Lot 575-204 GRANTED (05/07/19).

Request for a Variance for 80 feet dimensional relief to construct a three-bay garage from Bill Hester – Property located at 185 Town Farm Road, Map 29, Lot 605-474. GRANTED (06/05/19).

Request for a Variance for 15 feet of dimensional relief to construct a covered deck from Terri Gerard – Property located at 61 Sugar House Road, Map 34, Lot 646-179. GRANTED (06/05/19).

Request for a Special Exception to conduct a commercial activity from Jason Patten – Property located at 53 Town Farm Road Ext., Map 29, Lot 586, 547. GRANTED (06/20/19).

Request for a Special Exception to conduct a commercial activity from Peter LaCaillade – Property located at 106 Johnson Farm Road, Map 25, Lot 232, 262. GRANTED (06/20/19).

Request for a Special Exception to conduct a commercial activity from Tim Fraser d/b/a Protectworth Brewing, LLC – Property located at

117 Cemetery Road, Map 29, Lot 133-209.  
GRANTED (07/21/19).

Request for a Special Exception to conduct a commercial activity from Ryan Peterson – Property located at 756 Town Farm Road Ext., Map 35, Lot 630-315. GRANTED (09/03/19).

Request for a Special Exception to conduct a commercial activity from Scott and Priscilla Cote – Property located at 2274 Bog Road, Map 43, Lot 395-085. GRANTED (11/06/19).

Request for a Special Exception for 23 feet of dimensional relief to install a shed from Robert A. Farrenkopf – Property located at 29 Winding Wood Road, Map 37, Lot 592-159. GRANTED (12/03/19).

In addition to rendering decisions relative to the above-referenced cases, several Zoning Board Members attended the State of New Hampshire Office of Strategic Initiatives annual Planning and Zoning Conference at the Grappone Center in Concord in April of 2019.

The Zoning Board typically meets on the first Tuesday of each month at 7:00PM at the Town Office Building when there is a case before them. Copies of the minutes and decisions are on file with the Town and are available for public inspection. All Meetings are open to the Public.

Respectfully submitted,

Susan Chiarella, Chairman

# **SUMMARY OF 2019 TOWN MEETING MINUTES**

## **Springfield**

The inhabitants of the Town of Springfield in the County of Sullivan 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:

Date: Tuesday, March 12, 2019, 11 a.m. to 7 p.m.  
Saturday, March 16, 2019, 9:30 a.m.

Location: Town Meetinghouse, 23 Four Corners Road

Details: The meeting will open at 11 am on Tuesday, March 12 to consider Article I to elect all necessary town officials. The meeting will recess, but the polls will remain open until 7:00 p.m.

The meeting will reconvene on Saturday, March 16 At 9:30 a.m. to consider Articles 2 through 5.



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**Article 01 Election of Town Officials**

To choose all necessary Town Officials for the year ensuing. NOTE: By law, the meeting must open before voting starts. Therefore, the meeting and polls will open at 11:00 a.m. on Tuesday, March 12, 2019 for the consideration of Article 1. At 12 noon, the meeting will recess, but the polls will remain open until 7:00 p.m. The meeting will reconvene at the Town Hall on Saturday, March 16, 2019 at 9:30 a.m. to act on Articles 2 through 5.

**Polls opened at 11 a.m., March 12, 2019. Moderator B.**  Yes  No

**Manning motioned to recess the meeting at noon, but polls remained open until 7 p.m.**

**B. Manning reconvened the meeting at 9:30 a.m. Saturday, March 16, 2019.**

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**Article 02 Sand Shed Site Preparation**

To see if the town will vote to raise and appropriate the sum of \$100,000 for the purpose of site preparations for future sand shed replacement and expanded exterior storage and to authorize the withdrawal of \$100,000 from the Unreserved Fund Balance with no amount to come from general taxation. This will be a non-lapsing article and will not lapse until the work is complete or December 31, 2020, whichever is sooner. The Selectmen and Budget Committee Recommend this appropriation. Yes or No - Majority Vote Required

**Motion to accept: Gerald Cooper**

Yes  No

**Second: Ed Abair**

**Selectman Richard Hendl explained unreserved fund balance.**

**Selectman Tamara Butcher explained the warrant.**

**Discussion followed.**

**Vote: Passed Unanimously**

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**Article 03 Old Home Day Expendable Trust**

**03**

To see if the town will vote to raise and appropriate the sum of \$4,243 to be added to the Old Home Day Expendable Trust Fund previously established. This sum to come from unassigned fund balance and represents proceeds and donations raised in 2018, with no amount to be raised from taxation. The Selectmen and Budget Committee recommend this appropriation. Yes or No - Majority Vote Required

**Motion to accept: Art Bobruff**

Yes  No

**Second: Sue Chiarella**

**Selectman George McCusker explained the warrant as a house keeping article.**

**Vote: Passed Unanimously**

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**Article 04 General Municipal Operations**

**04**

To see if the town will vote to raise and appropriate the sum of \$1,406,551 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. Yes or No - Majority Vote Required

**Motion to accept: Ken Butcher**  
**Second: Ed Abair**  
**Selectman Richard Hendl**  
**explained the warrant.**  
**Chairman of the Budget Comm.**  
**Ken Jacques explained the**  
**increases**  
**Discussion followed.**  
**Vote: Passed Unanimously**

Yes  No

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**Article 05 To Hear Reports**

To hear the reports of agents, auditors, and committees heretofore chosen, to pass any vote relating thereto, and to transact any other business that may legally come before said meeting. Discussion may only be advisory or informational in content and nature. Any items requesting the Town to raise and appropriate money cannot come before the meeting under this article.

Yes  No

**Motion to accept: Ken Jacques**  
**Second: Poul Heilmann**  
**Don Hill, Chairman of the 250<sup>th</sup> Celebration spoke**  
**briefly regarding updates on the hydraulic lift gift,**  
**fund raising and merchandise sales and upcoming**  
**events.**  
**Vote taken: Passed unanimously**

**Meeting adjourned at 10:45 a.m.**  
**These are the Minutes of the Town Meeting held on March**  
**16, 2019 to the best of my knowledge and beliefs.**

**Pixie Hill,**  
**Town Clerk**

**Town of Springfield – Resident Marriage Report**

**01/01/2019 – 12/31/2019**

<b><u>Date</u></b>	<b><u>Person A's Name</u></b>	<b><u>Residence</u></b>	<b><u>Person B's Name</u></b>	<b><u>Residence</u></b>
02/02/2019	Palo, Matt W	Springfield, NH	Karabegovic, Azra	Springfield, NH
04/22/2019	Hummel, Nicholas R	Springfield, NH	Partin, Amanda Kay	Springfield, NH
09/21/2019	Trussell, Travis L	Springfield, NH	Brown, Katherine E	Springfield, NH

This report is based on a list provided by the State of NH and may be incomplete. The Town Clerk may only report information which the parties have specifically authorized for publication.

Pixie Hill, Town Clerk

**Town of Springfield – Resident Birth Report**

**01/01/2019 – 12/31/2019**

<b><u>Birth Date</u></b>	<b><u>Child's Name</u></b>	<b><u>Place of Birth</u></b>	<b><u>Father's Name</u></b>	<b><u>Mother's Name</u></b>
01/28/2019	Bleier, Jonathan Balthazar	Lebanon, NH	Bleier, Michael	Bleier, Mary
05/26/2019	Gelina, Adalyn Vyvian	Lebanon, NH	Gelina, Daniel	Gelina, Ashley
07/16/2019	Lakeman, Colter James	Lebanon, NH	Lakeman, Evan	Lakeman, Stacia
07/22/2019	Dimakis, Zoi Grace	Lebanon, NH	Dimakis, Dimitrios	Dimakis, Julie
10/20/2019	Seneca, Atlas Bailey	Lebanon, NH	Seneca, Micah	Newland, Katy

This report is based on a list provided by the State of NH and may be incomplete. The Town Clerk may only report information which the parents have specifically authorized for publication.

Pixie Hill, Town Clerk

**Town of Springfield – Resident Death Report**

**01/01/2019 – 12/31/2019**

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>	<u>Military</u>
01/29/2019	Cooper, Donald	Springfield	Cooper, Harold Knowlton, Myrtle	Y
07/20/2019	Bushueff, Boris	Newport	Fainitsky, Paul Bushueff, Elizabeth	Y
08/15/2019	Lee, Ruth	Deering	Hills, Arthur Kimball, Alice	N
10/21/2019	Berkeley, Steven	Wilmot	Berkeley, Robert Pope, Jacquelyn	N
11/15/2019	Lauster, Judith	Penacook	Dowling, Richard Dill, Venita	N

This report is based on a list provided by the State of NH and may be incomplete. Names that may be missing from the State list are added if we become aware of a death that is not included on the State's list.

Pixie Hill, Town Clerk







