

ANNUAL REPORT OF THE TOWN OFFICERS



TOWN OF STODDARD

NEW HAMPSHIRE

2023

Fiscal Year Ending 2022

DEDICATIONS



Lewis A Clark

June 28, 1930 – January 7, 2023

Born on June 28, 1930 in Henniker, NH, Lewis was a longtime Forest Warden for the Town of Stoddard. He was also an estate manager for over forty years, caring for the Andorra Forest Estate on Pitcher Mountain in Stoddard.

He served his country in the United States Army, serving from May of 1950 until his honorable discharge in May of 1953, at the rank of Sergeant. He was a past member of the Gilsum American Legion Post.

Lewis enjoyed living in Stoddard. Running a long time yard sale at his home on Rt. 123, he enjoyed visiting with all of the neighbors and passersby.

Barbara (Ervin) Rockwell

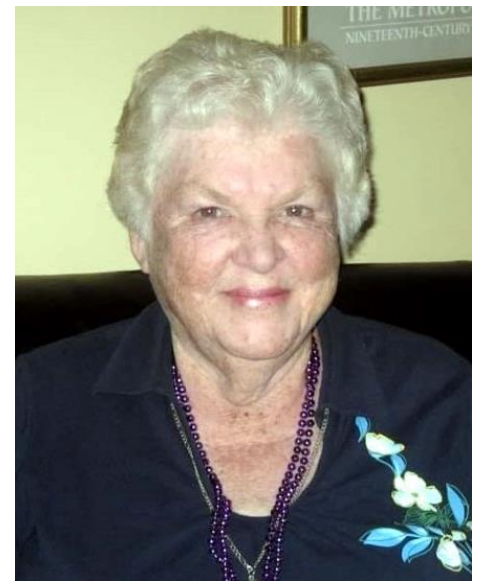
January 9, 1936 – April 29, 2022

Barbara was born on January 9, 1936, in Medford, MA. She married Earl Rockwell in 1955 and the couple moved to Stoddard in 1962 where they raised their two children, Steven and Kathy.

She worked as an assistant tax collector and was actively involved in the community as a member of the Stoddard Congregational Church, Town Librarian, Community Event Organization, Garden Club, Red Hatters, Nelson Rip Out Club, Senior Lunch Program, fundraising dinners, and community initiatives such as the Stoddard Old Home Days and the Stoddard Food Bank.

Barbara received the top volunteer award in Cheshire County in 2017, along with Cheshire County's older volunteer in 2021. Governor Chris Sununu presented both awards to her.

Anyone who knew Barbara said she was a force and referred to as the "road runner"!



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MUNICIPAL SERVICES DIRECTORY

DEPARTMENT	PHONE	EMAIL	HOURS
Town Office	446-3326		Mon. 1 – 6 Wed. & Thu. 10:30 – 4
Town Clerk/Tax Collector	446-3326 ext. 106	ClerkTax@Stoddard.org	Tues. & Thu. 11 – 8 Fri. 11-2:30 - 3-6
Town Administrator	446-3326 ext. 103	TownAdministrator@StoddardNH.org	Mon. 11 – 6 Wed. & Thu. 10:30 – 4
Treasurer/ Administrative Assistant	446-3326 ext. 100	Treasurer@StoddardNH.org	Mon. 11 – 6 Wed. & Thu. 10:30 – 4
Compliance Officer	446-7778	Compliance@StoddardNH.org	By Appointment
Selectmen			
Christopher Madden	446-7814	CMadden@StoddardNH.org	Meetings: Every 2 nd , 4 th and 5 th Monday 7pm – end of business
Bob Fee	446-3642	RFee@StoddardNH.org	
Steven McGerty	446-3848	SMcGerty@StoddardNH.org	
Transfer Station	446-3583	Valid Permit Required Household waste only No Hazardous Waste	Sat & Sun 9-4 June - week after Columbus Day Wednesdays 12 - 4
Safety			
Police	Emergency 911 Non-emergency 446-3597	PoliceChief@StoddardNH.org	Dispatch on 24 hours 603-355-2000
Fire and Rescue	Emergency 911 Chief – 446-0116	FireChief@StoddardNH.org	Dispatch on 24 hours 603-355-2000
Fire Warden (Burn Permits Required)	446-0116 446-7051 446-7896	FireWarden@StoddardNH.org	By Appointment
Animal Control	Dispatch 355-2000 Mutual Aid 352-1291	AnimalControl@StoddardNH.org	Call Dispatch 24 hours 603-355-2000
Davis Public Library	446-3439	davispubliclibrary@gmail.com	Mon & Fri 3 - 7 Tue & Wed 1 – 5 Thur 10 – 5 Sat 10 - 2
James Faulkner Elementary School	446-3345	https://jfes.us	
Board & Commissions			
Conservation Commission	Geoffrey Jones 446-3439	Conservation@StoddardNH.org	4 th Wednesday 7:30 pm
Planning Board	Vickie Williams 446-7767	Planning@StoddardNH.org PlanningSecretary@StoddardNH.org	1 st Tuesday 7 pm
Zoning Bd of Adjustment	Kathy Ellis 446-6273	ZBA@StoddardNH.org ZBASecretary@StoddardNH.org	3 rd Tuesday 7:30 pm

TOWN OFFICERS

Moderator (2 yr. term)

Daniel A. Eaton – Term Expires 2024
Geoffrey Jones – Deputy

Selectmen (3 yr. term)

Robert Fee – Term Expires 2025
Christopher Madden – Term Expires 2024
Stephen McGerty – Term Expires 2023

Town Administrator – Michelle L. Pong

Administrative Assistant – Patricia Putnam

Town Clerk/Tax Collector (Elected 3 yr. term)

Vickie Williams – Term Expires 2023
(appointed 2022)

Town Treasurer (Elected 3 yr. term)

Patricia Putnam – Term Expires 2024

Compliance Officer (Appointed)

Harry Power

Trustee of Trust Funds (Elected 3 yr. term)

David Lesser – Term Expires 2024
Terri LaRoche – Term Expires 2025
Dean Dorman – Unexpired Term 2023

Trustee of Public Library (Elected 3 yr. term)

Donall Healy, Chair– Term Expires 2024
Jan McGonagle – Term Expires 2023
Dean Dorman – Term Expires 2025
Angel Nicoletti (Alt) – 1 yr. term
Deborah Kingsbury (Alt) - 1 yr. term
Patricia Maden (Alt) – 1 yr. term

Librarian (Appointed)

Ingrid Dellea – Library Director
Martha DeTore-Woods Kathy Stiles
Tristan Bridges Katherine Winslow

Police Chief (Appointed)

David Vaillancourt 2 VACANT POSITIONS

Animal Control Officer (Appointed)

Margo Santoro David Santoro, Deputy

Fire Chief (Elected 2 yr. term)

Trevor Anderson – Term Exp. 2023

Fire Warden (Appointed)

Jenn Merrill
Trevor Anderson - Deputy

Commissioner to SWRPC (Appointed)

VACANT

Overseer of Public Welfare – Michelle Pong

Supervisors of the Checklist (Elected 6 yr. term)

Joyce Healy – Term Expires 2024 (Appointed)
Kaitlyn Hayes – Chair - Term Expires 2028
Beatrice Record – Term Expires 2026

Planning Board (Elected)

Vickie Williams, Chair/Secretary – 2yr Term exp 2023
Jason Kovarik – V. Chair – 3yr Term exp 2025
Teri LaRoche – 3yr Term exp 2025
Jason Russel – 2yr Term exp 2024
Christopher Madden – Sel Rep 1yr term; 2yr Exp 2024
Harry Power, Alternate – 1 yr. appt.
VACANT – 1yr Term ex. 2023

Cemetery Commission (Elected 3 yr. term)

Carolyn Ewels – Term Expires 2023
Bonnie Ewels – Term Expires 2024
Jim Anderson – Term Expires 2025

Zoning Board of Adjustment (Appointed)

Jason Kovarik – Term Expires 2023
Franz Haase – Term Expires 2023
VACANT– Term Expires 2022
Herb Healy, Chairman – Term Expires 2024
Douglas Summerton – Term Expires 2023
Milosh Bukovcan – Alt. – Term Expires 2023
Kathleen Ellis – Secretary

Emergency Management (Appointed)

Daniel A. Eaton (Director) – Term Expires 2023
Trevor Anderson, Deputy – Term Expires 2023
Lisa Davenport – Health Officer – Exp. 2025

Conservation Commission (Appointed 3 yr. term)

Jason Kovarik – Term Expires 2024
VACANT – Term Expires 2025
Geoffrey Jones, Chairman – Term Expires 2023
VACANT – Term Expires 2023
Bob Fee – Term Expires 2023
VACANT – 2 additional

State Senator – District 8

Ruth Ward – Ruth.Ward@leg.state.nh.us

Contoocook & N. Branch River Local Advisory Committee

Ruth Ward, Stoddard Representative

Representative to General Court – District 3

Daniel A. Eaton – Term Expires 2023
Daniel.Eaton@leg.state.nh.us

A MESSAGE FROM THE BOARD OF SELECTMEN

We worked hard to serve our residents this year and some significant accomplishments reflect our efforts.

We were able to reduce the tax rate by \$.24/\$1000 through fiscal responsibility and long-term planning. Despite the rising cost of everything, the board remained determined to keep our budget to a minimum. We have proposed utilizing some of our unassigned fund balance to reduce taxes without sacrificing current services. Increases in grant funding also take the burden off taxpayers.

A \$47,000 grant will reduce the overall cost of the new Rescue Truck, allowing an early payoff and reduction in taxes in the coming years. We received a \$7500 grant with a required 25% match that will allow us to update our Hazard Mitigation Plan and ensure that we continue to be eligible for FEMA grants. Work on North Shore Road is being covered with a bridge grant with additional work to come. We were also reimbursed \$6,444 in COVID expenses due to grant writing efforts at the Town level. Initiatives that seek out funding sources are a good way to move projects forward and decrease the bottom line.

We hired a bookkeeper to maintain separation from the Treasurer and the accounting functions of local government. (Please say hello to Brenda Bryer if you run into her at the Town Office.) We are also upgrading our financial software to better serve our community through quick and accurate data, reports and accounting. Direct Deposit is a welcomed new option that will help keep bookkeeping more manageable by eliminating one-on-one tracking of uncashed checks. This upgrade also gives our municipality the ability to continue running despite any long-term interruptions in power or internet availability.

Bob Maden and Charlotte Lesser have been a blessing to the municipal website. They have worked hard to integrate the various schedules of boards and committees into the website calendar. In addition, other local events are included there so be sure to visit it often!

There have been some significant staffing challenges faced by this board, and we commend our municipal staff for pulling together their knowledge and resources to bridge the gaps between replacements. Tammy Jameson, our long-time assessor, has begun a new career as a teacher. We will miss her incredibly, but we are very proud of her accomplishments and wish her all the best on her new adventure. Stepping into the role of assessor is our current re-valuation contractor, M&N Assessing, a local company, familiar with our community and our residents. Deborah McGerty is taking up the position of assessing Clerk, based in the Gould House.

Our Town Clerk/Tax Collector, Karen Bell, left the office to pursue a job Keene, while Vickie Williams, our current Planning and Selectboard Secretary, was appointed to fill

the unexpired term. This position will be on the ballot for the municipal elections in 2023.

It has been a pleasure to serve the residents of Stoddard this past, and prior, years.

Respectfully Submitted:
Christopher Madden
Bob Fee
Stephen McGerty

TOWN ADMININSTRATOR NOTES

As we get further away from the pandemic emergency and deeper into a new sense of normal operations, it's important to reflect upon the great strides that Stoddard has made in the past few years. Without question, the staff here has been resilient, and patient as new policies have been implemented, and old habits are being discarded.

We continue to create local policies that provide guidance and structure to day to day operations, and toward that end, a project to research past Town Meeting articles and their outcome has yielded some interesting discoveries, one of which is our lack of a leash law. The ballot will ask voters to confirm or deny their desire for an Animal Control Law in Stoddard. Thank you for taking the time to consider this issue carefully.

It's not uncommon for small town offices to become compartmentalized over the course of years. It is a natural occurrence, as elections and state law strive to keep duties very separate. This can be beneficial in many ways; however, it can also be quite challenging when faced with a sudden vacancy. To keep local government functioning despite these hurdles, staff has worked toward a more inclusive look at each department, combining tasks and knowledge where possible and sharing some of the responsibilities, training and general knowledge. This serves not only to protect the interests of our residents, but brings a new appreciation to our staff as we all begin to understand more fully the function of each employee and the value that they bring to their work each day.

I want to thank all town employees and volunteers for their dedication and commitment to this town. Each adds to the balance we create in the workplace, and to the wheel that keeps our community moving forward.

This is a special place, more than beautiful landscapes, pristine waters and abundant wildlife. Stoddard is people that band together during the worst storms, its people that offer solutions when someone reaches out for help, and it's a community with a strong connection to the place we live. I am honored to be a part of it.

Respectfully,
Michelle L. Pong

HIGHLAND LAKE UNIFIED ASSOCIATION AND ISLAND POND ASSOCIATION LAKE HOST PROGRAM

In 2022 New Hampshire Lakes Association once again partnered with both Highland Lake Unified Association and Island Pond Association to allow both waterbodies to participate in this year's Lake Host Program. The two programs operated using paid and volunteer "Lake Hosts". These Lake Hosts inspect boats and trailers going in and out of the water for invasive species (such as non-native plants and animals). In a friendly manner, the Lake Hosts bring awareness to the importance of Drain, Wash, and Dry to all of those who recreate on our lakes and ponds.

The program coordinator was Chase Germaine and he was assisted by Candia Campbell. Our Lake Hosts did a fantastic job this season, the season started at the end of May and went through early October. About 1900 boats were inspected this season between the two ponds, an increase from last season which had about 1000 boats. We will need Lake Host volunteers for both water bodies for the 2023 Season! We remained free of any invasive species as of the end of the season.

A big thank you to everyone who made the Program run so smoothly this season! Lake Hosts, we could not do what we do without You! Thank You both associations for continuing to partner with NH Lakes. Another Thank You to our financial supporters, NH Lakes Association Grant and the town of Stoddard. Stoddard taxpayers this was a great use of tax money as protecting both the assets of Highland Lake and Island Pond from the threat of invasive species benefits our community, we look forward to your support in the future.

Island Pond's "Weed Watcher Program", an initiative of NH Lakes, had a busy season looking over Island Pond. 14 trained **volunteers** watched over "their" section of Island Pond. They kept watch for invasive weeds and animals by water while our Lake Hosts watched the boats and trailers that enter the water. Combining efforts gives Island Pond more protection. Most Weed Watchers paddle the Pond by means of kayak or canoe to closely examine the area. They operated May through October. Studies have shown that Lakes and Ponds with both programs have been kept mostly free of invasive species. Anyone interested in becoming a Weed Watcher should contact Charlotte Lesser, cblesser@gmail.com.

Questions, comments, or concerns about the Lake Host Program please feel free to contact Chase by email (chasegermaine@gmail.com). Thank you again to everyone involved in this program.

Chase Germaine, Lake Host Coordinator

FOREST FIRE WARDEN REPORT

First, I would like to take a moment to introduce myself to those of you that do not know me. My name is Jenn Merrill and I've been living in town for the past 15 years. I've grown up coming to Stoddard every summer with my family who have cottages on Highland Lake. I have been on the Stoddard Fire Department for the past 14 years and I'm currently serving as Deputy Fire Chief. I have served as a Deputy Fire Warden for the past 8 years before being appointed to Fire Warden last May.

With that being said, last year we did a total of 207 burn permits compared to the 185 we did the year before. Thankfully we only had one very small brush fire involving a tree on the side of the road. In September we had a great mutual aid forestry training in September on Whitney Road. This was sponsored by Marlow Fire and included members from Stoddard, Nelson, Langdon, Alstead, Lempster, and Gilsum Fire Departments.

I would like to welcome three new deputy fire wardens to the team: Trevor Anderson, Josh Howard & Paul Bourassa. They join myself, Wally Weaver and Alan Merrill. We look forward to working together to protect and educate the community.

Remember that you are required to have an annual burn permit for any open fire and, with the exception of a cooking grill, you need to be a minimum of 25 feet from any structure. Seasonal permits for Category I & II fires are valid for one year and need to be renewed annually. All new fire permit purchases require an inspection from the warden or one of the deputies. This also includes Category III permits for burning brush, which are not available online.

If you have any questions, feel free to call myself or one of my deputies and we would be happy to answer any questions you may have. We are here to educate the community so that we can enjoy the great outdoors and all it has to offer.

Thank you and have a safe and wonderful summer!

Respectfully
submitted,
Jenn Merrill
Forest Fire Warden





GARDENING REPORT

Volunteer gardeners were quietly at work this past spring/summer offering colorful arrangements for public enjoyment! I worked directly with the library staff to tend to the shrubs, beds and flower boxes at the library. The Shedd Hill boxes (see photo) and fire house pots were lovingly tended by the following town gardeners: Barbara Cleveland, David and Charlotte Lesser, Christine Haase, Amy Lavoie, Sherry and Milosh Bukovan, Vicki Hall, Sam DuBreuil and Rick Flanagan. and Jan McGonagle.

LAKE HOST PROGRAM AT GRANITE LAKE

The Granite Lake Association completed its 21st year of participation in the Lake Host Program, coordinated by the New Hampshire Lakes Association (NHLakes), with weekday volunteers and weekend paid inspectors protecting our lake!

For those of you not familiar with the Lake Host Program, it is a formal way of trying to keep New Hampshire lakes free from invasive species of plant and animal life. Volunteers and paid employees staff public boat ramps across the state and offer free inspections of watercraft, looking for plant and animal matter that might be hiding on a boat. In New Hampshire this past summer there were 6 “saves”—invasive species identified and removed before infesting a lake, proving the value of this program. These inspectors also inform boaters about the “Clean, Drain and Dry” rule for boats.

In 2022 our boat ramp was staffed by 5 paid lake hosts and 18 volunteers who are trained in how to inspect boats. Each volunteer donates two hours of time every week. Our paid lake hosts logged 397 hours and our volunteers an impressive 339 hours, inspecting 538 arriving and departing boats.

Our ability to maintain this program over the past 20 years has been made possible by continued monetary support from the towns of Nelson and Stoddard. As always, we give all of our hosts and these towns a big thank you for helping us protect our beautiful lake.

Sincerely,
Sharon O’Brien Iagulli and Patty Maden, Co-
ordinators
Lake Host Program at Granite Lake

We can use smore volunteers to keep Stoddard looking its gardening best. There are plants that always need tending at the Gould House, Town Hall and the gazebo area. Anyone interested in joining our team please feel free to contact me at cblesser@gmail.com or 603-209-9003.

In times of stress many of us look to nature for joy and relaxation. Even if you can’t join us on any of the town gardening projects, enjoy the natural beauty that surrounds us in Stoddard. It makes a difference to life quality!

Thanks.
David Lesser



POLICE DEPARTMENT

Throughout the years, I have tried to maintain a three-officer police department; all of which work part-time. Since the resignations of Dominic Busto and Andrew Wood, it has been difficult to find replacements for these officer positions. I will continue to search for replacement officers to fill these positions; as they are needed to maintain our police department.

A priority this year has been to continually focus on the speed and operation of vehicles to keep our roadways and community safe. We intend to actively patrol throughout the town of Stoddard and enforce the motor vehicle laws. Last year, the department invested in a mobile speed display sign to aid in the problem areas and gather statistical information to maintain a safe speed environment throughout the town. The display has been effective in making operators aware of their reported speed and has produced efficient information for our department to utilize. Our highest reported speeding areas continue to be Route 123 North, through the center of town to School St. as well as on the roadway of Kings Highway to the association. We plan to continue to utilize the mobile display throughout the reported speeding areas in town.

Our statistics for this year include:

- ❖ 612 Calls for Service, including but not limited to 229 Traffic Stops.
- ❖ 24 Motor Vehicle Crashes
- ❖ 12 Suspicious Vehicles
- ❖ 25 Burglar Alarms
- ❖ 6 Burglaries
- ❖ 6 Thefts
- ❖ 4 Neighbor Disputes
- ❖ 5 Noise Disturbances
- ❖ 36 Animal Complaints

Over the last several years, we have requested that each homeowner assure that their house is identified with the house number they were issued. Having a house identified is very important in providing quick response to an issue or emergency. If you have not yet identified your property with numbers that are at least three inches high in a clearly visible location, please do so in order to be located if an emergency arises.

We would like to remind everyone, if you have an emergency, please call 911. If you need to speak with an officer, you can contact the Cheshire County Dispatch Center at (603)355-2000 or leave a voicemail at the Stoddard Police Department at (603)446-3597.

Respectfully
Submitted,
Chief David Vaillancourt



PLANNING BOARD

The Planning Board is an elected board consisting of five Members and one Alternate. One member being a representative of the Select Board. The responsibilities of the Planning Board are to prepare and administer land development regulations such as subdivision, lot line adjustments and site plan reviews. The Planning Board is responsible for updating the Master Plan.

In 2022 we have had three Boundary Line Agreements and one Subdivision presented before the Planning Board. The main focus of the planning board this year is the updating the Master Plan. We, as a board, hope to have the new Master Plan for Stoddard presented to the Town at the 2024 Town Meeting. A big “thank you” to Michelle Pong, who has been assisting us in this effort. We feel strongly that the vision for Stoddard is much larger than this board and needs community involvement and input from both seasonal and full-time residents. To gain your recommendations we will release a public survey, to be followed by public meetings, for residential input. If you have any interest in assisting with the Master Plan efforts, please reach out to the Planning Board.

We would also like to thank Jane McOsker for her leadership and service to the Town of Stoddard. Jason Russell gained a seat on the Planning Board after being appointed in 2021. This year we have seen the Planning Board gain new members. Jason Koravik and Teri LaRoche have also joined the Planning Board, being voted in at the last election as write-ins and having agreed to join the board.

Vickie Williams – Chair/Secretary
Jason Koravik – Vice Chair
Christopher Madden – Selectmen Representative
Jason Russell
Teri LaRoche
Harry Power - Alternate

TRUSTEES OF THE TRUST FUND

Members:

David Lesser, chairperson (cblesser@gmail.com)
Terri LaRoche (tslaroche129@gmail.com)
Dean Dorman (deandorman@yahoo.com)

The purpose of this committee is to manage the trust funds allocated for investment and future use by Stoddard constituents including the town, school, road associations, and village districts. We meet as needed to disburse funds and monitor investments. For any more detailed information regarding any of the 14 funds listed below, please free to contact any of the members of the group. To mail us any requests or deposits please use PO Box 845, Stoddard, NH 03464.

All fourteen accounts are monitored regularly by the trustees. Thirteen of the accounts are invested in the New Hampshire Public Deposit Investment Pool (NHPDIP). The Ruth and Emerson McCourt Cemetery Fund is invested at LPL Financial, and we allowed to use only the interest to maintain headstones at the Mt. Stoddard Cemetery. All transfers both into and out of NHPDIP are done through a checking account at TD Bank. All transfers in and out of the McCourt Fund are done through a checking account at Savings Bank of Walpole.

Trustees of the Trust Fund Balances as of October 31, 2022:

Stoddard Bridges and Roads:	\$25,576.72
Stoddard Building Fund:	\$67,353.49
Stoddard Parks and Recreation:	\$11,682.95
Stoddard Fire and Rescue Vehicle:	\$25,460.08
School Building Design:	\$53,145.38
School Buildings and Grounds:	\$74,656.04
School Extraordinary Tuition:	\$104,056.90
Cemetery Perpetual Care:	\$55,850.42
Ruth and Emerson McCourt Fund:	\$53,882.15
Aten Road Village District:	\$3,107.57
Granite Lake District CRF:	\$128,187.48
Stoddard Rocks:	\$10,652.12
Sweetwater Trust:	\$55,015.44
Stoddard Town Emergency Fund:	\$10,072.58

TOWN CLERK/TAX COLLECTOR

This year has seen many changes in the Town Clerk/Tax Collector's office. Karen Bell, after being elected in May of 2022, resigned in June of 2022. The Town would like to thank Karen for her time and dedication to the Town of Stoddard.



In August of 2022 the Select Board appointed me, Vickie Williams, as the Town Clerk/Tax Collector. In this position, I have received multiple certifications under a tight time-line in an effort to avoid disruptions in service to our residents. Upon appointment, I quickly realized the benefit many residents could gain from regular extended evening hours. As a result, we keep the office open until 8pm on Thursdays with positive feedback from the community. We hope this is a convenience we can continue to provide.

We conducted two elections this past year, the general and the primary, without incident. The NH Campaign for Voting Rights, after monitoring our polling place, officially commended us on our operations. Additionally, we have structured the office to ensure that all election materials are secure and available to a limited number of individuals per NH election regulations. These efforts have been the result of a combined effort of the Town Clerk/Tax Collector staff, and I would like to formally thank them for their hard work and patience as I grew into this new role. I would also like to thank the entire election staff. Without working together, it would not have gone as well as it did.

The Town Clerk/Tax Collector's office is now open on Tuesday's 11 AM to 6 PM, Thursday's from 11 AM to 8 PM and on Friday's from 11 AM to 6 PM. We are constantly striving to adjust office hours that will conveniently accommodate the needs of our community.

We would like to thank Deborah McGerty for her years of service as the Assistant Tax Collector, she is moving to the Assessor's Office in 2023. As many of you know, she was always willing to help at the Clerk's window and bring a smile to your day.

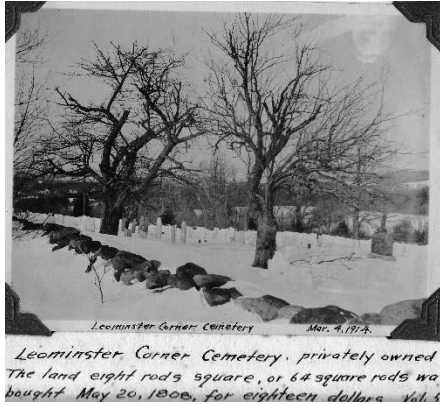
Replacing Deborah, we would like to welcome Leslie Cleaver to the staff of the Town Clerk/Tax Collectors office.

Vickie Williams
Town Clerk/Tax Collector

CEMETERY COMMISSION

Three new cemetery commissioners were elected and started work in July. We would like to open our report with sincere appreciation for everyone who has welcomed us and helped us get up to speed, particularly Karen Bell, Michelle Pong, Vickie Williams, Alan Rumrill and Bob Curnutte.

We have had three burials in town this year: Barbara Rockwell in the Robb Cemetery, and Kenny Kent and Lester Bragg in New Dow Hill.



In the New Dow Hill cemetery, two plots were resold to the town and immediately re-purchased. Five other plots were resold to the town; we currently have 28 plots available in New Dow Hill, the only cemetery with available plots.

We have digitized available deeds and records and have made a spreadsheet of ownerships and burials in the New Dow Hill cemetery. In addition, we have monitored five of the town’s cemeteries (Robb, Jefts, New Town, Stephens, Old and New Dow Hill). We have not yet been to Joslin Cemetery.

Table below is a summary of the budget, to date per our accounting. We would like the town to be aware that very little money beyond basic upkeep was spent this year. We do anticipate more expenditures next year for tree work, stone repair and eventually for surveying of additional plots in New Dow Hill.

Line Item Current Year Budgeted Current Year Expenditures Balance Remaining (as of 31 Dec 2022)

	Budget	Exp.	Balance
MTCE Supplies	\$300.00	\$0.00	\$300.00
Eqp Rental/Use	\$600.00	\$178.50	\$421.50
Gas	\$75.00	\$0.00	\$75.00
Prof Srvcs	\$7000.00	\$4100.00	\$2,900.00
Payroll	\$3250.00	\$1,309.00	\$1941.00
Prof Dues	\$20.00	\$70.00	(\$50.00)
Total	\$11,245.00	\$5657.50	\$5587.50

We encourage any feedback from the Town; please reach out to us with any comment or concern. Finally, please be

sure to let us know if you notice any issue while visiting Town’s Cemeteries. We make every effort to address issues and with the help of the Town residents can ensure that required maintenance (tree limbs, headstone repairs, etc.) is quickly identified. Contact the Cemetery Commission through the Town Administrator’s office at 603-446-3326.

We would like to end with appreciation of those who maintain our cemeteries, particularly Bob Curnutte and Michael Shawver. Compliments on the upkeep of the cemeteries that we have received really belong to them. And thanks to whomever placed the wreaths on the gates of the cemeteries this holiday season!

Respectfully submitted,
 Carolyn Ewels
 Jim Anderson
 Bobbie Ewels

COMPLIANCE OFFICER REPORT

January thru December 2022 provided a very active year for real estate transfers, Building Permits, property inspections along with numerous calls on zoning aspects of the NH Shoreland Act.

There were 45 Building Permits issued and approved for new homes, additions, garages, solar panels, sheds, barns, etc. The declared value on the 45 Building Permits for taxations totaled \$4,554,890. The true value will be determined on future pickups.

At this writing there are two violations pending at NH Shorelands that will need application to the Stoddard Zoning Board of Adjustment for their consideration. There were three recent Building Permits not approved that will need Shoreland Approval and ZBA application.

As a reminder, if you own waterfront property, the NH Shoreland act covers land and buildings 250 ft back from the reference line (normal highwater mark).

Also, if you own a nonconforming structure erected prior to July 1, 1994, and you wish to erect a deck or open porch you can go 12 feet towards the reference line with a permit by notification to NH Shoreland as well as an application needs to be made to the Stoddard ZBA within that 50 ft within 30 days.

Should you have questions on your Building Permit or remodeling project to see what permits are needed (if any) call me at 603 446 7778.

Harry R. Power
 Stoddard Compliance Officer



STODDARD FIRE AND RESCUE

What a year!

We took on 2022 with a full head of steam. We have recruited 7 new members in the past year, sent two members to earn their advanced EMT certification and had one member earn their FFII certification. The strides forward make me proud daily. Our annual runs increased 16% in the last year.

Total runs-158

EMS calls-82

Fire calls-14

MVC-20

AFA-14

Lift assist/welfare calls- 5

Trees and wires down-14

Search and rescue- 4

Mutual aid given-5

Other goals set and reached were annual pump testing to ensure the fitness of the engine pumps, hose testing to NFPA standard, SCBA flow and pressure testing, and finally taking delivery of our new rescue vehicle.

A few general reminders- please when a wire is down, please do not approach it and call 911, these wires are always considered live until Eversource has declared them otherwise. We also had several instances this year of Carbon monoxide alarms going off and residents ignoring them for longer than needed only to find elevated levels within the residence. Carbon monoxide is a deadly gas that is odorless, tasteless, and opaque. Carbon monoxide symptoms include dizziness, nausea, flushed skin and drowsiness. It is produced as a product of incomplete combustion. Please call and have us check your residence if the alarm sounds and evacuate the building.

Please join us this year at our annual chicken BBQ sponsored by the association on July 8th,2023

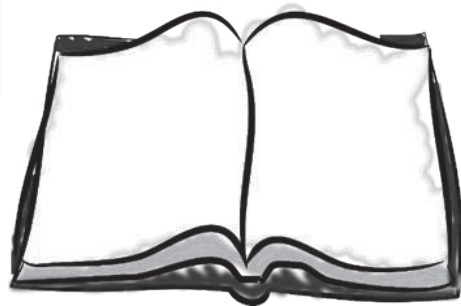
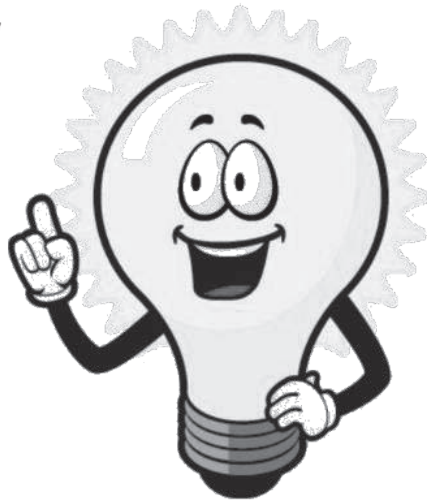
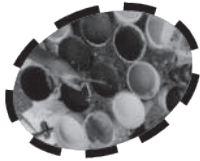
Respectfully Submitted,

Trevor Anderson, Chief



KNOWLEDGE...

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many formats
from many minds



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ZONING BOARD OF APPEALS

This report positions the role that the Stoddard Board of Adjustment provides for the taxpayers of the Town, and reports on the organization and activities of this Board for this past 2022 calendar year.

The Stoddard ZBA parallels the role of all NH municipal ZBAs – to act as a quasi-judicial body to balance the rights of the individual property owner with the interests of all the citizenry as embodied in the regulations of the Town Community Planning Ordinance (CPO). In short, the role of the ZBA is to interpret the CPO and apply its intentions while recognizing an individual’s right of usage of his/ her unique property.

The ZBA is considered a “land use board” under State statutes. It derives its powers from those statutes, specifically RSA 674:33 and 674:33-a, which together provide that a town ZBA has the authority to hear and decide appeals of individual property owners to specific regulations in the CPO. These appeals fall into four separate and distinct categories: (1) Appeal from Administrative Decision; (2) Approval of Special Exception; (3) Grant of Variance; and (4) Grant of Equitable Waivers of Dimensional Requirement.

A brief description of each of these appeals is at the end of this report*. Forms for each of these appeals for submittal to the Stoddard ZBA are available on the Town website: ***Boards and Committees>> Zoning Board of Adjustment >>Documents.***

All meetings of the ZBA are public meetings wherein the business of the ZBA is conducted, including hearings. Unless specifically excluded by State Statute, all business of the ZBA is subject to open access via the State Freedom of Information provisions. All appeals that are heard by the ZBA are publicly noticed in advance per State and Town protocols and include a public hearing seeking input from the applicant, abutters, and other interested parties.

Per State Statute, a ZBA is comprised of five full members, plus alternate members; the latter have the right to vote when sitting for member absences. At least three voting members (full members plus seated alternates) comprise a quorum to conduct the business of the ZBA. Importantly, a minimum of three members must concur for any appeal decision of the Board.

Currently the Stoddard ZBA has five full members and one alternate member, listed below with their expiries:

- The full members are:
 - Herb Healy, Chairperson (current term expires 2024);
 - Franz Haase, Vice-Chairperson (2023);
 - Jason Kovarik (2023);
 - Doug Summerton (2023); and
 - Bud Record (2025).
- The alternate member is Milosh Bukovcan (2025). Kathleen Ellis serves as the ZBA Secretary. All the members appreciate and thank her for her diligent and timely work.

There are additional openings for alternates, as it is preferable to have a full complement of five voting members to decide a hearing and conduct other business. Please contact one of the members if interested in becoming an alternate.

The Stoddard ZBA schedules regular meetings on the 3rd Thursday of each month at 7:30 PM at the Town Hall. Special meetings may be called for site visits or continuances, or other pending business with time constraints. These are in-person meetings, but an appellant, abutter, and/ or other interested party can request on-line participation by prior arrangement with the Secretary.

During calendar year 2022, the Board met each month except for February due to lack of business to be addressed, and additionally held two site visit meetings. The Board heard four appeals consisting of three for special exceptions and one for variance. The special exception appeals were for business use of land and signage in rural zoned areas, and the variance appeal was to supersede a previously expired variance for area (setback from property boundary). By comparison, the 2020 and 2021 calendar years included five and three appeals, respectively.

The procedures by which the Stoddard ZBA conducts its business are formally documented in the ZBA Procedures and are posted on the Town website. During 2022 the ZBA initiated a 7th revision of its Procedures primarily to address a new State Statute mandating a maximum 90-day timeframe by which a ZBA can process and decide an application for appeal.

The ZBA expenses for the most recently completed FY, ending June 30, 2022, were \$3808.57, against a budget of \$8060. By comparison the budget for the current FY is \$8550, reflecting increased payroll cost.

The members of the ZBA appreciate and continue to utilize various training opportunities offered, especially the

training provided by the NH Municipal Association. This training provides the members and alternates of the ZBA with valuable experience and expertise on a range of State Statutes and municipal case law from which we glean insight that is helpful to our roles and responsibilities.

Lastly, although we operate as an independent board we acknowledge and appreciate the support of the Town Administrator, the Town Compliance Officer, the Board of Selectmen, the Planning Board, and other Town bodies that together seek to execute the provisions of the CPO for the benefit and protection of the landowners and citizens of Stoddard.

Respectfully,
Herb Healy, Chairperson, Town of Stoddard Zoning Board of Adjustment

* The following is a brief description of the four types of appeals, excerpted and revised from previous Town of Stoddard Annual Reports. Thank you to those previous authors. *(Note: These descriptions have been parsed from several sources and rephrased. THE ACTUAL TOWN CPO IS WHAT WILL BE USED IN ANY APPEAL.)*

APPEAL FROM AN ADMINISTRATIVE DECISION- If an applicant has been denied a building permit or is affected by some other decision regarding the administration of the CPO, and believes the decision was made in error under the provisions of the ordinance, the applicant may appeal the decision to the ZBA. The appeal will be granted if it is shown that the decision was made in error.

SPECIAL EXCEPTION- Certain sections of the CPO provide that a particular use of property in a particular zone, will be permitted by special exception if specified conditions are met. The necessary conditions for each special exception are given in the ordinance. The appeal for a special exception will be granted if the applicant can show that the conditions stated in the ordinance are met.

VARIANCES- Under special circumstances, an applicant may apply to be granted relief from application of the strict terms of the Community Planning Ordinance (CPO). To grant this relief, it must be established that all five of the following conditions are met:

1. Granting the variance would not be contrary to the public interest;
2. The proposed use is not contrary to the spirit of the ordinance;
3. Granting the variance would do substantial justice;

4. The proposed use would not diminish surrounding property values; and
3. Denial of the variance would result in unnecessary hardship to the owner.

EQUITABLE WAIVER OF DIMENSIONAL REQUIREMENTS- If an applicant discovers an existing dimensional nonconformity after the structure was substantially completed or after a vacant lot in violation had been transferred to a bona fide purchaser AND the nonconformity was caused by a good faith error in measurement or calculation, the applicant may appeal to the ZBA. If it is determined the nonconformity does not constitute a public or private nuisance nor diminish the value or interfere with future uses of other property in the area AND the cost of correction would far outweigh any public benefit to be gained, the ZBA may grant the waiver.

CONSERVATION COMMISSION

2021-22 Activity: A conservation commission report did not appear in last year's Town Report, as the chair was involved in preparing the grant for the USFS-CFP, which was due on January 10, 2022. Preparation of the grant took 3 people (Geri Bailey, Bonnie Cohn, & Geoff Jones) working full-time for six weeks over the holidays to complete. The following activities were also completed:

- The commission worked with Stoddard resident Robert Winterbottom to craft and help pass an article on the Town Warrant to support a Carbon Fee & Dividend Initiative at the 2022 Town Meeting, which passed;
- In April, the con com was notified that 3-lots containing 40-acres of undeveloped forestland with 4,000 feet of frontage on Highland Lake was for sale as having "multiple house lots". Commission chair Geoff Jones did a field recon. and wrote a 26-page report on why the land should be protected;
- Using the aforementioned 2021 report, Bob Fee obtained a letter of support from the BOS for the con com's interest in the purchase of the 3 Wilson lots on Highland Lake (now known as the Little Big Forest);



- In July 2021, Jones and abutter to the Wilson lands, Craig Walker met with the owner, who verbally agreed to allow the con com to seek a land protection outcome;



- A videographer was hired to take drone footage of the Little Big Forest in October of 2021;
- The formal fundraising effort began in the fall of 2021, when six donors donated \$3,000 to get the ball rolling. It would take 9 months before a formal written Option Agreement would be signed;
- The town received a match from the NH Animal Rights League of \$1,000 to cost-share a beaver deceiver installation for a culvert on the west end of Old Antrim, Rd. The project was spear-headed by Sabine Duran who worked with beaver biologist Skip Lisle. The town highway department and the conservation commission provided equal matches;
- October 9, 2021 the following volunteers spent the day mowing the dam on the town forest at Pioneer Lake, to prevent woody vegetation from becoming established (roots on mature trees weaken the earthen dam, this is a requirement from DES dam bureau): Ernest & Cathy Getty (and friend) from Rapid City, South Dakota (3rd generation camp owners on Highland Lake), Scott Semmens and wife Helen, Ken Henninger (and Kubota tractor), Jill Fish, Sabine Duran, and Geoff Jones.

2022-23 Activity: The year 2022, may well go down in history as an unprecedented year of accomplishment for the Stoddard conservation commission. The year was dominated with the community effort to protect 40-acres of forest (affectionately known as “The Little Big Forest”) on the southern end of Highland Lake that has tremendous ecological importance to the lake and educational value to the town, especially the James Faulkner Elementary School. The following is a summary of activities associated with this effort:

In 2022, the conservation commission, recognizing the emerging opportunities with JFES provided by the LBF, continued to strengthen its ties with the JFES program in the following ways:

- Participated in a JFES movie night on May 20th to raise money for the LBF. Mason Bodner lead the effort to raise \$370 that night;
- Chairman Geoff Jones (a USCG Vietnam Veteran) participated in the annual Memorial Day Ceremony on May 27, 2022;
 - April 22, 2022: Sixty-one students from JFESs, plus teachers took an Earth Day hike to Pioneer Lake. Larry Howard & Geoff Jones led a small, hardy group of kids to Stoddard Rocks while the rest of the students explored the area around the dam at Pioneer Lake;
 - June 8th, 2022: Chairman Geoff Jones met JFES’s 5th grade class on their annual Kroka Highland Lake paddle at the dock of the LBF to introduce them to their future outdoor classroom. They spent 2+ hours with teachers and Kroka leaders touring the forest. In a note, the Kroka leaders summed up their experience with these words:
 - Olde Home Days Float that JFES teachers, students and parents created for display;
 - Friday October 21, accompanied JFES School on a hike to Bacon Ledge. One group led by Larry Howard made the round trip hike from Bacon Ledge to Trout Pond;
 - Friday October 28th, participated in JFES “Trunk or Treat” Halloween Night (Jason Kovarik & Geoff Jones spent the day assembling a “haunted forest”; Don Healy supplied incredible artwork).
- Over the past year, con com chair assisted Eversource in replacing 7 utility poles that are located on the western side of the Stoddard Rocks/Pioneer Lake town forest. Part of the problem: the deed allowed for the R-O-W, but the forever wild CE that was placed on the property in 2011-12 overlooked the fact that the R-O-W existed and therefore prohibited it. Jones worked with SPNHF, the easement holder, to find an acceptable solution. The project was completed by Eversource in the fall of 2023 (under budget).
- November 4th, Antioch graduate students and professor spent a 3-hour field trip visiting the ecological highlights of the Little Big Forest. Since 2008, Antioch graduate students have visited protected lands in Stoddard to learn about forest management and old-growth forests.

Overview of the Little Big Forest Project:

In April 2021, three adjacent lots totaling 40-acres of ecologically significant, undeveloped land with 4,000 feet of shoreline at the southern end of Highland Lake went on the market. The Conservation Commission investigated what could be done to acquire, protect and manage this land for the benefit of the residents and camp owners of the

Town, and to preserve the land's outstanding wildlife habitat and other natural resource values.

In May, 2022, the Conservation Commission, with blessings from the BOS, obtained a signed Option Agreement from the landowner to purchase the property, with a closing date of June 30, 2023.

Location of Forest: The southern end/east side of Highland Lake (at the narrows), between Walker Rd. and Eva Lane (both roads are on West side of Shedd Hill). It is readily accessible by foot, boat, and car.

The Goal: To protect the 3-lots totaling 40-acres of unmanaged forest as an ecological reserve, recreation area and education center for the benefit of residents of Stoddard.

Cost of Project:

• **Purchase Cost for land: \$1,300,000** Note: an October 20, 2022 appraisal determined the value at \$1,335,000, which was subjected to a technical review in a November 7th, 2022 report by a 2nd appraiser. These appraisals met the USFS standard for a "Yellow Book" appraisal which exceeds the norm standards). This was considered a "bargain sale" which was mentioned by the funders!

• **Project Costs: \$200,000**

- ❖ \$100,000: for legal, appraisal, survey field work & plan, hazardous waste inspection, title search/insurance, project administration, inventory, management plan, closing costs, misc.;
- ❖ \$100,000+ for a Stewardship fund. (If this amount is not fulfilled by the June 30th closing, the fundraising for this will continue).

Preparation for the Closing:

The following steps have been taken in preparation for the scheduled June 30, 2023 closing:

- **Appraisal:** In February 2022 a "Preliminary Value Estimate" was conducted on the three lots that indicated a combined value of \$1,300,000. One purpose was to justify the purchase price of \$1,300,000. A full "Yellow Book" Appraisal was submitted in an October 20, 2022 report that established the fair market value at \$1,335,000. This appraisal was subjected to a "Technical Review" by a 2nd Appraiser (a USFS requirement), and determined that it met the requirements for "*Uniform Standards of Professional Appraisal Practice* and the "*Uniform Appraisal Standards for Federal Land Acquisitions*".
- **Forest Inventory & Draft Management Plan:** Completed February 2022; plan posted on Town Conservation Commission webpage https://www.stoddardnh.org/sites/g/files/vyh1if1271/f/uploads/draft_of_the_little_big_forest_mgt._plan._letters_of_support.may_15.2022.revision.pdf

- **Property Survey:** Field work and draft plan conducted in May-June 2022; to be finalized in spring 2023;
- **Deed:** Spring 2023, draft language for the deed;
- **Title Search:** Preliminary work completed May, 2022; to be finalized in spring 2023;
- **Environmental Assessment & Baseline documentation:** scheduled for spring 2023;
- **Closing:** Scheduled for June 30, 2023.

The Name: "The Little Big Forest". While little in size ("only 40 acres"), it has BIG trees; BIG undeveloped shoreline (4,000 feet); it has BIG potential; we have BIG plans for it; and it has a BIG price tag!

Community Support: This project has received the

"Thank you for all the months of effort that you have made to protect this land. It was so special to be there with the JFES students when they saw the forest they've been working so hard to raise money to save, when they found out the LBF had received a \$600,000 grant from the USFS.....keep sharing your passion and love for the natural world: it is contagious!"

unanimous support from the Stoddard Selectman; Davis Library, Historical Society, JFES faculty and school board, Highland Lake Unified Association, Island Pond Association, Eva Lane Rd. Association, UNH Cooperative Extension, and Forest Terrestrial Ecologist Tom Wessels.

Forest Features:

- ❖ Contains 4,000 feet of *rare* undeveloped shoreline which is approximately 4% of the Highland Lake shoreline: when combined with the nearby Pickerel Cove, 10% of Highland Lake shoreline will be protected;
- ❖ Three lots totaling 40-acres; existing forest appears to never have been cut, pastured, or plowed; dozens of white pine trees are 150-200 years old, ranging in size from 24" to 40"-inches in diameter and 100+ feet tall; one 40"-inch red maple is estimated to be 250+/- years old;
- ❖ Undisturbed soils are rich in biota and mycorrhizal fungi, typically found in old-growth forests;
- ❖ Property provides important wildlife habitat and is a wildlife corridor that connects protected lands on both sides of Highland Lake;
- ❖ Sheltered coves provide safe refuge for several species of ducks, geese, loons, blue herons, moose, deer, fish, otter, and beaver who frequent these waters;
- ❖ Bald eagles have been visiting the property all summer long, using super canopy white pines to perch in. Perhaps one day they will nest there!

Town Benefits

- Ecological protection for Highland Lake: a healthy lake ecosystem is dependent upon undeveloped shoreline that provides an ecological link to undeveloped forests, allowing for the exchange of “ecosystem services”. When shorelines are developed, the link is broken and pollutants from runoff can negatively impact water quality, which negatively impacts lake experiences and property values.
- Existing well-built rustic cabin could be converted into a visitors center and/or classroom enabling JFES to expand their outdoor, nature based curriculum to the surrounding 40-acre living forest laboratory and undeveloped shoreline;
- Provide public access for residents to Highland Lake: Dock available for fishing, to launch kayak and canoes, and for limited swimming (shallow coves riddled with stumps; mucky bottom; and important habitat preclude extensive swimming).
- A field trip site for organized canoe/kayak field trips to Pickerel Cove, Pioneer Lake/Stoddard Rocks/Williams Old-Growth forest or hikes on other adjacent and nearby conservation lands;
- A destination for canoeists and kayakers as a place to stretch their legs, picnic, or explore the forest; public parking, hiking trails;
- Well suited for future ADA friendly trail to scenic outlooks and old-growth trees;
- Could host a primitive/low-impact overnight campsite for youth groups, JFES outings, and other area groups like Kroka;
- Community pride in completing a challenging grassroots land protection project that builds upon previous land protection accomplishments;

Funding Sources

Funds needed to purchase the property and pay for acquisition costs will be raised through grants and private contributions. Here is what has been raised to date:

USFS: In June, 2022, the Little Big Forest was ***awarded a \$600,000*** from the USFS Community Forest Grant Program. The LBF was one of only 12 projects funded ***nationwide***; of the 12 projects funded, it is ***one of only FIVE to receive the maximum amount of \$600K!!*** A special thanks to Geri Bailey and Bonnie Cohn for spending nearly 6 weeks working with Geoff Jones to prepare and submit this very successful grant!

N.H. Land and Community Heritage Investment Program (LCHIP): On November 16, 2022 the LCHIP Board of Directors ***unanimously awarded the Little Big Forest a \$400,000 grant*** from LCHIP. In the 2022 round, the state received 54 applications requesting \$7.8 million in LCHIP funding. Because funding was limited to \$4.3 million, only 34 of the applications were selected to

receive funding. The Little Big Forest was awarded the top amount in the 2022 grant round!! Conservation Commission Chairman Geoffrey Jones said he’s “thankful that land conservation is still a priority for the state amidst inflation, nervousness about the economy, political difficulties and the war in Ukraine. To think that people still value land protection under these tumultuous circumstances is very gratifying,” Jones said in an interview. The LCHIP grant was written by Geoff Jones (and peer reviewed by a former SPNHF colleague).

NH State Conservation Committee Conservation Moose Plate Grant Program: On November 21, 2022 the Little Big Forest project was awarded the full SCC 2023 grant award of \$30,000! A special thanks to Deborah Anderson, assisted by Geoff Jones, who prepared and submitted this very successful grant!

Local Groups: The following local foundations and organizations have contributed to the Little Big Forest:

- The Bailey Foundation: \$40,000
- The Putnam Foundation: \$25,000
- Ashuelot River Hydro: \$20,000
- The Fidelity Charitable Fund (Ariel Phillips and Gwyndaf Jones): \$5,000
- The Lesser Foundation: \$3,000
- The Keene Lions Club: \$1,000
- The Highland Lake Unified Association: \$1,000

Match Grant: On December 6, 2022, a \$110,000 matching grant (1:1 dollar donation match) was established, thanks to the generosity of Four Friends of the Little Big Forest. This match will be available for all donations between December 6, 2022 and May 1, 2023.

Private Donations: Beginning in the fall of 2021 (nearly 9 months before we had a signed Option Agreement from the landowner) we began receiving donations. In the spring of 2022, 15 fundraising/PR awareness events were held.

As of January 29, 2023, 151 donations have been received totaling \$219, 171 (including \$17,150 from the match fund).

Funding Status: As of January 30, 2023, 89% of the goal of \$1.5 million has been raised. The goal is to close on June 30th, 2023.

Leadership: This initiative has been undertaken by the Stoddard conservation commission, led by chair Geoff Jones. A Strong, Engaged, and Dedicated Team have been working on behalf of the Little Big Forest.

Team members, who meet via Zoom, and who have been instrumental in conducting the PR campaign and Wine & Cheese fundraising events includes: Deborah Anderson, Amanda Bridges, Dean Coogan, Sabine Duran, Kathy Durwood, Don Healy, Jason Kovarik, Terri LaRoche, Anita Shaw, Craig Walker, and Geoff Jones.

Water Trust in 2012; participated in a July 10, 2012 field traverse of Tuttle Hill in conjunction with the SCC's Intervenor status in the 2012 proposed Antrim Wind project; was on the commission during the bobcat controversy; the local effort to pass the Carbon Dividend effort; and in 2017 gave the presentation *"Tracking Animals from South Africa to North*

An on-line donation account has been set that allows donations to be made directly to the bank account. The program is very secure and FREE and several people have made donations this way. Access to this account can be obtained through the LBF website: www.thelittlebigforest.com And the Town of Stoddard Con Com page: <https://www.stoddardnh.org/conservation-commission>

JFES student Mason Bodner accompanied chair Geoff Jones to Eversource headquarters in Manchester where they each made a pitch to Eversource for a major donation to the LBF. Mason showed his YouTube video and read a compelling reason why Eversource should assist in this project. Unfortunately, Eversource declined to participate, but it wasn't for a lack of trying. Mason has been active in raising money for the LBF at the JFES School and over Olde Home Days weekend raising \$395.00.

Tax-deductible donations can be made to:

Town of Stoddard,
Attn: Conservation Commission ~ Treasurer,
1450 Route 123 North, Stoddard, NH 03464-4153

For additional information, please go to: <https://thelittlebigforest.com/>

Commission Member Changes: The year 2022 saw the departure of the following commission members:

- Helen Tam-Semmens (2015-2022): Brought her perspective as an engineering consultant to the commission. During her tenure, Helen helped out with the Stoddard conservation commissions effort to defeat an ill-conceived bobcat hunt; helped out with Stoddard Rocks/Pioneer Lake JFES field trips and trail work; and presented *"How to eat our way to a healthier planet and stronger body"* at the 2018 Olde Home Days. Helen brought her concerns about cyanobacteria blooms on Island Pond and other lakes to the attention of the commission;
- Scott Semmens (2010-2022): A high school & college science teacher with GPS/GIS mapping skills and expert tracking and trailing skills was on the commission when the town received the 732-acre town forest of Stoddard Rocks/Pioneer Lake from the Sweet



America" based on his extraordinary field experiences on both continents.

- Margo Santoro (2019-2022): Brought her experience as current animal control officer; former member of BOS; an experience as a paramedic on Stoddard Fire Dept. to the commission. She was an early and passionate supporter of the Little Big Forest.

The conservation commission wishes them the best of luck with future endeavors and thanks them for their collective thirty-one years of service!

In January of 2023, Jason Kovarik joined the commission.

There are seats for two additional members, for anyone who is interested. The main criteria: an interest in natural resources; their protection and stewardship; and a willingness to roll up your sleeves. Some field work will be associated with the two town forests: the 732-acre Stoddard Rocks/Pioneer Lake property and the 40+/- acre soon to be Little Big Forest.

Meetings are held the 4th Wednesday of the month either at 7 or 7:30 depending on whether the meeting is in person or a Zoom.

Respectfully Submitted,

Geoffrey Jones, chair
Bob Fee, rep. from the BOS
Jason Kovarik

PROPOSED LIBRARY BUDGET

Acct. #	Description	2022-23	2023-24	2023-24
		Budgeted Expense	Proposed Budget	2023-24 Change
01-4550.10-074	Security Monitoring	\$ 260.00	\$ 260.00	0%
01-4550.10-115	Electric	\$ 1,600.00	\$ 1,600.00	0%
01-4550.10-137	Maintenance	\$ 850.00	\$ 850.00	0%
01-4550.10-145	Heat	\$ 2,250.00	\$ 2,250.00	0%
01-4550.10-253	Payroll	\$ 31,536.00	\$ 32,525.00	3.1%
01-4550.10-125	Books and Magazines	\$ 3,500.00	\$ 3,640.00	4.0%
01-4550.10-126	Collection Maintenance	\$ 200.00	\$ 200.00	0%
01-4550.10-167	Internet	\$ 720.00	\$ 745.00	3.5%
01-4550.10-174	Tech Services	\$ 300.00	\$ 300.00	0%
01-4550.10-190	Legal	\$ 100.00	\$ 100.00	0%
01-4550.10-226	Mileage	\$ 150.00	\$ 150.00	0%
01-4550.10-229	Cataloging	\$ 800.00	\$ 800.00	0%
01-4550.10-234	Software	\$ 250.00	\$ 415.00	66%
01-4550.10-241	Office Supplies	\$ 1,000.00	\$ 1,150.00	15%
01-4550.10-271	Postage	\$ 75.00	\$ 100.00	33%
01-4550.10-292	Dues	\$ 350.00	\$ 350.00	0%
01-4550.10-370	Telephone	\$ 620.00	\$ 825.00	33%
01-4550.10-391	Training	\$ 350.00	\$ 500.00	43%
01-4550.10-901	NonBooks & Digital	\$ 2,000.00	\$ 2,000.00	0%
01-4550.10-902	Website	\$ 150.00	\$ 150.00	0%
Total Income / Expense		\$ 47,061.00	\$ 48,910.00	3.9%

Did You Know....

That the library offers books? Yes. Probably.

That the library has free WiFi, 24/7? Quite possibly. (If you didn't, now you do!)

But did you also know that...

it also has public computers, printers, copiers, movies, graphic novels, audiobooks, puzzles, games, learning kits, a spectacular play space for kids and families, snow shoes, ukuleles....and fishing poles?

you can get any book from any library in the state of New Hampshire through your Davis Library Card?
 you can request these yourself, any time, from home?
<https://nhais.agshareit.com> (& how-to videos at <https://davispubliclibrary.org>)

there are also many thousands more books, audiobooks, graphic novels, and magazines than we have in our tiny collection, plus streaming courses on everything under the sun, available to you through the Libby library app?

<https://libbyapp.com> (& how-to videos at <https://davispubliclibrary.org>)

Then, of course there are the programs.

Oh so many programs, to bring people together over pretty much any-

thing and everything! There is so much we share. These are constantly being updated on the events page of davispubliclibrary.org.

Maybe you didn't know all of that. Or maybe you did. But I'll tell you, my day-to-day interactions are full of the things people never knew their library offers. I hear lots of "wow"s. So, in short, whatever you like for your entertainment or enrichment, here it is! Come in person, come online – or I hope you'll do both!

Whether you want to veg out with a DVD or sultry romance or learn about politics, chess, knitting, cooking, home renovation – and whether you want an experience in text, visuals, or video, alone or in community with others...your wish is my command!

But the library still wants to grow more. We have received some remarkably generous donations recently and we want to know what we should do with them!

Please lend your voice and help shape the services your tax dollars (and donations) provide by giving valuable feedback on the library's survey posted right on our website: <https://davispubliclibrary.org>.

Yours Truly,
 Inga Dellea
 Town Librarian

**DEPARTMENT OF STATE
VITAL RECORDS ADMINISTRATION**

TOWN OF STODDARD

BIRTHS

CHILDS NAME	BIRTH DATE	BIRTH PLACE	FATHERS NAME	MOTHERS NAME
SHACKETT, DANIEL JAMES	04/28/2022	PETERBOROUGH	SHACKETT, NICHOLAS JAMES	GALLO, JACLYN ALLISON
DASTOLI, ALEXANDER CARL BABCOCK	06/20/2022	KEENE	DASTOLI, MICHAEL CARL	DASTOLI, AMANDA
GALLO, VINCENT LOGAN	07/13/2022	KEENE	MONROE, SHAQUILLE O'NEAL	GALLO, TIANA ELIZABETH
WILMOTT, LEVI OWEN	07/17/2022	KEENE	WILMOTT, HAYDEN DEAN	WEAVER, KEELEY MARIE
WILDER, ISSAC ELLIOTT	07/27/2022	PETERBOROUGH	WILDER, BENJAMIN MICHAEL	ELLIS, SARAH LOUISE
TIDWELL, OAKLEY AREHART BAILEY	10/17/2022	KEENE	TIDWELL, THOMAS LARRY	HARDWICK, MORGAN
WARD, CAIDEN ANTHONY	11/14/2022	PETERBOROUGH	WARD, IAN ANDREW	HAYES, JESSICA ANDREA
WALLACE-CARL, RYKER MARC FRANCIS	12/26/2022	KEENE	CARL, JESSE EDWARD	WALLACE, MARISSA

DEATHS

DECEDENTS NAME	DEATH DATE	DEATH PLACE	FATHERS NAME	MOTHERS NAME
SIOK, JR. JOSEPH FRANK	01/07/2022	CONCORD	SIOK, JOSEPH	PRUSH, STELLA
BOWKER, JONATHAN DAVID	02/21/2022	STODDARD	BOWKER, JOHN	FAIRBANKS, CHRISTINE
HOMEYER, ELIZABETH JANE	03/25/2022	STODDARD	BLAND, HERBERT	BOWMAN, DOROTHY
ROCKWELL, BARBARA JOAN	04/29/2022	STODDARD	ERVIN, LAWRENCE	FARLEY, FLORENCE
GOSETTI, SANDRA	05/21/2022	KEENE	THURBUR, DAVID	PEARSON, SHARON
TILLSON, BOBBI JO	07/08/2022	STODDARD	SHARKEY, STEVEN	BLACKMER, BRENDA
LAKE, DONALD KARL	07/15/2022	LEBANON	LAKE, RONALD	NEAL, DELORES
PHELPS, NORA ANN	09/16/2022	LEBANON	LINN, ROBERT	WHALEN, MARGARET
BOWLES, DEBRA JEAN	12/23/2022	STODDARD	BOWLES, NORMAN	JURGENSON, ALMA

MARRIAGES

PERSON A	PERSON B	ISSUED	PLACE OF MARRIAGE	DATE OF MARRIAGE
FOWLER, DOUGLAS	BARNARD, VICTORIA W	STODDARD	NEW LONDON	02/12/2022
MCCLURE, JAMES K	HERNE, JENNIFER R	STODDARD	BENNINGTON	08/25/2022

FINANCIAL REPORTS



Photo taken in South Stoddard

SUMMARY INVENTORY OF TOWN VALUATION/MS-1
2022

Land	Number of Acres	Assessed Value
Current Use	25,809.78	\$878,850
Residential	4,183.51	\$124,180,830
Commercial/Industrial	10.48	\$640,000
Total Taxable Land	30,3.77	\$126,024,210
Tax Exempt & Non-Taxable Land	846.07	\$1,747,030
Buildings		
Residential		\$161,333,280
Manufactured Housing		\$1,215,050
Commercial/Industrial		\$2,598,330
Total Taxable Buildings		\$165,146,660
Tax Exempt & Non-Taxable Buildings		\$2,109,730
Utilities		\$12,430,200*
*Valuation Before Exemptions		\$303,601,070
Total Exemptions Allowed		(\$320,200)
Net Valuation on which Tax Rate for Municipal, County & Local Tax is Computed		\$303,280,870
Less Utilities		(\$12,430,200)
Net Valuation Without Utilities on which Tax Rate for State Education Tax is Computed		\$290,850,670

**TOWN OF STODDARD, NEW
HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

**TOWN OF STODDARD, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Select Board
Town of Stoddard, New Hampshire

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Stoddard, New Hampshire (the "Town"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

174 Court Street, Laconia, NH 03246 (603) 527-8721 Voice (603) 527-8187 Fax
368 River Street, Suite 115A, Springfield, VT 05156 (802) 885-5340 Voice (802) 885-4999 Fax
Website: www.veroff-austin.com

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Veroff & Austin

Veroff & Austin PLLC
Laconia, New Hampshire
January 31, 2023
NH Registration #07774D

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Stoddard, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. The basic financial statements present two (2) different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town.

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

The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, community development, interest on long-term debt, and capital outlay. The Town has no business-type activities.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances both provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the Governmental Funds Balance sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the combining and individual fund schedules section of this report.

An annual appropriated budget is adopted for the general fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2,711,361 (i.e., net position), an increase of \$1,035,698 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$2,270,599, an increase of \$918,940 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$1,862,694, an increase of \$860,825 in comparison to the prior year.
- Cash and cash equivalents for governmental funds totaled \$2,342,938 as of June 30, 2022, an increase of \$979,278 as compared to a total of \$1,363,660 as of June 30, 2021.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	Governmental Activities	
	2022	2021
Current and other assets	\$ 2,492,843	\$ 1,432,463
Capital assets	627,668	324,006
Total assets	3,120,511	1,756,469
Current liabilities	109,150	80,806
Noncurrent liabilities	300,000	-
Total liabilities	409,150	80,806
Net position:		
Net investment in capital assets	327,668	324,006
Restricted	139,620	79,443
Unrestricted	2,571,741	1,272,214
Total net position	\$ 2,711,361	\$ 1,675,663

CHANGES IN NET POSITION

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 9,046	\$ 1,318
Operating grants and contributions	138,138	35,480
General revenues		
Property and other taxes	1,662,663	1,226,708
Licenses and permits	361,312	358,942
Grants and contributions not restricted to specific programs	112,827	115,984
Investment income	1,832	10,705
Miscellaneous	43,177	2,863
Total revenues	2,328,995	1,752,000
Expenses:		
General government	469,225	436,576
Public safety	251,171	168,979
Highways and streets	244,351	190,190
Health and welfare	4,959	11,123
Sanitation	241,385	184,833
Culture and recreation	34,251	44,976
Conservation and development	47,955	17,852
Total expenses	1,293,297	1,054,529
Change in net position	1,035,698	697,471
Net position – beginning of year	1,675,663	978,192
Net position – end of year	\$ 2,711,361	\$ 1,675,663

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The portion of net position reflecting our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding (none as of June 30, 2022), amounted to \$327,668 at the fiscal year end. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net position totaling \$139,630 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$2,571,741 reflects a surplus at year end.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$1,035,698. Key elements of this change are as follows:

Excess (deficiency) of revenues and transfers in over (under) expenditures and transfers out:	
General fund operations	\$ 823,921
Special revenue funds	60,721
Capital projects funds	(2,843)
Permanent funds	237
Subtotal	<u>918,940</u>
Depreciation in excess of debt service principal pay down	(46,338)
Long-term borrowings	(180,000)
Change in unavailable revenue	(36,904)
Capital asset acquisitions	<u>380,000</u>
Total	<u>\$ 1,035,698</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,862,694; committed fund balance (capital reserves) was \$188,187, while total fund balance was \$2,270,599. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below:

<u>Governmental Funds</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Unassigned fund balance (General)	\$ 1,862,694	\$ 1,001,869	\$ 860,825
Committed fund balance (Capital Reserves)	188,187	191,030	(2,843)
Other fund balance (special revenue; permanent)	219,718	158,760	60,958
Total fund balances	<u>\$ 2,270,599</u>	<u>\$ 1,351,659</u>	<u>\$ 918,940</u>
Unassigned fund balance as a % of total governmental fund expenditures	143.62%	77.24%	
Committed fund balance (capital reserves) as a % of total governmental fund expenditures	14.51%	14.73%	
Total fund balance as % of governmental fund expenditures	175.07%	104.22%	

The general fund balance increased by \$860,825 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of adjusted budget	\$ 713,588
Expenditures less than adjusted budget	377,237
Long-term borrowings less than adjusted budget	(180,000)
Transfers in in excess of budget	<u>(50,000)</u>
 Total	 <u>\$ 860,825</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues were \$713,588, or 50%, higher than final budgeted revenues for the fiscal year ended June 30, 2022, primarily as a result of higher than anticipated federal (CARES Act) and state grants, auto registrations, property taxes, building and other permits. These favorable changes were partially offset by a significant decline in investment earnings as a result of the reduction in interest rates. Below is a brief summary of the most significant revenue variances:

- The Town received a Coronavirus Relief Fund grant, provided for by the CARES Act and passed through the State of New Hampshire for COVID-19 related expenditures totaling \$64,908.
- Vehicle registration revenues were higher than projections by \$130,320.
- Interest received on outstanding and delinquent taxes was greater than budgeted for by \$10,187.
- Unexpected state grant income of \$37,926 was received.

Overall current year expenditures were less than final budgeted expenditures by \$377,237 for the fiscal year. General Fund expenditures in excess of the budget were due to several factors including capital outlay in the current year for the King’s Highway bridge and purchase of a fire rescue vehicle. Below is a brief summary of the most significant expense variances.

- Actual costs to operate the waste management transfer station were less than amounts budgeted for by \$15,682.
- The costs of providing police services to the Town’s residents was less than amounts budgeted for by \$31,481 principally as a result of less demands on first responders as COVID-19 pandemic related issues subsided.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$327,628 (net of accumulated depreciation), a change of \$3,622 from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year primarily consisted of King’s Highway bridge improvements as well as the purchase of a new fire rescue truck.

Long-term debt. At the end of the current fiscal year, the Town had outstanding debt of \$300,000 related to the purchase of a new fire rescue truck and for improvements to the King’s Highway bridge.

Additional information on capital assets can be found in Note 7 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position remains strong. The Town has sufficient cash flow to meet its current obligations. Stoddard continues to see growth in its industrial, commercial, and residential tax bases despite the current challenging environment. These factors should continue to support a healthy local economy and provide diverse employment opportunities. Development over the past several years, along with expected future development, also increase demands on the Town's infrastructure and services. Despite these demands, the Town believes it is well positioned in terms of its capital reserves and manageable outstanding debt obligations to be able to meet its needs for the foreseeable future. The Town is also prepared in the event of prolonged economic downturn to maintain service levels and reduce operating expenditures if necessary, in the event that projected revenue estimates cannot be met.

The Town's voters adopted the 2022-2023 budget, and the 2022 property tax rate (Fiscal Year 2023) was set in December. Unanticipated budgetary increases in projected expenditures are partially offset by an increase in the amount of the Town's unassigned fund balance used to offset required taxes.

REQUESTS FOR INFORMATION

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

Attention: Office of the Town Administrator
Town of Stoddard
1450 Route 123 North
Stoddard, New Hampshire 03464

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF STODDARD, NH
STATEMENT OF NET POSITION
June 30, 2022

	PRIMARY GOVERNMENT
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,342,938
Taxes receivable (net)	149,905
Capital assets:	
Buildings and equipment, net of depreciation	627,668
Total assets	3,120,511
LIABILITIES	
Accounts payable	107,648
Intergovernmental payable	1,502
Long-term liabilities:	
Due within one year	48,844
Due in more than one year	251,156
Total liabilities	409,150
NET POSITION	
Net investment in capital assets	327,668
Restricted	139,620
Unrestricted	2,571,741
TOTAL NET POSITION	\$ 2,711,361

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements

EXHIBIT B
TOWN OF STODDARD, NH
STATEMENT OF ACTIVITIES
Year ending June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 469,225	\$ 1,122	\$ 102,834	\$ (365,269)
Public safety	251,171	7,924	-	(243,247)
Highways and streets	244,351	-	35,304	(209,047)
Sanitation	241,385	-	-	(241,385)
Health and welfare	4,959	-	-	(4,959)
Culture and recreation	34,251	-	-	(34,251)
Conservation and development	47,955	-	-	(47,955)
Total governmental activities	1,293,297	9,046	138,138	(1,146,113)

General Revenues:		
Taxes:		
Property	\$	1,642,935
Other		6,541
Penalties, interest and late fees		13,187
Motor vehicle permit fees		330,320
Licenses and other fees		30,992
Grants and contributions		
not restricted to specific programs		112,827
Unrestricted investment earnings		1,832
Miscellaneous		43,177
Total general revenues		2,181,811
Change in net position		1,035,698
Net position - beginning of year		1,675,663
Net position - end of year	\$	2,711,361

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

**EXHIBIT C-1
TOWN OF STODDARD, NH
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022**

	General	Capital Projects Funds	Other Governmental Funds	Total
ASSETS				
Cash and cash equivalents	\$ 1,958,530	\$ 188,187	\$ 196,220	\$ 2,342,937
Taxes receivable	149,905	-	-	149,905
Intergovernmental receivable	-	-	23,498	23,498
Total assets	2,108,435	188,187	219,718	2,516,340
LIABILITIES				
Accounts payable	107,647	-	-	107,647
Intergovernmental payable	25,000	-	-	25,000
Total liabilities	132,647	-	-	132,647
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	113,094	-	-	113,094
Total deferred inflows of resources	113,094	-	-	113,094
FUND BALANCES				
Nonspendable	-	-	80,098	80,098
Restricted	-	-	139,620	139,620
Committed	-	188,187	-	188,187
Unassigned	1,862,694	-	-	1,862,694
Total fund balances	1,862,694	188,187	219,718	2,270,599
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,108,435	\$ 188,187	\$ 219,718	\$ 2,516,340

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT C-2
TOWN OF STODDARD, NH
RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO THE
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
June 30, 2022

Total fund balances of governmental funds (Exhibit C-1)		\$ 2,270,599
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not considered financial resources for fund perspective reporting and, therefore, are not reported in the funds		
Cost	\$ 3,600,447	
Less accumulated depreciation	<u>(2,972,779)</u>	627,668
Revenues that will be collected after year-end and are not available to pay for the current period's expenditures are reported as deferred inflows of resources in the funds		
		113,094
Long-term liabilities, including notes payable, are not due and payable in the current period and are therefore not reported as liabilities in the government funds. Long-term liabilities at year end consist of:		
Notes payable		<u>(300,000)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 2,711,361</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT C-3
TOWN OF STODDARD, NH
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year ending June 30, 2022

	General	Capital Projects Funds	Other Governmental Funds	Total
REVENUES				
Taxes	\$ 1,549,570	\$ -	\$ -	\$ 1,549,570
Licenses and permits	361,312	-	-	361,312
Intergovernmental grants and other contributions	233,565	-	17,400	250,965
Charges for services	9,046	-	-	9,046
Investment earnings	1,213	354	265	1,832
Miscellaneous	10,171	-	58,005	68,176
Total revenues	2,164,877	354	75,670	2,240,901
EXPENDITURES				
Current:				
General government	423,378	-	-	423,378
Public safety	181,963	-	-	181,963
Highways and streets	230,612	-	-	230,612
Sanitation	241,385	-	-	241,385
Health and welfare	4,959	-	-	4,959
Culture and recreation	44,539	-	14,712	59,251
Conservation and development	47,955	-	-	47,955
Debt service:				
Principal	30,000	-	-	30,000
Interest	6,874	-	-	6,874
Capital outlay	37,387	58,197	-	95,584
Total expenditures	1,249,052	58,197	14,712	1,321,961
Excess (deficiency) of revenues over (under) expenditures	915,825	(57,843)	60,958	918,940
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(55,000)	55,000	-	-
Total other financing sources (uses)	(55,000)	55,000	-	-
Net change in fund balances	860,825	(2,843)	60,958	918,940
Fund Balance, beginning of year	1,001,869	191,030	158,760	1,351,659
Fund Balance, end of year	\$ 1,862,694	\$ 188,187	\$ 219,718	\$ 2,270,599

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT C-4
TOWN OF STODDARD, NH
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year ending June 30, 2022

Net change in fund balances of governmental funds (Exhibit C-3)	\$	918,940
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	380,000	
Depreciation expense	<u>(76,338)</u>	303,662
Revenue in the statement of activities that does not provide current financial resources is not reported in the governmental funds		
Unavailable revenues - property taxes	<u>(36,904)</u>	(36,904)
The issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Long-term borrowings		(180,000)
Principal repayment of debt		<u>30,000</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>1,035,698</u></u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT D
TOWN OF STODDARD, NH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
Year ending June 30, 2022

	Budgeted Amounts		Variance Favorable
	<u>Original/Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
REVENUES			
Taxes	\$ 1,117,574	\$ 1,549,570	\$ 431,996
Licenses and permits	216,865	361,312	144,447
Intergovernmental grants and other contributions	102,350	233,565	131,215
Charges for services	2,500	9,046	6,546
Investment earnings	12,000	1,213	(10,787)
Miscellaneous	-	10,171	10,171
Total revenues	<u>1,451,289</u>	<u>2,164,877</u>	<u>713,588</u>
EXPENDITURES			
Current:			
General government	507,573	423,378	84,195
Public safety	228,825	181,963	46,862
Highways and streets	265,600	230,612	34,988
Sanitation	225,703	241,385	(15,682)
Health and welfare	17,091	4,959	12,132
Culture and recreation	45,790	44,539	1,251
Conservation and development	18,706	47,955	(29,249)
Debt service:			
Principal	70,000	30,000	40,000
Interest	7,001	6,874	127
Capital outlay	240,000	37,387	202,613
Total expenditures	<u>1,626,289</u>	<u>1,249,052</u>	<u>377,237</u>
Excess (deficiency) of revenues over (under) expenditures	(175,000)	915,825	1,090,825
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	(50,000)
Transfers out	(55,000)	(55,000)	-
Proceeds from long-term debt	180,000	-	(180,000)
Total other financing sources (uses)	<u>175,000</u>	<u>(55,000)</u>	<u>(230,000)</u>
Net change in fund balances	\$ -	860,825	\$ 860,825
Unassigned fund balance, beginning of year		<u>1,001,869</u>	
Unassigned fund balance, end of year		<u>\$ 1,862,694</u>	

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT E-1
TOWN OF STODDARD, NH
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ <u>357,194</u>
Total assets	<u>357,194</u>
 NET POSITION	
Held in trust for specific purposes	\$ <u><u>357,194</u></u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

EXHIBIT E-2
TOWN OF STODDARD, NH
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
Year ending June 30, 2022

	Custodial
ADDITIONS	
New funds	\$ 21,500
Investment income	688
Total revenue	22,188
 DEDUCTIONS	
Trust distributions	-
Change in net position	22,188
 NET POSITION, beginning of year	335,006
NET POSITION, end of year	\$ 357,194

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1-A Reporting Entity

The Town of Stoddard is a municipal corporation governed by an elected three-member Select Board. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

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

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

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations and Sweetwater funds held in trust.

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

Fiduciary Fund Financial Statements – Include a Statement of Net Position and a Statement of Changes in Net Position. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The Town reports the following fiduciary funds:

Custodial Fund – is custodial in nature and does not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of the Stoddard School District and Granite Lake Village District.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

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

1-D Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Town considers all highly liquid investments with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectible accounts) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

1-F Capital Assets

Capital assets include property, plant, and equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) which are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus.

General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position. Capital assets of the proprietary fund are capitalized in the fund and the cost basis for proprietary fund capital assets is the same as that used for general capital assets.

Capital assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received are recorded at their estimated fair value at the date of donation.

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

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

	<u>Years</u>
Capital Asset Classes:	
Buildings and systems	20-50
Improvements other than buildings	7-50
Infrastructure	50
Machinery, equipment, and furnishings	5-20

1-G Inter-fund Transfers

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

1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued in November and May and are due in December and July. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivables have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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

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

For the New Hampshire education tax	\$ 297,225,550
For all other taxes	\$ 288,443,150

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

The tax rates and amounts assessed for the year ended June 30, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.83	\$ 1,124,630
School portion:		
State of New Hampshire	\$1.87	539,234
Local	\$7.30	2,169,652
County portion	\$3.57	1,060,489
Aten Road Village	2.56	20,534
Granite Lake Village	.42	16,446
Total	\$19.55	\$ 4,930,985

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

1-J Deferred Inflows of Resources

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-K Net Position/Fund Balances

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

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

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

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

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

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

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

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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

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

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

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

1-L Use of Estimates

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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

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

State statutes require municipalities to present a balanced budget but provide for the use of beginning unassigned fund balance to achieve that end. For the June 30, 2022 fiscal year, \$100,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but rather represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$2,700,132 and the bank balances totaled \$1,902,728. Petty cash totaled \$400.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 2,342,938
Cash per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	357,194
Total cash and cash equivalents	\$ 2,700,132

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$0. Taxes receivable by year are as follows:

Property:	
Levy of 2021	\$ 79,490
Unredeemed (under tax lien):	
Levy of 2020 and prior	70,416
Net taxes receivable	\$ 149,905

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 is as follows:

	Balance, Beginning	Additions	Disposals	Balance, Ending
Governmental Activities:				
At cost:				
Capital assets:				
Buildings and building improvements	\$ 1,969,611	\$ 150,000	\$ -	\$ 2,119,611
Vehicles	582,641	230,000	-	812,641
Machinery, equipment and furnishings	668,195	-	-	668,195
Total other capital assets	3,220,447	380,000	-	3,600,447
Less accumulated depreciation for:				
Buildings and building improvements	(1,776,757)	(14,134)	-	(1,790,891)
Vehicles	(458,657)	(60,716)	-	(519,373)
Machinery, equipment and furnishings	(399,727)	(1,488)	-	(662,515)
Total accumulated depreciation	(2,896,441)	(76,338)	-	(2,972,779)
Governmental activities capital assets, net	\$ 324,006	\$ 303,662	\$ -	\$ 627,668

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

Governmental activities:	
General government	\$ 265
Public safety	62,334
Highways and streets	13,739
Total depreciation expense	\$ 76,338

NOTE 8 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources are as follows:

	Government Activities	Governmental Funds
Unavailable tax revenue	\$ -	\$ 113,094

**TOWN OF STODDARD, NEW HAMPSHIRE NOTES
TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

NOTE 9 – NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2022 includes the following:

	Governmental Activities
Net investment in capital assets:	
Net property, buildings, and equipment	\$ 627,668
Less related long-term debt	(300,000)
Total net investment in capital assets	327,668
Committed net position:	
Capital projects funds	188,187
Restricted net position:	
Library purposes	25,590
Conservation commission	73,573
Permanent funds	40,457
Total restricted	139,620
Unrestricted	2,571,741
Total net position	\$ 2,711,361

NOTE 10 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2022 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Non-spendable:			
Non-expendable portion of permanent funds	\$ -	\$ 80,098	\$ 80,098
Total non-spendable	-	80,098	80,098
Restricted:			
Library	-	25,590	25,590
Conservation	-	73,573	73,573
Expendable portion permanent funds	-	40,457	40,457
Total restricted	-	139,620	139,620
Committed:			
Capital reserve funds	-	188,187	188,187
Unassigned:			
General	1,862,694	-	1,862,694
Total fund balance	\$ 1,862,694	\$ 407,905	\$ 2,270,599

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 31, 2023, the date the June 30, 2022 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

COMBINING AND INDIVIDUAL FUND SCHEDULES

**SCHEDULE 1
TOWN OF STODDARD, NH
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2022**

	<u>Special Revenue Funds</u>			<u>Total</u>
	<u>Library</u>	<u>Conservation Commission</u>	<u>Permanent Funds</u>	
ASSETS				
Cash and cash equivalents	\$ 25,590	\$ 50,075	\$ 120,555	\$ 196,220
Intergovernmental receivable	-	23,498	-	23,498
Total assets	<u>25,590</u>	<u>73,573</u>	<u>120,555</u>	<u>219,718</u>
LIABILITIES				
Intergovernmental payable	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	80,098	80,098
Restricted	25,590	73,573	40,457	139,620
Total fund balances	<u>25,590</u>	<u>73,573</u>	<u>120,555</u>	<u>219,718</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,590</u>	<u>\$ 73,573</u>	<u>\$ 120,555</u>	<u>\$ 219,718</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

**SCHEDULE 2
TOWN OF STODDARD, NH
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS
Year ending June 30, 2022**

	<u>Special Revenue Funds</u>			<u>Total</u>
	<u>Library</u>	<u>Conservation Commission</u>	<u>Permanent Funds</u>	
REVENUES				
Intergovernmental grants and other contributions	\$ 17,400	\$ -	\$ -	\$ 17,400
Investment income	12	16	237	265
Miscellaneous	-	58,005	-	58,005
Total revenues	<u>17,412</u>	<u>58,021</u>	<u>237</u>	<u>75,670</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>14,712</u>	<u>-</u>	<u>-</u>	<u>14,712</u>
Total expenditures	<u>14,712</u>	<u>-</u>	<u>-</u>	<u>14,712</u>
Net change in fund balances	2,700	58,021	237	60,958
Fund Balance, beginning of year	<u>22,890</u>	<u>15,552</u>	<u>120,318</u>	<u>158,760</u>
Fund Balance, end of year	<u>\$ 25,590</u>	<u>\$ 73,573</u>	<u>\$ 120,555</u>	<u>\$ 219,718</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

TAX COLLECTORS REPORT

YEAR ENDING JUNE 30, 2022

	Levy for Year of this Report 2022	2021	2020	2019
Uncollected Taxes – Beginning of Year:				
Property Taxes		\$1,998,044.07	\$51,268.84	\$1,502.09
Yield Tax				\$1,694.78
Other taxes			\$-6.59	\$-3,129.49
Taxes Committed This Year:				
Property Taxes	\$2,472,978.96	\$252,0425.44		
Yield Taxes	\$5,855.17			
Other Charges		\$40.00		
Overpayment Refunds:				
Property Taxes		\$9,099.37		
Other		\$7.72	\$124.00	\$1,711.00
Interest, Penalties & Costs:				
Interest & Penalties – on Delinquent Taxes		\$3,994.51	\$2,607.49	
TOTAL DEBITS	\$2,478,834.13	\$4,531,611.11	\$53,993.74	\$1,778.38
Remitted to Treasurer:				
Property Taxes	\$920,688.65	\$4,442,038.86	\$13,740.63	
Yield Taxes	\$5,855.17			
Other costs not liened			\$103.00	\$454.00
Other		\$-2,250.73		
Abatements Made:				
Property Taxes		\$8,378.71	\$250.00	
Other Taxes		\$24.20	\$21.00	\$19.00
Uncollected Taxes End of Year:				
Property Taxes	\$1,557,529.17	\$77,151.31	\$4.59	\$1,502.09
Yield Taxes				\$1,694.78
Other Taxes		\$2,290.73	\$-6.59	\$-3,129.49
Property Tax Credit Balance	\$-5,238.86			
Other Tax or Charges Credit Balance		\$41.90		
TOTAL CREDITS	\$2,478,834.13	\$4,531,611.11	\$53,993.74	\$1,778.38

DEBITS	Last Year's Levy 2021	2020	2019	2018
Liens Executed During Fiscal Year			\$40,474.54	\$57,460.93
Interest & Costs Collected (After Lien Execution)			\$1,240.56	\$6,772.33
TOTAL DEBITS			\$41,715.10	\$64,233.26
CREDITS				
Redemptions			\$18,681.21	\$10,256.64
Interest & Costs Collected (After Lien Execution)			\$1,234.30	\$6,772.33
Unredeemed Liens Balance-end of year			\$21,799.59	\$47,204.29
TOTAL CREDITS	\$0.00	\$0.00	\$41,715.10	\$64,233.26

Vickie Williams Town Clerk/Tax Collector

TREASURER'S REPORT

Fiscal Year 07/01/2021 – 06/30/2022

BEGINNING BALANCE **\$1,011,968.98**

RECEIPTS:

Town Clerk to Treasurer \$351,146.95

Tax Collector to Treasurer \$5,421,753.83

Selectmen's Office Receipts \$183,861.35

Rooms & Meals Tax \$94,725.63

Highway Grant \$24,669.64

Interest Earned \$1,137.09

TOTAL RECEIPTS: **\$6,077,294.47**

EXPENSES:

Accounts Payable Expended \$4,888,819.81

Payroll Expended \$233,207.21

TOTAL EXPENSES: **\$5,131,132.98**

ENDING BALANCE: **\$1,958,130.47**

MONEY MARKET FUND

BEGINNING BALANCE **\$16,160.34**

RECEIPTS:

Receipts \$9,206.37

Interest Earned \$10.72

TOTAL RECEIPT **\$9,217.09**

ENDING BALANCE **\$25,377.43**



2022
\$16.33

Tax Rate Breakdown Stoddard

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,099,647	\$303,280,870	\$3.63
County	\$1,130,418	\$303,280,870	\$3.73
Local Education	\$2,324,150	\$303,280,870	\$7.66
State Education	\$382,078	\$290,850,670	\$1.31
Total	\$4,936,293		\$16.33

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Aten Road Village	\$23,550	\$8,532,600	\$2.76
Granite Lake Village	\$27,920	\$40,463,650	\$0.69
Total	\$51,470		\$3.45

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,936,293
War Service Credits	(\$16,550)
Village District Tax Effort	\$51,470
Total Property Tax Commitment	\$4,971,213

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	12/9/2022
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Appropriations and Revenues

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$1,550,895	
Net Revenues (Not Including Fund Balance)		(\$487,814)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$16,550	
Special Adjustment	\$0	
Actual Overlay Used	\$20,016	
Net Required Local Tax Effort	\$1,099,647	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$1,130,418	
Net Required County Tax Effort	\$1,130,418	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$3,099,426	
Net Cooperative School Appropriations	\$0	
Net Education Grant		(\$393,198)
Locally Retained State Education Tax		(\$382,078)
Net Required Local Education Tax Effort	\$2,324,150	
State Education Tax	\$382,078	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$382,078	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$303,280,870	\$297,225,550
Total Assessment Valuation without Utilities	\$290,850,670	\$288,443,150
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$303,280,870	\$297,225,550
Village (MS-1V)		
Description	Current Year	
Aten Road Village	\$8,532,600	
Granite Lake Village	\$40,463,650	

Stoddard

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$4,971,213
1/2% Amount	\$24,856
Acceptable High	\$4,996,069
Acceptable Low	\$4,946,357

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your DRA municipal auditor.



In 2024, Stoddard marks the 250th anniversary of its founding in 1774. A group of volunteers, chaired by Carol Clark, has been hard at work planning a year-long series of different events all over town.

We are interested in reaching out to all corners of Stoddard to participate in the celebration and bring our community together to Celebrate Stoddard.

Planning meetings are held the second Thursday of each month at 6:30 at the Town Hall, and are open to all. Contact Joyce Healy at jhealy@vgs-inc.com if you'd like to be added to the mailing list.

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Stoddard	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$16.33	\$8.17
Associated Villages		
Aten Road Village	\$2.76	\$1.38
Granite Lake Village	\$0.69	\$0.35



Animal Tracks in South Stoddard

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$5,387,541
Final Overlay	\$20,016

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality’s unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality’s stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that “...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund.*

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2022 Fund Balance Retention Guidelines: Stoddard	
Description	Amount
Current Amount Retained (35.47%)	\$1,910,881
17% Retained (<i>Maximum Recommended</i>)	\$915,882
10% Retained	\$538,754
8% Retained	\$431,003
5% Retained (<i>Minimum Recommended</i>)	\$269,377

NOTICE: The current fund balance retained amount is above the maximum recommended threshold.



Ice on Branches in South Stoddard

**STODDARD, NH
ANNUAL TOWN MEETING 2023
POLLS OPEN 11 AM – 7PM
MAY 9, 2023**

To the inhabitants of the Town of Stoddard in the county of Cheshire in the State of New Hampshire, qualified to vote in Town affairs: You are hereby notified to meet at the Stoddard Town Hall, 1450 Rt. 123 North in said Stoddard on Tuesday, the ninth (9th) day of May 2023 next, at eleven of the clock in the forenoon (11:00 am) to act upon the following articles:

Article 01 Elections

To choose by ballot all necessary Town Officers for the ensuing year.

Article 02 Adopt RSA 466:30-a Dog Control Law

To be chosen by ballot. Shall we adopt the provisions of RSA 466:30-a which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such? Majority vote required. Recommended by the Board of Selectmen.

FURTHER; you are hereby notified to meet at the James Faulkner Elementary School, Lucy B. Hill Community Room, in said Stoddard, on Tuesday, the sixteenth (16th) of May 2023 next, at seven of the clock in the evening (7:00 pm) to act upon articles 3 through 31.

Article 03 Operating Budget - Town Administration

To see if the town will vote to raise and appropriate the \$653,815.00 for general municipal operations, this article does not include special or individual articles addressed. Majority vote required. Recommended by Board of Selectmen.

Article 04 Highways

To see if the town will vote to raise and appropriate the sum of \$285,300.00 for winter and summer maintenance, emergencies, and planned repairs of Town roads and bridges. Majority vote required. Recommended by the Board of Selectmen.

Article 05 Solid Waste

To see if the town will vote to raise and appropriate the sum of \$263,900.00 for all recycling, solid waste and related expenses for the ensuing year for the Stoddard Transfer Station, use of the Washington Transfer Station by certain residents and for hazardous waste disposal services provided by the City of Keene and Town of Washington. Majority vote required. Recommended by the Board of Selectmen.

Article 06 Fire Department

To see if the town will vote to raise and appropriate the the sum of \$131,800.00 for the operating budget of the Stoddard Fire & Rescue Department. Majority vote required. Recommended by the Board of Selectmen.

Article 07 Police Department

To see if the town will vote to raise and appropriate the sum of \$70,231.00 for the operating budget of the Stoddard Police Department. Majority vote required. Recommended by the Board of Selectmen.

Article 08 Davis Public Library

To see if the town will vote to raise and appropriate the sum of \$48,913.00 for the operation of the Davis Public Library. [Per RSA202-A:11, the funds raised and appropriated, other than payroll and utilities, shall be paid over to the Library Trustees pursuant to a payment schedule as agreed upon by the Library Trustees and the Selectmen.] Majority vote required. Recommended by the Board of Selectmen.

Article 09 Lake Host Program

To see if the town will vote to raise and appropriate the sum of \$19,500.00 for the Lay Monitoring, Lake Host Programs and water testing. Majority vote required. Recommended by the Board of Selectmen.

Article 10 Cemeteries

To see if the town will vote to raise and appropriate the sum of \$11,595.00 for the operating budget of the cemeteries. Majority vote required. Recommended by the Board of Selectmen.

Article 11 Ambulance

To see if the town will vote to raise and appropriate the sum of \$13,000.00 for providing ambulance services and other related services. Majority vote required. Recommended by the Board of Selectmen.

Article 12 Conservation Commission

To see if the town will vote to raise and appropriate the sum of \$3,500.00 for the operating budget of the Conservation Commission. Majority vote required. Recommended by the Board of Selectmen.

Article 13 Emergency Management

To see if the town will vote to raise and appropriate the sum of \$6,400.00 for the operating budget of Emergency Management. Majority vote required. Recommended by the Board of Selectmen.

Article 14 FIRE DEPARTMENT VEHICLE CAPITAL RESERVE FUND.

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Fire/Rescue Vehicle Capital Reserve fund previously established. Majority vote required. Recommended by the Board of Selectmen.

Article 15 Home Healthcare

To see if the Town will vote to raise and appropriate the sum of \$800, to Home Healthcare, Hospice and Community Services to support the continuance of visiting nurse and home health services being provided to the residents of Stoddard. Majority vote required. Recommended by the Board of Selectmen.

Article 16 Monadnock Family Services

To see if the Town will vote to raise and appropriate the sum of \$1,717.00, for Monadnock Family Services, a non-profit agency which provides quality mental health services to residents of Stoddard, which is requesting said amount to help underwrite the cost of services provided to residents. Majority vote required. Recommended by the Board of Selectmen.

Article 17 Community Kitchen

To see if the Town will vote to raise and appropriate the sum of \$1,000.00, for support of The Community Kitchen, Inc., located in Keene, New Hampshire. Majority vote required. Recommended by the Board of Selectmen.

Article 18 Red Cross

To see if the Town will vote to raise and appropriate the sum of \$1000, for support of the New Hampshire Region of the American Red Cross. Majority vote required. Recommended by the Board of Selectmen.

Article 19 Southwestern Community Services

To see if the Town will vote to raise and appropriate the sum of \$1,549.00, for support of Southwestern Community Services. [Explanation: A non-profit agency which facilitates fuel assistance, weatherization and other related services to residents of Stoddard.] Majority vote required. Recommended by the Board of Selectmen.

Article 20 100 Hundred Nights Shelter

To raise and appropriate the sum of \$1,500.00, for the support of Hundred Nights, Inc. located in Keene, New Hampshire, for services provided to Stoddard residents. Majority vote required. Recommended by the Board of Selectmen.

Article 21 Building CRF

To see if the Town will vote to raise and appropriate the sum of \$10,000, to be placed in the Building Expendable Trust, established in 2013. Majority vote required. Recommended by the Board of Selectmen.

Article 22 Roads and Bridges CRF

To see if the Town will vote to raise and appropriate the sum of \$20,000, to be placed into the Bridge and Roadway Capital Reserve Fund, previously established. Majority vote required. Recommended by the Board of Selectmen.

Article 23 Emergency Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$10,000 to be placed in the Emergency Capital Reserve Fund, previously established, for the purpose of funding unexpected losses or repairs to town buildings or equipment that require immediate attention and cost over \$5,000. Majority vote required. Recommended by the Board of Selectmen.

Article 24 Con Com Land Purchase

Shall the Town vote to raise and appropriate \$63,000.00 in support of the purchase of Lot 125-021 & 020 and 121-001 totaling approximately 40 acres, more or less, of land located on the shore of Highland Lake, referred to as the Little Big Forest, to be funded with \$63,000.00 from the unassigned fund balance. Majority Vote Required. Recommended by the Board of Selectmen.

Note: The town has applied for grants to support the purchase of the property.

Article 25 Community Volunteer Transportation

To see if the town will vote to raise and appropriate the sum of \$500.00 for the purpose of funding the Community Volunteer Transportation Company. Majority vote required. Recommended by the Board of Selectmen.

Article 26 250th Celebration

To see if the town will vote to raise and appropriate the sum of \$18,000 for the purpose of funding the town's 250th birthday celebration. This special article is a special warrant article per RSA 32:3, VI. These funds will remain non-lapsing until the start of fiscal year 2025. Majority vote required. Recommended by the Board of Selectmen.

Article 27 Establish Recreation CRF

To see if the town will vote to establish a Parks and Recreation Capital Reserve Fund under the provisions of RSA 35:1 for maintenance of municipally owned parks and support of community-wide recreational and entertainment events, to raise and appropriate the sum of \$11,683.00 to be placed in this fund from the unassigned fund balance and furthermore to name the Selectmen as agents to expend from said fund. Majority Vote Required. Recommended by the Board of Selectmen.

TOWN

Article 28 Readopt the Optional Veterans Tax Credit

Shall the town readopt the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500.00? Majority vote required. Recommended by the Board of Selectmen.

Article 29 Readopt All Veterans Tax Credit

Shall the town readopt the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans tax credit voted by the town under RSA 72:28? Majority vote required. Recommended by the Board of Selectmen.

Article 30 Transfer Station Fees

To see if the town will institute a pay schedule at the Transfer Station for all "Construction and Demolition" materials, including but not limited to tires, appliances, furniture, mattresses, construction debris. Excluded from the pay schedule would be household waste and recyclable materials (e.g. paper, cardboard, plastic, metal and aluminum cans(. The fee schedule will be set by the Select Board and be commensurate with the fee schedule of surrounding towns. Submitted by Petition. Majority vote required. Recommended by the Board of Selectmen.

Article 31 Other

To transact any other business that may legally come before this meeting.



Bear Cubs on a Rock in South Stoddard

**STODDARD, NH
ANNUAL TOWN MEETING MINUTES
2022**

Polls open 11 AM – 7 PM on May 10, 2022

On May 10, 2022, the TOWN ELECTION took place at the Town Hall. ORDER OF BUSINESS: To the inhabitants of the Town of Stoddard in the County of Cheshire in the State of New Hampshire, qualified to vote in Town affairs: You are hereby notified to meet at the Stoddard Town Hall, 1450 Route 123 North, in said Stoddard on Tuesday, the tenth (10th) day of May, 2022 next, at eleven of the clock in the forenoon (11:00 AM) to act upon the following article:

Article 1: To choose by ballot all necessary Town Officers for the ensuing year.

***BUSINESS MEETING
MAY 17, 2022***

Pledge of Allegiance

Power Point presentation given by Michelle Pong, Town Administrator, which provided a specific breakdown and explanation of this year's budget.

Article 2: To see if the Town will vote to raise and appropriate the sum of \$619,716.00 for general municipal operations. This article does not include special or individual articles addressed. **Majority vote required. Recommended by the Board of Selectmen.** A motion was made to pass this article by Christopher Madden; seconded by Robert Fee. Various questions were asked. Discussion followed. Resident, Patricia Marotta motioned to increase this budget line amount by \$5,000 to restore, what has been recommended by a majority of the selectmen, as part of this article, be deducted from the Town Clerk/Tax Collector's salary.

Discussion followed. Resident, Herb Healy spoke, firstly, questioning whether this amount should be increased to include the social security payments which would be associated with this salary amount. This was confirmed. Upon further discussion, Mr. Healy conveyed his concern regarding this proposed recommendation by the Selectmen, to decrease the Town Clerk/Tax Collector's salary. He shared his opinion of, both, the potential legal ramifications and the ethical value of this recommendation. He ended by stating that he supported and seconded this motion to increase this Article amount to \$625,316.00.

The Moderator questioned Ms. Marotta and asked if it was her intention to say that she was making a motion to increase Article 2 by \$5,600.00. Ms. Marotta confirmed that this. Further discussion ensued. Resident, Terri LaRoche asked whether or not it was necessary or appropriate that this matter be brought before the people. Ms. LaRoche further added that it was her opinion that this motion should not be voted on because there is enough money to increase the Town Clerk/Tax Collector's salary in the budget already. Another resident, Lisa Davenport, asked, should this amendment pass, would there be assurance that this \$5,600.00 would, in fact, be earmarked for the Town Clerk/Tax Collector's salary. The Moderator confirmed that this amendment amount could be specifically earmarked for the purpose indicated. Ms. Davenport requested that motion be re-stated to the people. The Moderator repeated it. Robert Fee, Selectmen, provided his confirmation and assurance that the applicable amount of this amendment would definitely be directed to the salary of the Town Clerk/Tax Collector.

The question was presented to amend Article 2: to raise and appropriate the sum of \$625,316.00 for general municipal operations. This motion is to increase this article by \$5,600.00 for the purpose of the restoration of the Town Clerk/Tax Collector's salary. Amendment motion was made by Patricia Marotta; seconded by Herb Healy. Amendment of Article 2 was passed.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$286,300.00 for winter and summer maintenance, emergencies, and planned repairs of Town roads and bridges. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by David Vaillancourt; seconded by Stephen McGerty. Questions were asked. Discussion took place.

Resident, Terri LaRoche made a motion to decrease this Article amount to \$271,300.00; seconded by Jason Kovarik.

Question was presented to amend Article 3: to see if the Town will vote to raise and appropriate the sum of \$271,300.00 for winter and summer maintenance, emergencies, and planned repairs of Town roads and bridges. Voice vote was not confirmed. A vote by raising and counting of hands, took place. The amended motion was repeated for the people. Amended motion was passed.

Article 4: To see if the Town will vote to raise and appropriate \$226,750.00 for all recycling, solid waste and related expenses for the ensuing year for the Stoddard Transfer Station, use of the Washington Transfer Station by certain residents and for hazardous waste disposal services provided by the City of Keene. **Majority vote required. Recommended by Board of Selectmen.** A motion to pass this article was made by Robert Fee; seconded by Christopher Madden. Motion was passed.

Article 5: To see if the Town will vote to raise and appropriate \$124,301.00 for the operating budget of the Stoddard Fire & Rescue Department. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Trevor Anderson; seconded by Steven Rockwell. Questions and discussion followed. Resident, Terri LaRoche stated that, according to her research, there were funds which were not spent by the Town Fire Department this past year, particularly, on annual physicals for the Fire Department staff and medical supplies.

Ms. LaRoche made a motion to decrease this Article amount to \$120,801.00; motion was seconded.

Question was presented to amend Article 5: to see if the Town will vote to raise and appropriate the amount of \$120,801.00 for the operating budget of the Stoddard Fire & Rescue Department. A Town resident requested to hear from Fire Department. Chief Trevor Anderson explained specifics in question and shared that he was not in agreement with this proposed budget decrease, for several reasons. Lisa Davenport stated that she was opposed to decreasing the Town Fire & Rescue Department's budget. Terri LaRoche spoke again. Further discussion ensued. Amended motion failed.

Original question was presented (Article 5 as written): A motion to pass this article, as originally written, was made by Trevor Anderson; seconded by Steven Rockwell. Motion was passed.

Article 6: To see if the Town will vote to raise and appropriate \$111,781.00 for the operating budget of the Stoddard Police Department. **Majority vote required. Recommended by Selectmen.** A motion to pass this article was made by David Vaillancourt; seconded by JoAnn Vaillancourt. Questions were asked. Discussion followed.

Resident Jason Kovarik made a motion to amend this article, proposing changing this budget line to what it was in 2021 (\$75,325.00). Town Administrator, Michelle Pong, explained specifics related to this budget and how making changes to this budget line amount could potentially impact the Police Department, considering projected expenses for the coming year. Further discussion ensued by various residents. Terri LaRoche seconded the motion to amend this article.

Question was presented, motion was made to amend Article 6 to read \$75,325.00. Amended motion failed.

Original question was presented (Article 6 as written): A motion to pass this article, as originally written, was made by David Vaillancourt; seconded by JoAnn Vaillancourt. Motion was passed.

Article 7: To see if the Town will vote to raise and appropriate \$47,061.00 for the operation of the Davis Public Library. [Per RSA 202-A:11, the funds raised and appropriated, other than payroll and utilities, shall be paid over to the Library Trustees pursuant to a payment schedule as agreed upon by the Library Trustees and the Selectmen.] **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Angel Nicoletti; seconded by Franz Haase. Motion was passed.

Article 8: To see if the Town will vote to raise and appropriate \$17,250.00 for the Lay Monitoring, Lake Host Programs and water testing. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Patricia Putnam; seconded by Geoff Jones. Motion was passed.

Article 9: To see if the Town will vote to raise and appropriate \$14,345.00 for the operating budget of the cemeteries. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Karen Bell; seconded by Patricia Marotta. Motion was passed.

Article 10: To see if the Town will vote to raise and appropriate \$36,001.00 for providing ambulance services and other related services. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Christopher Madden; seconded by Daniel Eaton. Discussion followed. Questions were asked and answered.

Resident, Terri LaRoche, motioned to reduce this budget line to \$13,000.00. Chief Trevor Anderson seconded. Daniel Eaton gave a detailed description of upcoming plans for a new ambulance service facility for Cheshire County. He recommended not amending this article. Further discussion ensued.

Motion was made to amend Article 10 to read \$13,000.00. Question was presented to amend this article. Voice vote was not confirmed. A vote by raising and counting of hands, took place. The amended motion was repeated for the people. Amended motion was passed.

Article 11: To see if the Town will vote to raise and appropriate \$8,550.00 for the operating budget of the Stoddard Zoning Board of Adjustments. **Majority vote required. Recommended by the Selectmen.** A motion to pass this article was made by Jason Kovarik; seconded by Kathy Ellis. Motion was passed.

Article 12: To see if the Town will vote to raise and appropriate \$11,611.00 for the operating budget of the Stoddard Planning Board. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Christopher Madden; seconded by Stephen McGerty. A question was asked regarding the Planning Board secretary's salary. Motion was passed.

Article 13: To see if the Town will vote to raise and appropriate \$1,440.00 for the operating budget of the Conservation Commission. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Geoff Jones; seconded by Helen Tam-Semmens. Discussion followed. Motion was passed.

Article 14: To see if the Town will vote to raise and appropriate \$6,400.00 for the operating budget of Emergency Management. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Steven Rockwell; seconded by Daniel Eaton. Motion was passed.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Fire/Rescue Vehicle Capital Reserve fund previously established. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Steven Rockwell; seconded by Trevor Anderson. Motion was passed.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$800.00 to Home Healthcare, Hospice and Community Services to support the continuance of visiting nurse and home health services being provided to the residents of Stoddard. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Alfreida Englund; seconded by Robert Englund. Motion was passed.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$1,717.00, for Monadnock Family Services, a non-profit agency which provides quality mental health services to residents of Stoddard, which is requesting said amount to help underwrite the cost of services provided to residents. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Ruth Ward; seconded by Jason Kovarik. Motion was passed.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$600.00, for support of The Community Kitchen, Inc., located in Keene, New Hampshire. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Patricia Putnam ; seconded by Karen Bell. Motion was passed.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$1,000.00, for support of the New Hampshire Region of the American Red Cross. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Franz Haase; seconded by Terri LaRoche. Motion was passed.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$1,173.00, for support of Southwestern Community Services. [Explanation: A non-profit agency which facilitates fuel assistance, weatherization and other related services to residents of Stoddard.] **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Robert Englund; seconded by Alfreida Englund. Motion was passed.

Article 21: To raise and appropriate the sum of \$1,000.00, for the support of Hundred Nights, Inc. located in Keene, New Hampshire for services provided to Stoddard residents. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Terri LaRoche; seconded by David LaRoche. Discussion followed. Motion was passed.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$10,000.00, to be placed in the Building Expendable Trust, established in 2013. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Stephen McGerty; seconded by Robert Fee. Motion was passed.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$20,000.00, to be placed into the Bridge and Roadway Capital Reserve Fund, previously established. **Majority vote required. Recommended by a majority of the Board of Selectmen.** A motion to pass this article was made by Christopher Madden; seconded by Stephen McGerty. Motion was passed.

Article 24: To see if the Town will amend the optional adjusted elderly exemptions (per RSA 72:39-a) from property tax to the following:

To qualify for the elderly exemption, the person must have been a New Hampshire resident for at least three consecutive years as of April 1 of the tax year in which application is made; own the real estate individually or jointly, or if the real estate is owned by his or her spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of less than \$45,000 or, if married, a combined net income of less than \$67,000; and own net assets not in excess of \$95,000, excluding the value of the person's residence.

The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows:

For a person 65 years of age up to 75 years:	\$50,000
For a person 75 years of age up to 80 years:	\$70,000
For a person 80 years of age or older:	\$80,000

A motion to pass this article was made by Robert Fee; seconded by Christopher Madden. Discussion followed; various residents asked questions; clarifications were provided.

Resident, Raymond Durand, motioned to increase the net assets amount recommended in this Article from \$95,000.00 to \$200,000.00; seconded by resident McFadden (recording not clear on first name). Questions were asked; discussion followed. Motion failed.

Resident, Michael Oldershaw, motioned to increase the net assets amount recommended in this Article from \$95,000.00 to \$250,000.00. There was no second to this motion. Motion failed.

Original question was presented (Article 24 as written): Original motion was passed.

Article 25: To see if the Town will raise and appropriate the sum of \$10,000.00 to fund the Emergency Capital Reserve Fund for the purposes of funding unexpected, emergency expenses for repairs or other items as determined by the Selectmen, costing over \$5,000.00. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Robert Fee; seconded by Christopher Madden. Motion was passed.

Article 26: To see if the Town will vote to authorize the appointment by the Selectmen, rather than the election of a Town Treasurer per RSA 41:26E. The current Treasurer will fill out her elected term. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by Stephen McGerty; seconded by Robert Fee. Various residents shared their opinions regarding this article. Discussion followed.

Resident, Terri LaRoche, motioned to table this article indefinitely. There was no second to this motion. Motion failed.

Original question was presented (Article 26 as written): Motion was passed.

Article 27: To see if the Town of Stoddard will vote to raise and appropriate the sum of \$500.00 for the purpose of funding CVTC services. This amount represents the Town of Stoddard's portion of the funds needed to support CVTC, a nonprofit service organization; or take any other action relating thereto. **By petition. Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by June Congdon; seconded by Kaitlyn Hayes. Motion was passed.

Article 28: Shall the Town vote to raise and appropriate \$8,000.00 in support of the purchase of 40 acres, more or less, of land

located on the shore of Highland Lake, referred to as the "Wilson Project". **Majority Vote Required.** A motion to pass this article was made by Geoff Jones; seconded by Helen Tamm-Semmens.

Resident, Geoff Jones, provided a brief background history and description of this project. He shared that the Town's selectboard fully supports this effort. He also indicated that the Conservation Commission had \$17,000 in their fund—funds which had not been spent in previous years and had been carried over to the new year—and that this money turned out to be very important in the initial leg of this project. Due to the fact that these funds were available, the Conservation Commission was encouraged and able to attain legal representation and advice as to how to proceed which included an assessment of this property. Mr. Jones explained that he originally prepared this warrant article based on the expectation that this \$8,000.00 would be needed for operating expenses related to this project. The owner of this property requested a \$25,000.00 deposit at the time the purchase contract was signed. Mr. Jones sent out an email to a list of individuals who are very interested in supporting this project. As a result, the Conservation Commission was able to raise approximately \$52,000.00. The Commission paid the \$25,000.00 deposit to the property seller and there is a remaining balance of \$21,000.00. Therefore, Mr. Jones announced that, at this time, the \$8,000.00 recommended in this article, is not needed. He added there are two large grant applications being submitted and he is very hopeful that these grants will be approved, however, he may need to request a loan from the Town next year if they are unable to raise all of the funds needed to secure this purchase.

Resident, Geoff Jones, motioned to table this article from the Town warrant; seconded by Helen Tamm-Semmens. Discussion followed. Motion was passed.

Article 29: The Town of Stoddard shall increase the Veterans and All Veterans tax credit from \$250.00 to \$500.00. **Majority vote required. Recommended by the Board of Selectmen.** A motion to pass this article was made by George Davenport; seconded by Robert Fee. Discussion followed. Various residents asked questions. Motion was passed.

Article 30: Pursuant to RSA 72:28-c The Town of Stoddard shall adopt the Optional Tax Credit for Combat Service in the amount of \$500.00 which shall be subtracted each year from the property tax on the qualifying service members' residential real estate as defined in RSA 72:29, II.

To qualify for the tax credit for combat service, a person shall be a resident of this state engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the United States armed forces, called to active duty. For purposes of this section, and in accordance with Internal Revenue Service Publication 3, Armed Forces Tax Guide, "combat service" shall mean military service in one of the following areas:

- (a) An active combat area as designated by the President in an Executive Order, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
- (b) A support area as designated by the Department of Defense in direct sustainment of military operations in the combat zone, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
- (c) Service in a contingency operation as designated by the Department of Defense, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

IV. The application for the tax credit under this section shall be accompanied by the service member's military orders, and shall include such information as may be required for the assessor's office to verify the dates of combat service.

V. A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service. **Majority vote required.**

Recommended by the Board of Selectmen. A motion to pass this article was made by Robert Fee; seconded by George Davenport. Discussion followed. Motions was passed.

A motion to adjourn this meeting, was made by Patricia Putnam; seconded by Patricia Marrotta.

Submitted by:

Karen C. Bell
Town Clerk

Fox in South Stoddard





Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
General Government						
4130-4139	Executive	03	\$126,373	\$228,435	\$159,880	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$83,614	\$22,300	\$83,370	\$0
4150-4151	Financial Administration	03	\$28,065	\$27,914	\$33,438	\$0
4152	Revaluation of Property	03	\$39,025	\$63,990	\$66,080	\$0
4153	Legal Expense	03	\$3,877	\$25,000	\$25,000	\$0
4155-4159	Personnel Administration	03	\$28,461	\$36,100	\$39,000	\$0
4191-4193	Planning and Zoning	03	\$12,028	\$20,161	\$22,485	\$0
4194	General Government Buildings	03	\$82,986	\$93,470	\$93,320	\$0
4195	Cemeteries	10	\$6,323	\$14,345	\$11,595	\$0
4196	Insurance	03	\$25,039	\$16,000	\$20,000	\$0
4197	Advertising and Regional Association	03	\$4,433	\$3,275	\$4,875	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$440,224	\$550,990	\$559,043	\$0
Public Safety						
4210-4214	Police	07	\$38,845	\$111,781	\$70,231	\$0
4215-4219	Ambulance	11	\$16,894	\$13,000	\$13,000	\$0
4220-4229	Fire	06	\$88,118	\$124,301	\$131,800	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	13	\$1,244	\$6,400	\$6,400	\$0
4299	Other (Including Communications)	03	\$49,372	\$26,000	\$29,000	\$0
Public Safety Subtotal			\$194,473	\$281,482	\$250,431	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	04	\$237,812	\$271,300	\$281,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$0	\$0	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$237,812	\$271,300	\$285,300	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	05	\$241,384	\$226,750	\$263,900	\$0

4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$241,384	\$226,750	\$263,900	\$0

Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0

Health

4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$4,195	\$9,191	\$3,501	\$0
Health Subtotal			\$4,195	\$9,191	\$3,501	\$0

Welfare

4441-4442	Administration and Direct Assistance		\$0	\$7,675	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	03	\$764	\$0	\$7,825	\$0
Welfare Subtotal			\$764	\$7,675	\$7,825	\$0

Culture and Recreation

4520-4529	Parks and Recreation	03	\$0	\$100	\$100	\$0
4550-4559	Library	08	\$44,077	\$47,061	\$48,913	\$0
4583	Patriotic Purposes	03	\$462	\$400	\$400	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$44,539	\$47,561	\$49,413	\$0

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	09,12	\$47,955	\$18,690	\$23,000	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$47,955	\$18,690	\$23,000	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	03	\$30,000	\$60,055	\$63,730	\$0
4721	Long Term Bonds and Notes - Interest	03	\$6,874	\$12,200	\$5,810	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$36,874	\$72,256	\$69,541	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$10,000	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$10,000	\$0	\$0	\$0

Total Operating Budget Appropriations					\$1,511,954	\$0
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THE STODDARD FOOD PANTRY IS CELEBRATING IT'S 3RD YEAR OF OPERATION

The pantry is run in loving memory of Barbara Rockwell – a long time resident of Stoddard and a citizen dedicated to service to community.

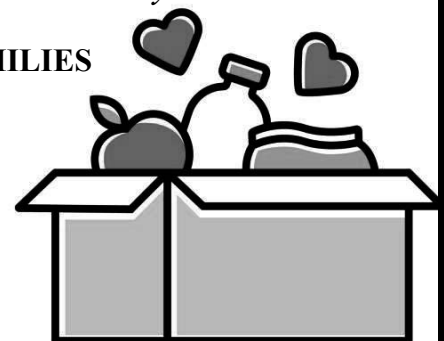
PROVIDING FOOD SECURITY TO OVER 50 LOCAL FAMILIES

Located at the Stoddard Fire Station
Open 9am – Noon every Saturday

Donations can be dropped off at the fire station during open hours

For more information contact 603-446-3780 or 603-398-3079

Steve Rockwell and Pix Durand want to thank all the dedicated volunteers. Without them this would not be possible.



CADORETTE, DYLAN J		\$51,510	2.40	\$192,940	COHN, BARBARA L.		\$127,540	0.48	\$177,470
CAHILL, EVA W & PETER D		\$145,780	1.65	\$241,190	COHN, BONNIE M TRUSTEE		\$183,800	0.69	\$273,200
CAIN, IRENE E. TRUSTEE		\$77,610	0.23	\$77,910	COHN, BONNIE M. TRUSTEE		\$95,840	1.70	\$211,440
CAIN, IRENE E. TRUSTEE		\$8,800	0.09	\$8,800	COLBERT, KEVIN & LISA TRUSTEES		\$111,250	0.12	\$187,580
CALDER, SANDRA F		\$45,740	1.62	\$239,510	COLBURN, ERIKA & PARROTT, RODNEY		\$57,160	3.80	\$232,680
CALDERARA, DAWN & COUTURIER, MARK		\$42,600	0.46	\$59,630	COLD RIVER BRIDGES, LLC		\$158,400	0.42	\$297,490
CAMPBELL, BRUCE M.		\$15,300	0.19	\$15,430	COLD RIVER BRIDGES, LLC		\$11,750	0.20	\$11,750
CAMPBELL, CANDIA ET AL		\$142,470	2.40	\$189,470	COLE, EDWARD C & JOANNE C		\$173,000	0.36	\$244,290
CAMPBELL, LEO & PATRICIA, TRUSTEES	cu	\$61,400	10.20	\$352,360	COLLIER, STEPHEN M		\$13,500	0.16	\$37,170
CAMPBELL, LEO & PATRICIA, TRUSTEES	cu	\$110	2.15	\$110	COLLINSWORTH, ROBERT & KATHLEEN		\$14,930	0.18	\$22,010
CANN, JOHNATHAN A		\$51,080	1.90	\$223,730	COLLINSWORTH, ROBERT & KATHLEEN		\$173,000	0.16	\$261,700
CANTLIN, CYNTHIA JEAN		\$233,000	0.18	\$298,570	COLTEY, KEVIN P & DENNO, TAMMY L		\$52,640	3.20	\$216,910
CANTO, JOHN H.		\$17,130	0.24	\$25,330	CONGDON, WILLIAM & JUNE TRUSTEES		\$203,690	1.99	\$390,450
CANTO, JOHN H.		\$167,200	0.22	\$297,110	CONGREVE, WENDY ETAL		\$36,650	0.64	\$36,650
CAPELLI FAMILY TRUST, CAROLE L		\$314,100	2.70	\$823,800	CONGREVE, WILLIAM & JEAN W ETALS		\$180,050	3.00	\$323,230
CARBONE, SCOTT A & ALANA J		\$60,480	0.38	\$167,670	CONKLIN, DWIGHT E.		\$84,000	0.26	\$183,360
CARDILLO, PETER J & MELBA B		\$48,540	1.87	\$204,000	CORMIER, KEVIN & BERNARD, GINO		\$26,420	2.16	\$26,420
CARDOZA, JAMES & BEVERLY		\$39,060	2.30	\$61,520	CORMIER, KEVIN & LACEY		\$225,460	1.38	\$628,520
CARLISLE WIDE PLANK FLOORS, INC		\$221,000	61.50	\$1,013,910	CORRIEVEAU, WARREN PETER		\$91,140	0.32	\$91,140
CARLISLE, CAROL J. TRUSTEE		\$64,350	9.23	\$351,220	COSTA, AARON L		\$50,240	1.20	\$198,980
CARLISLE, ALAN TRUSTEE		\$46,900	0.69	\$163,090	COSTIGAN, ALAN & DRURY, MARIE-INES		\$20,840	1.70	\$20,840
CARLISLE, DENNIS WAYNE & FRANCES A.		\$25,120	1.10	\$26,240	COSTIN, CLAIRE S		\$244,050	3.10	\$628,720
CARLISLE, DON D. TRUSTEE		\$252,800	1.98	\$326,890	COTTER, TIMOTHY J & CARMICHAEL, MICH		\$22,040	2.70	\$22,040
CARLISLE, FRANCES A.		\$52,220	5.43	\$212,730	COURCHESNE, BENJAMIN R		\$50,720	1.60	\$192,580
CARLISLE, FRANCES A.		\$25,940	4.61	\$25,940	COURTNEY, JOHN & MARIA		\$180,800	0.54	\$219,160
CARLOTTO REALTY TRUST		\$196,260	0.64	\$283,120	COYNE, JOHN D. & COHEN, COYNE, SUSAN		\$116,000	0.34	\$148,880
CARLSON, KEITH & TINA	cu	\$450	11.00	\$450	CRAIG, NANCY E. ETAL		\$144,400	0.08	\$221,300
CARLSON, KEITH & TINA		\$54,920	5.10	\$236,920	CREWSON, WALTER F.J. & ANITA E.		\$98,000	0.25	\$330,290
CARLSON, KEITH & TINA	cu	\$1,780	41.50	\$1,780	CRICHTON, DENNIS J, TRUSTEE		\$51,010	1.84	\$248,740
CARMICHAEL, GARY & PAULA, TRUSTEES		\$161,980	5.98	\$345,390	CRICHTON, DENNIS J, TRUSTEE		\$10,700	0.19	\$10,700
CARPENTER, JUSTIN & BARBARA		\$185,340	1.11	\$267,170	CRISMAN, EDWARD & JANENE		\$53,720	4.10	\$283,730
CARRAS, PETER J & DEBRA A		\$134,610	0.74	\$264,370	CROAN, PETER B &		\$160,550	0.34	\$239,350
CARROL, CODY D		\$39,020	0.59	\$121,200	CROSS, MIRLE C	cu	\$1,360	18.70	\$1,360
CARROLL, DAVID		\$36,600	0.36	\$140,550	CROUSS, TIMOTHY K.		\$38,500	0.15	\$38,500
CARROLL, ROSALLA M.		\$56,670	9.54	\$203,010	CROWELL, JOSEPH E & JANE C		\$166,550	0.99	\$423,670
CARTER, HAROLD JR & ELISE TRUST		\$176,830	1.90	\$284,850	CURNUTTE & HOLLAND REV. TRUST		\$67,780	5.40	\$277,190
CARUSO, JAMES J. & MARIE F.		\$174,330	0.44	\$332,380	CURRAN, ARLENE & DEVLIN, PETER TRUSTEES		\$127,020	0.84	\$354,380
CASHMAN, MICHAEL & AMIE		\$48,270	1.80	\$248,550	CURRAN, JAMES		\$34,800	0.33	\$115,790
CASS, SHARIL L. TRUSTEE		\$51,200	2.00	\$244,350	CURRAN, JAMES M & NANCY M		\$16,030	0.21	\$39,810
CASSETTA, JEFFREY & KRISTEN		\$109,480	0.49	\$109,480	CURRAN, JAMES M. & NANCY M		\$151,000	0.19	\$335,480
CAVALLERO, LYNNE		\$158,290	0.25	\$248,560	CURRAN-THOMPSON, JESSICA		\$135,850	0.14	\$203,280
CAVALLERO, RICHARD & LYNN		\$22,000	0.01	\$22,000	CURRIE, ALEXIA F. TRUSTEE		\$48,700	2.00	\$270,330
CAVALLERO, RICHARD & LYNN		\$157,480	1.61	\$685,410	CURTIS, LAWRENCE R & ROSEMARIE B		\$50,480	1.40	\$153,820
CAVELLERO, RICHARD ET AL		\$17,100	0.07	\$17,100	CUSHING, KAREN A TRUSTEE		\$57,450	3.04	\$192,020
CECE, ELIZABETH J		\$176,950	2.00	\$535,000	CUSHNA, BRUCE R & ELIZABETH R, ET AL		\$54,810	38.70	\$54,810
CERBONE, MATTHEW B. & REBECCA L.	cu	\$47,590	28.00	\$231,660	CUSHNA, BRUCE R & ELIZABETH R, ET AL		\$21,060	3.38	\$21,060
CHAFFEE, ROGER B., TRUSTEE		\$144,650	6.28	\$145,040	CUSHNA, BRUCE R & ELIZABETH R, ET AL		\$51,160	1.97	\$144,240
CHAFFEE, RUFUS & JOAN		\$187,920	0.17	\$256,160	CUSHNA, BRUCE R & ELIZABETH R, ET AL		\$19,310	3.34	\$19,310
CHAMBERLAIN, CHRISTOPHER S		\$93,000	53.00	\$289,890	D'ARCY, JAMES T. JR & SUSAN A		\$47,310	0.98	\$113,620
CHAMBERLAIN, MARILYN		\$43,740	3.70	\$177,690	DABROWSKI, ROBERT & MARLENE		\$238,000	0.23	\$343,430
CHAMPNEY, ROBERT E, SR & SUSAN E		\$34,560	0.47	\$92,600	DAHLBERG, DAVID D & CAROL S	cu	\$75,780	12.45	\$569,430
CHAMPNEY, RONALD E & AMY		\$53,490	3.91	\$244,400	DAMATO, MARIA K		\$37,980	1.40	\$81,600
CHAMPNEY, KRISTEN L & MICHAEL J		\$51,820	2.52	\$178,510	DARDANI, NOEL H.		\$220,300	0.98	\$319,090
CHAPMAN, KAYLA & DONALD TRUSTEES		\$85,280	11.40	\$107,500	DAUPHIN, PAUL G. & CHERYL M.		\$173,500	0.37	\$451,420
CHAPPELL, JULIE A.		\$59,500	0.76	\$220,160	DAVENPORT, GEORGE F & LISA A		\$62,720	3.27	\$225,910
CHARRON, EDWARD L. & DONNA L.		\$50,120	1.10	\$213,090	DAVID, MARK A & JESSICA R		\$51,200	2.00	\$235,510
CHASE, ALEXANDER & MEGHAN		\$50,600	1.50	\$226,290	DAVIS REVOCABLE TRUST		\$159,600	0.33	\$291,670
CHERRY, MICHAEL J		\$50,960	1.80	\$205,930	DAVIS, JAMES H & SANDRA C.		\$171,430	1.36	\$270,020
CHESSIE HOLDINGS LLC		\$46,200	2.00	\$142,060	DAVIS, JEFFERY A. & DAVIS, CAROLYN J		\$231,000	0.16	\$348,680
CHESSIE HOLDINGS, LLC		\$47,180	12.44	\$47,180	DAVIS, JEFFERY A. & DAVIS, CAROLYN J		\$15,050	0.57	\$18,720
CHESSIE HOLDINGS, LLC		\$84,850	5.04	\$273,740	DAVIS, KATY M		\$51,680	2.40	\$189,210
CHEVERIER, JOSEPH M		\$45,400	0.54	\$82,100	DAVIS, THOMAS A		\$37,800	0.45	\$199,250
CHICONE, GEORGE F.		\$167,400	0.55	\$224,630	DAVISON, TIMOTHY K & CLAIRE C		\$121,800	0.62	\$121,800
CHIDESTER JOEL C.		\$55,400	5.50	\$235,670	DAVISON, TIMOTHY K & CLAIRE C		\$175,930	1.15	\$305,270
CHISHOLM, RUSSELL W & KRISTIN M		\$174,800	0.46	\$273,900	DEANGELIS, EDSON & VIRGINIA TRUST		\$220,680	0.38	\$335,530
CHRISTIE, BARBARA A		\$140,110	0.35	\$161,350	DELOREY, DANIEL IV & TARA		\$52,280	2.90	\$339,190
CHRISTOPHER, CHARLES A & DEBRA G		\$14,570	0.17	\$14,570	DELOS LAKESIDE LLC		\$160,200	0.26	\$362,260
CHRISTOPHER, CHARLES A & DEBRA G		\$17,240	0.78	\$17,240	DELUDE RICHARD A	cu	\$2,410	33.00	\$2,410
CHRISTOPHER, CHARLES A & DEBRA G		\$123,910	0.31	\$253,590	DELUDE, RICHARD A	cu	\$6,320	77.00	\$6,320
CIAFONE, JUDITH		\$226,010	1.84	\$581,380	DEMASI ANDREW J & GAIL K		\$56,920	6.77	\$602,250
CLARK, DENNIS & CAROL	cu	\$20	0.39	\$20	DEMASI, ANDREW J & GAIL K		\$770	0.11	\$770
CLARK, DENNIS A. JR.		\$63,050	14.50	\$206,250	DEMASI, ANDREW J & GAIL K		\$770	0.11	\$770
CLARK, DENNIS A. JR.		\$27,760	2.01	\$27,760	DEMASI, ANDREW J & GAIL K		\$930	0.18	\$930
CLARK, DENNIS A. JR.		\$4,020	5.70	\$4,020	DEMASI, ANDREW J & GAIL K		\$820	0.13	\$820
CLARK, DENNIS A. SR & CAROL A.	cu	\$54,080	44.00	\$203,240	DEMASI, ANDREW J & GAIL K		\$890	0.16	\$890
CLARK, JOHN A & PAULINE W		\$55,200	16.00	\$73,510	DEMASI, ANDREW J & GAIL K		\$23,480	5.40	\$23,480
CLARK, LEANNE TRUSTEE		\$50,360	1.30	\$280,580	DEMASI, ANDREW J & GAIL K		\$18,450	2.16	\$18,450
CLARK, LEWIS A		\$20,010	0.51	\$20,510	DEMEOLA, WILLIAM & PATRICIA		\$47,600	0.76	\$200,570
CLARK, LEWIS A		\$14,140	3.30	\$14,140	DEMERS, DAVID C & MARCIA R	cu	\$760	27.00	\$760
CLARK, LEWIS A		\$28,500	10.40	\$28,500	DEMUNICO, KAREN E.		\$218,520	0.32	\$426,810
CLARK, LEWIS A		\$51,680	2.40	\$196,080	DER MANOUELIAN, GREG A.		\$132,200	120.00	\$283,730
CLARK, VIRGINIA S TRUSTEE		\$22,600	1.50	\$22,600	DERBY, TROY M		\$51,440	2.20	\$184,620
CLARK, VIRGINIA S, TRUSTEE		\$41,340	1.70	\$47,530	DETURRIS, CHRISTINA & MATTHEW		\$43,340	1.70	\$225,090
CLARK, VIRGINIA S, TRUSTEE		\$14,840	1.70	\$14,840	DEWITT T LATIMER III & DIANE H, TRUSTEES		\$58,200	9.00	\$87,560
CLARK, VIRGINIA S. TRUSTEE		\$15,200	0.52	\$15,200	DEV, ANDREW & ANNETTE		\$116,010	0.41	\$141,380
CLENNEY ESTATE % PAMELA CLENNEY		\$130	0.11	\$130	DICORCIA REVOCABLE TRUST, ARLENE		\$57,740	1.20	\$259,300
CLEVELAND REVOCABLE TRUST, BARBARA A		\$46,900	0.69	\$123,260	DILLON, THOMAS M. & KAREN		\$46,700	0.67	\$269,500
CLIFFORD, TIMOTHY M		\$890	0.16	\$890	DIONNE, NICHOLAS & STEPHANIE		\$19,720	1.60	\$19,720
CLINE, JOSHUA H. &		\$54,210	2.43	\$290,270	DIONNE, NICHOLAS R & STEPHANIE E		\$52,840	3.37	\$225,670
CLINE, MARGARET B., TRUSTEES OF THE	cu	\$60,700	33.76	\$227,490	DIONNE, PAUL J & PAMELA R		\$52,500	3.20	\$190,550
CLOGSTON, ROBERT & DEBBIE		\$20,020	0.52	\$20,020	DISCALA, MICHAEL & KAREN, TRUSTEES		\$151,830	2.30	\$208,560
CLOGSTON, ROBERT & DEBBIE		\$19,130	0.17	\$38,780	DOBSON, THOMAS & JEAN TRUSTEES		\$97,100	0.22	\$202,930
CLUNE, ANNE		\$47,000	0.70	\$112,000	DOHERTY, RICHARD J TRUSTEE		\$16,200	1.00	\$16,200
CODMAN, EDWARD W		\$71,160	12.71	\$163,150	DOMPIERRE, GAETAN J & VICTORIA J		\$71,700	22.00	\$188,590
CODY, ARTHUR E & LINDA C		\$25,320	3.14	\$25,320	DORRMAN, NATHAN G.		\$158,840	0.42	\$218,970
COFFE, THOMAS J		\$70,920	5.10	\$302,230	DORMAN & MCGONAGLE REV. TRUST		\$175,820	1.06	\$501,760
COHEN, SUSAN M & TOD ALAN		\$57,510	0.38	\$57,510	DORMAN & MCGONAGLE REV. TRUST		\$25,670	0.12	\$102,480
COHN, BARBARA L.		\$35,450	0.52	\$35,450	DOSTALER, ROBERT J.		\$51,380	2.15	\$178,160

DOUGAL, MARY MD, TRUSTEE		\$207,500	4.50	\$355,370	FINCH/CRAFTS REAL ESTATE TRUST		\$140,640	0.54	\$241,460
DOUGENECK, BARBARA A TRUSTEE		\$171,220	1.18	\$357,640	FIONDELLA, PAUL		\$134,100	0.78	\$199,460
DOUGENECK, BARBARA A TRUSTEE		\$25,500	0.70	\$25,500	FIONDELLA, PAUL	cu	\$12,480	30.00	\$12,480
DOUGLAS, CHRISTOPHER & JILL		\$134,930	0.87	\$157,050	FISH, JILL E	cu	\$52,580	38.20	\$179,330
DOWNNEY, PAUL JESSE		\$51,566	2.30	\$246,500	FISHER, FERN ET AL		\$53,720	4.10	\$181,980
DOWNING, SORRELL & JEFFREY TRUSTEES		\$8,200	0.22	\$8,200	FISKE, RALPH & JEAN L TRUSTEES		\$169,100	0.46	\$371,910
DOWNING, SORRELL & JEFFREY TRUSTEES	cu	\$100,050	22.20	\$396,180	FITCH, LAUREN E & BRITT		\$52,840	3.37	\$175,780
DOWNS, HEIDI		\$198,550	1.00	\$303,730	FLANAGAN, HARRY G III & ANITA M		\$20,020	0.52	\$20,020
DOWSETT, PATRICK R & AMY K		\$52,030	2.69	\$252,230	FLANAGAN, HARRY G. III & ANITA M.		\$0	0.02	\$0
DOYLE, THOMAS R & LISA APPLETON		\$45,250	1.10	\$238,770	FLANAGAN, ROBERT JR. & PAMELA		\$146,200	2.00	\$325,800
DOYON, MICHAEL M & TIFFANY C		\$51,320	2.10	\$205,890	FLANDERS, JOEL T & LORI L		\$19,300	0.43	\$20,110
DRESCHER, PETER		\$12,570	7.90	\$12,570	FLEMING, MICHAEL		\$50,360	1.30	\$162,950
DRINKWATER, JOHN R. & EDITH C.		\$45,720	1.60	\$250,750	FLEMING, MICHAEL		\$20,000	1.00	\$44,110
DUBE, RONALD R & JOYCE		\$49,000	0.90	\$265,040	FLEMING, MICHAEL		\$18,800	2.60	\$18,800
DUBE, RONALD R & JOYCE	cu	\$34,450	46.00	\$147,710	FLEMMING, DONALD N.TRUSTEE		\$166,250	0.50	\$215,210
DUBE, RONALD R. & JOYCE A.		\$0	0.47	\$0	FLEMMING, DONALD N.TRUSTEE		\$171,400	0.44	\$398,110
DUBREUIL, SAMANTHA		\$46,900	0.69	\$181,500	FLETCHER, ADAM T. & ANGELA M.		\$49,200	0.92	\$170,340
DUFF, JENNIFER & MICHAEL		\$172,520	0.58	\$270,550	FLETCHER, LAURA		\$37,040	2.70	\$188,970
DUFF, JENNIFER & MICHAEL		\$21,920	2.58	\$21,920	FLEURY, ROBERT & DAPHNE		\$211,170	1.53	\$310,590
DUMOULIN, PETER A & CHRISTINA L		\$31,200	0.27	\$110,760	FORCIER, THOMAS J. & LUCILLE W.		\$43,950	2.00	\$233,430
DURAL, BRUCE & LEBLANC, JEFFREY		\$25,520	5.60	\$25,520	FORD, BRIAN & DEBORAH J		\$51,840	2.53	\$225,830
DURAND FAMILY REV TRUST		\$27,330	0.17	\$102,580	FORREST, JAMES A		\$95,120	1.10	\$194,700
DURAND FAMILY REV TRUST		\$37,200	0.37	\$51,620	FORSYTH, KEVIN A.C. & MAGGIE		\$172,000	0.45	\$269,650
DURAND FAMILY REV. TRUST		\$25,120	1.10	\$25,120	FOSBERRY, CHARLES F & LEIGH D		\$40,860	0.54	\$234,990
DURAND, RAYMOND V & NOREEN		\$42,000	0.45	\$196,890	FOSTER, KEITH & SUSAN TRUSTEES		\$65,700	15.60	\$283,000
DURAND, RAYMOND V & NOREEN		\$15,630	0.03	\$15,630	FOSTER, KEITH & SUSAN TRUSTEES		\$2,840	5.64	\$2,840
DURGIN, RHONDA ELLEN & SHAWN LEE		\$48,720	4.10	\$226,620	FOSTER, KEITH & SUSAN TRUSTEES		\$10,100	0.70	\$10,100
DURWARD, KATHLEEN R & KENNETH M		\$58,740	5.12	\$244,350	FOX RUN ASSOCIATION		\$0	2.91	\$0
DWYER, DAVID & ALINE		\$64,420	2.60	\$227,630	FOX RUN ASSOCIATION		\$0	2.10	\$0
DWYER, DAVID & ALINE ETAL		\$5,690	1.00	\$5,690	FRANCIS, TIMOTHY P.		\$36,720	0.43	\$170,480
DWYER, MAURICE F & JANICE G		\$39,780	0.68	\$176,950	FRAULINI, BARBARA G & SCHULTZ, MICHA		\$119,990	0.73	\$204,040
EATON, DIANA P., TRUSTEE		\$86,050	3.82	\$93,830	FRECHETTE, DAVID K & SYDNEY C		\$333,830	11.65	\$1,016,580
EATON, DIANA P., TRUSTEE		\$5,180	1.07	\$5,180	FRECHETTE, HENRY J JR		\$314,600	0.64	\$485,760
EDGECOMB, HANNAH R. & JOSHUA E.		\$58,980	3.96	\$117,680	FRECHETTE, HENRY M JR		\$27,260	4.76	\$34,890
EDSON, PHILIP L & LOUISE M		\$2,690	0.79	\$2,690	FRECHETTE, JACOB H & JANE K		\$254,800	0.62	\$594,960
EDSON, PHILIP L & LOUISE M		\$3,130	1.71	\$3,130	FRECHETTE, JENNIFER L. & THOMAS L.		\$3,780	0.06	\$3,780
EDSON, PHILIP L & LOUISE M		\$48,100	0.81	\$95,080	FRECHETTE, JENNIFER L. & THOMAS L.		\$48,500	0.85	\$308,430
EDSON, PHILIP L & LOUISE M		\$8,130	1.10	\$8,130	FREEDOM PROPERTIES,LLC		\$157,600	1.16	\$226,640
ELLIOTT, JAMES A JR & CANDACE D.		\$26,240	7.70	\$26,240	FREEMAN, JACQUELINE & MATTHEW		\$21,260	4.50	\$21,260
ELLIOTT, JAMES A. & CANDACE D.		\$49,850	5.10	\$315,360	FRENCH, CHRISTOPHER & COURTNEY		\$20,400	17.00	\$20,400
ELLIOTT, JAMES A. & CANDACE D.		\$51,260	2.05	\$79,290	FRIQUILIETTI, LEE ANN		\$50,120	1.10	\$222,690
ELLIOTT, RANDY		\$52,300	5.00	\$166,200	GAGNON, GLENN P & LAURA M		\$50,860	3.80	\$222,490
ELLIS, WALTER E		\$50,120	1.10	\$133,810	GALBREATH FAMILY REALTY TRUST		\$14,330	0.41	\$15,180
ELLIS, DANIEL M & KATHLEEN A		\$50,000	1.00	\$229,240	GALBREATH FAMILY REALTY TRUST		\$72,470	0.26	\$118,530
EMBREY 2008 TRUST, EMILY E		\$99,120	0.29	\$247,170	GALEY, HELEN F	cu	\$75,760	96.10	\$199,110
EMERALD PROPERTY, LLC		\$167,100	1.50	\$462,480	GALLANT, PATRICIA ANN ETAL		\$159,600	0.33	\$283,040
EMERSON, RANDALL S & ANNE D, TRUSTEES		\$166,730	0.41	\$376,340	GALLO, KAREN E & MATTHEW P		\$50,360	1.30	\$135,440
ENGLISH, MICHAEL S &		\$45,360	1.30	\$215,420	GALLO, MATTHEW P & KAREN E	cu	\$45,090	147.60	\$45,090
ENGLUND, ROBERT & ALFRIEDA TRUSTEES		\$235,500	1.60	\$728,540	GALLO, MATTHEW P & KAREN E	cu	\$98,270	156.00	\$502,240
ENZLER, JULIE		\$60,200	9.50	\$384,850	GALLUP & HALL		\$59,750	76.10	\$59,750
ENZLER, JULIE		\$56,360	6.30	\$259,240	GALLUP, PATRICIA		\$20,220	0.72	\$20,220
ENZLER, JULIE		\$27,670	5.10	\$27,670	GALLUP, PATRICIA		\$22,750	1.00	\$22,750
ENZLER, JULIE		\$25,000	0.01	\$25,000	GALLUP, PATRICIA		\$50,000	1.00	\$101,280
ENZLER, JULIE		\$71,640	3.20	\$415,020	GALLUP, PATRICIA		\$20,250	0.75	\$20,250
ENZLER, JULIE A		\$93,280	20.30	\$104,930	GALLUP, PATRICIA & MINARD, RANDALL		\$44,400	0.49	\$358,300
EVANS, JOSEPH R & BARBARA A		\$75,840	0.74	\$228,040	GALLUP, PATRICIA & MINARD, RANDALL		\$50,360	1.30	\$159,800
EVANS, KRISTOPHER A.		\$45,130	1.11	\$142,900	GALLUP, PATRICIA & MINARD, RANDALL		\$22,870	1.10	\$22,870
EWELS, CAROLYN J, TRUSTEE		\$181,800	0.59	\$485,750	GARNETT, GORDON A	cu	\$27,960	76.71	\$27,960
EXLEY, BRIAN		\$34,800	0.33	\$186,430	GARNETT, GORDON A & TRACY ORKINS		\$51,560	2.30	\$297,610
FABRIZIO, DEAN RYAN & KIMBERLY J.		\$51,260	0.42	\$271,450	GARNETT, GORDON A. & STAPLES, STEPHE		\$100,000	0.05	\$174,880
FADDEN, RICHARD E TRUSTEE	cu	\$54,560	12.60	\$323,610	GARVIN, ANDREW T & JANICE L		\$167,040	0.53	\$234,850
FAFARD, MICHAEL & FAYE		\$20,480	1.40	\$20,480	GAUDREAU, DAVID M.		\$15,300	0.19	\$15,890
FALCONE, CHARLES & MICHELINA		\$50,360	1.30	\$174,940	GAUDREAU, DAVID M.		\$40,800	0.43	\$187,260
FALCONE, CHARLES J & MICHELINA A		\$24,920	5.10	\$24,920	GELARDI, MATTHEW DENNIS		\$50,720	1.60	\$213,770
FALCONE, CHARLES J & MICHELINA A		\$97,400	136.00	\$97,400	GENDRON, STEVEN		\$18,840	1.70	\$18,840
FALLON, JAMES M & AMBER J		\$157,950	0.21	\$210,290	GENDRON, STEVEN W		\$20,840	1.70	\$20,840
FARRELL, SHAUN & MARGARET		\$21,150	0.84	\$21,150	GESICK, ROBERT G		\$53,960	4.30	\$284,240
FARRELL, SHAUN & MARGARET		\$35,400	0.34	\$68,440	GESICK, ROBERT G. & ROBIN I.		\$26,600	6.50	\$26,600
FARRELL, SHAUN M		\$13,830	0.15	\$13,830	GETTY, ERNEST L.R. & CATHY		\$168,270	0.29	\$236,900
FARRELL, SHAUN R. & MARGARET L.		\$20,030	0.53	\$20,030	GIANFERRARI, ELISE & BLECHNER, MICHAEL		\$121,750	0.23	\$242,690
FASCI, RITA M		\$18,200	0.32	\$18,200	GIBBS, KENNETH JR.		\$14,570	0.17	\$14,570
FASCI, RITA M		\$17,600	0.26	\$17,600	GIBBS, TIMOTHY		\$14,570	0.17	\$14,570
FASCI, RITA M		\$137,180	0.25	\$169,380	GIBSON, ALAN G, TRUSTEE		\$18,840	1.70	\$18,840
FAULKNER CHARLES & CHARLOTTE		\$0	0.00	\$212,650	GILCHREST, PHILIP W, JR		\$2,760	1.40	\$3,800
FAULKNER CHARLES II TRUST		\$51,200	2.00	\$270,140	GILMAN, LOUIE E & SHARON		\$14,800	0.48	\$14,800
FAULKNER REVOCABLE TRUSTS	cu	\$4,360	101.00	\$4,360	GILMAN, LOUIE E. & SHARON		\$53,980	6.40	\$201,390
FAULKNER REVOCABLE TRUSTS		\$18,660	0.92	\$18,660	GIRARD, PETER TRUST		\$140,600	0.19	\$224,770
FAULKNER REVOCABLE TRUSTS		\$22,940	4.00	\$22,940	GIROUX, GUY C & ANDREA C		\$18,400	0.34	\$18,400
FAULKNER ROSEMARY		\$0	0.00	\$181,490	GIROUX, GUY C & ANDREA C		\$14,570	0.17	\$27,770
FAULKNER, ANNE H & KING, ROBERT E	cu	\$620	13.00	\$620	GIROUX, GUY C & ANDREA C		\$108,850	0.22	\$242,720
FAULKNER, ANNE H & KING, ROBERT E	cu	\$250	5.30	\$250	GLAVIN, EDWARD G. & PAULA C.		\$27,310	4.80	\$27,310
FAULKNER, ANNE H & KING, ROBERT E	cu	\$83,250	414.00	\$527,760	GLAVIN, EDWARD G. & PAULA C.		\$26,550	0.34	\$78,220
FAULKNER, CHARLES II TRUSTEE		\$92,000	0.42	\$92,000	GLEAN, PATRICIA & HANLEY, WILLIAM		\$144,000	0.25	\$322,400
FAULKNER, H. KIMBALL		\$0	0.00	\$93,740	GLOBAL MONTELO GROUP CORP		\$216,320	5.10	\$636,030
FAULKNER, NATHAN		\$0	0.00	\$276,870	GLOERSEN, THOMAS R & LORRAINE L		\$56,560	4.30	\$208,660
FAULKNER, NICOLE C		\$91,330	0.56	\$107,340	GOODELL, KENNETH L		\$57,150	8.30	\$225,160
FEE, ROBERT A.		\$51,320	2.10	\$166,010	GOODINE, RICHARD A & MOLLY ROSE		\$181,500	0.36	\$228,290
FELPO, FRANCES		\$20,240	1.20	\$20,240	GORDON, JANICE & ROBERT		\$177,080	0.57	\$231,870
FELPO, FRANCES		\$20,480	1.40	\$20,480	GRABARZ, ROBERT H		\$21,400	3.20	\$21,400
FENTON, TONI M.		\$53,180	6.30	\$257,480	GRABARZ, ROBERT H		\$215,360	6.30	\$415,400
FERNER, DAVID R & BETTY JANE		\$41,320	2.10	\$228,830	GRADY, LESLIE J & PAUL A		\$58,400	0.18	\$117,140
FERNER, DAVID R & BETTY JANE		\$17,320	2.10	\$17,320	GRADY, LESLIE J & PAUL A		\$13,880	0.35	\$13,880
FERNWOOD ROAD PROP. OWNERS ASSOC, IN		\$0	0.05	\$0	GRADY, VALERIE & CHRISTOPHER		\$232,320	1.89	\$342,610
FERNWOOD ROAD PROP. OWNERS ASSOC, IN		\$0	0.05	\$0	GRANITE LAKE VILLAGE DISTRICT		\$104,000	1.40	\$104,000
FERNWOOD ROAD PROP. OWNERS ASSOC, IN		\$0	1.00	\$0	GRAY, DAVID L.F. & JESSICA D		\$150,210	5.34	\$419,680
FERRIS, BRIDGITTE H		\$45,960	1.80	\$210,130	GREEN, SHELLEY J TRUSTEE		\$20,240	0.74	\$20,240
FIBERCAST CORPORATION		\$46,320	2.10	\$70,320	GREEN, SHELLEY J TRUSTEE		\$169,020	0.64	\$629,550
FIFIELD, HARRY F.		\$57,320	7.10	\$275,330	GRIFFON, RICHARD J.		\$20,060	0.56	\$20,060

GRIFON, RICHARD J		\$151,000	0.19	\$254,530	HAYES, MICHAEL & SUSAN		\$245,500	1.25	\$421,950
GROEZINGER, PHYLLIS A. REV. TRUST		\$160,200	0.46	\$307,080	HAYES, MICHAEL & SUSAN		\$230,510	0.99	\$401,680
GROVENSTEIN, ROBERT M		\$45,100	0.51	\$131,570	HAYES, MICHAEL & SUSAN	cu	\$2,260	39.10	\$2,260
GRUBE, DOMINICK F & KATHY A		\$63,300	0.36	\$63,650	HAYES, MICHAEL & SUSAN		\$77,160	6.30	\$482,080
GRUBE, DOMINICK F. & KATHY A.		\$31,800	0.28	\$176,350	HAYES, MICHAEL & SUSAN		\$50,600	1.50	\$75,640
GRUBE, DOMINICK F. & KATHY A.		\$36,480	0.56	\$60,830	HAYES, MICHAEL J & SUSAN J.		\$253,840	0.93	\$406,740
GRYBKO, BRIAN C		\$46,300	0.63	\$100,830	HEALY LAND HOLDINGS, LLC	cu	\$940	22.29	\$940
GRYBKO, GARY J.		\$43,200	0.47	\$178,590	HEALY LAND HOLDINGS, LLC	cu	\$2,360	35.47	\$2,360
GUARINO ENTERPRISES, LLC		\$99,800	0.67	\$219,310	HEALY LAND HOLDINGS, LLC	cu	\$1,530	15.82	\$1,530
GUAY, MATTHEW S. & KATIE V.		\$68,800	5.26	\$192,120	HEALY LAND HOLDINGS, LLC	cu	\$3,090	42.32	\$3,090
GUHNE & KRASINSKI REV TRUST		\$51,680	2.40	\$372,980	HEALY LAND HOLDINGS, LLC	cu	\$2,010	32.90	\$2,010
GUIDA, ALEXANDER S, III	cu	\$1,740	40.00	\$1,740	HEALY, DONALL		\$42,540	1.03	\$219,870
GUIDA, PHYLLIS		\$97,200	0.14	\$97,200	HEALY, DONALL		\$13,870	19.00	\$13,870
GUIRE PROPERTY TRUST, THE		\$91,000	0.13	\$136,470	HEALY, DONALL	cu	\$109,310	235.90	\$805,790
GWYNN, JEFFREY F & TRACIE L		\$15,960	1.80	\$15,960	HEALY, DONALL & JOYCE		\$400	0.17	\$400
HAAS, FREDERICK III		\$171,720	1.60	\$231,550	HEALY, DONALL & JOYCE		\$430	0.16	\$430
HAASE FRANZ P. IV & CHRISTINE M.		\$120,000	1.70	\$308,110	HEALY, DONALL & JOYCE		\$390	0.13	\$390
HACKETT, RONALD J. & LINDA J. ETAL		\$29,330	0.23	\$120,430	HEALY, DONALL & JOYCE		\$770	0.16	\$5,590
HACKETT, TRAVIS J & RONALD		\$57,800	41.00	\$57,800	HEALY, DONALL & JOYCE		\$400	0.17	\$400
HAEFNER, JOHN W & TONYA S		\$55,050	13.00	\$202,030	HEALY, DONALL & JOYCE		\$390	0.16	\$390
HAGEDORN, CLARKE & REBECCA		\$199,050	7.50	\$325,120	HEALY, DONALL & JOYCE		\$190	0.16	\$190
HAHN, CATHY C & CHRISTOPHER C		\$179,500	0.29	\$258,100	HEALY, DONALL A & MARY C		\$410	0.30	\$410
HAHN, CHRIS C & JENNIFER R		\$99,110	1.30	\$149,000	HEALY, DONALL B & JOYCE A		\$890	0.16	\$890
HAHN, JOYCE A & DAVID E		\$174,000	0.18	\$255,710	HEALY, DONALL B & JOYCE A		\$890	0.16	\$890
HALEY III, ROBERT & MARTENIS, ELIZAB		\$62,980	5.48	\$169,740	HEALY, DONALL B & JOYCE A		\$980	0.20	\$980
HALL TRUST, DOUGLAS W		\$169,000	0.34	\$304,730	HEALY, DONALL B. & JOYCE A.		\$400	0.17	\$400
HALL TRUST, DOUGLAS W		\$18,700	0.37	\$18,700	HEALY, DONALL B. & JOYCE A.		\$770	0.11	\$770
HALL, BRUCE & VICTORIA TRUSTEES		\$195,900	0.92	\$337,340	HEALY, DONALL B. & JOYCE A.		\$800	0.12	\$800
HALL, HIROKO T TRUSTEE		\$171,500	0.13	\$216,570	HEALY, DONALL B. & JOYCE A.		\$890	0.16	\$890
HALL, TOSH THOMAS	cu	\$4,660	101.00	\$4,660	HEALY, DONALL B. & JOYCE A.		\$890	0.16	\$890
HALL, TOSH THOMAS	cu	\$980	30.00	\$980	HEALY, DONALL. & JOYCE .		\$420	0.15	\$420
HALL, TOSH THOMAS	cu	\$860	30.00	\$860	HEALY, HERBERT C & SHEILA E		\$186,800	0.59	\$641,140
HALL, TOSH THOMAS	cu	\$3,920	97.00	\$3,920	HEALY, JANE F	cu	\$4,830	120.00	\$4,830
HALL, TOSH THOMAS	cu	\$10,940	195.00	\$10,940	HEALY, JANE F	cu	\$88,420	41.50	\$891,530
HALL, TOSH THOMAS	cu	\$600	10.00	\$600	HEALY, JENNIFER MARIE		\$45,020	19.56	\$45,020
HALL, TOSH THOMAS	cu	\$46,650	25.00	\$283,000	HEALY, MARY E		\$49,450	26.40	\$49,450
HALL, TOSH THOMAS	cu	\$62,180	307.00	\$135,090	HEALY, NICHOLAS J III & MARIE		\$111,000	0.80	\$256,950
HALL, TOSH THOMAS	cu	\$1,560	25.00	\$1,560	HEALY, NICHOLAS J III & MARIE	cu	\$24,340	41.90	\$25,340
HALL, TOSH THOMAS	cu	\$1,730	43.00	\$1,730	HEALY, NICHOLAS J.	cu	\$280	10.20	\$280
HALL, TOSH THOMAS	cu	\$900	22.00	\$900	HEALY, TIMOTHY G & JAIMEE M		\$180,620	1.52	\$393,150
HALL, TOSH THOMAS	cu	\$3,130	64.00	\$3,130	HEALY, TIMOTHY G. & JAIMEE M.		\$4,680	0.37	\$4,680
HALL, TOSH THOMAS	cu	\$1,750	36.00	\$1,750	HEALY, TIMOTHY G. & JAIMEE M.		\$214,230	1.40	\$352,710
HALL, TOSH THOMAS	cu	\$8,040	150.00	\$8,040	HEBERT, MARY E. & RILEY, BRIAN J.		\$47,500	1.00	\$218,130
HALL, TOSH THOMAS	cu	\$580	9.20	\$580	HEBERT, VERDE W. JR.		\$45,220	1.18	\$121,720
HALL, TOSH THOMAS		\$8,630	2.50	\$8,630	HECK, LOUIS II & LYNN, TRUSTEES		\$66,300	0.28	\$66,300
HALL, TOSH THOMAS		\$79,250	6.00	\$632,730	HECK, LOUIS II, & LYNN TRUSTEES		\$61,440	4.20	\$335,550
HALL, TOSH THOMAS	cu	\$11,960	166.00	\$11,960	HENRY, COURTNEY R & CHRISTOPHER D		\$119,240	0.67	\$436,120
HALL, WAYNE G & KATHY A		\$53,480	3.90	\$194,140	FRENCH				
HALTER, JOHN D & DIANE G		\$108,400	0.67	\$275,900	HICKS, JONATHAN R		\$20,480	1.40	\$35,980
HAMBLET, JEANNA ET AL		\$236,360	0.47	\$366,800	HIDDEN LAKE ASSOCIATION		\$0	3.30	\$0
HAMILTON JEREMY L		\$56,070	6.06	\$230,670	HIDDEN LAKE CIVIC ASSOCIATION		\$0	17.00	\$0
HAMILTON PHILIP & DONNA		\$39,980	28.70	\$39,980	HIDDEN LAKE CIVIC ASSOCIATION		\$0	9.06	\$0
HAMILTON, PHILIP A & DONNA M		\$237,960	0.86	\$523,740	HIDDEN LAKE CIVIC ASSOCIATION		\$3,350	0.34	\$3,350
HAMILTON, PHILIP A & DONNA M		\$450	0.05	\$450	HIDDEN LAKE CIVIC ASSOCIATION		\$13,860	0.63	\$13,860
HAMILTON, PHILIP A & DONNA M		\$5,120	0.57	\$5,120	HIDDEN LAKE CIVIC ASSOCIATION		\$60	0.05	\$60
HAMILTON, SHAWN J.		\$55,400	5.50	\$227,370	HIDDEN LAKE CIVIC ASSOCIATION		\$11,460	0.34	\$11,460
HAMMANN, FREDERICK & MICHAELLE		\$6,630	12.50	\$6,630	HIDDEN LAKE CIVIC ASSOCIATION		\$2,490	0.11	\$2,490
HAMMETT, JOHN & SUSAN		\$51,440	2.20	\$221,950	HIDDEN LAKE CIVIC ASSOCIATION		\$2,790	0.16	\$2,790
HAMMOND, KENNETH E & BRIDGET A		\$26,000	6.00	\$26,000	HIDDEN LAKE CIVIC ASSOCIATION		\$190	0.16	\$190
HAMPOIAN, ARAM C & JOCELYN M		\$20,010	0.51	\$20,010	HIGGINS, EDWARD & KELLY		\$88,730	0.84	\$123,460
HAMPOIAN, ARAM C & JOCELYN M		\$184,000	0.49	\$298,260	HIGGINS, EDWARDP & KELLY A		\$47,500	0.75	\$101,780
HAMPOIAN, ARAM C TRUSTEE		\$136,280	0.19	\$217,970	HIGHLAND LAKE ASSOCIATION		\$26,400	0.45	\$34,470
HAMPTON, WILLIAM C, JR		\$34,830	1.90	\$79,160	HIGHLAND LAKE REALTY TRUST		\$186,800	0.84	\$458,760
HANKINSON, SIMON & JILL		\$180,500	0.32	\$368,750	HIGLEY, KYLE & SCARPA, TORIENE		\$48,800	0.88	\$176,540
HANNAFORD, FRANK K. & JOYCE A.		\$58,000	0.64	\$102,000	HILL, ROGER M.		\$140,000	0.12	\$214,720
HANSON FAMILY TRUST	cu	\$1,990	48.00	\$1,990	HILL, ROGER M.		\$25,000	0.01	\$25,000
HANSON, SUSAN		\$42,600	0.46	\$101,930	HILL, ROGER M.		\$25,000	0.01	\$25,000
HARBERT, STEVEN R, SR. & LISA S		\$50,190	1.16	\$279,060	HILLS, LYNN & BRIAN		\$20,200	0.70	\$29,240
HARBERT, STEVEN R, SR. & LISA S		\$7,650	0.19	\$7,650	HILTZ, RONALD E		\$910	0.17	\$910
HARDWICK, CHRISTOPHER B		\$19,300	0.43	\$20,160	HILTZ, RONALD E		\$910	0.17	\$910
HARDWICK, CHRISTOPHER B		\$45,600	1.50	\$208,740	HODGE, EVAN C & KERRY M		\$9,900	0.48	\$9,900
HARDY, MATTHEW & CHELSEA		\$50,840	1.70	\$262,820	HODGE, EVAN C & KERRY M		\$163,800	0.47	\$233,990
HARMON-MORSE, HOLLY J. TRUSTEE		\$111,200	0.81	\$259,590	HODGSON REVOCABLE TRUST, SHERRI		\$181,830	0.82	\$330,250
HARRINGTON, WALTER H TRUSTEE		\$164,710	0.40	\$336,980	HOEFER, CASEY A, & ROBERT & PATRICIA		\$112,040	5.30	\$390,950
HARRINGTON, WALTER H TRUSTEE		\$19,000	0.40	\$19,000	HOFFMAN, JR. JOHN E. & JEAN W.	cu	\$2,440	56.80	\$2,440
HARRIS CENTER FOR CONSERVATION ED.	cu	\$66,900	1,385.05	\$66,900	HOGG, FRANK W & GWENNETH M		\$52,860	5.70	\$232,770
HARRIS CENTER FOR CONSERVATION ED.	cu	\$620	15.00	\$620	HOLDA, FELIX JOHN & KATHERINE L	cu	\$51,900	13.30	\$268,400
HARRIS CENTER FOR CONSERVATION ED.	cu	\$7,400	257.00	\$7,400	HOLLAND, DONALD R, SR. TRUST		\$56,000	6.00	\$266,460
HARRIS CENTER FOR CONSERVATION ED.	cu	\$830	17.00	\$830	HOLLAND, DONALD, JR		\$59,750	10.70	\$257,770
HARRIS CENTER FOR CONSERVATION ED.	cu	\$2,080	47.00	\$2,080	HOLLAND, RICHARD		\$60,100	10.00	\$227,740
HARRIS CENTER FOR CONSERVATION ED.	cu	\$5,830	124.00	\$5,830	HOLLOWAY, WILLIAM E & JANE K		\$19,500	0.45	\$19,500
HARRIS CENTER FOR CONSERVATION ED.	cu	\$960	13.10	\$960	HOLMES, DAVID S.		\$1,070	0.89	\$1,070
HARRIS CENTER FOR CONSERVATION ED.	cu	\$1,460	31.00	\$1,460	HOLMES, KATHERINE TRUSTEE		\$42,210	0.69	\$80,200
HARRIS CENTER FOR CONSERVATION ED.	cu	\$16,610	483.00	\$16,610	HOLMES, ROBERT L & DENISE		\$130,620	1.10	\$178,230
HARRIS CENTER FOR CONSERVATION ED.	cu	\$230	5.00	\$230	HOMEYER, ELIZABETH & WILLIAM P		\$47,500	1.00	\$311,620
HARRIS CENTER FOR CONSERVATION ED.	cu	\$850	22.30	\$850	HORNFIELD LIVING TRUST		\$177,400	0.62	\$239,580
HARRIS CENTER FOR CONSERVATION ED.	cu	\$5,660	71.90	\$5,660	HORN, WILLIAM A.		\$175,790	1.31	\$328,590
HARRIS CENTER FOR CONSERVATION ED.	cu	\$1,690	17.00	\$1,690	HORSFALL, LISA		\$71,400	0.76	\$224,860
HARRIS, CHARLES III & HEATHER		\$185,740	0.81	\$503,420	HOWARD, ELIZABETH MAUDE		\$56,810	0.55	\$56,810
HART, ERIN		\$22,800	0.11	\$153,200	HOWARD, ELIZABETH MAUDE ETAL	cu	\$3,660	99.00	\$3,660
HASTINGS, JACLYN & JASON P		\$15,200	0.52	\$15,200	HOWARD, ELIZABETH MAUDE ETAL	cu	\$470	11.30	\$470
HASTINGS, JASON P & JACLYN A		\$42,980	1.40	\$230,100	HOWARD, JOSHUA & ALLEN, JESSICA	cu	\$52,400	46.50	\$205,930
HAYES, ANDREW P.		\$52,160	2.80	\$156,750	HOWARD, LAUREN C & BRENDA L		\$50,600	1.50	\$167,790
HAYES, BRANDI & KAITLYN		\$50,600	1.50	\$175,740	HOWARD, LAUREN C. II		\$51,440	2.20	\$202,540
HAYES, CASEY J.		\$63,200	1.58	\$222,400	HUBER, DEAN G & RUTH E		\$55,400	5.50	\$196,290
HAYES, CASEY J., SR.		\$29,830	5.00	\$29,830	HUDSON, LAWRENCE P JR & CLARE M		\$142,630	0.38	\$176,310
HAYES, MICHAEL & SUSAN	cu	\$18,770	35.26	\$18,770	HUDSON HIGHLAND HOUSE, LLC		\$15,500	0.20	\$15,500
HAYES, MICHAEL & SUSAN		\$22,150	5.24	\$22,150	HUDSON HIGHLAND HOUSE, LLC		\$178,000	1.29	\$467,740

HUDSON, DAVID	\$800	0.12	\$800	LACH, SANDRA A. TRUSTEE	\$209,100	0.51	\$327,290
HUDSON, DAVID	\$840	0.14	\$840	LACLAIR, THERESA A.	\$41,400	0.44	\$131,020
HUDZIEC, JENNIFER &	\$51,200	2.00	\$186,050	LACOURCIERE, KEITH M & NOREEN H	\$147,730	0.48	\$241,840
HUGHGILL, POLLY A	\$58,150	5.50	\$211,040	LACROIX, STEVEN & MARY	\$51,560	2.30	\$173,870
HUSSEY, CHRISTINE M.	\$161,120	0.41	\$238,100	LAFFERTY, KENNETH & TRACEY	\$287,640	3.20	\$595,180
HYATT, JAMES & ALICE	\$56,840	6.70	\$339,160	LAKE, DONALD K & MELINDA J.	\$92,140	20.07	\$333,330
IAGULLI, SHARON O'BRIEN	\$100,240	0.33	\$205,300	LAKE, JOSEPH D.	\$20,050	2.54	\$179,600
IBARRA, JONATHAN E & CHERYL M	\$51,920	2.60	\$68,580	LAKE, SAMUEL L & CYNTHIA J	\$51,690	4.89	\$215,410
IMHOOF, JOHN JR & CHERYL	\$33,480	0.37	\$137,740	LAKEFALLS ASSOCIATES	\$63,720	580.86	\$63,720
INDUSTRIAL TOWER AND WIRELESS, LLC	\$70,000	0.23	\$264,320	LAKESIDE LAND TRUST, LLC	\$116,250	0.14	\$202,990
IRVING, SEAN R.	\$195,480	1.40	\$257,470	LAMAN, STEVEN C	\$50,360	1.30	\$134,910
IRVING, SEAN R.	\$20,180	0.68	\$20,180	LAMBERT, TERRY R	\$45,700	0.57	\$123,970
ISAACSON, KIRK	\$2,280	1.90	\$2,280	LAMONTAGNE, SUSAN G. ETAL	\$55,000	0.03	\$66,770
ISAACSON, KIRK	\$17,000	0.70	\$17,000	LAMOTHE PATRICIA &	\$81,920	8.60	\$321,470
ISAACSON, KIRK	\$22,640	3.20	\$28,420	LAMOUREUX, STEVEN R. & MELISSA L.	\$54,920	5.10	\$219,800
ISAACSON, KIRK	\$20,290	1.24	\$20,290	LAMPHIER, LYNN R	\$157,130	0.34	\$262,760
J&S CORDWOOD, LLC	\$53,960	4.30	\$352,710	LAMPHIER, SAMUEL P.H. & LYNN R.	\$54,450	5.41	\$342,540
JACOBS, STEVEN R & ELIZABETH R	\$180,800	0.79	\$313,940	LANDRY, ROBERT P & CAROL J	\$160,000	0.25	\$276,140
JACOBSEN, ALFRED	\$63,170	1.56	\$243,600	LANDRY, CYNTHIA A & STEVEN M	\$62,410	13.50	\$268,720
JAMES, RONALD W & JANICE G	\$225,700	1.58	\$421,000	LANGILLE, GLENN T	\$41,400	0.44	\$79,450
JAMES, RONALD W & JANICE G	\$23,000	1.21	\$23,000	LARABEE, MARGARET A ETAL	\$48,520	1.85	\$112,070
JAMPOL-AUERBACH, LILY	\$55,050	5.21	\$99,430	LARABEE, MARGARET A ETAL	\$4,020	0.34	\$4,020
JARDIM, CARLOS	\$161,640	0.73	\$189,020	LARABEE, MARGARET A ETAL	\$18,400	0.84	\$18,400
JARVIS, BRIAN	\$166,500	0.23	\$247,230	LARIVIERE, CHRISTOPHER J	\$167,630	0.45	\$234,580
JARVIS, STEPHEN S, III & DANUTA B	\$175,500	0.41	\$364,790	LAROCHE, DAVID J & TERRI S	\$27,160	1.12	\$27,160
JEANNOTTE, RICHARD & MARILYN	\$20,010	0.51	\$20,010	LAROCHE, DONISE F	\$101,080	0.25	\$153,660
JEFTS CEMETERY	\$530	0.44	\$530	LAROCHE, TERRI S & DAVID J. ETAL	\$184,680	0.97	\$537,870
JENNESS, JOSHUA E & MARISSA	\$50,240	1.20	\$221,110	LAROCHELLE, RICHARD A JR.	\$170	2.12	\$170
JENNISON, AMANDA LEE	\$12,460	1.90	\$24,250	LAROCHELLE, RICHARD A JR.	\$1,930	44.86	\$1,930
JENNISON, GORDON S.	\$34,750	10.70	\$47,400	LASKY, SYLVIA RHOMBERG	\$25,000	0.01	\$25,000
JENSEN, LYLE JR.	\$115,500	13.50	\$395,320	LASKY, SYLVIA RHOMBERG	\$4,220	0.03	\$4,220
JENSEN, LYLE M.	\$35,050	16.50	\$35,050	LATHAM, TIMOTHY & SHANNON TRUSTEES	\$169,580	0.27	\$224,670
JOHANSSON, BRIAN K & SHELBY S	\$210,600	0.19	\$383,200	LAVOIE, AMY M & RYAN M	\$50,700	2.00	\$309,950
JOHNSON, DAWN ETAL	\$105,450	0.17	\$140,780	LAVOIE, AMY M & RYAN M	\$17,700	0.27	\$20,720
JOHNSON, DAWN ETAL	\$183,350	0.90	\$246,650	LAVOIE, AMY M & RYAN M	\$26,000	0.13	\$94,000
JOHNSON, MARK L. & DALE J. TRUSTEES	\$149,500	0.18	\$362,080	LAVOIE, RYAN & AMY TRUSTEES	\$29,640	2.00	\$29,640
JOHNSON, PETER H. TRUSTEE	\$172,190	0.35	\$252,360	LAWSON, ELISABETH A. ETAL	\$176,230	1.26	\$235,810
JOHNSON, WILLIAM V & SUSAN R TRUSTEES	\$203,500	1.83	\$304,770	LAZZARO, SCOTT J & REBECCA L	\$54,480	15.44	\$263,530
JONES, GEOFFREY & SABINE DURAN TRUSTEES	\$73,120	7.60	\$279,390	LEARY PATRICK J	\$140,600	0.19	\$192,190
JONES, GEOFFREY & SABINE DURAN, TRUSTEES	\$15,080	0.27	\$15,080	LEBO, MICHAEL L.	\$153,550	1.10	\$308,560
JONES, RAYMOND L & ELIZABETH	\$161,780	0.97	\$228,130	LEDWITH IRREV. TRUST, DOROTHY E	\$153,900	0.27	\$220,440
JORDAN, WILLIAM & BRAVO, LINDA TRUSTEES	\$98,000	0.22	\$209,850	LEFEBVRE, MAURICE & LILLIAN TRUSTEES	\$51,080	1.90	\$217,750
JOSLYN, LORRAINE	\$30,240	0.47	\$100,840	LEFRANCOIS, JOHN M	\$220,400	1.44	\$281,340
JUBERT, MICHAEL J & KAREN J	\$24,250	0.06	\$24,250	LEFRANCOIS, JOHN M & GARTRELL, DAVID	\$182,520	0.57	\$245,870
JUBERT, WILLIAM R & TERESA R	\$45,200	0.52	\$119,300	LEHRMAN, HENRY J, III	\$61,990	43.20	\$142,360
KACZKA, EMIL S, JR & JO ANN TRUSTEES	\$171,360	1.30	\$273,140	LEMAUSKI, JOHN C. & BARBARA J.	\$138,040	0.94	\$250,800
KACZKA, EMIL S, JR & JO ANN TRUSTEES	\$126,990	1.00	\$126,990	LENTOCHA, THOMAS P & CAROLYN G	\$21,320	2.10	\$21,320
KAHN, JAY V. & CHERYL J.	\$166,740	1.20	\$414,800	LEONARD, GEORGE	\$40,200	0.42	\$123,470
KAJKA, MARIA	\$180,800	0.54	\$464,110	LEONARD, GEORGE A	\$5,330	0.04	\$6,210
KARCZ, JESSICA	\$61,500	0.95	\$138,830	LEONARD, LORI L	\$150,040	0.40	\$208,580
KARSKI, CHRISTOPHER & CELESTE	\$169,100	0.43	\$229,700	LEONARD, MARK J	\$21,200	2.00	\$21,200
KAVALAUSKAS, NANCY TRUSTEE	\$17,900	0.29	\$17,900	LEONARD, MARK J	\$21,200	2.00	\$21,200
KAVALAUSKAS, NANCY TRUSTEE	\$191,560	2.30	\$282,410	LEOTTA, MARLINE J	\$48,400	0.84	\$212,790
KAVANAGH, THOMAS M. & NANCY L.	\$117,580	2.32	\$453,920	LEOTTA, NANCY L.	\$74,250	0.37	\$75,560
KEARNEY, KEVIN E & KAREN L	\$181,000	0.46	\$307,200	LEOTTA, NANCY L.	\$42,000	0.45	\$239,590
KEATING, TRACY	\$55,760	5.80	\$267,000	LESSER, CHARLOTTE B & DAVID, TRUSTEE	\$105,300	0.23	\$243,630
KEEFE, MARTENA F. ET AL	\$118,590	0.18	\$174,840	LESSER, CHARLOTTE B. & DAVID, TRUSTEES	\$6,230	0.28	\$6,230
KEENE CONCORD ROAD, LLC	\$48,270	19.81	\$246,050	LEYDEN PIPER, BARBARA	\$440	46.70	\$440
KELLY, MARY COTTER & THOMAS KELLY	\$177,800	0.64	\$275,970	LEYDEN, RICHARD & BARBARA PIPER	\$38,360	5.80	\$38,360
KELLY, MICHAEL E. & SUSAN K.	\$162,000	0.09	\$235,020	LEYDEN, RICHARD F	\$2,560	62.20	\$2,560
KELLY, MICHAEL J & JEAN L	\$194,850	0.36	\$295,310	LEYDEN, RICHARD T	\$10	0.21	\$10
KENNEDY, PATRICIA L.	\$214,350	1.50	\$466,680	LEYDEN, RICHARD T &	\$68,500	0.65	\$68,500
KENYON, LINDA M	\$37,980	1.40	\$45,100	LEYDEN, RICHARD T &	\$28,500	0.25	\$73,180
KENYON, LINDA M	\$9,050	0.60	\$16,480	LIBERATORE, DANIEL	\$55,400	5.50	\$322,430
KERCEWICH, JERRY, JR	\$46,000	0.60	\$96,880	LIGHTBODY, FRANK W	\$70,030	5.05	\$104,590
KHAN, ATTAUL M & AISHA	\$52,740	3.28	\$197,650	LIGHTBODY, JOHN & KAREN TRUSTEES	\$22,700	5.70	\$22,700
KIMBALL STANLEY & MYRNA TRUST	\$222,900	0.79	\$321,330	LIGHTBODY, JOHN & KAREN TRUSTEES	\$5,800	88.00	\$5,800
KIMBALL, STEWART & COLETTE	\$26,000	0.13	\$90,480	LIGHTBODY, JOHN & KAREN TRUSTEES	\$28,160	12.00	\$28,160
KING, ANNETTE S. ETAL	\$29,670	0.24	\$85,060	LIGHTBODY, JOHN & KAREN TRUSTEES	\$58,900	13.20	\$218,800
KING, SCOTT & CARLSON, TAMMY	\$47,560	1.05	\$249,560	LIS, TIMOTHY A & ROSINA T	\$50,420	1.35	\$208,090
KINGSBURY, ANDREA E.	\$98,280	0.26	\$339,080	LLOYD, SEAN	\$167,200	0.41	\$242,280
KINGSBURY, EDWARD A. JR.	\$58,370	12.50	\$76,390	LOMBARD, REBECCA & BRANDON	\$51,440	2.20	\$133,010
KINGSBURY, ROBERT BRYAN	\$267,500	2.10	\$392,600	LOOBY, JAMES F & GAYLE	\$50,360	1.30	\$197,490
KLOTZBIER, OLIVIA & DAVIS, SCOTT	\$52,280	2.90	\$238,890	LOPEZ, LISA & DAVID TRUSTEES	\$200	0.47	\$200
KNIGHT, JAMES W.	\$38,420	0.52	\$133,890	LOPROTO, ANTHONY C & LINDA J	\$51,560	2.30	\$244,880
KNOWLTON, ROBERT H. & CHERYL A.	\$151,000	0.19	\$278,190	LORENZI, JOHN	\$51,420	2.00	\$282,600
KNOWLTON, STEVEN D & KRISTINE J	\$185,600	0.53	\$308,630	LOUCHAR, RAYMOND & DARLENE	\$126,260	0.61	\$186,880
KOELLER LIVING TRUST	\$45,100	0.51	\$143,930	LOUGHREY, CAROL & DANIEL ET AL	\$162,450	0.31	\$277,710
KOVARIK, JASON M. & DAWN E.	\$47,390	10.70	\$349,820	LOUNSBURY, BLAIR & LINDA F.	\$163,780	2.90	\$249,350
KRASINSKI, GARY , ET AL	\$171,000	0.32	\$241,120	LOWE, MICHAEL J	\$55,280	5.40	\$230,030
KRASINSKI, GARY L., ET AL	\$116,280	0.43	\$116,280	LOWELL, DANNI W.	\$5,290	0.84	\$5,290
KRAUS, KEITH P & ELISE K	\$71,520	6.27	\$223,800	LOZINAK, DAVID & KATHLEEN	\$40,190	23.00	\$67,020
KRESS, ERIC J & JOHANNA L.	\$157,700	0.31	\$206,370	LOZINAK, DAVID & KATHLEEN	\$13,770	1.10	\$13,770
KRUTT, RICHARD TRUSTEE	\$62,460	0.99	\$200,200	LUBRANO, CYNTHIA, J	\$49,980	22.26	\$49,980
KSR PARTNERSHIP	\$25,150	3.00	\$25,150	LUCAS, ROBERT D & REGINA E	\$53,000	3.50	\$186,150
KSR PARTNERSHIP	\$19,820	3.30	\$19,820	LYLE, COLIN R & KAREN J	\$96,500	0.20	\$198,680
KSR PARTNERSHIP	\$192,580	2.90	\$429,200	LYMAN, ROBERT L & CHERYL A	\$87,400	0.54	\$241,670
KSR PARTNERSHIP	\$5,690	1.00	\$5,690	LYNCH, CHERYL & MICHAEL F.	\$20,460	1.38	\$24,300
KUCHYT, ROBERT	\$30,240	0.80	\$80,990	MACALLISTER, JOHN & JOAN	\$250,800	0.52	\$450,500
KUEHL, JOHN F. JR & BETH E	\$43,940	2.20	\$88,140	MADDEN, CHRISTOPHER W.	\$50,960	1.80	\$246,150
KUEHN, SHERRY W	\$7,250	0.45	\$7,250	MADORE, ROBERT J. & PATRICIA	\$270,000	1.00	\$614,950
KUMPU, DAVID & JANET	\$20,170	0.67	\$20,170	MADORE JAMES T	\$16,400	0.22	\$28,860
KUMPU, DAVID & JANET	\$166,000	0.31	\$201,970	MADORE JAMES T	\$40,200	0.42	\$154,780
KUMPU, DAVID B	\$151,000	0.19	\$185,810	MAGOON, BRIAN M.	\$40,720	1.60	\$186,790
KUMPU, DAVID B	\$145,400	0.76	\$145,400	MAILLET FAMILY REALTY TRUST	\$50,840	1.70	\$140,660
LABBE, STEVEN R & AMY L	\$244,300	1.13	\$653,650	MAILLET, DONALD J & ANITA M	\$51,010	1.84	\$79,170
LABROSSE, JOHN P.	\$31,430	94.00	\$168,930	MAINE, CRAIGEN FAMILY TRUST	\$5,920	118.00	\$5,920
LABUKAS, JOHN C & JODI M, TRUSTEES	\$214,350	1.50	\$478,010	MAJORS, DAVID W. & EMILY B.	\$171,000	0.32	\$228,540

MALYNOWSKI, JEFFREY & SHAWNA-MARKIE		\$142,030	0.18	\$205,040	MORRISON, RONALD D & SANDRA J		\$134,550	0.18	\$230,420
MAMMONE, VINCENT, ETALS		\$910	0.17	\$910	MORTON-FARRIS FAMILY TRUST		\$162,000	0.27	\$237,780
MAMMONE, VINCENT, ETALS		\$960	0.19	\$960	MOWAT Revocable Trust, Jacqueline A.		\$214,650	1.75	\$302,470
MANN, MARGARET & NOLAN		\$47,740	1.20	\$149,810	MOXLEY, DONNA J.		\$46,440	2.20	\$193,300
MANNING, ERIC S. & SUSAN R.		\$49,300	2.50	\$107,420	MURDOUGH, NANCY		\$52,280	2.90	\$131,580
MANUEL, BRENNIA I.		\$29,000	0.22	\$146,030	MURPHY, KEVIN R & SHERYL J		\$164,260	0.47	\$224,180
MARA, PHILIP E & MAUREEN W		\$17,080	1.90	\$17,080	MURPHY, KEVIN R & SHERYL J		\$20,030	0.53	\$20,030
MARAZOFF REVOCABLE TRUST OF 2006		\$57,310	8.62	\$247,190	MURPHY, MARYELLEN		\$47,800	0.78	\$118,860
MARAZOFF REVOCABLE TRUST OF 2006		\$23,970	2.02	\$23,970	MURPHY, MARYELLEN		\$13,830	0.15	\$13,830
MARCOS, TYLER & FEYH, HAYLEY		\$62,000	12.40	\$278,380	MURPHY, MARYELLEN		\$14,200	0.16	\$14,200
MARINELLO, JOSEPH J II		\$158,500	0.24	\$219,490	MURPHY, PHILIP M & TIMOTHY J		\$218,520	0.32	\$332,120
MARKIEWICZ, STEVEN TRUSTEE		\$207,100	0.13	\$287,680	MURPHY, PHILIP M & TIMOTHY J		\$31,150	8.00	\$31,150
MARKIEWICZ, STEVEN TRUSTEE		\$25,000	0.01	\$25,000	MURPHY, WILLIAM & LISBETH, TRUSTEES		\$152,480	0.78	\$299,010
MARKIEWICZ, STEVEN TRUSTEE		\$53,400	0.12	\$92,110	MURPHY, WILLIAM & LISBETH, TRUSTEES		\$25,580	0.34	\$27,660
MARKS, ARNOLD S. & MICHELE L. TRUSTEES		\$175,720	1.60	\$175,720	MURRAY 2004 REVOC. FAMILY TRUST		\$184,380	3.98	\$406,940
MARKS, ARNOLD S. & MICHELE L. TRUSTEES		\$225,660	1.55	\$503,900	MURRAY, JOSHUA & LORI ANN		\$50,240	1.20	\$205,010
MARQUIS, MICHAEL & NANCY TRUSTEES		\$130,260	0.44	\$192,290	NELLYGAN, BRIAN & MARY GRACE		\$45,040	5.20	\$105,260
MARROTTE, GREGORY D.		\$50,840	1.70	\$191,750	NELSON, KATELYN		\$76,960	0.81	\$176,780
MARSHALL, DONALD A. & DONNA	cu	\$55,350	47.50	\$227,100	NELSON, LINDA & NELSON-VEITH, SARA		\$209,020	1.02	\$309,290
MARSHALL, JOHN & DELYTH		\$171,760	0.54	\$302,360	NELSON, MARK E, EARLC, & MARY J.		\$46,200	0.62	\$162,750
MARTELL, FAITH L TRUSTEE, C/O	cu	\$7,630	115.50	\$7,630	NELSON, STEPHEN R & PHYLLIS A		\$50,260	1.22	\$138,740
MARTIN, LAWRENCE D. & LOLA M.		\$227,550	2.46	\$557,440	NEWBY, JOHN R. & RENEE I.		\$82,100	20.00	\$499,550
MARTINNEZ, RAFAEL		\$50,960	1.80	\$171,520	NEWELL, JAMES R		\$52,520	3.10	\$106,820
MATHISON, GLENN R. & PATRICIA S.		\$27,380	8.90	\$27,380	NICHOLS, CHESTER & CAROLYN TRUST		\$209,360	1.30	\$338,370
MATUSKIEWICZ, THEODORE R & LORRAINE		\$167,110	2.13	\$210,990	NICHOLS, CHESTER & CAROLYN TRUST		\$15,730	0.35	\$15,730
MAURER, CHRISTOPHER J. & RENEE C.		\$185,200	0.76	\$400,270	NICOLETTI, RICHARD A & ANGELA M, TRU		\$243,000	1.01	\$510,460
MAURO, PATRICK A. & DOLORES M.		\$14,570	0.17	\$14,570	NOGA, TRACY J.		\$185,200	0.76	\$325,570
MAURO, PATRICK A. & DOLORES M.		\$159,970	0.66	\$311,420	NOHRDEN, TIMOTHY & KATHRYN		\$50,260	5.38	\$50,260
MAXWELL, JOANNE M		\$36,320	0.54	\$39,420	NOLAN, ANNE M.		\$27,330	0.17	\$90,500
MAYBURY, WILLIAM R & MAURA A, ET AL		\$183,000	0.65	\$324,960	NOLAN, ANNE M.		\$180	0.15	\$180
MAYBURY, WILLIAM R & MAURA A, ET AL		\$105,750	0.50	\$105,750	NORCROSS LIVING TRUST, ARTHUR ETAL		\$13,950	0.36	\$17,090
MCADAM, HUGH A. III		\$53,290	3.74	\$222,110	NORMANDIN, MARC L		\$19,000	0.90	\$19,000
MCALLISTER, AIDAN & SARAH		\$54,200	4.50	\$335,270	NORMANDIN, MARK M.& SHARON E.		\$20,720	1.60	\$20,720
MCCARRA, EMILY JEANETTE		\$147,600	0.29	\$222,200	NORMANDIN, SHARON E		\$92,550	0.16	\$137,130
MCCLURE, JAMES K.		\$49,580	6.90	\$58,160	NORTHBOUND VENTURES LLC		\$22,480	1.40	\$22,480
MCCOLL, BRUCE W. & VARIN, VIRGINIA		\$165,610	0.37	\$207,680	NORTHBOUND VENTURES LLC		\$37,860	1.30	\$89,020
MCCORMICK, KRISTEN K TRUSTEE		\$198,560	8.13	\$386,970	NORTON, SARAH H & HANSON, ELIZABETH		\$51,080	1.90	\$294,580
MCDERMOTT, JANE		\$94,000	0.21	\$163,470	NOVOTNY, SAMANTHA N		\$57,110	2.76	\$171,970
MCGERTY, STEPHEN & DEBORAH		\$46,320	2.10	\$286,410	O'BRIEN REVOCABLE TRUST		\$150,100	0.24	\$293,250
MCGINNIS, GAYLE E.		\$215,500	0.32	\$398,060	O'BRIEN REVOCABLE TRUST		\$15,300	0.19	\$15,300
MCGUIRE, KEVIN J & CATHERINE C		\$146,700	0.30	\$218,060	O'BRIEN, MAURICE E, JR		\$890	0.16	\$890
MCKELVEY, HARRY S.		\$44,380	0.02	\$77,750	O'BRIEN, TODD		\$50,840	1.70	\$205,980
MCKEON, JOHN & LUCINDA ET AL		\$88,200	0.25	\$125,410	O'MALLEY, DANNY &		\$81,000	0.08	\$189,510
MCKEON, LUCINDA	cu	\$810	16.00	\$810	O'MALLEY, HILLARY & ALEXANDER J		\$31,800	0.28	\$105,450
MCKEON, LUCINDA	cu	\$2,800	55.00	\$2,800	O'NEILL, PATRICIA M		\$47,400	0.74	\$226,690
MCLAUGHLIN, CHRISTINE & ROBERT TRUSTEE		\$184,600	0.98	\$360,180	OKE, GARY R & REBECCA		\$20,480	1.40	\$20,480
MCLAUGHLIN, ROBERT G & KRISTEN A		\$22,810	12.90	\$22,810	OKE, GARY R & REBECCA		\$49,100	0.91	\$139,740
MCLAUGHLIN, ROBERT G. & KRISTEN A		\$52,800	8.20	\$344,700	OKE, GARY R & REBECCA		\$19,400	0.94	\$19,400
MCLEAN, NANCY F. TRUSTEE		\$234,080	0.63	\$373,900	OKE, GARY R & REBECCA		\$21,010	1.84	\$21,010
MCLELLAN & MCMAHON		\$114,000	0.14	\$122,500	OLDERSHAW, MICHAEL S & NANCY G	cu	\$51,420	9.06	\$318,300
MCLELLAN & MCMAHON HOLDINGS		\$413,000	2.30	\$413,000	OLDERSHAW, MICHAEL S & NANCY G	cu	\$680	10.99	\$680
MCMAHON, TERENCE S & PATRICIA		\$51,560	2.30	\$243,120	OLDERSHAW, MICHAEL S. JR.&CHRISTINE		\$57,080	6.90	\$276,060
MCPNEAL, CRAIG & NANCY F., TRUSTEES		\$47,980	1.40	\$247,400	OLDS, CHRISTOPHER J & LAURIE A	cu	\$100	2.00	\$100
MCPADDEN REV. TRUST		\$22,400	3.00	\$22,400	OLDS, CHRISTOPHER J & LAURIE A	cu	\$48,160	14.15	\$147,650
MCPADDEN REV.TRUST		\$200,830	2.90	\$301,910	OLSON, BETSY N & KERYL OLSON		\$133,280	0.42	\$133,280
MCRAE, LANE M.		\$160,000	0.25	\$237,900	OLSON, BETSY N & KERYL OLSON		\$29,330	0.23	\$106,950
MEADE, ANTHONY J.		\$27,000	0.16	\$109,100	OPIDEE, MARIE E.		\$42,520	3.10	\$186,320
MEADOWSEND TIMBERLANDS	cu	\$2,390	73.00	\$2,390	ORMEON, M DALE & MARY J		\$184,000	0.49	\$426,450
MEDLOCK, JAMES A & RUTH C	cu	\$52,240	34.40	\$433,780	ORZECZOWSKI, EUGENE & SHEILA		\$168,530	0.49	\$308,790
MEGENS, DOLORES M & HARRY TRUSTEES		\$28,670	0.21	\$219,160	OSBORNE, DUANE E & JENNIFER E	cu	\$52,780	13.00	\$237,140
MELIUS, JASON & KIMBERLY TRUSTEES		\$131,400	0.07	\$186,840	OSTERHOUT, WILLIAM D		\$16,680	2.40	\$16,680
MELIUS, JASON & KIMBERLY TRUSTEES		\$81,270	0.13	\$81,270	OSTERHOUT, WILLIAM D		\$47,040	2.70	\$181,770
MELTON, BLAKE & MATTIE		\$57,320	7.10	\$337,460	OSTROWSKI, PAUL		\$167,960	0.59	\$224,120
MELZMUF ROBERTA A		\$155,250	0.35	\$441,070	OUELLETTE, LISA & JOSEPH		\$53,460	1.80	\$266,990
MELZMUF ROBERTA A		\$131,970	0.33	\$161,570	OUR, CHRISTOPHER & JANET M.		\$193,400	0.92	\$699,530
MENDONSA, DAVID & STEPHANIE		\$47,610	5.05	\$186,430	OZMUN, ANDREW J & SUSAN K		\$100,320	0.16	\$100,320
MERCADANTE, LAUREN D TRUSTEE		\$58,180	9.90	\$626,180	OZMUN, ANDREW J & SUSAN K		\$75,200	0.70	\$259,020
MERRIEWOOD VILLAGE, INC		\$622,200	34.00	#####	PAGNIUCCI, DAVID J. & CAYLA J.		\$257,200	0.68	\$423,450
MERRIEWOOD VILLAGE, INC		\$127,260	0.51	\$127,900	PAINE, RONALD E		\$21,490	0.41	\$21,990
MERRILL, ALAN H. JR &		\$53,720	4.10	\$225,940	PALARDY, KAREN A		\$62,300	13.00	\$187,470
MERRILL, DONNA LYNN		\$52,520	3.10	\$244,730	PALAZA, JOSEPH B & MELISSA M		\$51,940	4.70	\$147,420
MERRILL, JESSICA L & STEPHANIE D		\$47,100	0.71	\$184,830	PALMER, STEPHEN D. & KARLA HA	cu	\$50,350	12.95	\$239,230
MERRILL, KENNETH R ET AL	cu	\$7,630	115.50	\$7,630	PANTINA, ROBERT J & PATRICIA A		\$165,960	0.72	\$233,330
MESSENGER, JOHN A & BOGDANA		\$173,140	0.39	\$287,920	PAQUIN, MARK A & MICHELE L		\$49,600	0.96	\$143,640
MEYER, DONALD E. & MARY E.		\$46,320	2.10	\$201,080	PARADIS, SUSAN L. & ROLAND A		\$44,460	4.30	\$160,830
MEYER, MICHAEL F & MARY M TRUSTEES		\$201,880	0.29	\$370,350	PARCELL, PHILLIP & LAURA TRUSTEES		\$159,020	0.56	\$233,550
MICHAUD, BRIAN D & DEBORAH P		\$51,320	2.10	\$328,400	PARENTEAU, ALICIA & ZACHARY		\$48,580	1.90	\$251,120
MILLER FAMILY TRUST c/o Donald & Joa		\$86,120	3.20	\$109,740	PARKER REVOC. TRUST, CATHERINE W		\$47,000	0.70	\$123,750
MILLER FAMILY TRUST c/o Donald & Joa		\$6,330	0.15	\$6,330	PARKER REVOC. TRUST, CATHERINE W		\$8,750	0.25	\$8,750
MILLER, CHRISTINE & DAVID		\$48,700	2.00	\$253,010	PARKER, ROBERT		\$49,060	2.30	\$214,930
MITCHELL-BOUDREAU, CAROL		\$13,050	0.45	\$13,050	PARKES, AISLINN M. &		\$51,440	2.20	\$134,630
MITCHELL-BOUDREAU, CAROL		\$45,000	0.50	\$279,020	PARROT LIVING TRUSTS c/o Ted Parrot		\$176,250	1.42	\$297,500
MOE, DOUGLAS W, ET AL		\$131,770	0.18	\$210,570	PARROT SR., KARL A		\$47,300	0.73	\$175,830
MOLINA REVOCABLE TRUST		\$171,950	0.80	\$237,060	PASLER, FREDERICK W & SUSAN E		\$50,770	1.80	\$271,270
MONADANOCK HABITAT FOR HUMANITY		\$20,320	2.10	\$20,320	PATNOE TRUST, DOROTHY A.		\$200,000	0.10	\$293,980
MONKTON, DONALD S.		\$57,630	0.52	\$160,510	PATNOE, DENIS M. & SANDRA M.		\$58,120	3.60	\$228,240
MONTANA, LISA A.	cu	\$47,310	17.80	\$249,650	PATTERSON, MICHAEL C & MOLLY		\$45,000	0.50	\$108,880
MONTY, KEVIN & KIMBERELY		\$58,400	8.00	\$218,970	PATTERSON, RICHARD W. & PAULA A		\$165,380	0.43	\$288,540
MOODY, RICHARD C & JESSICA D		\$172,080	1.90	\$489,990	PATTERSON, RICHARD W. & PAULA ANN		\$25,140	0.61	\$25,140
MOONEY, DAVID W. ETALS		\$51,220	2.02	\$68,160	PEDRO, JOSEPH E, JR. & AMY		\$50,480	1.40	\$116,160
MOORE, FINTAN III		\$181,250	0.35	\$336,020	PEDRO, JOSEPH E, JR. & AMY A		\$205,200	0.34	\$310,610
MOORE, MERRI-LYNN		\$80,840	7.70	\$207,530	PEDRO, JOSEPH E. JR & AMY		\$5,690	1.00	\$5,690
MOORE, MERRI-LYNN		\$15,630	0.03	\$15,630	PEETS, KEVIN B. & DENISE A.		\$76,710	0.10	\$125,890
MOORE, MERRI-LYNN		\$19,100	0.41	\$19,100	PELLEGRINO, SIRI K, TRUSTEE		\$15,420	1.10	\$15,420
MOREL, ANDRE A. & CAROL I.		\$45,900	0.59	\$92,030	PENDELTON, RICHARD & MORENO, EVELYN	cu	\$5,860	92.65	\$5,860
MORITZ, KATHRYN BETH		\$45,720	1.60	\$276,930	PERKIN, NANCY A		\$46,900	5.10	\$231,160
MORRISON, RANDALL L & LIANNE S		\$23,200	4.50	\$23,200					
MORRISON, RONALD D & SANDRA J		\$143,000	0.14	\$253,650					

PEROVIC, JOANNE R		\$48,000	0.80	\$125,950	RECORD, CLEMENT H JR & BEATRICE C	\$45,200	0.52	\$234,190
PERRIN, ROBERT A & ROBERT EARL	cu	\$2,480	45.00	\$2,480	RECORD, CLEMENT H JR & BEATRICE C	\$16,030	0.21	\$17,420
PERRON, ROBERT F & SUZANNE F		\$154,000	0.21	\$212,770	REEKSTIN, RHETT W & LYNN A	\$211,500	0.20	\$366,870
PERROTTI, DAVID R & MARY K		\$18,700	0.37	\$18,700	REESE, DAVID D	\$55,950	5.96	\$391,620
PERROTTI, DAVID R & MARY K		\$18,400	0.34	\$49,460	REESE, DAVID D	\$165,600	0.38	\$241,100
PERROTTI, DAVID R. & MARY K TRUSTEES		\$144,880	0.20	\$227,250	REILLY, SEAN	\$32,950	10.20	\$32,950
PERROTTI, DONALD J. & KIMBERLY ANNE		\$158,500	0.24	\$317,370	REILLY, STEVEN A	\$13,000	0.13	\$66,230
PERRY, E RONALD	cu	\$1,990	48.00	\$1,990	REILLY, STEVEN A	\$820	0.13	\$820
PERSSON, CHRISTOPHER C & KIMBERLY A		\$45,200	3.60	\$298,430	RENAUD, JOHN SR & PAULINE	\$39,000	0.40	\$142,250
PESCHEL, WAYNE D. & PATRICIA A.		\$55,520	5.60	\$257,740	REYNELLI, AMY	\$46,000	0.60	\$150,400
PETERS, GLENN A. & SUSAN J.		\$113,170	1.56	\$299,550	REYNOLDS, ELMER A, JR	\$22,840	0.21	\$22,840
PETERSON, ALFRED & PHYLLIS TRUST		\$115,000	71.00	\$203,210	REYNOLDS, ELMER A, JR	\$67,400	0.73	\$101,890
PFUNDSTEIN, GEORGE A		\$156,150	0.37	\$201,820	REYNOLDS, RUSSELL N.	\$4,550	0.32	\$4,550
PHANEUF, ROGER K.		\$23,180	4.20	\$23,180	REYNOLDS, RUSSELL N.	\$176,700	0.44	\$483,750
PHELPS, TIMOTHY & NORA	cu	\$48,570	108.00	\$420,450	REYNOLDS, RICHARD M. & MARTHA P.	\$178,800	0.69	\$329,930
PHILBRICK, STEVEN A	cu	\$63,020	15.09	\$152,110	RHOADES, JONI L.	\$50,000	1.00	\$188,160
PHILLIPS, FRANKLIN D		\$160,210	4.51	\$240,290	RHODES, SUSAN L.	\$183,500	0.44	\$542,950
PHILLIPS, DAVID J.		\$134,000	0.12	\$193,760	RHOMBURG, LORENZ & MARIA	\$165,600	0.76	\$165,600
PHILLIPS, DAVID J.		\$19,000	0.15	\$19,000	RIBACK CHILDREN TRUST	\$160,060	0.61	\$467,060
PHILLIPS, LAURA J		\$171,460	1.38	\$245,880	RICCI, JAMES JR & MICHELLE F	\$160,190	0.25	\$296,880
PHILLIPS, PATRICIA A		\$54,060	3.30	\$154,220	RICE, SUSAN R.	\$8,750	0.25	\$8,750
PHIPPARD, ANDREW & CAROL TRUSTEES		\$85,000	0.10	\$154,510	RICE, SUSAN R.	\$31,200	0.27	\$154,680
PHIPPARD, CHARLES R & LINDA M. TRUSTEES		\$228,380	0.26	\$411,290	RICE, SUSAN R.	\$16,310	0.90	\$16,310
PICARD, ANTHONY J & CHERYL A.		\$172,000	0.37	\$293,180	RICE, ZACHARY J & TINA N	\$67,050	16.90	\$308,090
PICARD, JACQUES L. & JULIE E.		\$209,240	1.20	\$334,180	RICHARDSON, JENNIFER D	\$20,480	1.40	\$20,480
PICCIRILLI, JOSEPH M & TERRI L		\$185,860	1.57	\$373,740	RICHMOND, CHARLES S. & NORMA B. TRUSTEES	\$49,810	5.01	\$332,300
PIEHL, George F. & Jeannemarie Thorpe	cu	\$54,080	32.00	\$94,520	RICHMOND, CHARLES S. & NORMA B. TRUSTEES	\$29,840	5.01	\$29,840
PIEKARSKI, JUDITH & PRUNIER, DAVID		\$37,800	0.38	\$195,430	RICK, MARC D. & CAROLYN J.	\$193,300	1.77	\$521,890
PIERSON, BRIAN W & DONNA J		\$46,920	2.60	\$211,180	RIDEL, VINCENT M & CARRIE L	\$221,000	0.60	\$398,500
PIKE, RICHARD, SR. TRUST		\$40,950	0.55	\$104,770	RIDEL, VINCENT M & CARRIE L	\$20,070	0.57	\$39,810
PINCIARO, THOMAS & DAVID		\$20,130	0.63	\$20,130	RIESENBURG, JEROME C & CATHERINE J	\$51,760	12.12	\$389,710
PINCIARO, THOMAS A & DAVID		\$150,230	0.94	\$285,800	RILEY, GWENDOLYN B. & CHRISTOPHER A.	\$110,550	1.04	\$110,550
PIPER, BARBARA LEYDEN	cu	\$20	0.40	\$20	RINEHIMER, WILLARD C. JR. & LORI A	\$130,740	380.80	\$130,740
PISANI, JOSEPH J		\$55,240	1.20	\$190,880	RIORDAN, KATHERINE R. TRUSTEE	\$159,600	0.33	\$167,950
PISANI, JOSEPH J & GLADYS		\$15,480	1.40	\$15,480	RIOS, ANGEL J & MELISSA M	\$181,400	0.57	\$336,290
PLANTE, HEATHER H.		\$46,080	1.90	\$242,620	RIPLEY, SALLY	\$274,600	1.46	\$411,860
PLOURDE, JOHN		\$3,640	0.17	\$3,640	RITCHIE, KENNETH & CAROLYN	\$119,000	0.91	\$119,000
PLOURDE, JOHN		\$37,670	1.14	\$125,610	RITCHIE, KENNETH H & BARBARA C	\$175,940	1.16	\$244,800
POCOCK, GORDON C		\$148,000	0.17	\$290,750	RITCHIE, KENNETH H & BARBARA C	\$26,600	2.53	\$26,600
PODOLSKA, JAMES R. TRUSTEE		\$45,480	1.40	\$95,950	RIVARD, ANDREW DAVID	\$51,200	2.00	\$162,330
PODOLSKA, JAMES R. TRUSTEE		\$5,690	1.00	\$5,690	RIVERS, TIMOTHY & MARY ELLEN	\$50,120	1.10	\$172,720
POLLARD, KENNETH A.		\$76,020	2.20	\$167,610	ROBBINS, KEVIN M. & DEBRA L.	\$98,000	0.25	\$224,030
POLLOCK, GREGORY M & BRENDA R		\$56,150	1.96	\$424,540	ROBBINS, KEVIN M. & DEBRA L.	\$45,800	0.58	\$45,800
POLLOCK, GREGORY M & BRENDA R		\$26,100	1.89	\$26,100	ROBERTSON, DANIEL E & KIERSTIN C	\$16,840	1.70	\$16,840
POLLOCK, GREGORY M & BRENDA R		\$25,280	1.21	\$25,280	ROBERTSON, DANIEL E & KIERSTIN C	\$48,000	1.60	\$389,750
POLLOCK, JAMES R		\$50,180	1.15	\$121,700	ROBICHAUD, KURT & AHO, JUDY	\$38,200	2.40	\$266,400
POLLOCK, JESSE J		\$51,080	1.90	\$214,390	ROBINSON, DONALD J & JEAN M	\$50,860	1.72	\$185,430
POLLOCK, KATHERINE E.		\$51,680	2.40	\$185,560	ROBINSON, JAMES M. & NANCY L.	\$65,010	3.09	\$360,130
POODIACK, LIANA & JAMES		\$190,920	1.90	\$553,910	ROCKWELL LIVING TRUST, STEVEN	\$52,520	3.10	\$226,560
POODIACK, LIANA & JAMES		\$151,930	3.11	\$151,930	ROCKWELL, COLLEEN LOUISE	\$19,100	0.91	\$19,100
POOLE, SHANE A & JULIE M		\$139,000	0.60	\$139,000	ROCKWELL, COLLEEN LOUISE	\$19,100	0.91	\$19,100
POOLE, SHANE A & JULIE M		\$20,180	0.68	\$20,180	ROCKWELL, COLLEEN LOUISE	\$19,100	0.91	\$19,100
POST, GEOFFREY W, TRUSTEE		\$20,160	2.80	\$34,230	ROCKWELL, COLLEEN LOUISE	\$141,470	0.30	\$245,380
POWER, HARRY R & BEVERLY A		\$52,350	2.96	\$315,360	RODANAS, REX	\$60,160	6.30	\$337,550
PRATT, BRADLEY C JR & DENISE C		\$148,190	3.66	\$427,790	ROENTSCH, MARY C.	\$162,900	0.32	\$349,860
PRATT, BRIAN C & JARED E		\$4,350	0.45	\$4,350	ROENTSCH, MARY C.	\$19,300	0.43	\$19,300
PRATT, BRIAN C & JARED E		\$46,800	2.50	\$138,690	ROHAN, DAVID T & JUDITH M	\$145,350	0.12	\$201,600
PRATT, BRIAN C & JARED E		\$46,560	2.30	\$81,150	ROHAN, DAVID T & JUDITH M.	\$4,890	0.08	\$4,890
PRENTICE, DIANE M.		\$18,720	1.60	\$18,720	ROKES, STEPHEN J. & DIANA L.	\$54,200	4.50	\$321,640
PRESMOTT, GREGG S & GAIL A		\$29,710	2.06	\$29,710	ROKES, STEPHEN J. & DIANA L.	\$9,940	0.16	\$9,940
PRESMOTT, GREGG S & GAIL A		\$182,870	1.52	\$385,310	ROMASCO, CALEB J	\$54,920	5.10	\$152,330
PRESTON, GEORGE F	cu	\$72,860	39.70	\$373,340	RONCAIOLI, ANTHONY J. & LINH B.	\$149,040	0.70	\$293,590
PRESTON, GEORGE F	cu	\$3,110	3.70	\$110	ROPIECKI, ALLEN W. & BARBARA L.	\$97,400	0.23	\$225,640
PRESTON, GEORGE F	cu	\$33,170	10.10	\$35,450	ROSEN, RICHARD S., WILLIAM S. & THOM	\$146,300	0.22	\$279,290
PRICE TRUST, BEATRICE D		\$0	0.01	\$6,250	ROSLY, THOMAS E & SARAH	\$50,310	1.26	\$150,400
PRICE TRUST, BEATRICE D	cu	\$20	0.33	\$20	ROSS, SCOTT, JESSE, KERI; ETALS	\$185,040	1.03	\$277,490
PRICE TRUST, BEATRICE D		\$0	0.06	\$25,750	ROTHMAN, DEBRA V & STEPHEN	\$123,900	0.29	\$185,870
PRICE TRUST, BEATRICE D	cu	\$160	9.80	\$160	ROTHMAN, STEPHEN W & DEBRA	\$1,000	0.02	\$1,000
PRICE TRUST, BEATRICE D		\$0	0.05	\$25,000	ROUSSEAU, EMILY I.	\$11,600	0.45	\$11,600
PRICE TRUST, BEATRICE D		\$0	0.23	\$36,330	ROUSSEAU, EMILY I.	\$41,400	0.44	\$171,000
PRICE TRUST, BEATRICE D		\$0	0.09	\$28,000	ROUSSEAU, EMILY I.	\$32,160	0.42	\$64,800
PRICE TRUST, BEATRICE D		\$0	0.09	\$28,000	ROWAN, EST. OF MELVYN & ARLENE	\$800	0.12	\$800
PRICE TRUST, BEATRICE D		\$0	0.03	\$15,630	ROWE, ALEXANDER	\$52,400	3.00	\$293,400
PRICE TRUST, BEATRICE D	cu	\$120	6.70	\$120	ROWEHL, TIMOTHY & GRACE TRUSTEES	\$175,280	0.39	\$228,780
PRICE TRUST, BEATRICE D.	cu	\$330	11.10	\$330	RUBINO, KAROLINA J & RICHARD I	\$50,840	1.70	\$82,890
PRICE, TREVOR R.P., MD.		\$143,140	0.92	\$143,140	RUEHR, TIMOTHY L & KAREN B	\$99,680	0.31	\$353,680
PRICE, TREVOR R.P., MD.		\$14,080	0.26	\$14,080	RUMRILL, ROBERT	\$3,670	72.00	\$3,670
PRICE, TREVOR R.P., MD.		\$5,070	52.00	\$5,070	RUMRILL, ROBERT	\$910	18.00	\$910
PRICE, TREVOR R.P., MD.	cu	\$750	15.50	\$750	RUMRILL, ALAN F & KIMBERLY A	\$63,600	6.00	\$320,550
PRICE, TREVOR R.P., MD.	cu	\$1,440	39.00	\$1,440	RUMRILL, ROBERT R	\$10,850	14.70	\$10,850
PRICE, TREVOR R.P., MD.	cu	\$22,230	261.50	\$22,230	RUSSELL, EARL & LAURIE	\$26,000	0.13	\$58,260
PRICE, TREVOR R.P., MD.	cu	\$214,680	3.30	\$269,940	RUSSELL, HANNAH & JASON	\$50,480	1.40	\$177,100
PROHASKA LIVING TRUST		\$204,660	2.80	\$562,170	RUSSELL, ROBERT A 2nd & REBECCA	\$111,250	0.12	\$157,920
PROVENCAL, TOBY J & AMY G		\$81,500	0.07	\$139,280	RYLE, WILLIAM J & PRINCE, ELIZABETH S	\$177,600	0.63	\$256,430
PRUNIER, DAVID		\$181,000	0.46	\$493,350	RYE, RALPH & ANN MARIE	\$95,600	0.17	\$201,010
PUTNAM, CANDY H.		\$51,200	2.00	\$198,440	RYLANDER, SCOTT E	\$137,630	0.20	\$215,270
PUTNAM, NATHAN & BARBARA		\$56,140	6.28	\$109,090	SACCO, PETER J TRUSTEE	\$54,800	5.00	\$177,750
PUTNAM, PATRICIA E.	cu	\$51,630	35.10	\$130,980	SANDERS, CRAIG T	\$10,970	0.20	\$10,970
QUACKENBUSH, RICHARD		\$163,170	0.54	\$238,160	SANDERS, CRAIG T	\$29,670	0.24	\$113,320
QUATTLEBAUM, TERRY & MARY LEE TRUSTEES		\$178,500	0.27	\$321,230	SANDERS, JEAN A., ET AL	\$181,000	0.55	\$255,230
RADER, NICOLE D & RICHARD E		\$36,230	0.83	\$44,710	SANDY BEACH ASSOCIATION	\$0	0.56	\$0
RADER, RICHARD E & NICOLE E		\$35,960	3.80	\$35,960	SANGAPORE, JUNE TRUSTEE	\$22,100	0.71	\$22,100
RAFTER, ROSEMARY		\$256,500	1.00	\$355,100	SANTORO, DAVID H & MARGO	\$83,460	1.38	\$83,460
RAMIREZ, ROBERT R.		\$55,680	1.57	\$229,070	SANTORO, DAVID H & MARGO	\$7,560	0.39	\$7,560
RAND, DONALD H.		\$49,180	2.40	\$151,270	SANTORO, DAVID H. & MARGO	\$24,560	0.17	\$24,560
RAND, MONA E		\$133,570	0.17	\$152,460	SANTORO, DAVID H. & MARGO	\$128,550	1.25	\$291,060
RAND, MONA ETAL		\$18,800	0.38	\$27,910				
RANDALL, DARLENE M.		\$20,900	0.59	\$20,900				

SATURATION POINT LLC		\$24,190	2.20	\$62,060	STONE BARN SPRINGS, LLC		\$129,200	0.06	\$170,280
SATURATION POINT LLC		\$79,700	0.83	\$311,950	STONE, ERIC J.		\$157,940	0.40	\$206,330
SATURATION POINT, LLC		\$222,200	0.72	\$467,750	STONE, JANE C.		\$238,640	0.53	\$382,040
SAUNDERS, JEFFREY & CASSANDRA		\$95,900	0.18	\$286,130	STORY, BENTON H & ELIZABETH L		\$27,980	16.00	\$27,980
SAWYER, BRIAN V		\$51,320	2.10	\$164,540	STORY, BENTON H & ELIZABETH L		\$69,440	7.70	\$323,380
SCHAFFER, JEFFREY S & SHASTA		\$51,080	1.90	\$230,600	STORY, BENTON H & ELIZABETH L		\$13,660	0.10	\$13,660
SCHAFFER, JEFFREY S. & SHASTA		\$54,860	5.05	\$233,810	STRICKLAND, JAMES & PATRICIA TRUSTEES		\$114,180	0.64	\$129,410
SCHILLER, JAMES & KATHERINE & AL		\$110,200	0.76	\$330,740	STRICKLAND, SUSAN S. & MARK I.		\$191,020	3.00	\$246,280
SCHIMENZ, ROBERT J.		\$173,880	3.40	\$341,320	STRICKLAND, SUSAN S. & MARK I.		\$62,370	0.46	\$66,170
SCHIMENZ, ROBERT J.		\$142,380	0.87	\$142,380	STRIMBECK, ERIC A & BRENDA L		\$46,550	0.90	\$197,880
SCHINLER, JOANNA L	cu	\$63,480	29.17	\$340,690	STRONG, JASON K		\$156,600	0.39	\$206,510
SCHINLER, JOANNA L	cu	\$120	0.93	\$120	STUCKEY, CLIFF & AKIRA		\$17,920	2.60	\$17,920
SCHLEY, FRED JAY		\$125,300	0.44	\$294,780	STUCKEY, FRANK T, III & LINDA A		\$51,560	2.30	\$234,880
SCHLEY, FRED JAY		\$130,200	0.55	\$236,490	STUCKEY, FRANK T, III & LINDA A		\$21,680	2.40	\$21,680
SCHLEY, FRED JAY		\$163,400	0.34	\$337,830	STUCKEY, FRANK T, III & LINDA A		\$20,960	1.80	\$20,960
SCHRECK, DANIEL C. & ANNE M.		\$47,850	5.25	\$284,620	STURGIS, JOHN		\$22,600	3.40	\$22,600
SCHREIBER, LINDA H TRUSTEE		\$23,000	0.34	\$23,000	SULKOWSKI, DAVID & SANDI		\$178,980	0.67	\$349,040
SCHREIBER, LINDA H. TRUSTEE		\$167,630	0.45	\$274,030	SULLIVAN, CATHERINE TRUST		\$48,900	0.89	\$108,250
SCIBELLI, KEVIN L & DOREEN M		\$111,460	0.10	\$162,720	SULLIVAN, HAROLD J & ANTONIA		\$45,500	0.55	\$127,450
SCOFIELD, RICHARD & FRANCES		\$50,840	1.70	\$213,590	SULLIVAN, JOHN A. & ELYSE M.		\$190,120	1.10	\$331,590
SCOTT, PHILIP		\$23,600	4.00	\$23,600	SULLIVAN, MARY C., TRUSTEE		\$28,670	0.21	\$97,750
SCOTT, SARA E. & ANN D.		\$242,770	0.57	\$584,950	SULLIVAN, SHAUN P		\$48,340	1.70	\$183,400
SCOTT, SEAN & JENNIFER		\$166,790	1.07	\$385,780	SUMMERTON, DOUGLAS O. & JOCELYN A.	cu	\$52,250	15.99	\$232,300
SCRIBNER GERALD & CHARLONNE		\$55,260	5.38	\$316,620	SUPPLE, SHAWN		\$59,840	9.20	\$217,370
SEARS, RICHARD T & CHRISTINE		\$63,270	1.64	\$343,300	SWAMP ISLAND LLC		\$5,300	0.07	\$5,300
SEMMENS, HELEN KIT CHI TAM, ETAL		\$139,520	0.49	\$282,890	SWAMP ISLAND, LLC		\$95,300	0.55	\$123,910
SEMSEL, MARY E. ET AL		\$166,320	0.74	\$291,220	SWAN, DENISE		\$134,400	0.71	\$381,190
SHAND, HARRY G		\$46,240	2.03	\$90,460	SWAN, DENISE & AIMEE MCKIRRYHER		\$1,560	0.02	\$1,560
SHAW, KYLE W. & AUTUMN C.		\$64,200	5.01	\$66,110	SWEENEY, LOIS B, TRUSTEE		\$105,300	0.45	\$121,580
SHAW, RICHARD J & ANITA L		\$100,470	5.03	\$279,610	SWEENEY, STEVEN & BILLIEJO		\$26,330	0.14	\$44,240
SHAWVER, DANIEL W. & KIM E.		\$66,600	16.00	\$378,960	SWINGLE, PAUL C & BRYAN J		\$45,560	7.30	\$332,020
SHEEHAN, MICHAEL A. & STHEPHANIE		\$31,200	0.27	\$171,170	SWINGLE, RUSSELL J.		\$51,200	2.00	\$221,000
SHEPARD, SHARON E.		\$206,060	0.89	\$241,920	SYLVESTER, DAVID P TRUSTEE		\$129,600	0.17	\$175,440
SIEGEL, JEFF R & EILEEN B		\$46,080	1.90	\$60,200	SZYMASZEK, MICHAEL		\$134,950	6.22	\$270,870
SIMBOLI, ANTHONY J.		\$174,000	1.01	\$278,810	TABOR, RANDALL & KATHRYN TRUSTEES		\$173,100	0.84	\$285,600
SKIDMORE, MARK & PATRICIA ET AL		\$94,690	0.82	\$263,100	TAYLOR, BONNIE PRICE, TRUSTEE	cu	\$2,380	25.50	\$2,380
SKIDMORE, MARK AND PATRICIA		\$108,000	0.65	\$240,520	TAYLOR, BONNIE PRICE, TRUSTEE	cu	\$19,140	256.50	\$19,140
SKINNER, CHRISTOPHER & ERIN		\$15,840	2.20	\$15,840	TAYLOR, DONALD W		\$38,760	0.43	\$73,920
SLEPIAN, JEAN		\$53,010	4.40	\$161,670	TAYLOR, MARK & CYNTHIA TRUSTEES		\$180,000	0.30	\$267,320
SMALLEY, JON & GERALDINE TRUSTEE		\$171,000	0.32	\$295,180	TAYLOR, TIMOTHY H & EUGENIA		\$1,000	0.21	\$1,000
SMELTER, WILLIAM G & DONNA M		\$18,900	0.39	\$18,900	TERRAZZINO, KENNETH P &		\$43,340	1.70	\$264,150
SMELTER, WILLIAM G & DONNA M		\$297,910	5.50	\$615,660	THE NATURE CONSERVANCY	cu	\$1,750	104.00	\$1,750
SMITH, DALE E & DEBORAH J		\$53,240	3.70	\$180,710	THE NATURE CONSERVANCY	cu	\$1,140	68.00	\$1,140
SMITH, DALE E & DEBORAH J		\$3,120	2.60	\$3,120	THE NATURE CONSERVANCY	cu	\$1,680	100.00	\$1,680
SMITH, DALE E & DEBORAH J		\$19,560	2.30	\$19,560	THE NATURE CONSERVANCY	cu	\$1,150	28.00	\$1,150
SMITH, DALE E & DEBORAH J		\$16,200	2.50	\$16,200	THE NATURE CONSERVANCY	cu	\$830	20.00	\$830
SMITH, DAWN M. & JAMES F.		\$50,720	1.60	\$251,270	THE NATURE CONSERVANCY	cu	\$560	16.00	\$560
SMITH, KENNETH		\$43,200	0.47	\$166,980	THE NATURE CONSERVANCY	cu	\$1,380	40.00	\$1,380
SMITH, WILFRED A	cu	\$1,540	48.00	\$1,540	THE NATURE CONSERVANCY	cu	\$2,130	62.00	\$2,130
SNOW, DANIEL W & LANE, MELISSA D		\$25,330	0.11	\$113,110	THE NATURE CONSERVANCY	cu	\$3,030	100.00	\$3,030
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$2,410	67.00	\$3,850	THE NATURE CONSERVANCY	cu	\$1,100	32.00	\$1,100
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$4,510	125.00	\$4,510	THIBEDEAU, CHARLES & SANTINA TRSTS		\$191,920	2.60	\$346,890
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$40	0.85	\$40	THIELEN, SCOTT J & KAREN		\$51,080	1.90	\$217,540
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$16,730	379.00	\$16,730	THOMSON, KELLY R		\$45,200	0.52	\$173,140
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$130,320	3,338.00	\$130,320	THURROTT, IRVING J & NANCIBELLE R		\$192,200	0.86	\$231,600
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$30	0.80	\$30	TILLSON, MATTHEW & BOBBIJO		\$55,260	5.38	\$211,520
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$190	5.30	\$190	TISDALE, DEBRA L.		\$80,750	0.10	\$157,520
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$2,270	63.00	\$2,270	TOWNSEND TRUST, PATRICIA A.		\$187,800	0.89	\$315,360
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$3,970	94.00	\$3,970	TOWNSEND, JEFFERY MICHAEL & CAROLINE		\$57,090	6.91	\$208,890
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$100	2.40	\$100	TRAHAN, GREGORY		\$54,900	3.00	\$133,470
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$0	0.18	\$0	TRANIELLO, JOSEPH P & SUZAN J		\$50,840	1.70	\$232,320
SOCIETY FOR PROTECTION OF NH FORESTS	cu	\$2,050	28.00	\$2,050	TREAT, REBECCA M.		\$83,000	0.33	\$83,000
SOCIETY FOR THE PROTECTION OF NH FOR	cu	\$17,180	114.59	\$17,180	TREAT, REBECCA M.		\$116,850	0.38	\$173,650
SOCIETY FOR THE PROTECTION OF NH FOR	cu	\$2,470	77.00	\$2,470	TREMBINSKI, THEODORE & MARY J.		\$160,000	0.25	\$225,720
SOFIELD, DAVID R & LISA RASKIN SOFIE		\$177,230	0.41	\$313,840	TREMBLY, EMMA JANE		\$3,920	0.20	\$3,920
SOLOMONIDES, JOHN T & ALISON K		\$45,200	0.52	\$84,700	TREVBEE PRICE TRUST #1 C/O TAYLOR, B		\$0	0.15	\$0
SOLOMONIDES, JOHN T & ALISON K		\$40,000	0.05	\$40,000	TREVBEE PRICE TRUST #1 C/O TAYLOR, B		\$161,690	0.42	\$214,290
SORROW, FAWN		\$23,000	3.50	\$23,000	TREXLER, LARISA & RYAN		\$34,110	1.30	\$88,710
SOSNICKI, JOSEPH S.		\$28,120	0.64	\$36,810	TRINCIR, ROBERT & DENISE TRUSTEES		\$180,300	5.00	\$482,400
SPIEGEL, JEREMY A		\$51,440	2.20	\$233,780	TRUDEAU, ALBERT & KATHRYN		\$72,800	0.05	\$124,050
SPORNY, MARCIA LYNN		\$167,800	0.38	\$287,520	TUCKER, JEANNOTTE & ALEXIS		\$145,300	0.26	\$208,920
SPRENKLE, DAVID A & MARY A		\$24,080	2.11	\$24,080	TUCKER, JENNIFER WILSON- & SCOTT		\$213,300	0.22	\$283,960
SPRENKLE, DAVID A. & MARY A.		\$58,880	8.40	\$272,840	TUCKER, MARION & BYRON		\$44,850	5.04	\$227,080
SPRUCELAND LIMITED LIABILITY CO.		\$112,200	0.86	\$291,890	TUCKER, STEPHEN L & THERESA J		\$178,080	5.29	\$455,130
SPRUCELAND OWNERS ASSOC, INC		\$27,950	2.80	\$27,950	TUKIANEN, DAVID R & GAIL A, TRUSTEES		\$21,950	0.92	\$21,950
SPYROPOULOS, LEAF T		\$51,640	2.37	\$267,270	TUKIANEN, DAVID R & GAIL A, TRUSTEES		\$180,500	0.75	\$369,500
SPYROPOULOS, LEAF T		\$7,820	0.08	\$7,820	TULLER, HARRY L.		\$221,900	0.69	\$502,900
ST.LIFER, DAVID & BARTH, ULRIKE		\$27,920	7.60	\$27,920	TURCOTTE, TRACY D.		\$55,750	5.79	\$268,300
ST.PETER, JOSHUA & ALANNA ALLAIN		\$51,080	1.90	\$153,460	TURGEON, SCOTT M & SHEILA		\$51,450	2.21	\$267,420
STAN, GLENN		\$48,600	0.86	\$121,910	TURINO, MICHAEL M		\$47,720	1.18	\$129,960
STASIOSKI, JOHN		\$580	0.48	\$580	TURK, JEFFREY & KIMBERLY		\$50,240	1.20	\$266,130
STATCHEN, RICHARD N JR. & PATRICE J		\$159,840	0.63	\$392,740	TURNBULL, DONALD & SHIRLEY		\$225,600	1.50	\$588,500
STATE OF NH, DNCR		\$42,300	5.00	\$79,100	TURNER-HERZOG, MARJUT		\$51,680	2.40	\$181,160
STEBBINS, TIMOTHY & MARTINIQUE		\$216,500	0.36	\$363,850	TUTHILL PROPERTIES, LLC	cu	\$209,090	74.00	\$277,640
STEEVES, PATRICIA B		\$41,840	5.20	\$125,730	TUTHILL, EMILY & JONATHAN	cu	\$49,720	27.00	\$458,080
STEINIGER, WILLIAM L, TRUSTEE		\$98,840	0.28	\$228,830	TUTHILL, JOHN G, TRUSTEE OF S/W REAL	cu	\$36,550	672.00	\$36,550
STENSTROM, DAVID R. & MICHELLE A.		\$41,700	2.10	\$41,700	TUTTLE, DORIS L		\$41,040	0.80	\$109,470
STEPHENSON, JODY L.		\$160,200	0.43	\$368,400	TUTTLE, DORIS L		\$16,280	0.76	\$16,280
STEVENSON, LINDA TRUSTEE		\$162,950	1.42	\$292,700	TUTTLE, DORIS L		\$30,880	0.04	\$30,880
STEWART, MICHAEL		\$58,560	3.97	\$195,460	TUTTLE, DORIS L		\$30,880	0.04	\$30,880
STEWART, MICHAEL A.		\$42,600	0.46	\$92,430	TUTTLE, ERIC D & CATHLEEN M		\$71,200	6.00	\$228,560
STOCKFISCH, WANDA S		\$166,500	0.75	\$276,890	TUTTLE, RAYMOND R & DEBORAH J		\$45,480	1.40	\$225,340
STODDARD CONGREGATIONAL CHURCH		\$49,100	0.91	\$171,270	TYBURSKI, WILLIAM & CHRISTINE		\$37,200	0.37	\$104,020
STODDARD CONGREGATIONAL CHURCH		\$17,500	0.25	\$17,500	UNDERWOOD, THOMAS & PAMELA	cu	\$49,280	44.00	\$296,140
STODDARD HISTORICAL SOCIETY		\$27,000	0.16	\$88,410	UNKNOWN		\$0	0.54	\$0
STODDARD SCHOOL DISTRICT		\$103,840	5.20	\$1,041,790	URBANO, BERNARDINO		\$20,000	1.00	\$20,000
STODDARD WOODLANDS, LLC		\$38,600	4.00	\$83,500	VACHON, CHRISTOPHER		\$48,000	0.80	\$261,400
STODDARD WOODLANDS, LLC		\$12,390	0.79	\$12,390	VAILLANCOURT, DAVID L		\$3,960	3.30	\$3,960

VAILLANCOURT, DAVID L		\$184,000	0.70	\$261,280	WILLEY, BETH & THOMAS		\$20,140	6.10	\$20,140
VAILLANCOURT, DAVID L		\$23,680	11.40	\$23,680	WILLEY, BETH & THOMAS	cu	\$1,690	6.80	\$1,690
VAILLANCOURT, DAVID L		\$80,760	10.80	\$299,440	WILLEY, BETH & THOMAS	cu	\$440	20.90	\$440
VAILLANCOURT, DAVID L.		\$43,830	0.87	\$189,850	WILLIAMS, LANCE K ETAL		\$47,410	3.01	\$294,480
VAN OLDEN, NICOLAI		\$190,000	1.10	\$190,000	WILLIAMS, MARK & NINA		\$1,940	0.44	\$1,940
VAN OLDEN, NICOLAI		\$162,740	5.20	\$162,740	WILLIAMS, MARK & NINA TRUSTEES	cu	\$91,880	91.09	\$379,950
VAN SCHAIJIK, JULES & KATHLEEN		\$46,380	36.00	\$46,380	WILLIAMS, MARK & NINA TRUSTEES		\$33,330	0.02	\$33,330
VAN SCHAIJIK, KATHLEEN A.		\$64,450	14.50	\$402,820	WILLIAMS, MARK & NINA TRUSTEES		\$33,330	0.02	\$33,330
VAN WICKLER, RICHARD N. ETAL		\$45,520	1.43	\$245,440	WILLIAMS, ROSS E. & VICKIE L.		\$50,240	1.20	\$168,780
VAUGHN COTTAGE, LLC		\$59,400	0.03	\$59,400	WILLIAMS, SHERRY L		\$56,000	0.19	\$128,260
VAUGHN COTTAGE, LLC		\$150,300	0.24	\$189,160	WILLISTON, EDWARD B ET AL		\$15,360	1.30	\$15,360
VAUGHN COTTAGE, LLC		\$137,520	0.78	\$137,520	WILLISTON, EDWARD ET AL		\$92,400	0.20	\$115,130
VAYENS, LISA ELAINNA		\$50,120	1.10	\$100,880	WILLISTON, EDWARD ET AL		\$211,160	2.80	\$294,320
VICK, JEFFREY & LINDA		\$16,720	1.60	\$16,720	WILSON, CRAIG F & SUSAN B TRUSTEES		\$180,300	5.00	\$394,370
VITALE, CHRISTINE M, MARK & JOSEPH		\$166,360	1.30	\$166,360	WILSON, STEVEN K		\$267,700	15.00	\$267,700
VITALE, CHRISTINE M, MARK & JOSEPH		\$171,000	0.32	\$226,120	WILSON, STEVEN K.	cu	\$177,840	13.70	\$194,740
VOLK, FRED III & JESSIE		\$49,780	2.90	\$199,050	WILSON, STEVEN K.		\$75,300	12.50	\$75,300
VOLPE, STEVEN TRUSTEE		\$78,240	0.89	\$264,730	WINSHIP, KEVIN CHARLES	cu	\$43,870	66.00	\$50,470
VOSS, KELLY & RAFALA, ROSANN		\$50,600	1.50	\$258,510	WINSLOW, GEORGE & KATHERINE		\$139,570	0.32	\$469,560
WADDELL, SUSAN J, TRUSTEE		\$131,620	0.30	\$176,790	WINTERBOTTOM, ROBERT T.		\$176,500	0.23	\$370,240
WADSWORTH, STEPHEN & MARTHA E		\$40,200	0.42	\$160,120	WINTERBOTTOM, ROBERT T.		\$20,200	0.70	\$35,830
WAKEMAN, MARY F & BRIAN S.		\$47,980	1.40	\$183,600	WOISLAW, WILLIAM A & LINDA L		\$37,800	0.38	\$117,500
WALKER, CRAIG & MARY		\$183,000	0.36	\$252,800	WOISLAW, WILLIAM A & LINDA L		\$18,600	0.36	\$18,600
WALLACE, EDWARD R & RONALD A		\$172,160	3.00	\$220,680	WOLF CREEK INVESTMENTS LLC	cu	\$210	5.20	\$210
WALLACE, EDWARD R. & RONALD A.		\$89,570	0.21	\$89,570	WOLF CREEK INVESTMENTS LLC	cu	\$4,990	97.40	\$4,990
WALLACE, MARISSA F.		\$50,240	1.20	\$117,150	WOLF CREEK INVESTMENTS LLC		\$8,250	198.00	\$8,250
WALLACE, RICHARD E & JEAN M		\$6,920	0.15	\$6,920	WOLFSON, JEFFREY & LISA		\$140,600	0.19	\$230,440
WALLACE, RICHARD E & RISNEY, JEAN M		\$128,520	0.26	\$197,100	WOLLAEGER, JOHN, WENDY & MICHEAL		\$272,400	1.24	\$1,082,720
WALLACE, RONALD A. & VIRGINIA A.		\$198,000	0.50	\$532,090	WOLLAEGER, JOHN, WENDY & MICHEAL		\$270,000	1.00	\$422,500
WALLACE, WILLIAM K		\$166,730	0.41	\$300,880	WOLLAEGER, JOHN, WENDY & MICHEAL		\$33,110	3.30	\$33,110
WALLACE, WILLIAM K.		\$0	1.40	\$0	WOLLAEGER, JOHN, WENDY & MICHEAL		\$33,110	3.30	\$33,110
WALTHER, ROBERT H & MARGARET J		\$96,750	0.63	\$96,750	WOLLAEGER, JOHN, WENDY & MICHEAL		\$2,530	0.75	\$2,530
WALTHER, ROBERT H & MARGARET J		\$68,400	0.56	\$123,180	WOOD REALTY TRUST		\$100,320	28.40	\$437,530
WALTON LIVING TRUST, JUDITH R		\$299,500	5.30	\$608,370	WOOD, ADAM L. & KELLY A.		\$127,300	0.12	\$207,530
WALTON LIVING TRUST, JUDITH R		\$49,350	1.50	\$49,350	WOOD, PAUL J JR		\$35,310	2.30	\$169,020
WARD REVOCABLE TRUSTS	cu	\$1,240	24.30	\$1,240	WOODS, DONNA-LEE ETAL		\$2,520	2.10	\$2,520
WARD REVOCABLE TRUSTS	cu	\$660	23.70	\$660	WOODS, MARK & DETORE-WOODS, MARTHA		\$63,720	0.34	\$216,560
WARD REVOCABLE TRUSTS	cu	\$1,540	26.40	\$1,540	WOODS, ROBERT P		\$222,480	0.43	\$299,540
WARD REVOCABLE TRUSTS	cu	\$59,540	90.20	\$436,620	WOODS, ROBERT P		\$25,000	0.01	\$25,000
WARD REVOCABLE TRUSTS	cu	\$1,480	44.00	\$1,480	WORTH, JOANN TRUSTEE		\$10,000	0.01	\$10,000
WARD, IAN A & HAYES, JESSICA A		\$56,500	2.25	\$235,270	WORTH, JOANN TRUSTEE		\$29,000	0.22	\$104,900
WARNER, EDWARD		\$53,000	3.50	\$217,560	WORTH, ELSA H. & STEVEN TRUSTEES		\$231,750	1.42	\$353,400
WARNER, ROBERT J & BRENDA W		\$52,280	2.90	\$194,800	WORTH, JOANN TRUSTEE		\$4,220	0.03	\$4,220
WARREN, DAVID K		\$46,760	7.80	\$97,790	WRIGHT, CASEY ANN		\$50,320	1.27	\$125,270
WASHUTA FAMILY TRUST		\$166,460	1.38	\$176,950	WRIGHT, MICHAEL H & OLSON, BETSY M		\$45,400	0.54	\$273,200
WASHUTA, JOHN R & DIANE		\$64,240	14.08	\$218,700	WRIGHT, ROBERT ET AL		\$119,880	0.18	\$188,090
WATSON REVOC. TRUST AGREEMENT		\$209,880	0.79	\$248,760	YAGLOU FAMILY TRUST, THE		\$204,060	1.47	\$297,630
WATSON, JONATHAN A.		\$47,300	0.73	\$154,300	YAGLOU FAMILY TRUST, THE		\$153,710	0.28	\$317,920
WATSON, JONATHAN A.		\$18,200	0.32	\$18,200	YLITALO, THOMAS A & STACY A		\$53,310	3.76	\$250,830
WATSON, JONATHAN A.		\$17,800	0.28	\$17,800	YOCONO REV. TRUST		\$220,680	0.38	\$379,500
WATSON, LESTER E. & GORDON A.		\$173,000	0.38	\$237,520	YOCONO, REV. TRUST	cu	\$22,350	31.60	\$22,350
WATSON, LESTER E. & GORDON A.		\$18,600	0.36	\$18,600	YOUNG, ANDREA		\$51,200	2.00	\$150,420
WEAVER, DAVID M & DEBBY L		\$49,000	0.90	\$161,640	YOUNG, CHRISTINE E.		\$51,260	0.42	\$106,810
WEAVER, RICHARD D. & ELLIOTT, DEBRA		\$45,300	0.53	\$220,840	YOUNG, KENNETH F. & JONALYN N.		\$7,520	0.38	\$7,520
WEAVER, WALLACE R		\$49,200	0.92	\$131,270	YOUNG, KENNETH F. & NEWTON, JONALYN		\$53,120	3.60	\$175,710
WEAVER, WALLACE R & PATRICIA M, SR		\$22,350	0.96	\$22,350	YOUNG, TRACY L		\$52,280	2.90	\$206,120
WEAVER, WALLACE R & PATRICIA M, SR		\$42,600	0.46	\$189,080	YOUNGMAN, KELLIE & MARK		\$52,640	3.20	\$258,270
WEAVER, WALLACE SR & PATRICIA		\$14,240	0.28	\$16,240	YOXEN, EDWARD J.	cu	\$89,030	47.80	\$338,420
WEBBER, GLENN & TAMARA		\$18,020	0.52	\$18,020	YOXEN, EDWARD J.		\$45,900	0.18	\$46,610
WEBBER, GLENN & TAMARA		\$64,920	5.10	\$298,440	YOXEN, EDWARD J.		\$12,500	0.03	\$12,500
WEBBER, GLENN F & TAMARA D		\$32,270	5.14	\$32,270	YROGERG LLC		\$27,440	0.92	\$27,440
WEEKS, CHRISTINE H. TRUSTEE		\$158,000	0.24	\$243,210	YROGERG, LLC		\$140,200	5.60	\$276,300
WEGIEL FAMILY R.E. TRUST		\$184,920	5.10	\$341,410	ZAGAMI, STEPHEN E & LISA M		\$222,800	0.78	\$364,610
WELCH, EDNA F. & WALTER W		\$38,720	1.60	\$75,340	ZAJAC, ROBERT		\$57,510	0.46	\$119,920
WELCH, EDNA F. & WALTER W.	cu	\$1,310	25.00	\$1,310	ZAMARIPAS, MARIO & JUDITH M		\$121,380	0.22	\$180,610
WELCH, EDNA F. & WALTER W.	cu	\$3,000	63.80	\$3,000	ZIMMERMANN, ELLENA & CHARLES		\$46,100	0.61	\$190,840
WELCH, EDNA F. & WALTER W.	cu	\$970	18.00	\$970	ZINN, GERALDINE TRUSTEE		\$198,650	1.80	\$473,070
WELCH, EDNA F. & WALTER W.	cu	\$5,500	117.00	\$5,500	ZORN, PATRICK & MARIN OWENS		\$50,000	1.00	\$195,680
WELCH, EDNA F. & WALTER W.	cu	\$1,650	35.00	\$1,650	ZSCHAU, DAVID F.		\$157,500	0.40	\$269,600
WELCH, EDNA F. & WALTER W.	cu	\$760	14.00	\$760					
WELCH, EDNA F. & WALTER W.	cu	\$690	12.76	\$690					
WELCH, THOMAS R.		\$54,850	5.04	\$182,990					
WELDON, LEONARD L, TRUSTEE		\$112,000	0.21	\$112,000					
WELDON, LEONARD L. &		\$217,500	1.15	\$569,390					
WENTWORTH, DAVID M.		\$16,400	0.22	\$28,640					
WENTWORTH, DAVID M.		\$4,830	0.05	\$4,830					
WENTWORTH, DAVID M.		\$121,350	2.10	\$194,930					
WERNINGER IRREVOCABLE TRUST		\$17,600	0.26	\$17,600					
WESTON, WILLIAM T & CHRISTINA L	cu	\$190	19.00	\$190					
WESTON, WILLIAM T & CHRISTINA L		\$10,380	5.10	\$10,380					
WHELIHAN LIVING TRUST, ROBERT		\$23,270	1.43	\$23,270					
WHIPPIE, MARK		\$31,800	0.28	\$140,370					
WHITCOMB, WILLIAM & SUSAN		\$91,800	0.68	\$136,900					
WHITE, REGINALD A JR & POLLY S EMBRE		\$171,920	0.70	\$209,070					
WHITLEY, SHANNON CLARK		\$58,330	0.05	\$58,860					
WHITLEY, SHANNON CLARK		\$68,040	0.92	\$198,920					
WHITNEY, RICHARD & SHERMAN SANDRA H.	cu	\$49,820	81.00	\$141,500					
WHITTEN, JANE A.		\$50,050	1.04	\$195,040					
WICHLAND, DAVID P. TRUSTEE		\$45,000	0.02	\$91,040					
WICHLAND, DAVID P. TRUSTEE		\$25,000	0.01	\$25,000					
WILD LAKE ASSOCIATION, INC.	cu	\$13,310	139.80	\$13,310					
WILDER, BENJAMIN M		\$770	0.11	\$1,870					
WILDER, BENJAMIN M.		\$24,710	2.63	\$24,710					
WILDER, BENJAMIN M.		\$51,320	2.10	\$214,430					
WILDER, JASON J		\$50,770	1.64	\$142,160					
WILES, CHRISTOPHER K		\$2,040	1.70	\$2,040					
WILES, CHRISTOPHER K		\$70,000	20.00	\$314,720					
WILLEY, BETH & THOMAS		\$720	0.60	\$720					



Stoddard's "One Room School," on land adjoining the Congregational Church was burned to the ground in February, 1979.

VOLUNTEERS NEEDED

Are you willing to contribute your time, knowledge, expertise and experience to your community? The Town of Stoddard is seeking volunteers on several boards and commissions. Your voice matters! Consider joining us by calling the Town Office for more information.

CONSERVATION COMMISSION

“A commission should have members with a balance of interests and talents. Conservation is a broad term embracing a number of interests related to natural resources. Hunters, fishermen, canoeists, foresters, farmers, hikers, snowmobilers, botanists, ornithologists, biologists, hydrologists, geologists, soil scientists, educators are all interested in natural resources, but their perspectives on what constitutes wise use of those resources may vary considerably. Engineers, attorneys, photographers, and writers have skills that can be useful to a commission.

As a municipal body, a conservation commission should consider as many interests as possible in its recommendations for "*proper utilization and protection of the natural resources*" in order to gain public support and perspective. One way to ensure consideration of different concerns is to have members with varied interests and knowledge serving on the commission.” – NH Association of Conservation Commissions

ZONING BOARD OF APPEALS

The intent of zoning is to balance individual property rights with the rights of the general public to a healthy, safe and orderly community. The primary role of a zoning board is to review and decide cases where a relaxation of the ordinance is sought or where there is an alleged error in a zoning decision.

REPRESENTATIVE TO SOUTHWEST REGIONAL PLANNING COMMISSION

SWRPC is an association of member municipalities in its service area, which covers 34 towns and approximately 1,000 square miles, governed by its **Commissioners – representatives nominated by member municipalities**. Commissioners, in turn, elect our **Board of Directors**, who provide regular guidance and oversight to staff.

In short, SWRPC provides technical assistance to our member communities with a staff of professionals with the expertise and skills to help member municipalities address a wide range of planning issues. They promote regional coordination concerning transportation infrastructure, housing markets, the labor force, communication networks, watersheds, wildlife habitat—these are just some factors that are key to a thriving region and that span municipal boundaries.

PLANNING BOARD

The Planning Board is responsible for development and growth management within the town. The board is responsible for the town's Master Plan, as well as zoning, subdivisions and site plan review. Members are elected in March and serve staggered terms. **New Hampshire law gives the Planning Board three major responsibilities:**

- Planning for future needs and growth of the Town of Barnstead. The board works with citizens to articulate a vision of what Barnstead may become in the future.
- Adopting or recommending Codes, Ordinances and Rules that can help turn that vision into a reality.
- Regulation of the development, subdivision and use of land in the town to help contribute to the future vision.

SPECIAL THANKS TO SPECIAL PEOPLE

To **Bob Englund** – Thank you for your many years of service to the residents of Stoddard as our trusted Health Officer. Your diligent work to protect the health and safety of our residents is so appreciated. We cannot express our gratitude for sharing your expertise, knowledge and sage advice. Your help will be missed.

To **Bob Maden and Charlotte Lesser** – Thank you for stepping up to help with the management of our Town Website. You have brought information sharing to the next level through your diligence, advice and willingness to train others to edit online content. In a fast-moving digital world, it is comforting to know that there are those willing to keep learning new tools and avenues toward keeping our citizens informed.

To **Bob Curnutte** – Thank you for your years of work as the man behind the buildings in town. Your quiet resolve to repair and maintain our buildings and grounds has been a resource that will be missed. The school children on your bus are lucky to have you at the helm.

To **Bob Maden and Joe Traniello** – Thank you for all your help on the Solid Waste Committee. This was a new committee, spawned from the need for careful analysis of our expenses and resident's willingness to pay for further disposal of town wide refuse. It's a process that you took on with zeal and has resulted in a clear understanding of the Town's opportunities for cost savings and refuse control.

To **Steve Rockwell and Pix Durand** – Thank you for your work on establishing and maintaining our local food shelf. Through struggles to keep it stocked to finding a place for storage, your efforts have impacted local families for the past three years. It is with deepest gratitude that the town extends its appreciation for your time and work.

To the **250th Celebration Committee** – Thank you to all those who worked to get this group going to plan a community-wide celebration when Stoddard begins its 250th year. This has been a resident driven project that deserves the support of everyone in town.



A South Stoddard Resident

*Thank you to the South Stoddard photographer for providing some amazing pictures of our local wildlife.
He has asked to remain anonymous, but his contribution is greatly appreciated.*