

Candia Board of Selectmen

Agenda

September 12th, 2022 @ 7:00 pm

6:30pm Non-Public Session according to RSA 91-A:3, II(a) & (c)

Call to Order

Roll Call

Public Hearing: NH DOT – Special One Time Highway Payment RSA 31:95-b

Approval of Minutes: Non-Public Minutes and Public Minutes for August 22nd, 2022

Department Reports: Highway; Police; Fire; Building; Solid Waste; Budget; Other

New Business:

- Highway Block Grants
- Planning Board update
- Moore Park/Playground
- Minutes
- Zoom/Meeting Technology Needs
- Auditors Report

Old Business:

- Affinity update

Other Business:

- Deliberative Session Date
- Legislative Policy Conference

Calendar:

- 2023 Budget Hearing on Friday, September 16th, 2022 @ 3:00pm
- Next Board of Selectman's Meeting on Monday, September 26th, 2022 @ 7:00pm

Public Input: Carla Penfield

This public body may enter into one or more nonpublic sessions as permitted under RSA 91-A:3, II(a).

Adjourn

Payroll and Accounts Payable

Check Date	Payroll Manifest	Total Amount	Payroll Subtotal
08/25/22	1224-01	22,092.17	22,092.17
09/01/22	1225-01	36,108.93	58,201.10
09/08/22	1226-01	24,601.67	82,802.77

Stipend payweek

Check Date	Accts Pay Manifest	Total Amount	Accts Pay Subtotal
08/25/22	202234	99,186.29	99,186.29
09/01/22	202235	1,265,557.20	1,364,743.49
09/08/22	202236	205,122.97	1,569,866.46

*\$73874.96 for Tower Hill Rd Reconstruction WA #8
\$56056.52 for Tower Hill Rd Reconstruction WA #8, School Payment
\$850,000.00, Smyth Library 3rd payment \$35962.50
Trustees of Trust Fund \$156000.00*

Grand Total Payroll and Accts Pay \$1,652,669.23

Join Zoom Meeting

<https://us02web.zoom.us/j/6034838101>

Meeting ID: 603 483 8101 Password: 8101

Dial In +1 646 558 8656 US

UNAPPROVED
Candia’s Virtual Selectmen’s Public Session Minutes
August 22nd, 2022, 7:00 pm

Note: Individual roll call has been taken after each motion.

7:00 pm Chair Brien Brock opened the Public Session Meeting followed by the Pledge of Allegiance.

Attendance: Chair Brien Brock, Selectman Patrick Moran, Selectman Russ Dann, Selectman Boyd Chivers, Selectman Sue Young and Town Administrator Andria Hansen.

Seal Non-Public Minutes for August 22nd, 2022.

MOTION: Selectman Chivers made a motion to Seal the Non-Public Minutes for August 22nd, 2022. Seconded by Selectman Dann. All in favor. Motion carried by a vote of 5-0-0.

Approval of Minutes: Public Session Minutes for August 8th, 2022. None noted.

MOTION: Selectman Dann made a motion to accept the August 8th, 2022, Public Session minutes as presented. Seconded for discussion by Selectman Chivers. All in favor, and Chair Brock abstained. Motion carried by a vote of 4-0-1.

Department Reports:

Solid Waste: Selectman Dann read the attached report and gave an update.

New Business

Accept Building Inspectors Resignation: Selectman Moran stated that Building Inspector Gagne has submitted a letter of resignation. See attached.

MOTION: Selectman Moran made a motion to approve Building Inspector Gagne’s letter of resignation. Seconded by Selectman Dann, and said, with regret. Discussion Opened. Chair Brock mentioned that all Towns are now required to have a Health Inspector and suggested having a separate person to handle those specific duties until the new hire is up to speed. The Board agreed they would have an exit interview with Building Inspector Gagne before he leaves. Discussion ended. All in favor. Motion carried by a vote of 5-0-0.

OLD BUSINESS:

2021 Abatement Recommendation – Map 406 Lot 103: Selectman Young indicated Ryan Young presented the Board with his calculated values of comparable parcels in Candia to their land on Map 406 Lot 103. See attached. Assessor Hamilton via Zoom had not reviewed or seen the calculated amounts yet, and when asked if he stands with the \$8,600 value he originally quoted, he answered yes, and that it is an appropriate and consistent amount with other similar properties. Assessor Hamilton mentioned that he had recently talked with Selectman Young of the ability to placing the .90 acre parcel into Current Use, so that the assessed value would cost less than \$20 per year and they would not receive a tax bill for this parcel. He indicated there is a provision in Current Use for wetland of any size to be placed into the Current Use program. It would require a small recording fee and to complete the necessary paperwork. Selectman Chivers asked the Assessor what he thought the value of the property was. Assessor Hamilton explained that the smaller the lot is, the higher the value. Selectman Young explained that there is no deed to this lot, and they paid taxes for several years, but stopped paying in year 2015. Assessor Hamilton stated

Candia Selectmen's Public Session Minutes of 08/22/2022

they have the right to abate any taxes that were imposed by you or by their predecessors and any interest thereof.

In conclusion Assessor Hamilton will review all the information in order for him to determine the lot's value. They Board will table this discussion and wait for the Assessor to review the information and make a recommendation to them.

MOTION: Selectman Chivers made a motion for Assessor Hamilton to review the information and asked him to make a recommendation to them for Map 406 Lot 103. Seconded by Chair Brock. Selectman Young abstained. All in favor. Motion carried by a vote of 4-0-1.

OTHER BUSINESS:

Moore Park clarification: Selectman Chivers gave clarification regarding the 1916 Henry Moore deed that Mr. Dick Snow had discussed in a previous Board meeting. He explained when the Town Hall office building was constructed in 1989, it was under good council. Selectman Chivers stated he has looked up the deed and at that time they had every right to build it. He wanted it made clear and for it to be on record that the people involved that were responsible in building the Town Hall, did not violate the law or the terms of the deed and that it was done right.

Phone bill: Town Administrator Hansen stated there was an electrical storm a month ago that affected the phones for a week at the Town Hall. The telephone company made the repairs, and the bill is \$1,000 and asked for it to be taken out of building maintenance fund.

MOTION: Selectman Moran made a motion for the telephone bill to be taken out of the building maintenance fund. Seconded by Chair Young. All in favor. Motion carried by a vote of 5-0-0.

Candia Old Home Day: Selectman Dann stated Candia's Old Home Day will be held on Saturday, August 27th at Moore Park. He acknowledged Hannah Lewis, and all the volunteers who do a great job with the event. He asked the Board how they can assist her in any way that may be needed as far as budgeting some money towards it. He expressed that more residents need to be informed of events that are going on in Candia. He mentioned there is a parking problem when this event takes place and asked how they can keep groups of people together.
The Selectmen will be joining in the parade and riding in a truck.

Safety Facility Committee: There will be a Safety Facility Committee Booth set up at Candia's Old Home Day and the committee members will be passing out information and talking to people about the future Police Facility.
There will be a Safety Facility Committee meeting on August 23rd at 5:00pm at the Town Hall in which Anthony Mento of SMP will be attending with new renderings.

Calendar:

- The Town Offices will be closed on Labor Day - Monday, September 5th, 2022.
- The next Board of Selectmen's meeting is scheduled for Monday, September 12th @ 7:00 pm

Public Input: None noted

Payments of payroll and payables. Selectman Chivers confirmed the grand total for payroll and payables for the weeks ending 8/11/22 - 8/18/2022 Totaled \$193,720.47, of which \$54,460.32 for Tower Hill Road reconstruction WA#8.

Candia Selectmen's Public Session Minutes of 08/22/2022

91 **7:33pm MOTION: Selectman Dann made a motion to adjourn the Public Meeting. Seconded by**
92 **Selectman Chivers. All in favor. Motion carried by a vote of 5-0-0.**

93

94 Respectfully submitted,

95 Linda Chandonnet, Recording Secretary

9/12/2022 Bos mtg



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



Victoria F. Sheehan
Commissioner

LOOK
PLEASE READ August 10, 2022

William Cass, P.E.
Assistant Commissioner

Brien Brock, Chair of Selectboard
Town of Candia
74 High Street
Candia, NH 03034

[Handwritten signatures and initials]

AUG 15 2022

Re: Candia Special One Time Highway Payment – in Accordance with Senate Bill 401
Payment for Maintenance, Construction and Reconstruction of Class IV and V Highways

Dear Mr. Brock:

The following is notification of a one time highway payment being made available to your town in State Fiscal Year 2023 based on the passage of Senate Bill 401 effective in July 2022. SB 401 directs the department to divide and distribute a \$30 million one time payment between all New Hampshire municipalities based on the distribution methods of Block Grant Aid Apportionment A. This one time payment is separate from your regular quarterly payments.

This one time payment is anticipated to be available to the Town of Candia during the month of August 2022 as follows:

August 2022 Actual Payment: \$96,485.74

In generalized terms and in accordance with statutory provisions for distribution of Block Grant Aid "Apportionment A" funds, this one time highway payment is based on the municipalities' mileage of Class IV and Class V highways, as well as the municipalities' population.

Please contact us at 271-3344 if you have any questions.

Sincerely,

C. R. Willeke

C. R. Willeke, PE
Municipal Highways Engineer
Bureau of Planning and Community Assistance

CRW/dmp

September 11, 2022

Town of Candia
Road Agent's Report
Month of August 2022

Summary of Work:

- Completed Tower Hill Reconstruction
- Patching as needed

Jeff Wuebbolt
Road Agent

August 2022**Candia Recycling Center Monthly Report**

	<u>August 2021</u>	<u>August 2022</u>
M.S.W. (Trash)	59.07 tons	70.78 tons
C&D Debris	52.09 tons	50.12 tons
Total waste	111.16 tons	120.90 tons

Recyclables

	<u>August 2021</u>	<u>August 2022</u>
Mix Paper	6 bales = 4.66 tons	7 bales = 5.23 ton
Cardboard	9 bales = 6.44 tons	9 bales = 6.50 ton
#1 - #7 plastics	4 bales = 2.45 tons	4 bales = 2.54 ton
Alum. Cans	2 bales .85 tons	1 bale = .60 ton
Tin Cans	2 bales 1.18 tons	0
#2 natural plastic	0	0
Total bales	24 bales = 16.02 tons	21 bales = 14.87 tons
Glass -	0	1 haul = 9.33 tons
Electronics -	0	0
Total weight	16.02 tons	24.20 tons

Revenue

August 2021
\$0

August 2022
\$962.23

2021 YTD - \$47,665.37

2022 YTD - \$49,619.68

On 8/12 there were approx. **75** propane tanks recycled.

On 8/26 there was one load of scrap metal marketed and recycled, 8.29 tons generated **\$962.23** in revenue.

Through August of 2021 we had created **90** bales of cardboard weighing **63.59** tons.

Through August of 2022 we have created **80** bales of Cardboard weighing **59.46** tons.

No Crime Incident Event Breakdown

Event	Description	Total	%
11	911 Hang Up	0	00.0
IM	Aided Motorist	0	00.0
L	Alarm	0	00.0
EA	Bureau Of Elderly & Adult Services Investigation	2	00.5
C	Citizen's Complaint	1	00.3
F	Dog License Civil Forfeiture	0	00.0
IN	Child In Need Of Services	1	00.3
IV	Civil Standby	0	00.0
DM	Community Outreach	0	00.0
P	Community Policing	1	00.3
DI	Dcoyf Investigation	9	02.3
EE	Put Down Injured Animal	0	00.0
DG	Dog At Large / Loose Dog	0	00.0
IN	Fingerprinting	5	01.3
PR	Found Property	17	04.3
A	Internal Affairs Investigation	0	00.0
EA	Involuntary Emergency Hospitalization	0	00.0
JV	Juvenile Complaint	1	00.3
K	K-9 Deployment	0	00.0
LB	Law Enforcement Background Investigation	0	00.0
ID	Medical Call	2	00.5
MC	Motor Vehicle Complaint	9	02.3
N	Noise Complaint	1	00.3
NT	National Drug Take Back	1	00.3
ND	Neighbor Dispute	5	01.3
N	Notification	1	00.3
NO	No Trespass Order	1	00.3
O	Drug Overdose	0	00.0
O	Fatal Overdose	0	00.0
OR	Ohrv Complaint	1	00.3
OB	Prescription Drug Box	0	00.0
P	Police Pursuit Report	1	00.3
D	Radar Enforcement	0	00.0
R	Road Hazard	0	00.0
O	Return Property To Owner	0	00.0
S	Shooting Complaint	3	00.8
A	Scams/Phone&email	6	01.5
C	Security Check	44	11.1
S	Serve Papers	43	10.9
A	Suspicious Activity	31	07.8
M	Suspicious Motor Vehicle	1	00.3
P	Suspicious Person	2	00.5
A	Safe Schools Act	5	01.3
I	Suicide	2	00.5
S	Sex Offender Registration	16	04.0
T	Traffic Enforcement	0	00.0
T	Threats	2	00.5
J	Truancy	0	00.0
D	Tree / Wires Down	0	00.0
N	Vin Verification	0	00.0
W	Well Being Check	6	01.5
W	Weapons Incident	0	00.0
-	Not Specified	2	00.5
N	Police Information	62	15.7
A	Assist Other Agency	27	06.8
F	Sudden Death	3	00.8
S	Disturbance	14	03.5

C	Assist Citizen	50	12.6
P	Animal Complaint	2	00.5
E	Assist Fire/EMS	6	01.5
P	Missing Person	2	00.5
R	Lost Property	4	01.0
H	Other	4	01.0

Grand Total: 396

Offense Listing

09/08/2022

01/01/2022 - 08/31/2022

Offenses (State Law) By Month

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>TOTALS</u>
FSA - Sexual Contact - Victim	1	0	0	0	0	0	0	0	1
2nd Degree Assault; SBI- Domes	0	0	1	0	0	0	0	0	1
Reckless Conduct - Deadly Weap	0	0	0	0	0	1	0	0	1
Simple Assault; Physical Conta	0	0	1	0	0	0	0	0	1
Simple Assault; BI	0	0	0	0	0	1	0	0	1
OV; Simple Assault; Physical C	1	0	5	0	0	0	1	0	7
OV; Simple Assault - BI	0	0	1	0	0	0	0	0	1
Criminal Threatening - conduct	0	0	1	0	0	1	0	0	2
Theft by Extortion \$0-\$1000	0	0	0	0	1	0	0	0	1
Theft by Unauthd Taking \$0-\$10	0	1	0	2	0	0	0	0	3
Theft Of Motor Vehicle Parts O	0	0	0	0	0	1	0	0	1
Theft by Unauthd Taking \$0-\$10	1	1	1	1	0	1	0	0	5
Forgery Govt Instrument, Check	0	0	0	0	1	0	0	0	1
Attempt To Commit	0	1	0	0	0	0	0	0	1
Financial Exploitation; \$1500+	0	0	1	0	0	0	0	0	1
Theft by Deception \$0-\$1000	1	0	0	0	0	0	1	0	2
Theft by Deception \$1501+	0	1	0	0	0	0	1	0	2
Credit Card Fraud, \$0-\$1000	0	4	1	0	0	0	0	0	5
Theft by Deception \$0-\$1000	0	0	0	1	0	0	0	0	1
Theft by Deception \$1501+	0	0	1	0	0	0	0	0	1
Identity Fraud; Pose to get In	0	0	0	1	0	0	0	0	1
Identity Fraud; Pose as Anothe	0	0	0	0	0	1	0	0	1
Identity Fraud; Obtain Info fo	0	0	0	0	0	0	1	0	1
Identity Fraud; Obtain Persona	0	0	1	0	0	0	0	0	1
TOLEN PROPERTY OFFENSES	0	1	0	0	0	0	0	0	1
ecv Stolen Prop; \$1001-\$1500	0	0	0	0	0	1	0	0	1
onduct After; Property Damage	0	0	0	0	0	0	1	0	1
riminal Mischief	0	0	1	1	1	2	0	3	8
riminal Mischief	0	0	0	1	0	0	0	0	1
riminal Mischief	0	0	0	0	0	1	0	0	1
possession of Controlled Drug	0	0	0	0	1	2	0	0	3
ntrl Drug: Sched 1 - 4; Posse	0	0	0	1	0	0	0	0	1
arrying or Selling Weapons	0	0	0	0	1	0	0	0	1
elon in Possession of Dangero	0	0	0	0	0	1	0	0	1
reckless Conduct;Dom Violence;	0	0	1	0	0	0	0	0	1
ittering or Prowling	0	0	0	1	0	0	0	0	1
UI - impairment	0	0	1	0	1	0	0	0	2
UI; Adult>.08; Minor>.02	0	0	1	0	0	0	0	0	1
UI Aggrvtd 0.16+	0	0	1	0	1	0	0	0	2
ROTECTIVE CUSTODY OF INTOXICA	0	0	0	0	0	0	1	0	1
rotective Custody - Alcohol	0	0	0	1	0	0	1	0	2
riminal Trespass	2	1	0	0	0	0	0	0	3
RREST ON ANOTHER AGENCY'S WAR	0	0	0	0	0	0	1	0	1
alse Personation	0	0	0	0	0	0	0	1	1
LEGAL DUMPING / LITTERING CO	0	0	0	1	0	0	0	0	1
olation of Protective Order	0	2	0	0	0	0	0	0	2
ittering; Penalty	0	0	0	0	0	0	1	0	1
otification of Repossession	0	0	1	1	0	0	1	0	3
FAILURE TO REPORT INJURY TO DO	0	0	0	0	1	0	0	0	1
ittering; Penalty	0	0	0	0	0	0	1	0	1
onduct After; Property Damage	1	0	0	0	0	0	0	0	1
ocuring Dog License; Tag	0	0	0	0	0	1	0	0	1
og; Menace, Nuisance, Vicious	0	0	2	0	0	0	0	1	3
arking Dog	0	0	0	0	1	0	0	0	1
ogs at Large	0	1	1	0	1	0	0	0	3
INCH WARRANT-ELECTRONIC	1	0	0	0	1	0	1	1	4

Offense Listing
01/01/2022 - 08/31/2022

09/08/2022

Breach of Bail Conditions	0	0	0	0	0	0	0	1	1
Reckless Conduct; Dom Violence;	0	0	1	0	0	0	0	0	1
Stalking - Notice of Order	0	0	0	0	0	0	0	1	1
Stalking; Domestic Violence; O	1	0	0	0	0	0	0	0	1
Harassment	2	2	1	2	3	0	0	3	13
Violation of Privacy/Use, Inst	0	0	0	0	0	0	1	0	1
OG RUNNING AT LARGE-Candia T.	0	0	0	2	0	0	0	0	2
Suspension of Vehicle Registra	0	1	0	2	2	2	0	0	7
Unregistered Vehicle	0	0	0	0	0	0	2	0	2
Abandoning a Vehicle	0	0	0	0	0	1	0	0	1
OPERATING WITHOUT A VALID LICE	0	0	0	0	0	0	0	2	2
License Req'd; Op w/o Valid Lic	0	0	0	0	0	0	1	0	1
Operate M/C w/o M/C License	0	0	0	0	0	0	1	0	1
Drive after Rev/Sus	0	1	0	1	0	1	0	0	3
Drive after Rev/Sus; DUI	0	0	0	0	0	0	0	1	1
Drive after Rev/Sus; Reckless	0	0	0	0	0	0	0	1	1
Drive after Rev/Sus - subsqt	0	0	1	0	1	0	0	0	2
Drive after Rev/Suspension	2	2	1	2	2	4	1	2	16
Conduct After Accident	0	1	0	1	1	0	2	0	5
Report of Injury to Dog or Cat	0	0	0	0	0	0	1	0	1
Child Restraints	0	0	0	1	0	0	0	0	1
Disobeying an Officer	0	0	0	0	0	0	1	1	2
Speeding 11-15 mph over limit	0	0	0	0	0	0	0	1	1
Reckless Operation	0	0	0	0	0	0	1	1	2
Negligent Driving	0	0	0	0	0	0	1	1	2
REPEAL OF ADMINISTRATIVE LICEN	0	0	0	0	1	0	0	0	1
OG A MENACE	0	0	0	2	0	0	0	0	2
OG A NUISANCE	0	0	0	1	0	0	0	0	1
D.O. BITES OR ATTACKS, ANIMAL	0	0	0	0	0	0	1	0	1
Arrest on Warrant	0	0	0	0	1	2	0	0	3
TOTALS	13	20	27	26	22	24	25	21	173

CANDIA POLICE DEPARTMENT
ACTIVITY 7/29/2022 to 8/25/2022

During this period, the Candia Police Department issued 151 motor vehicle warnings and 17 summons'

The following were arrested/summonsed:

7/29/22	Kristen Porto, age 39, Manchester, NH	Bench warrant-OAS-Derry D.C.
7/30/22	Travis Demers, age 24, Manchester, NH	Violation of Privacy Warrant-Salem, NH PD-Viol. of Privacy
8/1/22	Cortes Reyes, age 22, Chelsea, MA	Operating w/o a license
8/3/22	Laurieanna Lebrasseur, age 24, Candia, NH	Criminal Mischief
8/4/22	Tyler Cherbonneau, age 37, Manchester, NH	DV;Simple Assault;Physical Contact
8/6/22	Raymond Doyon, age 58, Candia, NH	Negligent Driving
8/7/22	Casey Piper, age 27, Candia, NH	Negligent Driving
8/12/22	Kyle Gilpatric, age 25, Manchester, NH	Drive After Revocation/Suspension, Speed
8/16/22	Laurieanna Lebrasseur, age 24, Candia, NH	Stalking, Breach of Bail Conditions
8/19/22	Thomas J. Matney, age 22, Candia, NH	Warrant-FTA/Driving After Suspension
8/19/22	Robert Wilder, age 31, Malden, MA	Operating w/o a license
8/29/22	Parker Wiggin, age 32, Goffstown, NH	Drive After Revocation/Suspension

**Candia Volunteer
Fire Department
11 Deerfield Road
Candia, NH 03034
603-483-8588
603-483-0252 fax**

Memo

Date: September 12, 2022
To: Board of Selectmen
Re: Monthly Report

August 2022 HIGHLIGHTS

- 1. Regular Truck and Building Maintenance
- 2. EMS Training
- 3. Auto Extrication Training

August 2022**Candia Recycling Center Monthly Report**

	<u>August 2021</u>	<u>August 2022</u>
M.S.W. (Trash)	59.07 tons	70.78 tons
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9/12/2022 Bos mtg



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



Victoria F. Sheehan
Commissioner

LOOK
PLEASE READ

August 10, 2022

William Cass, P.E.
Assistant Commissioner

Brien Brock, Chair of Selectboard
Town of Candia
74 High Street
Candia, NH 03034

Handwritten signatures and initials on a red-lined background.

AUG 15 2022

**Re: Candia Special One Time Highway Payment – in Accordance with Senate Bill 401
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Please contact us at 271-3344 if you have any questions.

Sincerely,

C. R. Willeke

C. R. Willeke, PE
Municipal Highways Engineer
Bureau of Planning and Community Assistance

CRW/dmp

Check Number: 3397296
STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
5400952	NH0032 TRANCHE 2 FUNDS	LFRF TRAUNCH 2 PAYMENT	Rhonda.d.hensley-g@goferr.nh.gov	07/29/22	207,233.17
TOTAL					207,233.17

If you have further payment questions, reference the contact information provided next to the line item in question.

Page 1 of 1

INFORMATIONAL MESSAGE

Questions On Your Payment?

Please use the contact information provided above in the fourth column from the left.

REMOVE DOCUMENT ALONG THIS PERFORATION

State of New Hampshire
Office of State Treasurer
25 Capitol Street - Rm. 121
Concord, NH 03301

State of New Hampshire
Vendor Payments

Bank of America
Concord, NH
51-44 / 119

08/01/22

3397296

PAY EXACTLY *Two Hundred Seven Thousand Two Hundred Thirty Three and 17/100 Dollars*

PAY TO THE ORDER OF
TOWN OF CANDIA
TREASURER
74 HIGH ST
CANDIA NH 03034

\$ ***207,233.17

VOID AFTER 365 DAYS

Monica A. Mezzanille
Authorized Signature

⑈03397296⑈ ⑆011900445⑆ 000000011123⑈

State of New Hampshire
Vendor Payments

Check Number: 3397801
STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
690355 Highway Block Grant Aid JUL payment-A pmtA SB367	HIGHWAY BLK FY23 QTR1 \$3949.42	Block Grant Aid JUL payment \$30415.88Highway Block Grant Aid JUL	(603) 271-3466	07/01/22	34,365.3
If you have further payment questions, reference the contact information provided next to the line item in question.					Page 1 of 1
TOTAL					34,365.30

INFORMATIONAL MESSAGE
Questions On Your Payment?
Please use the contact information provided above in the fourth column from the left.

REMOVE DOCUMENT ALONG THIS PERFORATION

State of New Hampshire
Office of State Treasurer
25 Capitol Street - Rm. 121
Concord, NH 03301

State of New Hampshire
Vendor Payments

08/02/22

Bank of America
Concord, NH
51-44 / 119

3397801

PAY EXACTLY *Thirty Four Thousand Three Hundred Sixty Five and 30/100 Dollars*

PAY TO THE ORDER OF
TOWN OF CANDIA
TREASURER
74 HIGH ST
CANDIA NH 03034

\$ ****34,365.30

VOID AFTER 365 DAYS

Monica A. Mezzanille
Authorized Signature

⑈03397801⑈ ⑆011900445⑆ 000000011123⑈



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



Victoria F. Sheehan
Commissioner

August 2, 2022

William Cass, P.E.
Assistant Commissioner

Brien Brock, Chair of Selectboard
Town of Candia
74 High Street
Candia, NH 03034

**Re: Candia Highway Block Grant Aid – in Accordance with RSA 235:23
Payment for Maintenance, Construction and Reconstruction of Class IV and V Highways**

Dear Mr. Brock:

The following is notification of State Highway Block Grant Aid available to your town in State Fiscal Year 2023 (July 1, 2022 thru June 30, 2023) based on estimated revenues through June 30, 2022. The Block Grant Aid payment includes highway revenue from Senate Bill (SB) 367 that was effective July 1, 2014. The total could possibly change based on final audited State Fiscal Year 2022 revenues. The resulting adjustment will be reflected in the April payment. Funding is anticipated to be available upon the availability and continued appropriation of funds in the future operating budget.

State Highway Block Grant Aid anticipated to be available to the Town of Candia during Fiscal Year 2023 (July 1, 2022 to June 30, 2023) is as follows:

July 2022 Actual Payment:	\$34,365.30
October 2022 Actual Payment:	\$34,365.30
January 2023 Actual Payment:	\$22,910.20
April 2023 Estimated Payment:	\$22,910.20

TOTAL FOR FY 2023: \$114,551.00

In generalized terms and in accordance with statutory provisions for distribution of Apportionment "A" and SB 367 funds, a disbursement is made of approximately \$1,476 for each mile of Class IV and Class V highway inventoried by each municipality and approximately \$13 for each person residing in a municipality based on the state planning estimate of population. Apportionment "B" is distributed this year to 18 small towns under a somewhat more complicated formula as specified in RSA 235:23, which recognizes the economics of maintaining their Class V highway mileage when considered in relationship to their equalized valuation tax base.

Please contact us at 271-3344 if you have any questions.

Sincerely,

C. R. Willeke

C. R. Willeke, PE
Municipal Highways Engineer
Bureau of Planning and Community Assistance

CRW/dmp

Town of Candia - Expenditure Report

ALL FUNDS Periods: 2022-01 thru 2022-09 [75% of Year] Include: - Expenditures (1 Monthly Report)

Account #	Account Title	PY Budget	PY Actual	Total Budget	YTD Expended	Balance Remaining	% Remaining
4240 - BUILDING INSPECTION							
01-4240-01-110	BLDG INSP & CODE ENFORCEMENT	65,000.00	46,976.54	63,510.00	44,603.03	18,906.97	29.77
01-4240-01-111	ADMINISTRATIVE ASSISTANT WAGES	44,300.00	31,034.58	46,692.00	26,734.30	19,957.70	42.74
01-4240-01-220	FICA AND MEDICARE	8,362.00	5,996.18	8,430.00	5,215.20	3,214.80	38.14
01-4240-01-230	RETIREMENT	2,616.00	965.79	2,755.00	769.30	1,985.70	72.08
01-4240-01-290	CLOTHING ALLOWANCE	100.00	0.00	150.00	0.00	150.00	100.00
01-4240-01-341	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
01-4240-01-342	CELL PHONE - BUILDING DEPT	700.00	95.37	900.00	197.44	702.56	78.06
01-4240-01-343	SOFTWARE SUPPORT	1,400.00	825.00	1,260.00	1,506.40	(246.40)	(19.56)
01-4240-01-560	DUES, FEES AND CERTIFICATION	1,500.00	596.00	1,500.00	1,075.00	425.00	28.33
01-4240-01-570	CONFERENCE/SCHOOLS/TRAINING	1,030.00	470.00	1,200.00	688.75	511.25	42.60
01-4240-01-620	OFFICE SUPPLIES	1,000.00	1,210.75	1,500.00	741.87	758.13	50.54
01-4240-01-670	BOOKS	500.00	328.00	1,500.00	1,496.90	3.10	0.21
01-4240-01-760	VEHICLE-FUEL, REPAIRS & MAINT.	3,100.00	2,302.54	3,100.00	1,837.56	1,262.44	40.72
01-4240-01-770	LAND USE PROJECT MANAGEMENT	1.00	0.00	5,000.00	0.00	5,000.00	100.00
4240 - BUILDING INSPECTION		129,609.00	90,800.75	137,497.00	84,865.75	52,631.25	38.28
4290 - EMERGENCY MANAGEMENT							
01-4290-01-355	PHOTO ID SUPPLIES	100.00	0.00	100.00	0.00	100.00	100.00
01-4290-01-390	TRAINING & EDUCATION	200.00	0.00	200.00	0.00	200.00	100.00
01-4290-01-620	OFFICE SUPPLIES	100.00	118.98	100.00	0.00	100.00	100.00
01-4290-01-700	EOC & SHELTER OPERATIONS	1,200.00	0.00	1,200.00	0.00	1,200.00	100.00
01-4290-01-742	COMMUNICATIONS	200.00	0.00	200.00	0.00	200.00	100.00
01-4290-01-743	INFECTION CONTROL	500.00	0.00	500.00	0.00	500.00	100.00
01-4290-01-744	FIT TESTING	600.00	0.00	600.00	0.00	600.00	100.00
01-4290-01-820	MILEAGE	100.00	0.00	100.00	0.00	100.00	100.00
4290 - EMERGENCY MANAGEMENT		3,000.00	118.98	3,000.00	0.00	3,000.00	100.00
4311 - HIGHWAY & STREETS: ADMINISTRATION							
01-4311-01-130	ROAD AGENT'S WAGES	2,655.00	1,400.00	2,798.00	690.00	2,108.00	75.34
01-4311-01-220	FICA AND MEDICARE	203.00	107.10	214.00	52.79	161.21	75.33
01-4311-01-560	SALT APPLICATOR CERTIFICATION	450.00	0.00	450.00	0.00	450.00	100.00
4311 - HIGHWAY & STREETS: ADMINISTRATION		3,308.00	1,507.10	3,462.00	742.79	2,719.21	78.54
4312 - HIGHWAY AND STREETS							
01-4312-01-771	SAFETY IMPROVEMENT	3,300.00	2,287.50	3,300.00	2,470.00	830.00	25.15
01-4312-01-772	ROAD RESEARCH	1.00	0.00	1.00	390.40	(389.40)	(999.99)
01-4312-02-601	PATCHING	9,100.00	8,597.29	9,100.00	10,281.84	(1,181.84)	(12.99)
01-4312-02-602	GRADING	14,850.00	15,300.00	14,850.00	7,895.90	6,954.10	46.83
01-4312-02-603	GRAVEL	21,400.00	11,893.50	21,400.00	19,686.75	1,713.25	8.01
01-4312-02-604	TREE REMOVAL	6,300.00	6,675.00	6,300.00	9,722.50	(3,422.50)	(54.33)
01-4312-02-605	BRUSH CUTTING	4,400.00	4,725.00	4,400.00	0.00	4,400.00	100.00

Andria Hansen

From: Boyd Chivers <boydchivers@gmail.com>
Sent: Thursday, August 18, 2022 8:22 AM
To: Jeffrey Wuebbolt; Andria Hansen
Subject: Fwd: Candia Special One Time Payment

Jeff, Andria:

Here is the response to our questions from NH DOT.
Boyd

----- Forwarded message -----

From: **Willeke, Charles** <Charles.R.Willeke@dot.nh.gov>
Date: Thu, Aug 18, 2022 at 7:50 AM
Subject: RE: Candia Special One Time Payment
To: Boyd Chivers <boydchivers@gmail.com>

Hello Selectman Chivers,

Please see comments below and let me know if you have any questions.

Thanks,

C.R.

C.R. Willeke, P.E.

Municipal Highways Engineer

NH Dept. of Transportation

The Bureau of Planning & Community Assistance

John O. Morton Building

7 Hazen Drive, PO Box 483

Concord, NH 03302-0483

Direct Tel (603) 271-6472

Office Tel (603) 271-3344

Fax (603) 271-8093

From: Boyd Chivers <boydchivers@gmail.com>
Sent: Monday, August 15, 2022 2:21 PM
To: Willeke, Charles <charles.r.willeke@dot.nh.gov>
Subject: Candia Special One Time Payment

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Dear Mr. Willeke:

I am in receipt of your letter dated August 10, 2022 informing Candia of a pending payment in the amount of \$96,485.74 about which I have conferred with our Road Agent.

Please help me understand the following

1. Are we now in the state's fiscal year 2023?
 - a. Yes July 1 2022 thru June 30, 2023 is FY2023
2. When can the funds be expected and when can they be expended?
 - a. Expected in August and can be expended at anytime
3. Must the funds be for a new project or may they be expended on ongoing annual projects?
 - a. Can be expended on ongoing annual projects related to local highways (same as regular block grant aid)
4. Is there a deadline for expending the funds?
 - a. No deadline

We appreciate the state's assistance and want to comply with its rules.

Boyd Chivers

Selectman, Town of Candia



James A. Sojka, CPA*

October 28, 2021

Sheryl A. Pratt, CPA***

To the Members of the Board of Selectmen
Town of Candia
74 High Street
Candia, NH 03034

Michael J. Campo, CPA, MACC*

Scott T. Eagen, CPA, CFE

Dear Members of the Board:

Karen M. Lascelle, CPA, CVA, CFE

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Candia for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 14, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Ashley Miller Klein, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Significant Audit Findings

Ryan T. Gibbons, CPA, CFE

Qualitative Aspects of Accounting Practices

Brian P. McDermott, CPA**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Candia are described in Note 1 to the financial statements. We noted no transactions entered into by the Town of Candia during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Justin Larsh, CPA

Patrick J. Mohan, CPA

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town of Candia's financial statements were:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property taxes are based on historical data and information known concerning the assessment appeals. We evaluated the key factors and assumptions used to develop the uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued landfill postclosure care costs is based on estimates provided by the Town engineer. We evaluated the key factors and assumptions used, by the Town's engineers, to develop the accrued landfill postclosure care costs in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

*Town of Candia
October 28, 2021
Page 2*

factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on the assumption of future events, such as employment, mortality, and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability, deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the general fund and other governmental funds are attached to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Candia's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Candia's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Library Fund General Ledger (repeat comment)

We noted the library fund's general ledger, maintained in QuickBooks, is only used to record activity related to two of the library's four bank accounts. The financial information provided on the library's QuickBooks reports is inadequate for audit and requires additional procedures to capture all activity for all bank accounts.

Adoption and Review of Information Technology Policies and Practices (repeat comment)

The Town has not adopted several key policies related to its information technology (IT) environment and operations. Such policies are important to ensure smooth and continued operation of the Town's programs in the event of a natural disaster, data breach, hardware/software crash, or other IT-related issue, as well as during changes in personnel. Specifically, the key



*Town of Candia
October 28, 2021
Page 3*

policies we recommend the Town develop and adopt include an IT security policy, backup policy, disaster recovery policy, and change in management policy. Adoption of these policies will help to ensure the Town has the proper safeguards in place and will ensure a smooth transition during changes in personnel.

Review and Reaffirmation of Town Policies (repeat comment)

Through review of the Town's key accounting and financial reporting policies, we noted that a number of policies have not been reviewed or reaffirmed recently. As a best practice, we recommend key accounting and financial reporting policies be reviewed and reaffirmed every three to five years. This helps to ensure that policies remain current with the Town's practices and applicable accounting requirements. In addition, it helps to ensure that employees and management are aware of the Town's policies, particularly when changes in employees or management occurs.

Untimely Transfer Station Deposits (repeat comment)

Transfer station receipts are not being deposited to the bank within one week of the transfer station receiving them. As a best practice, we recommend that all receipts be deposited to the bank within one week of being received. Timely deposits can significantly reduce the risk of loss.

Purchasing Policy

The Town's purchasing policy requires formal approval from the selectmen's liaison for purchases between \$1,000 and \$10,000 and a purchases over \$10,000 to go out for a competitive bid. The Town is not consistently receiving the approval from the selectmen's liaison or going out to bid. We recommend that the Town update the purchasing policy to reflect the actual expectations for approval and the bid process and then implement the policy.

Blank Check Stock

Blank check stock is not consistently stored in a secure, locked location when it is not in use. This increases the risk of misappropriation of assets if the blank check stock is not kept in a secure location. We recommend the blank check stock be secured in a secure location that is locked when it is not in use.

Investment Policy

The investment policy was not updated in 2020. Per RSA 41:9 the investment policy should be updated on an annual basis. We recommend that the selectmen review and approve the investment policy on an annual basis.

MS-9

The capital gains are not being reported as increases/decreases to the "Principal" portion of the permanent fund's accounts, two permanent funds that are subject to changes in fair market value are reported on the MS-9 at Fair Market Value rather than cost-basis, and the maintenance fees of \$11,274 were not reported on the MS-9. We recommend that the MS-9 should be revised to comply with State reporting guidelines. All accounts need to be reported on a cash basis. Recognized changes in fair market value due to the sale of assets needs to be added to/deducted from principal balances. Management fees should be reported separately as expenditures rather than being netted against income.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the Town with its fiscal year ending December 31, 2022. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.



Town of Candia
October 28, 2021
Page 4

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, issued June 2018, will be effective for the Town with its fiscal year ending December 31, 2021. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 91, *Conduit Debt Obligations*, issued June 2019, will be effective for the Town with its fiscal year ending December 31, 2022. This Statement provides for a single method of reporting conduit debt obligations and clarifies the existing definition of a conduit debt obligation and improves note disclosures.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the Town with its fiscal year ended December 31, 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued in March 2020, will be effective for the Town with its fiscal year ended December 31, 2021. The objectives of this Statement are address accounting and financial reporting implications that results from the replacement of an IBOR.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued in March 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued in May 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to provide guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users.

GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84 and Supersession of GASB Statement No. 32*, issued in June 2020, will be effective for the Town with its fiscal year ended December 31, 2022. The objectives of this Statement are to increase consistency and comparability related to reporting of fiduciary component units, mitigate costs associated with the reporting of certain defined contribution pension plans, and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

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

Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



*Town of Candia
October 28, 2021
Page 5*

Restriction on Use

This information is intended solely for the information and use of the members of the Board of Selectmen and management of the Town of Candia and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON
Professional Association

Attachments:

*General Fund Journal Entries
Fitts Museum Adjusting Journal Entries
Swap Shop Adjusting Journal Entries
Conservation Fund Adjusting Journal Entries
Police Detail Adjusting Journal Entries
Planning Board Escrows Adjusting Journal Entries
Impact Fees Adjusting Journal Entries
Agricultural Commission Adjusting Journal Entries
Road Bond Fund Adjusting Journal Entries
Miscellaneous Custodial Funds Adjusting Journal Entries*



7/9/2021
11:17 AM

Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0032 - General Fund Journal Entries
Fund Level: Fund
Index: 01

Account	Description	W/P Ref	Debit	Credit
Fund: 01 General Fund				
Adjusting Journal Entries JE # 2		400.4200		
AUDIT ONLY - Beginning fund balance adjustment to record activity in				
01-4210-05-690-00	MISCELLANEOUS		9,237.00	
01-4442-01-890-00	DIRECT ASSISTANCE		2,420.00	
01-2530-01-000-00	UNRESERVED FUND BALANCE			4,630.00
01-3509-05-000-00	Misc - Other			7,027.00
Total			11,657.00	11,657.00
Adjusting Journal Entries JE # 3		400.4200		
Misc beginning fund balance adjustment				
01-2530-01-000-00	UNRESERVED FUND BALANCE		206.00	
01-3509-05-000-00	Misc - Other			206.00
Total			206.00	206.00
Adjusting Journal Entries JE # 5		400.4400		
To adjust assigned fund balance to actual for encumbrances				
01-2440-01-000-00	RESERVED FOR ENCUMBRANCES		4,667.00	
01-2530-01-000-00	UNRESERVED FUND BALANCE			4,667.00
Total			4,667.00	4,667.00
Adjusting Journal Entries JE # 6		400.2500		
To adjust school liability to actual				
01-3110-01-000-00	PROPERTY TAXES REVENUE		244,830.00	
01-2075-01-000-00	DUE TO THE CANDIA SCHOOL DISTR			244,830.00
Total			244,830.00	244,830.00
Adjusting Journal Entries JE # 7		400.4100		
AUDIT ONLY - To adjust nonspendable fund balance to actual				
01-2530-01-000-00	UNRESERVED FUND BALANCE		18,144.00	
01-2440-02-001-00	Nonspendable Fund Balance			18,144.00
Total			18,144.00	18,144.00
Adjusting Journal Entries JE # 8		400.5200		
AUDIT ONLY - To record gross covid revenues and expenditures that were				
01-4130-09-900-00	Covid Expense		5,868.00	
01-4140-01-550-00	Twn Election Ballot / Material		12,324.00	

7/9/2021
11:17 AM

01-4150-04-620-00	OFFICE SUPPLIES	3,650.00	
01-4194-01-630-02	BUILDING MAINTENANCE	3,865.00	
01-4210-02-110-00	FULL-TIME OFFICER WAGES	84,640.00	
01-4220-01-110-00	Fire Dept Compensation	12,014.00	
01-4324-03-610-00	SUPPLIES & TOOLS-GENERAL	850.00	
01-3359-24-000-00	STATE GRANTS		118,211.00
01-3359-28-000-00	GRANTS - OTHER SOURCES		5,000.00
Total		123,211.00	123,211.00

Adjusting Journal Entries JE # 22		300.8102	
To record payable owed to the General Fund from the Moore Highway			
01-1310-06-000-00	DUE FROM TRUST FUNDS	16,876.00	
01-3916-00-000-00	INCOME FROM TRUST FUNDS		16,876.00
Total		16,876.00	16,876.00

Adjusting Journal Entries JE # 23		300.2210	
To adjust accrued payroll to actual			
01-2026-01-000-00	ACCRUED PAYROLL	1,721.00	
01-4130-02-110-00	OFFICE WAGES		1,721.00
Total		1,721.00	1,721.00

Adjusting Journal Entries JE # 24		400.6100	
To record transfer in from trust and expenditure that were netted together			
01-4902-01-400-00	CAP OUTLAY-MACHINE/VEH/EQUIP	316,639.00	
01-3915-00-000-00	Trans from Capital Resrv Fund		316,639.00
Total		316,639.00	316,639.00

Adjusting Journal Entries JE # 25		400.3000	
To record deferred tax revenue			
01-3110-01-000-00	PROPERTY TAXES REVENUE	13,134.00	
01-2220-01-000-00	DEFERRED TAX REVENUE		13,134.00
Total		13,134.00	13,134.00

Adjusting Journal Entries JE # 26		300.2110	
To reclassify interfund with conservation fund from AP to interfund account			
01-2020-02-000-00	ACCOUNTS PAYABLE	234.00	
01-2080-01-003-00	Due to Cons. Commission Fund		234.00
Total		234.00	234.00

Adjusting Journal Entries JE # 27		300.2111	
To reclassify intergovernmental payables			
01-2020-02-000-00	ACCOUNTS PAYABLE	25,050.00	
01-2270-01-000-00	OTHER ACCOUNTS PAYABLE		25,050.00
Total		25,050.00	25,050.00

Adjusting Journal Entries JE # 28		300.1410	
To bring property tax receivables balances to actual per 300.1410			

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01-1080-01-000-00	PROPERTY TAXES RECEIVABLE-CURR	42,840.00	
01-1080-02-000-00	PROPERTY TAXES RECEIVABLE-DELI	4,106.00	
01-1110-01-000-00	TAX LIENS RECEIVABLE	93,754.00	
01-3110-01-000-00	PROPERTY TAXES REVENUE		140,700.00
Total		140,700.00	140,700.00

Adjusting Journal Entries JE # 29**300.1440**

To record 2019 yield taxes committed in 2020

01-1080-04-000-00	LAND USE CHANGE TAX RECEIVABLE	10,940.00	
01-3120-01-000-00	LAND USE CHANGE TAX-CURRENT YE		10,940.00
Total		10,940.00	10,940.00

Adjusting Journal Entries JE # 30**400.5101**

To record expenditure that was charged to a revenue account

01-4220-01-740-01	EMS EQUIPMENT	9,485.00	
01-3351-00-001-00	Municipal Aide Grant		9,485.00
Total		9,485.00	9,485.00

Adjusting Journal Entries JE # 33**300.1310**

To clear out balance carrying forward in accr int receivable

01-1151-01-002-00	ACCR INT RECEIVABLE - LIENS	417.00	
01-3509-05-000-00	Misc - Other		417.00
Total		417.00	417.00

Adjusting Journal Entries JE # 41**300.8202**

Record expenditures in the general fund that have been netted with the

01-4312-02-601-00	PATCHING	16,876.00	
01-3916-00-000-00	INCOME FROM TRUST FUNDS		16,876.00
Total		16,876.00	16,876.00

Adjusting Journal Entries JE # 42**300.1310**

To record an unrecorded receivable

01-1150-02-000-00	DEPARTMENTAL RECEIVABLES	17,858.00	
01-3401-01-010-00	ALUMINUM CANS AND FOIL		17,858.00
Total		17,858.00	17,858.00

Adjusting Journal Entries JE # 44**300.8100**

To record transfer in and expense on the GF side for an expenditure from

01-4220-01-740-02	FIRE EQUIPMENT	4,104.00	
01-3915-00-000-00	Trans from Capital Resrv Fund		4,104.00
Total		4,104.00	4,104.00

Adjusting Journal Entries JE # 46**300.1420**

To adjust allowance for uncollectible taxes to actual

01-3110-01-000-00	PROPERTY TAXES REVENUE	33,605.00	
01-1080-09-000-00	ALLOWANCE FOR UNCOLLECTIBLE		33,605.00
Total		33,605.00	33,605.00

Adjusting Journal Entries JE # 51		400.9000		
To adjust out balance that has been carrying for multiple years				
01-2020-03-001-00	DRIVEWAY BONDING-REMI SONS		3,000.00	
01-3509-05-000-00	Misc - Other			3,000.00
Total			<u>3,000.00</u>	<u>3,000.00</u>
Adjusting Journal Entries JE # 52		300.1405		
To adjust out penalties and costs included in liens receivable				
01-3110-01-000-00	PROPERTY TAXES REVENUE		5,375.00	
01-3190-01-020-00	INTEREST AND COSTS AFTER LIEN			5,375.00
Total			<u>5,375.00</u>	<u>5,375.00</u>
Adjusting Journal Entries JE # 53		300.1405		
To adjust to actual interst collected per MS 61				
01-3110-01-000-00	PROPERTY TAXES REVENUE		12,969.00	
01-3190-01-020-00	INTEREST AND COSTS AFTER LIEN			12,969.00
Total			<u>12,969.00</u>	<u>12,969.00</u>
Adjusting Journal Entries JE # 54		300.1405		
AUDIT ONLY - Reclassify Land use change revenue				
01-3110-01-000-00	PROPERTY TAXES REVENUE		6,517.00	
01-3120-01-000-00	LAND USE CHANGE TAX-CURRENT YE			6,517.00
Total			<u>6,517.00</u>	<u>6,517.00</u>
Adjusting Journal Entries JE # 60		512.9000		
To record a clearly trivial adjustment to remove the negative fund balance				
01-3509-05-000-00	Misc - Other		656.00	
01-1310-02-000-00	DUE FROM PLANNING BOARD			656.00
Total			<u>656.00</u>	<u>656.00</u>
Fund: 01	Adjusting Journal Entries		<u>1,038,871.00</u>	<u>1,038,871.00</u>
Fund: 01	Total All Journal Entries		<u>1,038,871.00</u>	<u>1,038,871.00</u>
All Funds	All Journal Entries		<u>1,038,871.00</u>	<u>1,038,871.00</u>

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 310.0033 - Fitts Museum Adjusting Journal Entries
Fund Level: Fund
Index: 23

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 49		300.8200		
To record Fitts Museum current year activity.				
23-1010-01-003-00	CASH - Citizens CD		17.00	
23-4589-01-000-01	Culture & Recreation		5,144.00	
23-1010-01-001-00	CASH - GSCU Savings			52.00
23-1010-01-002-00	CASH - Citizens Checking			871.00
23-3502-01-000-00	INTEREST INCOME - Fitts Museum			18.00
23-3503-01-000-03	MISCELLANEOUS INCOME			220.00
23-3911-01-000-01	TRANSFER FROM GENERAL FUND			4,000.00
Total			<u>5,161.00</u>	<u>5,161.00</u>
Total Adjusting Journal Entries			<u>5,161.00</u>	<u>5,161.00</u>
Total All Journal Entries			<u>5,161.00</u>	<u>5,161.00</u>

Client: 2273 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0034 - Swap Shop Adjusting Journal Entries
Fund Level: Fund
Index: 28

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 13		504.9000		
To record current year activity in the Swap Shop Fund per 504.0011				
28-1010-01-014	Cash - Swap Shop		520.00	
28-4100-01-012	Expenditures - Swap Shop		269.00	
28-3000-01-014	Revenue - Swap Shop			789.00
Total			<u>789.00</u>	<u>789.00</u>
Total Adjusting Journal Entries			<u>789.00</u>	<u>789.00</u>
Total All Journal Entries			<u>789.00</u>	<u>789.00</u>

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0035 - Conservation Fund Adjusting Journal Entries
Fund Level: Fund
Index: 22

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 17			
Journal entry to add back prior year A/R and Interfund balance not recorded by the client in the conservation fund.			
22-1210-04-001-00	Current Use Tax Receivable	2,735.00	
22-1310-04-001-00	Conservation Due From General Fund	1,290.00	
22-2460-04-001-00	Committed Fund Balance - Conservation		4,025.00
Total		4,025.00	4,025.00
Adjusting Journal Entries JE # 18			
Journal entry to record conservation fund activity and to remove prior year receivable, and to adjust interfund collected in the current year.			
22-1010-04-001-00	Cash - Conservation	19,936.00	
22-1010-04-001-00	Cash - Conservation	17.00	
22-1210-04-001-00	Current Use Tax Receivable		2,735.00
22-1310-04-001-00	Conservation Due From General Fund		1,056.00
22-3120-04-001-00	Tax Revenue - Conservation		14,722.00
22-3503-04-001-00	Other Miscellaneous Income - Conservation		17.00
22-3503-04-001-00	Other Miscellaneous Income - Conservation		1,189.00
22-3600-04-001-00	Transfer from General Fund - Balance of Approp		234.00
Total		19,953.00	19,953.00
Total Adjusting Journal Entries		23,978.00	23,978.00
Total All Journal Entries		23,978.00	23,978.00

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0036 - Police Detail Adjusting Journal Entries
Fund Level: Fund
Index: 05

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
511.0020				
To adjust beginning fund balance for prior year adjustment to receivable not book and a misc clearly trivial plug through revenues.				
05-2530-01-000-00	Unreserved Fund Balance		3,604.00	
05-1100-01-000-00	Police Detail Receivables			2,210.00
05-3401-03-020-00	Charges for Special Detail			1,394.00
Total			<u>3,604.00</u>	<u>3,604.00</u>
Adjusting Journal Entries JE # 32				
300.1310				
To adjust police detail receivable to actual				
05-3401-03-020-00	Charges for Special Detail		2,501.00	
05-1100-01-000-00	Police Detail Receivables			2,501.00
Total			<u>2,501.00</u>	<u>2,501.00</u>
Total Adjusting Journal Entries			<u>6,105.00</u>	<u>6,105.00</u>
Total All Journal Entries			<u>6,105.00</u>	<u>6,105.00</u>

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Client: 2275 - Town of Candia
 Engagement: 2020 - Town of Candia
 Period Ending: 12/31/2020
 Trial Balance: 001.0000 - Government Fund Trial Balance
 Workpaper: 910.0037 - Planning Board Escrows Adjusting Journal Entries
 Fund Level: Fund
 Index: 02

Account	Description	W/P Ref	Debit	Credit
Fund: 02	Planning Board Escrows (Agency)			
Adjusting Journal Entries JE # 31		512.0020		
Journal entry to record Planning board escrow activity and to agree				
02-4191-00-000	Planning Board Escrow Expenditures		23,916.00	
02-2530-01-000	UNRESERVED FUND BALANCE			22,259.00
02-3401-00-000	Planning Board Revenue			959.00
02-3500-00-000-00	PB Interest earned			698.00
02-2080-01-000-00	DUE TO GENERAL FUND			
02-4551-00-00-00	Transfer to General Fund			
Total			23,916.00	23,916.00
Adjusting Journal Entries JE # 34		512.9000		
To reclassify expenditures in the Planning board escrow fund as a transfer				
02-4551-00-00-00	Transfer to General Fund		6,477.00	
02-4191-00-000	Planning Board Escrow Expenditures			6,477.00
Total			6,477.00	6,477.00
Adjusting Journal Entries JE # 48		300.8100		
To record interfund balance and expenditures in the escrow account				
02-4191-00-000	Planning Board Escrow Expenditures		3,929.00	
02-2080-01-000	DUE TO GENERAL FUND			3,929.00
Total			3,929.00	3,929.00
Adjusting Journal Entries JE # 50		300.8200		
To make a clearly trivial adjustment to tie planning board escrow funds to				
02-4551-00-00-00	Transfer to General Fund		8.00	
02-4191-00-000	Planning Board Escrow Expenditures			8.00
Total			8.00	8.00
Adjusting Journal Entries JE # 60		512.9000		
To record a clearly trivial adjustment to remove the negative fund balance				
02-2080-01-000	DUE TO GENERAL FUND		656.00	
02-4191-00-000	Planning Board Escrow Expenditures			656.00
Total			656.00	656.00
Fund: 02	Adjusting Journal Entries		34,986.00	34,986.00
Fund: 02	Total All Journal Entries		34,986.00	34,986.00
All Funds	All Journal Entries		34,986.00	34,986.00

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0038 - Impact Fees Adjusting Journal Entries
Fund Level: Fund
Index: 27

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 14		313.9000		
To reclassify impact fee current year activity				
27-1010-01-008	CASH - Traffic I.F. Zone 1		550.00	
27-1010-01-010	CASH - Traffic I.F. Zone 3		1,593.00	
27-1010-01-011	CASH - Traffic I.F. Zone 4		1,065.00	
27-4100-01-007	Expense - Solid Waste I.F.		11,892.00	
27-4100-01-009	Expense - Traffic I.F. Zone 2		6,348.00	
27-1010-01-007	CASH - Solid Waste Impact Fees			599.00
27-1010-01-009	CASH - Traffic I.F. Zone 2			494.00
27-3000-01-007	Revenue - Solid Waste I.F.			11,294.00
27-3000-01-008	Revenue - Traffic I.F. Zone 1			549.00
27-3000-01-009	Revenue - Traffic I.F. Zone 2			5,854.00
27-3000-01-010	Revenue - Traffic I.F. Zone 3			1,593.00
27-3000-01-011	Revenue - Traffic I.F. Zone 4			1,065.00
Total			21,448.00	21,448.00
Total Adjusting Journal Entries			21,448.00	21,448.00
Total All Journal Entries			21,448.00	21,448.00

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0039 - Agricultural Commission Adjusting Journal Entries
Fund Level: Fund
Index: 26

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 15		514.9000		
To reclassify agricultural commission fund current year activity ran through fund 4 per TB at 514.0010				
26-1010-01-016	Cash - Agricultural Commission		1,003.00	
26-3000-01-016	Revenue - Agricultural Comm			1,003.00
Total			<u>1,003.00</u>	<u>1,003.00</u>
Total Adjusting Journal Entries			<u>1,003.00</u>	<u>1,003.00</u>
Total All Journal Entries			<u>1,003.00</u>	<u>1,003.00</u>

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Client: 2275 - Town of Candia
Engagement: 2020 - Town of Candia
Period Ending: 12/31/2020
Trial Balance: 001.0000 - Government Fund Trial Balance
Workpaper: 910.0041 - Miscellaneous Custodial Funds Adjusting Journal Entries
Fund Level: Fund
Index: 29

Account	Description	W/P Ref	Debit	Credit
Fund: 29 Custodial - Misc.				
Adjusting Journal Entries JE # 16		612.9000		
To reclassify miscellaneous Custodial funds current year activity ran through fund				
29-1010-01-004	CASH - Old Home Day Fund		306.00	
29-4000-01-004	Expenditures - Old Home Day Fund		2,490.00	
29-4000-01-005	Expenditures - Food Pantry		12,832.00	
29-1010-01-005	CASH - Food Pantry Fund			1,689.00
29-3000-01-004	Revenue - Old Home Day Fund			2,796.00
29-3000-01-005	Revenue - Food Pantry			11,143.00
Total			15,628.00	15,628.00
Fund: 29	Adjusting Journal Entries		15,628.00	15,628.00
Fund: 29	Total All Journal Entries		15,628.00	15,628.00
All Funds	All Journal Entries		15,628.00	15,628.00

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Client: 2275 - Town of Candia
 Engagement: 2020 - Town of Candia
 Period Ending: 12/31/2020
 Trial Balance: 001.0000 - Government Fund Trial Balance
 Workpaper: 910.0040 - Road Bond Fund Adjusting Journal Entries
 Fund Level: Fund
 Index: 04

Account	Description	W/P Ref	Debit	Credit
Fund: 04 Other SRF (Agency)				
Adjusting Journal Entries JE # 35		510.0010		
To remove conservation fund activity reclassified into its own fund.				
04-2530-01-000	Unreserved Fund Balance		271,446.00	
04-3000-01-001	Revenue - Forest Maint Fund		189.00	
04-3000-01-003	Revenue - Cons. Commission		76,703.00	
04-1010-01-001	CASH - Forest Maint. Fund			4,384.00
04-1010-01-003	CASH - Cons. Commission Fund			329,405.00
04-4100-01-001	Expenses - Forest Maint Fund			4,500.00
04-4100-01-003	Expenses - Cons. Commission			10,049.00
Total			348,338.00	348,338.00
Adjusting Journal Entries JE # 36		514.0000		
To remove activity related to the agricultural commission fund reclassified into a separate fund				
04-3000-01-016	Revenue - Agricultural Comm		1,994.00	
04-1010-01-016	CASH - Agricultural Commission			1,618.00
04-4100-01-016	Expense - Agricultural Comm			376.00
Total			1,994.00	1,994.00
Adjusting Journal Entries JE # 37		513.0000		
To remove amounts related to impact fees reclassified to a separate fund.				
04-2530-01-000	Unreserved Fund Balance		6,211.00	
04-3000-01-007	Revenue - Solid Waste I.F.		27,341.00	
04-3000-01-008	Revenue - Traffic I.F. Zone 1		4,852.00	
04-3000-01-009	Revenue - Traffic I.F. Zone 2		12,882.00	
04-3000-01-010	Revenue - Traffic I.F. Zone 3		1,630.00	
04-3000-01-011	Revenue - Traffic I.F. Zone 4		2,674.00	
04-1010-01-007	CASH - Solid Waste Impact Fees			12,804.00
04-1010-01-008	CASH - Traffic I.F. Zone 1			5,911.00
04-1010-01-009	CASH - Traffic I.F. Zone 2			8,123.00
04-1010-01-010	CASH - Traffic I.F. Zone 3			2,682.00
04-1010-01-011	CASH - Traffic I.F. Zone 4			2,674.00
04-4100-01-007	Expense - Solid Waste I.F.			14,875.00
04-4100-01-009	Expense - Traffic I.F. Zone 2			546.00
04-4100-01-009	Expense - Traffic I.F. Zone 2			6,886.00
04-4100-01-010	Expense - Traffic I.F. Zone 3			1,089.00
Total			55,590.00	55,590.00
Adjusting Journal Entries JE # 38		612.0000		
To remove amounts related to miscellaneous custodial fund reclassified to its separate fund.				
04-2530-01-000	Unreserved Fund Balance		25,736.00	
04-3000-01-004	Revenue - Old Home Day Fund		20,207.00	
04-3000-01-005	Revenue - Food Pantry		30,373.00	
04-1010-01-004	CASH - Old Home Day Fund			4,062.00

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04-1010-01-005	CASH - Food Pantry Fund		17,161.00
04-4100-01-004	Expenses - Old Home Day Fund		16,406.00
04-4100-01-005	Expenses - Food Pantry		38,687.00
Total		<u>76,316.00</u>	<u>76,316.00</u>

Adjusting Journal Entries JE # 39		504.0000	
To remove amounts in fund 4 related to the Swap shop fund reclassified into its own fund.			
04-2530-01-000	Unreserved Fund Balance	745.00	
04-3000-01-014	Revenue - Swap Shop	919.00	
04-1010-01-014	CASH - Swap Shop		752.00
04-4100-01-012	Expense - Swap Shop		912.00
Total		<u>1,664.00</u>	<u>1,664.00</u>

Adjusting Journal Entries JE # 40		611.0010	
To eliminate beginning balances in revenue accounts that did not close out.			
04-3000-01-002	Revenue - New Boston Rd Bridge	898.00	
04-3000-01-006	Revenue - Tower Hill Bond	83.00	
04-3000-01-012	Revenue - 437 Patten Hill Bond	72.00	
04-3000-01-013	Revenue - 26 Old Manchestr Bnd	72.00	
04-2530-01-000	Unreserved Fund Balance		1,125.00
Total		<u>1,125.00</u>	<u>1,125.00</u>

Adjusting Journal Entries JE # 43		611.9000	
Journal entry to adjust fund 4 beginning fund balance by a clearly trivial amount of \$10			
04-2531-01-000	Budgetary Fund Balance	10.00	
04-3000-01-013-00	Revenue - 26 Old Manchestr Bnd		10.00
Total		<u>10.00</u>	<u>10.00</u>

Fund: 04	Adjusting Journal Entries	<u>485,037.00</u>	<u>485,037.00</u>
Fund: 04	Total All Journal Entries	<u>485,037.00</u>	<u>485,037.00</u>
All Funds	All Journal Entries	<u>485,037.00</u>	<u>485,037.00</u>

To the Candia Planning Board

We are writing to request that the Planning Board reconsider and rescind the waivers it granted to the project on 23 Main Street in Candia.

The voters of Candia spent many hours reviewing and considering the zoning regulations that are currently in place. The current zoning regulations express the desires and wishes of the tax payers of the Candia. It is inconceivable that the Planning Board would grant waivers that so egregiously go against what the tax payers have said they want.

If the Planning Board is granting these waivers on the basis of "Hardship" then we refer you to the attached copy of the legal standards for hardship. This project at 23 Main Street does not meet the legal standard for "Hardship"

Again, based on the current zoning regulations that are the wishes of the community and the fact that hardship cannot be used to defend the waivers for the project, we request that the Planning Board rescind the waivers for the project at 23 Main St.

Carla Penfield	CARLA PENFIELD	74 Jam St. Candia
Barbara Robidoux	Barbara Robidoux	17 Jane Drive Candia
Richard M Robidoux	Richard Robidoux	"
Priscilla Wheeler	Priscilla Wheeler	225 Main St. Candia
Charles R Wheeler	CHARLES R. WHEELER	225 MAIN ST CANDIA
Melissa Madden	Melissa Madden	166 CHESTER RD
Ken Madden	Ken Madden	166 Chester Rd
Crystal Clock	Crystal Clock	158 Chester Rd
Sean Clock	Sean Clock	158 Chester Rd
Ruth S. Fowler	Ruth S. Fowler	302 Chester Rd.
Edward H. Fowler	Edward H. Fowler	302 Chester Rd.

To the Candia Planning Board

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~~Melissa C Small~~ Melissa C Small 314 CRITCHETT RD

Jennifer Dube

Jennifer Dube 338 CRITCHETT RD

JAMES CRESTA

JAMES CRESTA 188 RAYMOND RD

rdnrlaliberte4@yahoo.com 43 DEERFIELD RD

Gael Huxman

Gael Huxman 162 RAYMOND RD

257 PATTENHILL RD

Danielle Robidoux

Danielle Robidoux 6 Forest Rd.

George Faust

George Faust 22 Isabel Rd

Jane Cresta

Jane Cresta 179 RYNN RD

Derek Champney

Derek Champney 418 CRITCHETT RD

Sean Lemire

Sean Lemire 89 BLEVENS DR

Marsha Stalder

Marsha Stalder 225 HIGH ST

STEVE COPPIN
LINDA M. BEAUDOIN

STEVE COPPIN 446 RAYMOND RD
LINDA M. BEAUDOIN 292 DEERFIELD RD

Cindy Murray
GEOFF CONAWAY

Cindy MURRAY

105 Deerfield Rd.
50 BLEVEN'S DR
434 Carter St.

David Proulx

David Dagne Dave Dagne

20 South Rd Candia Rd

Clarissa Coppin Clarissa Coppin
Jim Gray

446 Raymond Rd.
814 Currier Rd

Michelle Tossell M Tossell

763 Noah Rd,
437 Newton Road

Wiley Flanders

To the Candia Planning Board

We are writing to request that the Planning Board reconsider and rescind the waivers it granted to the project on 23 Main Street in Candia.

The voters of Candia spent many hours reviewing and considering the zoning regulations that are currently in place. The current zoning regulations express the desires and wishes of the tax payers of the Candia. It is inconceivable that the Planning Board would grant waivers that so egregiously go against what the tax payers have said they want.

If the Planning Board is granting these waivers on the basis of "Hardship" then we refer you to the attached copy of the legal standards for hardship. This project at 23 Main Street does not meet the legal standard for "Hardship"

Again, based on the current zoning regulations that are the wishes of the community and the fact that hardship cannot be used to defend the waivers for the project, we request that the Planning Board rescind the waivers for the project at 23 Main St.

Carol Howe	Carol Howe	255 New Boston Rd
Kerry Cunn	JEFFREY W. Cunn	233 New Boston Rd.
Leon Austin	Kerry Cunn	233 New Boston Rd.
Melanie Austin	Leon Austin	225 New Boston Rd
Peter C. Bowman	Melanie Austin	225 New Boston Rd
Tom DiMaggio	Peter C. Bowman	448 High St.
Sandra DiMaggio	TOM DI MAGGIO	42 NORTH RD
Ronald Lavender	SANDRA DIMAGGIO	40 North Rd.
Brian K VanHorn	Ronald Lavender	49 North Rd
Jamie Maxwell	BRIAN K VAN HORN	843 High st
Jeff Lemay	JAMIE MAXWELL	287 MAIN ST.
	Jeff Lemay	9 Mathew Dr.

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Betty J Sabean	Betty J Sabean	58 Jane DR Candia
Debra Gitten	Debra Gitten	79 Jane M Candia
Kip Sabean	SKIP SABEAN	58 JANE DR Candia
Susan G Hayden	Susan G Hayden	33 Hemlock Candia
Joseph S. Hayden	JOSEPH S. HAYDEN	33 Hemlock Candia
Lorraine M. Briand	Lorraine M. Briand	301 Deerfield Rd
Don Briand	Don Briand	3 Old Deerfield Rd
Diane Philbrick	Diane Philbrick	95 Sate Rd

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Judith Madden, JUDITH MADDEN 599 CHESTER TPK CANDIA N.H.
Harold Madden HAROLD MADDEN 599 Chester Tpk CANDIA
Helen Manseau HELEN MANSEAU 30 MANSEAU LN; CANDIA, N
Donald Manseau DONALD MANSEAU " " " "
Kristen Gould KRISTEN GOULD 81 HALLS MILL RD CANDIA N
David Gould " " " "

Kim Marie Manseau KIM MARIE MANSEAU 47 Manseau Lane
Candia, NH
Jeffrey D. Manseau JEFFREY D. MANSEAU 47 MANSEAU LANE
Debra A. Cobb DEBRA A. COBB 472 Raymond Rd
Candia, NH
Matthew A. Cobb, JRM 472 Raymond Rd
Candia, NH

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Robin Heneghan	Robin Heneghan	8-22-22 133 Douglas Drive
Patricia Hynes	Patricia Hynes	" "
Angela Dann	Angela Dann	35 Tower Hill Rd
Bernice Dann	Bernice Dann	1 Tower Hill Rd
h d	Ryan Dann	35 Tower Hill Rd
Colin	Caron Bux	@ 30 Tower Hill Rd
T. K. X	Tanya Bux	30 Tower Hill Rd
Cathy W Davis	Patricia Davis	93 Critchett Rd
Laurel Goddard	Laurel/Richard Goddard	67 ish Deerfield Rd
Cara Lavoie	Cara Lavoie	118 Chester Rd.

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Rebecca Therien . Rebecca Therien

5 Podunk Rd
Candia

Jesse Gustin
Mi
Jason Gustin

Lisa Gustin

1001 Gowley Rd
Candia

Todd Therien
Jason Gustin

5 Podunk Rd.
Candia

Melissa Burt

Melissa Boisvert

161 Crowley Rd
Candia

77 Podunk Rd
Candia

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Danise Lazott	DENISE LAZOTT	101 Island Rd
Richard Lazott	RICHARD LAZOTT	101 ISLAND RD
Sandy Clark	SUNDY CLARK	117 ISLAND RD
Carl San	Catherine Sangillo	64 Podunk Road
Pia Cresswell	PIA CRESSWELL	158 Main St.
Sandra Morgan	SANDRA MORGAN	572 Chester Tpke
Paul Lacombe	PAUL LACOMBE	113 ISLAND RD
Susan Lacombe	SUSAN LACOMBE	113 ISLAND RD.
Peter Mastro	PETER MASTRO	30 ISLAND Rd.
Kathy Tierney	KATHY TIERNEY	30 Island Rd.
Joseph Civelli	JOSEPH CIVELLI	101 ISLAND RD
Myrtle Morgan	MYRTLE MORGAN	572 CHESTER TURNPIKE

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Janet Lewis	Janet Lewis	P.O. Box 91 Candia, NH
Crystal E. Seward	Crystal Seward	P.O. Box 336 Candia, NH
Marguerite E. Richter	MARGUERITE E RICHTER	DEERFIELD RD CANDIA, NH
Brenda S. Stearns	BRENDA S. STEARNS	North Rd. Candia
Allen J. Couch	Allen J Couch	247 North Rd Candia
Clayton M. Caddy	Clayton M. CADDY	275 PATTER HILL RD. Candia
Gail A. Thomas	GAIL A. THOMAS	379 Chester Rd.
Elizabeth Wuebbolt	Elizabeth Wuebbolt	270 New Boston Rd.
Cheryl Gendron	CHERYL GENDRON	226 North Rd
Linda Doucette	Linda Doucette	216 NORTH RD.
John Yarmo	John Yarmo	272 North Rd
Barbara Michaud	Barbara Michaud	272 North Rd



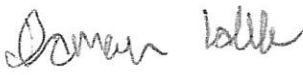

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SIGNATURE	PRINT	ADDRESS
	Elizabeth Pope	502 Raymond Rd, Candia, NH
	Linda Carroll	176 Horizon Ln, Candia, NH
	Damaris Cobb	117 Diamond Hill Rd, Candia, NH
	Matthew A. Cobb, DVM	477 Raymond Rd, Candia, NH
		472 Raymond Rd, Candia, NH








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	Tracy L. Blevens	39 Donovan Rd Candia
	Scott A. Blevens	39 DONOVAN Rd Candia
	Hillary L. Blevens	39 Donovan Rd. Candia, N
	Jeff Rowell	18 Brookstone Dr Candia N
	Dana Mazzarelli	9 Donovan Rd Candia NH
	Michelle Mazzarelli	9 Donovan Rd Candia NH 031
	Sabrina MacDowell	12 Donovan Rd Candia NH

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- Dylan Truax 57 Merrill Rd.
Dylan Truax
- Nichole Truax 57 Merrill Rd.
Nichole Truax
- Darrel Nafanowicz 206 Brown Rd.
Darrel Nafanowicz
- Viktor Nafanowicz 206 Brown Rd.
Viktor Nafanowicz
- Rick Bouthette 208 Brown Rd.
Rick Bouthette
- Pedra Bouthette 208 Brown Rd.
Pedra Bouthette
- David Robice 197 Brown Rd.
David Robice

- Jessica Bredeson
Jasmine Bredeson 195 Brown Rd Candia, NH 03034
- Vickie Saunders 196 Brown Rd
- Vickie Saunders 196 Brown Rd
- Greg SAUNDERS 196 Brown Rd
- G W Smith
- Kathryn Lutterlund 112 Deenfeld Rd

one parcel are balanced by similar restrictions on other parcels in the same zone. When the hardship so imposed is shared equally by all property owners, no grounds for a variance exist. Only when some characteristic of the particular land in question makes it different from others can unnecessary hardship be claimed. The fact that a variance may be granted in one town does not mean that in another town on an identical fact pattern, that a different decision might not be lawfully reached by a zoning board. Even in the same town, different results may be reached with just slightly different fact patterns.

This last factor is specifically detailed in the statute:

(A) For the purposes of RSA 674:33, I(b), "unnecessary hardship" means that, owing to special conditions of the property that distinguish it from other properties in the area:

- (i) No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and**
- (ii) the proposed use is a reasonable use.**

(B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

Uniqueness of a Property

The first inquiry in the unnecessary hardship analysis is whether the Property is subject to special conditions. See RSA 674:33, I(b)(5)(A). In Vigeant v. Town of Hudson, 151 N.H. 747, 753 (2005), the New Hampshire Supreme Court upheld the trial court's finding that special conditions existed on a property where wetland setbacks diminished the lot size to an extent that