Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

Do not enter Social Security numbers on this form as it may be made public.
 Information about Form 990 and its instructions is at www.irs.gov/form990.

<u>A</u>	For the 2	2013 calendar year, or tax year beginning 01/01 , 201	3, and ending	12/	31	, 20 13	
В	Check if a	pplicable: C Name of organization SQUANNACOOK GREENWAYS			D Employe	er identification n	umber
	Address o	hange Doing Business As				45-3244076	
	Name cha	nge Number and street (or P.O. box if mail is not delivered to street address)	Room/suite)	E Telephon	ne number	
	Initial retu					978-597-5413	
	Terminate	City or town, state or province, country, and ZIP or foreign postal code	•				
	Amended	return Townsend, MA 01469			G Gross re	ceipts \$	18,642
	Applicatio	n pending F Name and address of principal officer: Steve Meehan		H(a) Is this a gro	oup return for s	subordinates? Yes	No
		7 Fox Run Road, Townsend, MA 01474-1041		I		included? Tes	_
_	Tax-exem		or 527			see instructions)	
J	Website:		0 02.	H(c) Group	exemption	number ▶	
K			Year of formatio			of legal domicile:	MA
_	art I	Summary		2011	otato	or regar dermener	1717-1
		Briefly describe the organization's mission or most significant activiti	es. Soo Soh	andula O. Str	atomont 1	<u> </u>	
Ф	' '	briefly describe the organization 3 mission of most significant activiti	cs. <u>3ee 3ci</u>	iedule 0, 3ta	atement		
ŝ	-						
Activities & Governance	2 -	Phoek this hav	r diapond of	more then	250/ of i	to not apporta	
ove	1	Check this box	-		1 1	is her assers.	
Ğ	1	Number of voting members of the governing body (Part VI, line 1a).			3		11
စ္စ	1	Number of independent voting members of the governing body (Part			4		11
Œ	1	Total number of individuals employed in calendar year 2013 (Part V,			5		0
ςţ		Total number of volunteers (estimate if necessary)			6		10
ď		, , , , , , , , , , , , , , , , , , , ,			7a		0
	d	Net unrelated business taxable income from Form 990-T, line 34 .			7b		0
				Prior Yea	ar	Current Y	ear
ē		Contributions and grants (Part VIII, line 1h)			5,570		18,606
Revenue	1	Program service revenue (Part VIII, line 2g)			0		0
	10 I	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)			14		36
ш	11 (Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0		0
	12	otal revenue-add lines 8 through 11 (must equal Part VIII, column (A), line 12)		5,584		18,642
	13 (Grants and similar amounts paid (Part IX, column (A), lines 1–3)			0		0
	14 E	Benefits paid to or for members (Part IX, column (A), line 4)			0		0
S	15 3	Salaries, other compensation, employee benefits (Part IX, column (A), lin	es 5–10)		0		0
nse	16a F	Professional fundraising fees (Part IX, column (A), line 11e)			0		0
Expenses	b 7	Total fundraising expenses (Part IX, column (D), line 25) ▶	0				
ũ	17 (Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			427		184
	1	otal expenses. Add lines 13-17 (must equal Part IX, column (A), line	25) .		427		184
	1	Revenue less expenses. Subtract line 18 from line 12			5,157		18,458
o Sec	3	·		ginning of Cur		End of Ye	
ets (20	Total assets (Part X, line 16)	🗀		10,588		29,046
Ass	21	Total liabilities (Part X, line 26)	🗀		0		0
Net Assets of Fund Balance	22 1	Net assets or fund balances. Subtract line 21 from line 20	🗀		10,588		29,046
	art II	Signature Block	l				
		es of perjury, I declare that I have examined this return, including accompanying scheo	fules and statem	ents and to th	e hest of m	v knowledge and	helief it is
		and complete. Declaration of preparer (other than officer) is based on all information of				.,g	
		<u> </u>					
Siç	nc	Signature of officer		Date	<u> </u>		
	ere						
		William Rideout, Treasurer Type or print name and title					
_		Print/Type preparer's name Preparer's signature	Date	<u> </u>	T -	, PTIN	
Pa		1 Toparot o signaturo	Date	•	Check C	_ If	
	eparer			<u> </u>	self-emp	loyeu	
Us	se Only				's EIN ▶		
N 4		Firm's address	\	Phor	ne no.		
Ma	y the IRS	discuss this return with the preparer shown above? (see instruction	ns)			<u> </u>	s 💹 No

Form 990 (2013) Page **2**

Part	
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	Squannacook Greenways' goal is to build, maintain, and promote the Squannacook River Rail Trail (SRRT) as a source of
	recreation and safe non-motorized transportation. The Squannacook River Rail Trail is a proposed conversion of approximately 3.7
	miles of abandoned railroad in Townsend and Groton Massachusetts into a recreational trail based on the successful model of the (Continued on Schedule O, Statement 2)
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program
	services?
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others,
	the total expenses, and revenue, if any, for each program service reported.
40	(Code:) (Expenses \$ 184 including grants of \$ 18,000) (Revenue \$ 18,642)
4a	(Code:) (Expenses \$184 including grants of \$18,000) (Revenue \$18,642) The rail bed of our planned rail trail is owned by the Massachusetts Bay Transit Authority (MBTA). The MBTA is willing to lease the
	rail bed to the municipalities of Townsend and Groton, but both towns are hesitant to proceed because of fears of cost and
	environmental liability. Both towns formed official town committees to study the issue, and both committees came to the same
	conclusion - that the best way to build and maintain this rail trail is by following the Wachusett Greenways model. Wachusett
	Greenways is another non-profit in Massachusetts that has build large sections of the Mass Central Rail Trail. The cost of their
	stone dust rail trail has typically been about 1/10 of the cost of a state-built trail. They also have a well established tradition of
	using volunteer efforts to maintain their rail trail. In June of 2013 Squannacook Greenways won a Community Foundation of North
	Central Massachusetts grant for \$18,000 as seed money for our upcoming capital campaign to fund the approximately \$150,000
	cost of building our rail trail. The actual capital campaign was delayed when our agreement with the Massachusetts Department of
	Conservation and Recreation (DCR) run into a legal issue regarding DCR's legal right to sub-lease the rail bed to us. In January
	2014, this issue was resolved by the MBTA offering to make a public bid for the right to sign their lease. Our capital campaign,
4h	however, will have to begin if and when we win that bid, which we expect to occur by summer 2014. (Code:) (Expenses \$ including grants of \$) (Revenue \$)
4b	(Code:) (Expenses \$including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	······································
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
4e	Total program service expenses ► 184

Checklist of Required Schedules Part IV Nο 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," 1 ~ 2 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, 5 assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, 5 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 7 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," 8 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or 9 Did the organization, directly or through a related organization, hold assets in temporarily restricted 10 endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," 11a Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 11b c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 11c d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets 11d e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D. Part X 11e Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X ... 12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete 12a b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 12b Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E..... 13 **14 a** Did the organization maintain an office, employees, or agents outside of the United States? **b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking. fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV. 14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or 15 for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV. 16 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 17 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on 18 18 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? 19 20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

20b

Part	V Checklist of Required Schedules (continued)			
			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		,
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		,
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		,
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		,
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24b 24c		
d 25a	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	24d 25a		,
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		,
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		,
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		V
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28b 28c		V
29 30	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	29		V
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		,
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		,
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		,
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		,
35a b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		<i>'</i>
36	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	35b 36		~
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R,</i>	30		
38	Part VI	37		~
	19? Note. All Form 990 filers are required to complete Schedule O	38	~	

Form 990 (20 ⁻	13)			
Part V	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			

	Check it Schedule O contains a response or note to any line in this Part V			$ \square$
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	~	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .	2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		~
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		~
b	If "Yes," enter the name of the foreign country: ▶			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		~
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		~
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		~
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting			
	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring			
	organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		~
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O .	14b		
			_	

Form 990 (2013) Page **6**

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a

response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Section A. Governing Body and Management Nο 1a Enter the number of voting members of the governing body at the end of the tax year . . . 11 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. Enter the number of voting members included in line 1a, above, who are independent . 1b 11 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 ~ 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? . 5 5 6 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a ~ 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Nο 10a Did the organization have local chapters, branches, or affiliates? 10a If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a** Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ~ 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 14 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 1 15a 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16a ~ b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶ 17 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) 18 available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website ✓ Upon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and 19 financial statements available to the public during the tax year. State the name, physical address, and telephone number of the person who possesses the books and records of the 20 organization: ► William Rideout, (978)597-5413

orm 990 (2013)	Page 7
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization	nor any relate	d org	aniz			ompe	nsa	ted any currer	t officer, directo	r, or trustee.
		(C)								
(A)	(B)	(do n	Position lo not check more					(D)	(E)	(F)
Name and Title	Average hours per week (list any	box, unless person is both an officer and a director/trustee)					an tee)		Reportable compensation from related	Estimated amount of other
	hours for related organizations below dotted line)	ndividua or directo	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
Peter Carson	5					W-				
Director	0	~						0	0	0
Mark Cram	5									
Director	0	~						0	0	0
Don Klein	5									
Director	0	~						0	0	0
Robert Hargraves	5									
Director	0	~						0	0	0
Raynold Jackson	5									
Director	0	~						0	0	0
Bruce Easom	5									
Director	0	~						0	0	0
Rollin Willis	5									
Director	0	~						0	0	0
Steve Meehan	5									
President	0	~		~				0	0	0
Peter Cunningham	5									
Vice-president	0	~		~				0	0	0
Joan Wotkowicz	10									
Clerk	0	~		~				0	0	0
William Rideout	10									
Treasurer	0	~		~				0	0	0
		1								
		†								

(A) Name and title		(B) Average hours per	verage box, unless person is both					n an	(D) Reportable compensation	(E) Reportable compensation from		Estir	rated unt of	
		week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	related organizatior (W-2/1099-MI	ated ot izations compe (199-MISC) from organ and r		ther ensation the sization related izations	1
1b c d	Sub-total	VII, Sectio						> > >	0		0			0
2	Total number of individuals (including bur reportable compensation from the organ	t not limited	l to th					e) w	ho received mo	ore than \$10	0,000	of		
3	Did the organization list any former of employee on line 1a? If "Yes," complete									-	sated	3	Yes	No V
4	For any individual listed on line 1a, is the organization and related organizations	e sum of re	oortal	ble	com	per	nsatio	n a	and other comp	ensation fro		,		•
5	Did any person listed on line 1a receive of													/
Section	for services rendered to the organization on B. Independent Contractors	? If Yes, C	ompi	ete	SCI	ieat	ile J T	or s	sucn person	<u> </u>	•	5		/
1	Complete this table for your five highest compensation from the organization. Repyear.													āХ
	(A) Name and business add	dress							(B) Description of s	ervices	((C) Compensa	ation	
2	Total number of independent contractor received more than \$100,000 of compensations.							th	nose listed abo	ove) who				

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

12

Total revenue. See instructions.

i Oiiii s	30 (2010	3)						raye 3
Part	VIII	Statement of Reve			P 1 11 1	D 1.1/111		
		Check if Schedule C		ponse or note to	(A) Total revenue	Part VIII (B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a b c d e f	Federated campaigns Membership dues Fundraising events Related organizations Government grants (con All other contributions, g	1b 1c 1c 1d 1d 1tributions) 1e ifts, grants,	0 0 106 0				
ontribu od Oth	g	and similar amounts not inc Noncash contributions include	ded in lines 1a-1f: \$	18,500				
	h	Total. Add lines 1a-1	f	Business Code	18,606			
Program Service Revenue	2a b c d e f	All other program ser		Business code				
Pro	g	Total. Add lines 2a–2		▶	0			
	3 4 5	Investment income and other similar amount income from investmen Royalties	(including dividents) t of tax-exempt be	ends, interest, ▶ ond proceeds▶	36	36 0	0	0 0
	6a b c d 7a b	Gross rents Less: rental expenses Rental income or (loss) Net rental income or (Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses . Gain or (loss)	(i) Real O(loss) (i) Securities	(ii) Personal 0		· ·	0	
Other Revenue	d 8a	Gross income from fuevents (not including \$_of contributions reported See Part IV, line 18	106 ed on line 1c).					
the	b	Less: direct expenses						
J	С	Net income or (loss) f Gross income from ga See Part IV, line 19	rom fundraising aming activities.	events . ►				
	С	Less: direct expenses Net income or (loss) f Gross sales of in returns and allowance	rom gaming acti					
		Less: cost of goods s	sold b					
	С	Net income or (loss) f						
	11a b	Miscellaneous R		Business Code				
	С							
	d e	All other revenue . Total. Add lines 11a-		▶	0			

18,642

36

0

Part IX Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must com-

Sectio	check if Schedule O contains a respon	·			<u> </u>
Do no	t include amounts reported on lines 6b, 7b,			(C)	(D)
8b, 9b	, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 8	Other salaries and wages				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
a b	Management				
C	Accounting				
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	12	12		
13	Office expenses	57	57		
14	Information technology				
15 16	Royalties				
17	Travel	40	40		
18	Payments of travel or entertainment expenses	40	40		
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings .	75	75		
20	Interest				
21 22	Payments to affiliates				
23	Insurance				
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
a					
b c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	184	184	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Pa	art X		🗆
			(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing	1,128	1	944
	2	Savings and temporary cash investments	9,460	2	28,102
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors,			
		trustees, key employees, and highest compensated employees.			
		Complete Part II of Schedule L		5	
S	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
Assets	7	Notes and loans receivable, net		7	
As	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or			
		other basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	10,588	16	29,046
	17	Accounts payable and accrued expenses	0	17	0
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .		21	
Liabilities	22	Loans and other payables to current and former officers, directors,			
Ħ		trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		00	
<u>ia</u>	00	Secured mortgages and notes payable to unrelated third parties		22	
_	23 24			24	
		Unsecured notes and loans payable to unrelated third parties Other liabilities (including federal income tax, payables to related third		24	
	25	parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	0		0
		Organizations that follow SFAS 117 (ASC 958), check here ▶ ✓ and			
es		complete lines 27 through 29, and lines 33 and 34.			
anc	27	Unrestricted net assets	10,588	27	29,046
3al	28	Temporarily restricted net assets	0	28	0
Þ	29	Permanently restricted net assets	0	29	0
Net Assets or Fund Balances		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ □ and			
٥		complete lines 30 through 34.			
ts	30	Capital stock or trust principal, or current funds		30	
SSe	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
ţ	32	Retained earnings, endowment, accumulated income, or other funds .		32	
Ne S	33	Total net assets or fund balances	10,588		29,046
	34	Total liabilities and net assets/fund balances	10,588	34	29,046

Form 990 (2013) Page **12**

Part	XI Reconciliation of Net Assets			•	
	Check if Schedule O contains a response or note to any line in this Part XI				. 🗆
1	Total revenue (must equal Part VIII, column (A), line 12)	1		1	8,642
2	Total expenses (must equal Part IX, column (A), line 25)	2			184
3	Revenue less expenses. Subtract line 2 from line 1	3		1	8,458
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		1	0,588
5	Net unrealized gains (losses) on investments	5			0
6	Donated services and use of facilities	6			0
7	Investment expenses	7			0
8	Prior period adjustments	8			0
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	10		2	9,046
Part	XII Financial Statements and Reporting				_
	Check if Schedule O contains a response or note to any line in this Part XII				,_Ц
				Yes	No
1	Accounting method used to prepare the Form 990: Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," ex Schedule O.	piain	ın		
0-			. 2a		~
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were com				
	reviewed on a separate basis, consolidated basis, or both:	olled (Ji		
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b		_
b	If "Yes," check a box below to indicate whether the financial statements for the year were auditors.	 ed on			
	separate basis, consolidated basis, or both:	Ju 011	u		
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for or	versia	ht		
	of the audit, review, or compilation of its financial statements and selection of an independent account				
	If the organization changed either its oversight process or selection process during the tax year, ex	plain	in ===		
	Schedule O.	•			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set	forth	in		
	the Single Audit Act and OMB Circular A-133?		. За		~
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo	_	ne		
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such a	udits.	3b		
			Fo	m 990	(2013)

Form **990** (2013)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2013

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or Form 990-EZ.
► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization Employer identificat							dentificatio	n number				
SQUANNACOOK GREENWAYS Part I Reason for Public Charity Status (All organizations must complete this p								45-3244076				
Part			<u> </u>						instruction	ons.		
1 2	☐ A church, con☐ A school desc☐ A hospital or a	vention of churce ribed in section a cooperative ho	ation because it is: (Fo hes, or association of 170(b)(1)(A)(ii). (Attac spital service organiza on operated in conjun	churches ch Sched ation desc	s describe ule E.) cribed in s	ed in sec section	tion 170	(b)(1)(A)(i (A)(iii).		(iii). Ent	er the	
	•	ne, city, and stat										
5		on operated for)(1)(A)(iv). (Com	the benefit of a colle- plete Part II.)	ge or uni	versity ov	wned or	operated	l by a go	vernmen	tal unit (descril	oed in
6 7	 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 						public					
8	A community	trust described i	n section 170(b)(1)(A)(vi). (Cor	nplete Pa	art II.)						
9	receipts from support from	activities related gross investme	receives: (1) more that d to its exempt funct ent income and unre lifter June 30, 1975. Se	ions-sul lated bus	bject to d siness ta	certain e xable ind	xceptions come (les	s, and (2) ss sectio) no more	e than 3	31/3%	of its
10 11	An organization	on organized ar one or more pub	d operated exclusively and operated exclusive plicly supported organ describes the type of	ely for th	ne benefit described	t of, to point of the section of the	perform ion 509(a	the funct a)(1) or se	tions of, ection 50	9(a)(2).		
e f	other than fou or section 509 If the organiz	indation manage (a)(2).	that the organization ers and other than one written determination	is not co e or more	ntrolled deputies publicly	lirectly or support	r indirectl ed organ a Type	ly by one izations o	described II, or Typ	disquali I in sect	fied pe ion 50	ersons 9(a)(1)
g	,	17, 2006, has t	he organization acce									· Ш
	(i) A person v	who directly or i	ndirectly controls, eithody of the supported								Yes	No
	(iii) A 35% cor	ntrolled entity of	on described in (i) abo a person described in	n (i) or (ii) a	above? .					11g(i	i)	
h			ion about the support		. ,							
(I) N	Name of supported (ii) EIN organization		(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? (v) Did you notify the organization in col. (i) of your support?		nization in of your				upport	onetary	
				Yes	No	Yes	No	Yes	No			
(A)												
(B)												
(C)												
(D)												
(E)												
Tatal												

Part II

	(Complete only if you checked the Part III. If the organization fails to				-	•	alify under
Secti	on A. Public Support	quality arrac	51 ti 10 tooto ile	tod Bolow, p	ioacc comple	no i ait iii.j	
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(1)					()
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.						
	on B. Total Support		0.0010		4 10 20 40		
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 12 13	Total support. Add lines 7 through 10 Gross receipts from related activities, etc. First five years. If the Form 990 is for the	e organizatior	n's first, secon	d, third, fourth			
	organization, check this box and stop her	e					▶ □
	on C. Computation of Public Suppor						
14 15 16a	Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)						
	box and stop here. The organization qual	-		-			. ▶ □
b	331/3% support test—2012. If the organicheck this box and stop here. The organic					15 is 33 ¹ / ₃ %	or more, . ► □
17a	10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization						
b							
18	Private foundation. If the organization did	d not check a	box on line 13,	16a, 16b, 17a	a, or 17b, chec	k this box and	see

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support			· •		,	
Calen	dar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")			6,593	5,500	18,500	30,593
2	Gross receipts from admissions, merchandise sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose				70	106	176
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5	0	0	6,593	5,570	18,606	30,769
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .					0	0
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year					_	_
_	•					0	0
8	Add lines 7a and 7b	0	0	0	0	0	0
0	line 6.)						20.740
Secti	on B. Total Support						30,769
	dar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9	Amounts from line 6	0	0	6,593	5,570	18,606	30,769
10a	Gross income from interest, dividends,	- U	J	0,070	3,370	10,000	30,707
	payments received on securities loans, rents,						
	royalties and income from similar sources .			1	14	36	51
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b	0	0	1	14	36	51
11	Net income from unrelated business						
	activities not included in line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or					\exists	_
	loss from the sale of capital assets						
	(Explain in Part IV.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)	0	0	6,594	5,584	18,642	30,820
14	First five years. If the Form 990 is for the	-			·=		
C1:	organization, check this box and stop he						> <u>\(\)</u>
	on C. Computation of Public Suppor			O (f)		45	0/
15 16	Public support percentage for 2013 (line 8					15 16	<u>%</u>
16 Secti	Public support percentage from 2012 Schoon D. Computation of Investment Inc	come Percer	ntage	<u> </u>		10	70
17	Investment income percentage for 2013 (/ line 13 colun	an (f))	17	%
18	Investment income percentage for 2013 (.,		. ,,	18	
19a	33 ¹ / ₃ % support tests—2013. If the organ						
130	17 is not more than 33 ¹ / ₃ %, check this box						
b	33 ¹ /3% support tests—2012. If the organiz	_	-	-		-	_
D	line 18 is not more than 331/3%, check this I						
20	Private foundation. If the organization di	_	_	=			_

chedule A (I	hedule A (Form 990 or 990-EZ) 2013						
Part IV							

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization	Employer identification number
SQUANNACOOK GREENWAYS	45-3244076
Form 990, Part VI, Section B, Line 11b - This form will be submitted to the Board of Directors for appro	
Form 990, Part VI, Section B, Line 12c - Each director must sign a yearly form that they have received	a copy and understood our conflict
of interest policy.	
Form 990, Part VI, Section B, Line 15 - We have no paid employees and so have not yet had to use this	s policy.
Form 990, Part VI, Section C, Line 19 - All these documents are available on our web site and by reque	est.

Schedule O, Statement 1 SQUANNACOOK GREENWAYS
Form: 990 45-3244076

Form: 990 Page: 1

Line Number: Part I Line 1

Activity Or Mission Description

Description

Squannacook Greenways' goal is to build, maintain, and promote the Squannacook River Rail Trail (SRRT) as a source of recreation and safe non-motorized transportation. The Squannacook River Rail Trail is a proposed conversion of approximately 3.7 miles of abandoned railroad in Townsend and Groton Massachusetts into a recreational trail based on the successful model of the Wachusett Greenways. The stone dust trail will provide a safe alternative to bike-unfriendly Route 119 and an enjoyable route for human-powered travel between important natural, historic, and cultural landmarks. The SRRT has potential to become a long-distance trail extending to the Nashua River Rail Trail in Ayer, Massachusetts and to the Mason-Greenville Railroad Trail in New Hampshire. This rail trail would be used by the public without fees, as specified in Article II of our articles of incorporation.

Page: 1

Schedule O, Statement 2

SQUANNACOOK GREENWAYS 45-3244076

Form: 990 Page: 2

Line Number: Part III Line 1

Mission Description

Description

Wachusett Greenways. The stone dust trail will provide a safe alternative to bike-unfriendly Route 119 and an enjoyable route for human-powered travel between important natural, historic, and cultural landmarks. The SRRT has potential to become a long-distance trail extending to the Nashua River Rail Trail in Ayer, Massachusetts and to the Mason-Greenville Railroad Trail in New Hampshire. This rail trail would be used by the public without fees, as specified in Article II of our articles of incorporation.