

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Town of Groton

Enter Calendar Reporting Year Here >

2013

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

NO

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration

Municipal Services Division

P.O. Box 487

Concord, NH 03302-0487

Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

## GOVERNING BODY (SELECTMEN)

Date Signed:

5/20/14

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

*Christopher Johnson*  
*John E. Lyford*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PREPARER**  
Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

JOHN E. LYFORD

Regular Office Hours

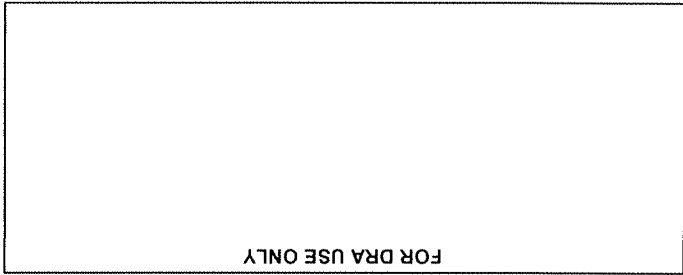
N/A

Email address

JULYFORD@METROCAST.NET

*John E. Lyford*

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MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations	Other Authorizations*	Actual Expenditures
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	48,625		54,810
4140-4149	Election, Reg. & Vital Statistics	43,828		41,262
4150-4151	Financial Administration	18,350		18,007
4152	Property Assessment	0		
4153	Legal Expense	13,000		7,692
4155-4159	Personnel Administration	77,824		54,178
4191-4193	Planning & Zoning	11,026		12,066
4194	General Government Buildings	14,475		15,560
4195	Cemeteries	3,810		3,124
4196	Insurance	16,100		15,595
4197	Advertising & Regional Assoc.	1,990		1,757
4199	Other General Government	5,802		900
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	96,251		71,531
4215-4219	Ambulance	0		
4220-4229	Fire	58,678		55,919
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,850		81
4299	Other (incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	80,133		80,413
4312	Highways & Streets	51,226		48,813
4313	Bridges			
4316	Street Lighting	1,100		942
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration	6,306		9,642
4323	Solid Waste Collection			
4324	Solid Waste Disposal	46,775		40,089
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals				
		597,149	0	532,381

Acct. # Explanation for "Other Authorizations" (Column 4)  
 (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER DISTRIBUTION &amp; TREATMENT =</b>				
show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC =</b>				
show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b>				
show detail below				
4411	Administration	2,930		1,365
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	3,295		3,195
<b>WELFARE =</b>				
show detail below				
4441-4442	Administration & Direct Assist.	630		0
4444	Intergovernmental Welfare Pymts	1,743		1,743
4445-4449	Vendor Payments & Other	6,000		7,093
<b>CULTURE &amp; RECREATION =</b>				
show detail below				
4520-4529	Parks & Recreation	4,414		4,225
4550-4559	Library	2,500		2,500
4583	Patriotic Purposes	100		100
4589	Other Culture & Recreation			
<b>CONSERVATION =</b>				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	650		3,020
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b>				
show detail below				
4711	Princ. - Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<b>Page Sub-Totals</b>		22,262	0	23,241

Acct. # Explanation for "Other Authorizations" (Column 4)  
(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY				
show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings	30,337		9,190
4909	Improvements Other Than Bldgs.	169,000		172,109
OPERATING TRANSFERS OUT				
show detail below				
4912	To Special Revenue Fund			179
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	46,500		46,500
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Page Sub-Totals		245,837	0	227,978
Total Local Expenditure Sub-Totals		865,248	0	783,600
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			109,137
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			596,114
4934	Taxes Assessed for State Educ.			
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>865,248</b>	<b>0</b>	<b>1,488,851</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)

**NOTE:** NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

2013	Reporting Year
n/a	Op FY Reporting Year

Financial Report of the Budget - Town/City of

MS-5

1	2	3	4
Acct #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
3110	Property Taxes (commitment less overlay)	771,359	792,876
3120	Land Use Change Taxes - General Fund	6,000	6,100
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	8,000	7,978
3186	Payment in Lieu of Taxes	399,978	531,978
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	19,000	35,919
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	200	140
3220	Motor Vehicle Permit Fees	82,000	92,802
3230	Building Permits	200	290
3290	Other Licenses, Permits & Fees	4,000	4,218
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	26,482	26,482
3353	Highway Block Grant	22,348	22,292
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	282	290
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	18,000	23,555
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments		
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		20,431
3502	Interest on Investments		110
3503-3509	Other	12,000	18,776
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		
	TOTAL GENERAL FUND REVENUE	1,369,849	1,584,237

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of Town of Groton 2013			
or Optional Reporting Year = n/a			
<b>A. ASSETS</b>			
Current assets	Acct. #	Beginning of Year	End of year
(a)	(b)	(c)	
a. Cash and equivalents	1010	407,539	528,777
b. Investments	1030		0
c. Restricted Assets			0
d. Taxes receivable	1080	96,316	112,102
e. Tax liens receivable	1110	74,924	57,947
f. Accounts receivable	1150	0	0
g. Due from other governments	1260	2,745	2,988
h. Due from other funds	1310	200	0
i. Other current assets	1400	0	0
j. Tax dedeered property (subject to resale)	1670	25,640	25,640
<b>TOTAL ASSETS</b>		<b>607,364</b>	<b>727,454</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
Current liabilities	Acct. #	Beginning of Year	End of year
(a)	(b)	(c)	
a. Warrants and accounts payable	2020	1,522	1,455
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	0	0
e. Due to school districts	2075	262,579	300,614
f. Due to other funds	2080	0	0
g. Deferred revenue	2220	24,244	15,073
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	5,022	929
<b>TOTAL CURRENT LIABILITIES</b>		<b>293,367</b>	<b>318,071</b>
<b>Fund equity *</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	11,350	5,295
e. Unassigned Fund Balance	2530	302,647	404,088
<b>TOTAL FUND EQUITY</b>		<b>313,997</b>	<b>409,383</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>607,364</b>	<b>727,454</b>

\*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

**NOTE:** NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

MS-5 RECONCILIATION (to assist in balance sheet preparation)	
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>	
Total Revenues From Page 5	1,584,237
Less Expenditures From Page 4	1,488,851
Increase (decrease)	95386
Ending Fund Equity From Balance Sheet	409,383
Less Beginning Fund Equity From Balance Sheet	313,997
Increase (decrease)	95386
These cells should be equal	
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>	
Amount	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	262,579
2. ADD: School district assessment for current year	596,114
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	858,693
4. SUBTRACT: Payments made to school district	< 558,079 >
(To balance sheet Acct # 2075, column c)	
300,614	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>	
Amount	
1. Short-term (TANS) debt at beginning of year	\$ -
2. ADD: New issues during current year	-
3. SUBTRACT: Issues retired during current year	< - >
(To balance sheet in Acct # 2230, column c)	
-	
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>	

**\*\*SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES\*\***

MS-5			
OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS			
	Year of this report		
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/AbateMENTS (Beginning of year) *	-	-	-
2. SUBTRACT: AbateMENTS made (From pgs. 2-3 of tax collector's report)	(630)	-	630
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abateMENTS - from treasurer or bookkeeper)	(273)	-	273
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)			-
6. Excess of estimate (Add to revenue on page 5)	903	-	903
*Use overlay amount from tax rate for column (a) and use last year's balance of line 5. Allowance for abateMENTS for column b (see your form from last year). **The amount in column c will go into line 1(b) for next year's worksheet.			
B. TAXES/LIENS RECEIVABLE WORKSHEET			
(From pgs 2-3 of tax collector's report) >			
	Acct. #1080 Taxes	Acct. #1110 Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	112,102	57,947	170,049
2. SUBTRACT: "Overlay" carried forward as Allowance for AbateMENTS (from Section A above, line 5)	-	-	-
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 110, column c)	112,102	57,947	170,049





