



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2015**, if operating on a Calendar Year, reporting from 1/1/14 to 12/31/14,
OR
September 1, 2015, if operating on a Fiscal Year, reporting from 7/1/13 to 6/30/14.

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet

- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION



Entity Type: Municipality Village

Municipality: GROTON

County: GRAFTON

PREPARER'S INFORMATION



First Name

John

Last Name

Lyford

Preparer's Entity

Street No.

383

Street Name

Concord Road

Phone Number

(603) 286-4457

Email (optional)



EXPENDITURES

GENERAL GOVERNMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive	\$48,901		\$47,949
4140 - 4149	Election, Reg. & Vital Statistics	\$50,392		\$47,374
4150 - 4151	Financial Administration	\$18,450		\$19,643
4152	Property Assessment			
4153	Legal Expense	\$15,000		\$5,900
4155 - 4159	Personnel Administration	\$73,707		\$68,901
4191 - 4193	Planning & Zoning	\$11,001		\$972
4194	General Government Buildings	\$16,030		\$15,649
4195	Cemeteries	\$4,260		\$1,067
4196	Insurance	\$13,677		\$13,866
4197	Advertising & Regional Association	\$2,261		\$2,482
4199	Other General Government Expense	\$3,402		\$915
General Government Subtotal		\$257,081		\$224,718

PUBLIC SAFETY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police	\$105,269		\$100,076
4215 - 4219	Ambulance			
4220 - 4229	Fire	\$60,047		\$46,955
4240 - 4249	Building Inspection			
4290 - 4298	Emergency Management	\$1,850		
4299	Other (Including Communications)			
Public Safety Subtotal		\$167,166		\$147,031



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AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations ?			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?	\$82,533		\$85,596
4312	Highway & Streets ?	\$57,426		\$47,301
4313	Bridges ?			
4316	Street Lighting ?	\$1,100		\$1,062
4319	Other ?			
Highways and Streets Subtotal		\$141,059		\$133,959

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?	\$8,314		\$21,170
4323	Solid Waste Collection ?			
4324	Solid Waste Disposal ?	\$47,680		\$26,947
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?			
Sanitation Subtotal		\$55,994		\$48,117

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
4332	Water Services ?			



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4335	Water Treatment			
4338-4339	Water Conservation & Other			

ELECTRIC

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			

HEALTH

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration	\$2,701		\$1,360
4414	Pest Control			
4415 - 4419	Health Agencies & Hospital & Other	\$3,295		\$2,695
		\$5,996		\$4,055

WELFARE

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance	\$601		
4444	Intergovernmental Welfare Payments	\$1,743		\$1,743
4445 - 4449	Vendor Payments & Other	\$8,000		\$7,306
		\$10,344		\$9,049



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CULTURE AND RECREATION

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation	\$4,499		\$4,819
4550 - 4559	Library	\$3,076		\$3,076
4583	Patriotic Purposes	\$100		\$99
4589	Other Culture & Recreation			
		\$7,675		\$7,994

CONSERVATION AND DEVELOPMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources			
4619	Other Conservation	\$1,300		\$597
4631 - 4632	Redevelopment and Housing			
4651 - 4659	Economic Development			
		\$1,300		\$597

DEBT SERVICE

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes			
4721	Interest - Long Term Bonds & Notes			
4723	Interest on Tax Anticipation Notes			
4790 - 4799	Other Debt Service			

CAPITAL OUTLAY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles, & Equipment			



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4903	Buildings			
4909	Improvements Other Than Buildings	\$293,472		\$270,272
		\$293,472		\$270,272

OPERATING TRANSFERS OUT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund	\$43,500		\$43,500
4916	To Expendable Trust Fund - Not #4917			
4917	Health Maintenance Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
		\$43,500		\$43,500

PAYMENTS TO OTHER GOVERNMENTS

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County	\$316,909		\$316,909
4932	Taxes Assessed For Village District			
4933	Taxes Assessed for Local Education	\$523,559		\$523,559
4934	Taxes Assessed for State Education			



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4939	Payments to Other Governments			
		\$840,468		\$840,468
	Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds			
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$1,824,055		\$1,729,760



REVENUES

TAXES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes	\$853,865		\$849,807
3120	Land Use Change Taxes - General Fund	\$6,726		\$6,726
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	\$9,293		\$13,933
3186	Payment in Lieu of Taxes	\$537,900		\$537,900
3187	Excavation Tax (\$0.02 cents per cubic yard)			
3189	Other Taxes			\$788
3190	Interest & Penalties on Delinquent Taxes	\$19,500		\$22,363
	Inventory Penalties			
		\$1,427,284		\$1,431,517

LICENSES, PERMITS, AND FEES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits	\$158		\$140
3220	Motor Vehicle Permit Fees	\$87,000		\$108,915
3230	Building Permits	\$255		\$285
3290	Other Licenses, Permits, & Fees	\$3,500		\$3,985
		\$90,913		\$113,325

FROM FEDERAL GOVERNMENT

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government			



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FROM STATE

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution			
3353	Highway Block Grant	\$22,493		\$22,574
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	\$123		\$123
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)			
3379	From Other Governments	\$53,637		\$49,809
		\$76,253		\$72,506

CHARGES FOR SERVICES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401-3406	Income from Departments			\$1,293
3409	Other Charges			\$28,606
				\$29,899

MISCELLANEOUS REVENUES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property			\$125
3502	Interest on Investments			\$2,153
3503 - 3509	Other	\$7,844		
		\$7,844		\$2,278



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INTERFUND OPERATING TRANSFERS IN

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds	\$42,000		\$43,062
3916	From Trust & Fiduciary Funds	\$200		
3917	Transfers from Conservation Fund			
		\$42,200		\$43,062

OTHER FINANCING SOURCES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes			
<p><i>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 the 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 the supplemental schedule.</i></p>				
Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds				

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$1,644,494		\$1,692,587



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$224,146	\$59,758	\$283,904
"Overlay" carried forward as "Allowance for Abatements"		\$4,079	\$4,079
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$224,146	\$55,679	\$279,825

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$300,614
ADD: Regional School District Assessment for Current Year	\$523,559
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$824,173
SUBTRACT: Payments made to Regional School District	\$540,614
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$283,559

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	
Issues Retired During Current Year	
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	



PREPARER'S CERTIFICATION

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

Preparer's First Name

John

Preparer's Last Name

Lyford

Preparer's Signature and Title

Date 6/9/15

Audited Unaudited

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit Print

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
Jamie Dow: jamie.dow@dra.nh.gov
Shelley Gerlarneau: shelley.gerlarneau@dra.nh.gov
Stephanie Derosier: stephanie.derosier@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL AND PROPERTY DIVISION P.O. BOX 487, CONCORD, NH 03302-0487

Governing Body Certification

This is to certify that the information contained in this form was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Christina Goodwin - Select Board

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

John A. Ferris Select Board

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature] Select Board

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INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed 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.

The governing body and preparer must sign in ink, date, and mail the report to the DRA at the address on the cover by April 1st after a calendar reporting year and by September 1st for optional reporting year.

Budget Expenditures

Voted Appropriations	Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
Other Authorizations	Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents.
Actual Expenditures	Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

Estimated Revenues to Set Tax Rate	Enter estimated revenues from reporting year MS-4 used to set the tax rate.
Actual Revenues	Enter revenues attributable to the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column. In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

Beginning of Year Column	Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
End of Year Column	Enter the End of Year amounts from your records or as adjusted by your auditors. See <i>Reconciliation Worksheets</i> to help calculate amounts.

To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

General Fund Section	This section illustrates how revenues and expenditures flow through to Fund Balance
School District Section	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
Tax Anticipation Notes Section	Enter amounts to determine end of year TAN liability amount.



Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years

a. Assigned (Formerly Reserve for encumbrances)	2440
b. Committed (Formerly Reserve for Continuing Appropriations)	2450
c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF)	2460
d. Committed (Formerly Reserve for Appropriations Voted)	2460
e. Assigned (Formerly Reserve for Special Purposes)	2490
f. Unassigned (Formerly Unreserved Fund Balance)	2530

As Required under GASB 54

a. Nonspendable Fund Balance	2440	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).