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Form F-6S (MS-5)

(1-13-2011)

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 005 016 488
GROTON TOWN
SELECTMEN'S OFFICE
754 NORTH GROTON ROAD
GROTON, NH 03241



ANNUAL CITY/TOWN
FINANCIAL REPORT

(Please correct any error in name, address, and ZIP Code)

PLEASE RETURN COMPLETED FORM TO:
State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

Part I GENERAL FUND - Revenues and expenditures for the period - Specify

January 1, 2010 to December 31, 2010

OR

July 1, 201 to June 30, 201

A. REVENUES - Modified Accrual

	Account No. (a)	Amount (b)
1. Revenue from taxes (Including state education)		
a. Property taxes (including state education) plus Section C, line 6, column (c), page 12	3110	\$ 969,706
b. State and local taxes assessed for School Districts	4933	
c. Land use change taxes - General Fund	3120	5,093
d. Land use changes taxes- Conservation Fund	3121	-
e. Resident taxes	3180	-
f. Timber taxes	3185	23,821
g. Payments in lieu of taxes	3186	-
h. Other taxes (Explain on separate schedule) -	3189	-
i. Interest and penalties on delinquent taxes	3190	30,539
j. Excavation Tax (@ \$.02 per cu. yd.)	3187	-
k. TOTAL (Excluding line 1b)		\$ 1,029,159
2. TOTAL revenues for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>		\$ -
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	120
b. Motor vehicle permit fees	3220	82,359
c. Building permits	3230	325

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)
3. Revenue from licenses, permits and fees (Continued)			
d. Other licensing and permit taxes		T29	5,417
e. TOTAL			\$ 88,221
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		B50	\$ -
b. Environmental protection		B89	-
c. Other federal grants and reimbursements - <i>Specify</i>		B89	-
d. TOTAL		3319	\$ -
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		C30	-
b. Meals and rooms distribution		C30	23,171
c. Highway block grant		C46	23,426
d. Water pollution grants		C89	-
e. Housing and community development		C50	-
f. State and federal forest land reimbursement		C89	822
g. Flood control reimbursement		C89	-
h. Other state grants and reimbursements - <i>Specify</i> North Groton Road, Other		C89	15,283
i. TOTAL			\$ 62,702
6. Revenue from other governments			
Intergovernmental revenue - Other		D89	\$ -
7. Revenue from charges for services (Exclude inter-fund transfers)			
a. Income from departments		A89	\$ 7,923
b. Water supply system charges		A91	-
c. Sewer user charges		A80	-
d. Garbage-refuse charges		A81	-
e. Electric user charges		A92	-
f. Airport fees		A01	-
g. Parking		A60	-
h. Transit or bus system		A94	-
i. Parks and Recreation		A61	-
j. Cemeteries		A03	-
k. Toll highways		A45	-
j. Other charges		A89	-
k. TOTAL		3409	\$ 7,923

GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
8. Revenues from miscellaneous sources		
a. Special assessments	U01 3500	\$ -
b. Sale of municipal property	U11 3501	-
c. Interest on investments	U20 3502	560
d. Rents of property	U40 3503	-
e. Fines and forfeits	U30 3504	-
f. Insurance dividends and reimbursements	U99 3506	-
g. Contributions and donations	U50 3508	-
h. Other miscellaneous sources not otherwise classified	U99 3509	-
i. TOTAL		\$ 560
9. Inter-fund operating transfers in		
a. Transfers from special revenue fund	3912	\$ -
b. Transfers from capital projects fund	3913	-
c. Transfers from proprietary funds	3914	-
d. Transfers from capital reserve fund	3915	1,165
e. Transfers from trust and fiduciary funds	3916	-
f. Transfers from conservation fund	3917	-
g. TOTAL		\$ 1,165
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$ -
b. Proceeds from all other bonds	3935	-
c. Other long-term financial sources	3939	-
d. TOTAL		\$ -
11. TOTAL REVENUES FROM ALL SOURCES		\$ 1,189,730
12. TOTAL FUND EQUITY (Beginning of year)		
<i>(Should equal line B.2f, column b, page 9)</i>		\$ 337,885
13. TOTAL OF LINES 11 AND 12		
<i>(Should equal line 21, page 8)</i>		\$ 1,527,615
Remarks		

GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No.	Total expenditure (includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
1. General government				
a. Executive	4130	E29 \$ 43,887	G29 \$ -	F29 \$ -
b. Election and registration	4140	E89 40,713	G89 -	F89 -
c. Financial administration	4150	E23 27,027	G23 -	F23 -
d. Revaluation of property	4152	E23 -	G23 -	F23 -
e. Legal expense	4153	E25 7,781	G25 -	F25 -
f. Personnel administration	4155	E29 48,408	G29 -	F29 -
g. Planning and zoning	4191	E29 2,637	G29 -	F29 -
h. General government building	4194	E31 11,162	G31 -	F31 -
i. Cemeteries	4195	E03 1,767	G03 -	F03 -
j. Insurance not otherwise allocated	4196	E03 13,005	G89 -	F89 -
k. Advertising and regional association	4197	E89 1,427	G89 -	F89 -
l. Other general government	4199	E89 3,761	G89 -	F89 -
m. TOTAL		\$ 201,575	\$ -	\$ -
2. Public safety				
a. Police	4210	E62 \$ 62,766	G62 \$ -	F62 \$ -
b. Ambulance	4215	E32 -	G32 -	F32 -
c. Fire	4220	E24 46,658	G24 -	F24 -
d. Building inspection	4240	E66 -	G66 -	F66 -
e. Emergency management	4290	E89 1,469	G89 -	F89 -
f. Other public safety (including communications)	4299	E89 -	G89 -	F89 -
g. TOTAL		\$ 110,893	\$ -	\$ -
3. Airport/Aviation Center				
a. Administration	4301	\$ -	\$ -	\$ -
b. Airport Operations	4302	-	-	-
c. Other	4309	-	-	-
d. TOTAL		\$ -	\$ -	\$ -
Remarks				

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Total Expenditure (includes col. C and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	d)
4. Highways and streets				
a. Administration	4311	E44 \$ 42,346	G44 \$ -	F44 \$ -
b. Highways and streets	4312	E44 39,496	G44 -	F44 -
c. Bridges, railroad crossing	4313	E44 -	G44 -	F44 -
d. Street lighting	4316	E44 986	G44 -	F44 -
e. Toll highways	4316	E45 -	G45 -	F45 -
f. Other highway, streets, and bridges	4319	E44 1,004	G44 -	F44 -
g. TOTAL		\$ 83,832	\$ -	\$ -
5. Sanitation				
a. Administration	4321	E80 \$ 6,814	G80 \$ -	F80 \$ -
b. Solid waste collection	4323	E81 -	G81 -	F81 -
c. Solid waste disposal	4324	E81 38,354	G81 -	F81 -
d. Solid waste clean-up	4325	E81 -	G81 -	F81 -
e. Sewage collection and disposal	4326	E80 -	G80 -	F80 -
f. Other sanitation	4329	E80 -	G80 -	F80 -
g. TOTAL		\$ 45,168	\$ -	\$ -
6. Water distribution and treatment				
a. Administration	4331	\$ -	\$ -	\$ -
b. Water services	4332	-	-	-
c. Water treatment	4335	-	-	-
d. Water conservation	4338	-	-	-
e. Other water	4339	-	-	-
f. TOTAL		\$ -	\$ -	\$ -
7. Electric				
a. Administration	4351	\$ -	\$ -	\$ -
b. Generation	4352	-	-	-
c. Purchase costs	4353	-	-	-
d. Equipment maintenance	4354	-	-	-
e. Other electric	4359	-	-	-
f. TOTAL		\$ -	\$ -	\$ -

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Total Expenditure (includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
8. Health				
a. Administration	4411	\$ 171	\$ -	\$ -
b. Pest control	4414	-	-	-
c. Health agencies and hospitals	4415	3,514	-	-
d. Other health	4419	-	-	-
e. TOTAL		E32 \$ 3,685	G32 \$ -	F32 \$ -
9. TOTAL expenditures for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>				
10. Welfare				
a. Administration	4441	E79 \$ -	G79 \$ -	F79 \$ -
b. Direct assistance	4442	E67 828		
c. Intergovernmental welfare payments	4444	M79 1,743		
d. Vendor payments	4445	E75 950		
e. Other welfare	4449	E79 -	G79 -	F79 -
f. TOTAL		\$ 3,521	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	E61 \$ 4,245	G61 \$ -	F61 \$ -
b. Library	4550	E52 -	G52 -	F52 -
c. Patriotic purposes	4583	E61 -	G61 -	F61 -
d. Other culture and recreation	4589	E61 -	G61 -	F61 -
e. TOTAL		\$ 4,245	\$ -	\$ -
12. Conservation				
a. Administration	4611	\$ -	\$ -	\$ -
b. Purchase of natural resources	4612	-	-	-
c. Other conservation	4619	545	-	-
d. TOTAL		E59 \$ 545	G59 \$ -	F59 \$ -
13. Redevelopment and housing				
a. Administration	4631	\$ -	\$ -	\$ -
b. Redevelopment and housing	4632	-	-	-
c. TOTAL		E50 \$ -	G50 \$ -	F50 \$ -

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No.	Total Expenditure (includes col. c and d)	Equipment and land purchases	Construction	
	(a)	(b)	(c)	(d)	
14. Economic development					
a. Administration	4651	\$ -	\$ -	\$ -	-
b. Economic development	4652	-	-	-	-
c. Other economic development	4659	-	-	-	-
d. TOTAL		E89 \$ -	G89 \$ -	F89 \$ -	-
15. Debt service					
a. Principal long term bonds and notes	4711	-			
b. Interest on long term bonds and notes	4721	I89 -			
c. Interest on tax and revenue anticipation notes	4723	I89 -			
d. Other debt service charges	4790	E23 -			
e. TOTAL		\$ -			
16. Capital outlay (not reported above)					
a. Land and improvements	4901	-	G89 -	F89 -	-
b. Machinery, vehicles, and equipment	4902	2,235	G89 2,235		
c. Buildings	4903	-		F89 -	-
d. Improvements other than buildings	4909	22,715		F89 2,915	19,800
e. TOTAL		\$ 24,950	\$ 5,150	\$ 19,800	
17. Inter-fund operating transfers out					
a. Transfers to special revenue funds	4912	\$ 2,000			
b. Transfers to capital projects funds	4913	-			
c. Transfers to proprietary funds	4914	-			
d. Transfers to capital reserve funds	4915	25,000			
e. Transfers to expendable trust funds	4916	-			
f. Transfers to nonexpendable trust funds	4918	-			
g. TOTAL		\$ 27,000	\$ -	\$ -	-
Cumulative Expenditure Totals from pages 4 - 7		\$ 505,414	\$ 5,150	\$ 19,800	
Remarks					

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Amount (includes col. c and d)	Equipment and land purchases (c)	Construction (d)
18. Payments to other governments				
a. Taxes assessed for county	4931	\$ 94,236		
b. Taxes assessed for precincts/village districts	4932	-		
c. Local education taxes assessed	4933	<u>397,000</u> <u>397,000</u>		
d. Taxes assessed for State	4934	<u>150,491</u> <u>150,491</u>		
e. Payments to other governments	4939	-		
f. TOTAL		\$ 648,341		
19. TOTAL EXPENDITURES		\$ 1,153,755	\$ 5,150	\$ 19,800
20. TOTAL FUND EQUITY (End of year)				
(Should equal line B.2f. column c. on page 9 and line 13 on page 3, less line 19 above)		\$ 373,860		
21. TOTAL OF LINES 19 AND 20		\$ 1,527,615		
(Should equal line 13 on page 3)				

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.

Account number (a)	Item (b)	Amount (c)

DETAIL

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)

Please Detail Reserves from page 9 (Balance Sheet).

Account number (a)	Item (b)	Amount (c)
2440	Cemetery Fence - Warrant Article #15	638
	Radios/Repeater - Warrant Article #14	5,109
	Landfill Monitoring	3,186
	TOTAL	\$ 8,933

GENERAL FUND

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION

(Debt as of (enter date) _____ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011			\$ -
2.	2012			-
3.	2013			-
4.	2014			-
5.	2015			-
6. SUBTOTAL (Sum of lines 1-5)		\$ -	\$ -	\$ -
7. Remaining periods of debt				-
8. TOTAL		\$ -	\$ -	\$ -

PART I RECONCILIATIONS	
A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	
	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	366,098 ✓
2. ADD: School district assessment for current year	554,105 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	920,203
4. SUBTRACT: Payments made to school district	655,098
5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9)	\$ 265,105 ✓
B. RECONCILIATION OF TAX ANTICIPATION NOTES	
1. Short-term (TANS) debt at beginning of year	64V \$ -
2. ADD: New issues during current year	-
3. SUBTRACT: Issues retired during current year	-
4. Short-term (TANS) debt outstanding at end of year (Lines 1+2-3) (Be sure to include (TANS) In Account number 2230, column c, page 9)	64V \$ -

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D.

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 9,107	0	9,107
2. SUBTRACT: Abatements made (From tax collector's report)	✓ (1,044)	(2,624)	(3,668)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	(2,201)	-	(2,201)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	\$ (3,245)	\$ (2,624)	\$ (5,869)
	6,427	2,624	3,803 ✓

* Use overlay amount 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.

D. TAXES/LIENS RECEIVABLE WORKSHEET			
	1080 taxes	1110 liens	TOTALS (c)
1. Uncollected, end of year	✓ 130,321	✓ 105,175	\$ 235,496
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	-	-	-
3. Receivable, end of year *	\$ 130,321	\$ 105,175	\$ 235,496


* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

REVENUE AND OTHER FINANCING SOURCES			
	(a)	(b)	(c)
	Capital projects	Special revenue	Enterprise
			Proprietary funds
	(a)	(b)	(d)
1. Revenue from taxes	T01	T01	T01
2. Revenue from licenses, permits, and fees	T29	T29	T29
3. Revenue directly from the federal government	B89	B89	B89
4. Revenue from the State of New Hampshire	C89	C89	C89
5. Revenue from other governments	D89	D89	D89
6. Revenue from charges for services	A91	A91	A91
(a) Water supply system charges	A80	A80	A80
(b) Sewer user charges	A81	A81	A81
(c) Garbage/refuse collection charges	A92	A92	A92
(d) Electric	A01	A01	A01
(e) Airport and aviation	A44	A44	A44
(f) Highway	A45	A45	A45
(g) Toll facilities	A61	A61	A61
(h) Parks and recreation	A60	A60	A60
(i) Parking	A94	A94	A94
(j) Transit or bus system	A89	A89	A89
(k) Other - <i>Specify</i>			
(1)			
(2)			
(3)			
7. Revenue from miscellaneous sources	U20	U20	U20
(a) Interest on investments	U99	U99	U99
(b) Other miscellaneous sources - Donations		1,654	
8. Interfund operating transfers in		2,000	
9. Other financial sources	U99	U99	U99
10. TOTAL REVENUE AND OTHER SOURCES	\$ -	\$ 3,813	\$ -

EXPENDITURES (BY FUNCTIONS)				Proprietary Funds
1. General government	(a) Capital projects	(b) Special revenue	(c) Enterprise	(d) Internal service
2. Public safety	F62	E62	-	E62
(a) Police				
(b) Ambulance	F24	E24	-	E32
(c) Fire				
3. Airport/Aviation Center	F01	E01	-	E01
4. Highways and streets	F44	E44	-	E44
5. Toll highways	F45	E45	-	E45
6. Sanitation	F81	E81		E81
7. Water distribution and treatment	F91	E91		E91
8. Sewerage	F80	E80		E80
9. Electric	F92	E92		E92
10. Health	F32	E32		E32
11. Welfare	F79	E79		E79
12. Culture and recreation	F61	E61	2,321	E61
13. Parking	F60	E60		E60
14. Transit or bus system	F94	E94		E94
15. Conservation	F59	E59	381	E59
16. Redevelopment and housing	F50	E50		E50
17. Economic development	F89	E89		E89
18. Debt service		E23		E23
19. Capital outlay - other	F89	F89		F89
20. Interfund operating transfers out - To Trust Funds			481	
21. TOTAL EXPENDITURES		\$ -	\$ 3,183	\$ -

Remarks

A. ASSETS		Account No.	(a)	(b)	(c)	(d)	(e)
1. Current assets		(a) Cash and equivalents	1010	20,900			
		(b) Investments	1030				
		(c) Accounts receivable	1150				
		(d) Due from other governments	1260				
		(e) Due from other funds	1310	-			
		(f) Other - <i>Specify</i>					
2. Fixed assets		(a) Land and improvements	1610				
		(b) Buildings	1620				
		(c) Machinery, vehicles, and equipment	1640				
		(d) Construction in progress	1650				
		(e) Improvements other than buildings	1660				
		(f) Other - <i>Specify</i>					
3. TOTAL ASSETS				\$ -	\$ 20,900	\$ -	\$ -
Proprietary funds		Enterprise					
		Internal service					

		Proprietary funds			
Account	No.	(a)	(b)	(c)	(d)
B. LIABILITIES AND FUND EQUITY					
1. Liabilities					
(a) Warrants and accounts payable		2020			
(b) Compensated absences payable		2030			
(c) Contracts payable		2050			
(d) Due to other governments		2070			
(e) Due to other funds		2080	-		
(f) Deferred revenue		2220			
(g) Notes and bonds payable					
(h) Other - Specify 					
(i) TOTAL LIABILITIES ←		\$ -	\$ -	\$ -	\$ -
2. Fund equity/Capital					
(a) Assigned (formerly reserve for encumb.)		2440			
(b) Assigned (formerly reserve for special purp.)		2490		-	
(c) Unassigned (formerly unreserved fund balance)		2530		20,900	
(d) Municipal contributed capital		2610			
(e) Other contributed capital		2620			
(f) Retained earnings		2790			
(g) TOTAL FUND EQUITY ←		\$ -	\$ -	\$ 20,900	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ←					
		\$ -	\$ -	\$ 20,900	\$ -

SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in Part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	-
Sewers	M80	-
All other - County	M89	-
All other - Towns	M89	-
Payments made to State for:		
Highways	L44	-
All other purposes	L39	-

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T -	24T -	34T -	44T -
All other debt	19U -	29U -	39U -	49U -
Interest on water debt	19I -			
				Total wages paid
				Z00

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

\$ 171,681

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
W31	\$ -
W61	\$ 606,559

Remarks

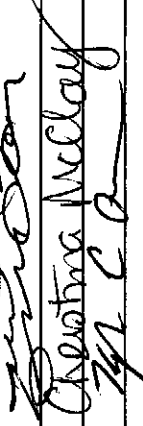
PART X CERTIFICATION

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.

Date Signed

4/12/11

Signatures of a majority of the governing body



Under penalty 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. (If prepared by a person other than city/town officials, this declaration is based on all information of which the preparer has knowledge).

Preparer (Please print or type) - Mason+Rich, PA

Signature - SEE ATTACHED COMPILATION OPINION

Regular Office Hours

E-mail address - jlyford@masonrich.com

GENERAL INSTRUCTIONS

When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA 21-J:34, V)

- * For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.
- * For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487