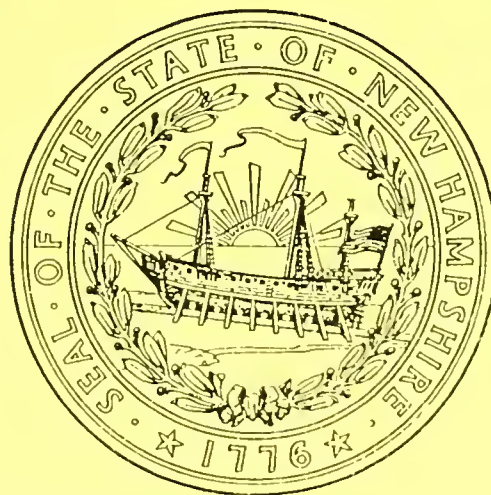



# **ANNUAL REPORT**

**FOR THE  
TOWN OF**

# **GROTON NEW HAMPSHIRE**



**FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1994**



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TOWN OFFICERS  
December 31, 1994

Moderator  
*Geoffrey A. Gannon*  
1996

Selectmen  
*James J. Albert*      *Norman E. Blanchette*      *Robert L. Desrosiers, Sr.*  
1995                      1995                      1997

Treasurer  
*Pamela Crosby*  
1995

Administrative Assistant  
*Trish M. Lundberg*

Town Clerk/Tax Collector  
*Joyce A. Tolman*  
1995

Road Agent  
*Anthony R. Ricciotti*  
1995

Police Chief  
*Anthony R. Ricciotti*

Health Officer  
*Andrew O. Lundberg*  
1996

Trustee of Trust Funds  
*Debra Lindsey*  
1996

Welfare Officers  
*Selectmen*

Emergency Management Director  
*Tony Albert*

Librarian  
*Joyce A. Tolman*

Library Trustees  
*Joyce A. Tolman, 1995*  
*Pamela Crosby, 1995*

Fire Warden  
*Tony Albert*

Deputy Wardens  
*Peter Bailey*  
*Gary Steel*  
*Edward N. Smith*  
*Gerard David*

Supervisors of the Checklist  
*Diane M. S. Cunningham, 2000*  
*Nelda Frisch, 1995*  
*Shirley Willey, 1996*

Planning Board  
*Andrew O. Lundberg, 1995*  
*Robert L. Desrosiers, Sr.*  
*Ex-Officio, 1995*  
*Stephen Lindsey, 1996*  
*Richard Belanger, 1995*

Cemetery Trustees  
*Victoria A. Collins*      *Barbara A. Tavares*



## Selectmen's Letter

Dear Friends:

The last year has been filled with ups-and-downs, all situations resulting in further improving the efficiency and effectiveness of our town government. Due to the perseverance of our town officials and employees this past year, we have accomplished a great deal despite the trials we have faced. The second year of semi-annual billing has further resulted in an improvement in cash flow which is reflected in the even smaller amount of interest on tax anticipation notes in 1994. We are thankful that no one was hurt when the accident occurred with the town truck last July. The truck was successfully repaired by Shortt's Auto Body in Rumney and is in tip-top shape and receiving regular maintenance. In October, the initial audit of the 1993 books was performed by Mason + Rich P.A. of Concord. We have printed their report in its entirety. At the request of a few taxpayers at the Selectmen's Meeting on December 6, 1994, Mason + Rich was asked to verify the accounting previously presented to you in 1992 on the Transfer Station and Dump Site Closure accounts with regard to the disposition of the \$104,000 appropriated in 1992. Their report is also printed in this Town Report. At the same meeting, the Selectmen agreed to bring back to town meeting for your consideration and reapproval the proposed work at the Transfer Station. We have contracted with Provan and Lorber to begin the process of Dump Site Closure as required by the State of New Hampshire. To date, they have begun the paperwork, have surveyed the site and will supervise the springtime digging of test pits for the installation of hydrogeologic wells. This process may take a number of years to complete. As reflected in your final tax bill in December, 1994 the amount of the tax rate attributed to the town decreased, while the portions attributed to the school district and the county increased. When the Town Clerk/Tax Collector resigned on December 6, 1994, it was necessary as required by State law that the Tax Collector's books be audited and taxes recommitted to the new Tax Collector, Mrs. Joyce Tolman. There were no reports submitted upon resignation of the Town Clerk/Tax Collector. The Tax Collector Reports from January 1-December 3, 1994, and from December 4-December 20, 1994 have been completed by Mason + Rich P.A. There is no Town Clerk Report from January 1 to December 20, 1994. The 1994 Audit was performed on February 24th and 25th, and March 4, 1995, and final reports are pending. We are grateful to the Plymouth Board of Selectmen and their Town Clerk and Deputy Town Clerk for their willingness to assist us by registering our vehicles during the recent transition period.

With your approval, plans for 1995 include further work to be done on the town buildings, completion of the proposed changes at the Transfer Station to include a recycling building, and installation of the monitoring well at the Dump Site. We are looking forward to a productive year with a dedicated team of individuals willing to work to get the job done.

Respectfully submitted,

Town of Groton  
Board of Selectmen

Robert L. Desrosiers, Sr., Chairman  
Norman E. Blanchette  
James J. Albert

STATE OF NEW HAMPSHIRE  
WARRANT FOR 1995 ANNUAL MEETING OF  
THE TOWN OF GROTON

To the inhabitants of the Town of Groton in the county of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at North Groton Town House in said Groton on Tuesday, the 14th day of March, next, polls to be open at eleven o'clock in the morning until seven o'clock in the evening for voting on Article 1, and meeting for action on the remaining articles in the Warrant at six o'clock in the evening.

ARTICLE 1: To choose all necessary Town Officers for the year ensuing.

ARTICLE 2: To see if the Town will vote to raise and appropriate the sum of \$363,215.75 for the anticipated expenses of the Town for the ensuing year to include or exclude articles 3, 4, 6, 7, 8, 9, 10, 12, 13, 17, 18, 21, 22, 23, 24, 25, 26 and 29.

ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of \$15,000.00 to complete the work at the Transfer Station. The Selectmen recommend this appropriation.

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the Dump Site Closure Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 5: To see if the Town will vote to accept Orchard Lane and Crosby Lane contingent upon the roads meeting State specifications.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for the purchase or lease/purchase of a new or used backhoe. The Selectmen recommend this appropriation.

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for the Highway Truck Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the Cruiser Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$2,095.00 for the purchase of an extended service plan of 6 years/100,000 miles for the police cruiser. The Selectmen recommend this appropriation.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for the expenses incurred for titles searches on Town-owned properties to be sold by sealed bid or auction. The Selectmen recommend this appropriation.



ARTICLE 11: (by petition) To see if the Town will vote to require the Selectmen to appoint the Police Chief and all Officers for a one-year term, renewable annually if the Selectmen see fit, starting within 10 days of Town Meeting 1995.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of \$2,700.00 for a complete 1994 Audit. The Selectmen recommend this appropriation.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for auditing and consulting services. The Selectmen recommend this appropriation.

ARTICLE 14: (by petition) To see if the Town will vote to abolish the Police Department.

ARTICLE 15: (by petition) To see if the Town will vote to authorize the Selectmen to sell or dispose of the police cruiser and its' equipment.

ARTICLE 16: To see if the Town will vote to ratify the barter of loam-for-services agreement entered into by the previous Road Agent, Lewis Albert, and ex-Selectman, Michael K. Ethier.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for the expenses incurred implementing Enhanced 911 for the Town of Groton. The Selectmen recommend this appropriation.

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of \$5,200.00 for the purchase of a new sander. The Selectmen recommend this appropriation.

ARTICLE 19: To see if the Town will vote to allow the Selectmen to dispose of the old sander.

ARTICLE 20: To see if the Town will vote to ratify the transfer of the property known as Map 9, Lot 9 to the original owners, Arnold Ashley and Alan Watson.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for replacing the roof on the Library, Town Clerk/Tax Collector's Office, and Police Department Office and offset this amount with the funds in the Roof Fund. The Selectmen recommend this appropriation.

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for work on the Town Offices. The Selectmen recommend this appropriation.

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for work on the Town House. The Selectmen recommend this appropriation.

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of \$15,000.00 for a Town Highway Shed. The Selectmen recommend this appropriation.

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for paving. The Selectmen recommend this appropriation.

ARTICLE 26: To see if the town will vote to establish a Bicentennial Fund to be held by the Trustee of Trust Funds and raise and appropriate the sum of \$200.00 to open this account. The Selectmen recommend this appropriation.

ARTICLE 27: (by petition) To see if the Town will vote to establish a Playground Fund to be kept by the Trustee of Trust Funds and accept the amount of \$300.00 as a gift from the Groton Women's Club to open this account.

ARTICLE 28: (by petition) To see if the Town will vote to require the Selectmen to appoint the Administrative Assistant on an annual basis starting within 10 days of Town Meeting 1995.

ARTICLE 29: (by petition) To see if the Town will vote to raise and appropriate \$9,231.00 for the procurement and replacement of the Town truck cab and chassis. The total acquisition cost is \$23,451.00 of which \$16,500.00 will be drawn from the Highway Truck Capital Reserve Fund. The cost of the changeover is \$2,280.00.

ARTICLE 30: To see if the Town will vote to authorize the Selectmen to dispose of any surplus equipment either by sealed bid or auction.

ARTICLE 31: Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a State, Federal or other governmental unit or a private source which becomes available during the fiscal year? This authorization will remain in effect until rescinded by a vote of the municipal meeting. (Majority vote required.)

ARTICLE 32: To see if the municipality will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the municipal meeting. (Majority vote required.)

ARTICLE 33: Shall the town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes? (Majority vote required.)

ARTICLE 34: Shall the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a State, Federal or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required.)

ARTICLE 35: (by petition) To see if the Town will vote to return to the election of two Town Auditors for one-year terms starting with Town elections in 1996.

ARTICLE 36: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE 37: To see if the Town will authorize the Selectmen to accept any gifts.

ARTICLE 38: To see if the Town will authorize the Selectmen to sell by sealed bid or auction any real estate acquired by the Town through a Tax Collector's Deed.

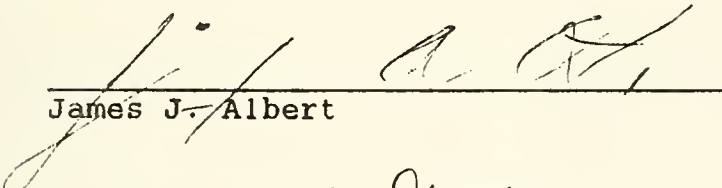
ARTICLE 39: To see if the Town will vote to transact any other business that may legally come before the Town.

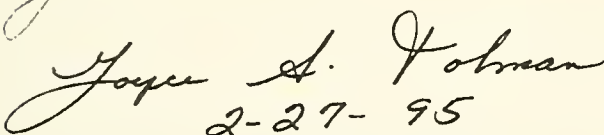
A true copy of the Warrant-attest:

BOARD OF SELECTMEN, TOWN OF GROTON

  
Robert L. Desrosiers, Sr., Chairman

\_\_\_\_\_  
Norman E. Blanchette

  
James J. Albert

  
Joyce A. Johnson  
2-27-95  
4:05 p.m.

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
61 So. Spring St., P.O. Box 457  
Concord, NH 03302-0457  
(603) 271-3397

Form MS-6



# BUDGET OF THE TOWN

OF

GROTON

N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1994 to December 31, 1994 or for Fiscal Year

From \_\_\_\_\_ 19 \_\_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_\_

**IMPORTANT:** Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

Date 2/26/95  
Robert L. Laprosio Jr.  
Norman C. Blanchette

SELECTMEN (PLEASE SIGN IN INK)

## THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
4130	Executive	2	\$ 14,500	\$ 16,139.49	\$ 17,000
4140	Election, Registration, & Vital Statistics	2	1,921	1,750.13	916
4150	Financial Administration	2/10	13,000	11,352.45	19,500
4152	Revaluation of Property	2	4,500	5,816.96	4,600
4153	Legal Expense	2	3,000	3,692.45	4,000
4155	Personnel Administration	2	4,500	4,822.55	5,000
4191	Planning and Zoning	2	150	337.33	150
4194	General Government Building	2	3,000	5,051.83	5,000
4195	Cemeteries	2	1,000	1,779.24	1,100
4196	Insurance	2	10,000	7,800.50	8,500
4197	Advertising and Regional Associations	2	600	650.00	700
	Executive Assistant	2	5,000	4,100.00	(See 4150)
	Tax Mapping	2	500	2,000.00	(See 4150)
4199	Other General Government Audit/Service	12/13	3,975	1,368.74	4,200
	Microfilming		1,200	1,012.93	
	PUBLIC SAFETY		500	472.45	
4210	Police	2	18,500	22,978.70	22,500
4215	Ambulance	2	3,400	3,152.98	3,400
4220	Fire	2	7,600	10,305.08	7,800
4240	Bldg. Inspection				
4290	Emergency Mgt.	2	1,000	712.00	1,000
4299	Other Public Safety (including Communications)	9/17			4,595
	HIGHWAYS AND STREETS				
4312	Highways and Streets Winter/Summer	2	40,000	39,159.30	21,500/20,000
4313	Bridges				
4316	Street Lighting	2	750	649.35	750
	Paving and Preparation	2	35,000	282.16	35,000
	General Highway Expense	2	4,000	3,820.74	6,500
	SANITATION				
4323	Solid Waste Collection				
4324	Solid Waste Disposal	2	23,150	22,951.11	23,500
4326	Sewage Collection and Disposal				
	Transfer Station	3	previous	8,521.53	15,000
	Dump Site Closure		previous	518.95	
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services				
4335	Water Treatment				
	HEALTH				
4414	Pest Control	2	300	300.00	300
4415	Health Agencies and Hospitals	2	3,216	3,215.05	1,583.75
	WELFARE				
4442	Direct Assistance	2	2,000	350.00	2,000
4444	Intergovernmental Welfare Payments	2	834	834.00	939
4445	Vendor Payments				
	Sub-Totals (carry to top of page 3)		\$207,096	\$185,898	\$237,033.75

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
Sub-Totals (from page 2)			\$207,096	\$185,898	\$237,033.75
<b>CULTURE AND RECREATION</b>					
4520	Parks and Recreation	2	100	75.00	100
4550	Library	2	1,500	1,500.00	1,500
4583	Patriotic Purposes Bicentennial	26			200
4589	Other Culture and Recreation Playground	27/2	651	651.00	951
<b>CONSERVATION</b>					
4612	Purchase of Natural Resources				
4619	Other Conservation				
<b>REDEVELOPMENT AND HOUSING</b>					
<b>ECONOMIC DEVELOPMENT</b>					
<b>DEBT SERVICE</b>					
4711	Princ.-Long Term Bonds & Notes				
4721	Interest-Long Term Bonds & Notes				
4723	Interest on TAN		5,000	2,409.02	2,500
<b>CAPITAL OUTLAY</b>					
4901	Land and Improvements				
4902	Mach., Veh., & Equip. Backhoe/Truck/S	6/18/29	21,000	22,534.51	80,931
4903	Buildings	24		8,447.50	15,000
4909	Improvements Other Than Buildings	21/22/23	4,500	4,037.92	12,000
<b>OPERATING TRANSFERS OUT</b>					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer ---				
	Water ---				
	Electric ---				
4915	To Capital Reserve Fund	4/7/8	2,000	2,000.00	13,000
4916	To Trust and Agency Funds				
<b>TOTAL APPROPRIATIONS</b>			<b>241,847</b>	<b>\$227,552.95</b>	<b>\$363,215.75</b>

**HELP!** We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
4150	2	17,500	4299	9	2,095
4150	10	2,000	4299	17	2,500
4199	12	2,700	4589	27	300
4199	13	1,500	4589	2	651
			4902	6	50,000
				18	5,200
				29	25,731
			4909	21,22,23	ea

**\*\* Amounts Not Recommended by Selectmen \*\***

These amounts are not included in the recommended column.

	4915	4	10,000
		7	2,000
		8	1,000

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Acct. No.	SOURCE OF REVENUE	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes				2,000
3180	Resident Taxes				
3185	Yield Taxes		16,100	13,020.55	16,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		14,000	12,472.47	13,000
	Inventory Penalties		200	10.00	100
	<b>LICENSES, PERMITS AND FEES</b>				
3210	Business Licenses and Permits		100		
3220	Motor Vehicle Permit Fees		20,219	25,653.00	25,000
3230	Building Permits		150		50
3290	Other Licenses, Permits & Fees		300		
	<b>FROM FEDERAL GOVERNMENT</b>				
3319	Other snowstorm		1,019		
	<b>FROM STATE</b>				
3351	Shared Revenue		2,517	5,806.72	5,800
3353	Highway Block Grant		14,469	14,469	15,023
3354	Water Pollution Grants				
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement		898	770.21	770
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax) snowstorm		164		
	<b>FROM OTHER GOVERNMENT</b>				
3379	Intergovernmental Revenues Rented Equip.		7,000	7,562	7,000
	<b>CHARGES FOR SERVICES</b>				
3401	Income from Departments		7,318	18,961.03	7,000
3409	Other Charges				
	<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property				1,000
3502	Interest on Investments				500
3509	Other		150		
	<b>INTERFUND OPERATING TRANSFERS IN</b>				
3912	Special Revenue Fund				
3913	Capital Projects Fund				
3914	Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
3915	Capital Reserve Fund				16,500
3916	Trust and Agency Funds				350
	<b>OTHER FINANCING SOURCES</b>				
3934	Proc. from Long Term Notes & Bonds				
	<b>General Fund Balance</b>				
	Unreserved Fund Balance	For Municipal Use			
	< \$ >		xxx	xxx	xxx
	Fund Balance Voted From Surplus	< \$ >			
	Fund Balance to be Retained	\$	xxx	xxx	xxx
	Fund Balance Remaining to Reduce Taxes	\$			
	<b>TOTAL REVENUES AND CREDITS</b>		81,604	98,724.98	110,093

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	\$363,215.75
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	110,093.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	253,122.75

**BUDGET OF THE TOWN OF GROTON, N.H.**

DEPARTMENT OF REVENUE ADMINISTRATION  
Municipal Services Division  
Concord, N.H. 03302-1122  
1994 Tax Rate Calculation

Town/City of: GROTON		Tax Rates
Appropriations	241,847	
Less: Revenues	82,353	
Less: Shared Revenues	1,862	
Add: Overlay	15,085	
War Service Credits	2,950	
	-----	
Net Town Appropriation	175,667	
Special Adjustment	0	
	-----	
Approved Town/City Tax Effort	175,667	
Municipal Tax Rate		4.53
	-- School Portion --	
Due to Local School	0	
Due to Regional School	492,074	
Less: Shared Revenues	2,170	
	-----	
Net School Appropriation	489,904	
Special Adjustment	0	
	-----	
Approved School(s) Tax Effort	489,904	
School(s) Tax Rate		12.65
	-- County Portion --	
Due to County	46,816	
Less: Shared Revenues	370	
	-----	
Net County Appropriation	46,446	
Special Adjustment	0	
	-----	
Approved County Tax Effort	46,446	
County Tax Rate		1.20
		-----
Combined Tax Rate		18.38
Total Property Taxes Assessed	712,017	
	--- Commitment Analysis ---	
Total Property Taxes Assessed	712,017	
Less: War Service Credits	(2,950)	
Add: Village District Commitment(s)	0	
	-----	
Total Property Tax Commitment	709,067	
	=====	
	-- Proof of Rate --	
Net Assessed Valuation	Tax Rate	Assessment
38,738,703	18.38	712,017
		-----
Treasurer:	1995 Bond Requirement	
own Clerk:	46,000 Tax Collector:	46,000
	7,000 Trustees of Trust Funds:	8,000

*AMC  
11/7/94*





**MASON+RICH**

PROFESSIONAL  
ASSOCIATION

ACCOUNTANTS  
AND AUDITORS

January 21, 1995

Board of Selectmen  
Town of Groton  
Groton, New Hampshire

We have audited the accompanying Tax Collector's Report and Report of Tax Sales Accounts (cash basis of accounting) of Victoria Collins, Tax Collector, for the period January 1, 1994 through December 3, 1994. These schedules are the responsibility of the Town's management. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Tax Collector's Report and Report of Tax Sales Accounts is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the activity in the Tax Collector's accounts arising from the cash transactions for the period January 1, 1994 to December 3, 1994.

Respectfully submitted,

*Mason + Rich P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520

RYE  
NEW HAMPSHIRE  
03870-0520

FAX: (603) 964-6105  
(603) 964-7070

MEMBER  
AMERICAN INSTITUTE OF  
PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

**TOWN OF GROTON, NEW HAMPSHIRE  
TAX COLLECTOR'S REPORT  
FOR THE PERIOD JANUARY 1, 1994 TO DECEMBER 3, 1994**

	Levy for Year of This Report 1994	PRIOR LEVIES	
		1993	Prior
<b>Uncollected Taxes - Beginning:</b>			
Property Taxes	\$121.99	\$112,760.00	\$ -
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	111.63	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Taxes Committed to Collector:</b>			
Property Taxes	711,151.09	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	14,000.53	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Overpayments:</b>			
Property Taxes	2,594.38	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Interest Collected on</b>			
Delinquent Taxes	162.84	11,284.64	-
<b>Miscellaneous Fees</b>	52.00	10.00	-
<b>Penalties Collected:</b>	-	-	-
<b>TOTAL DEBITS</b>	<b>\$728,082.83</b>	<b>\$124,166.27</b>	<b>\$ -</b>
<b>Remitted to Treasurer During Year:</b>			
Property Taxes	\$312,178.69	109,416.37	\$ -
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	13,015.81	79.80	-
Special Assessment	-	-	-
Utilities	-	-	-
Interest	162.84	11,284.64	-
Penalties	52.00	10.00	-
Miscellaneous Fees	-	-	-
<b>Discounts Allowed</b>	-	-	-
<b>Abatements:</b>			
Property Taxes	702.67	3,343.63	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	4.50	31.83	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Uncollected Taxes, End of Year:</b>			
Property Taxes	400,986.10	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	980.22	-	-
Special Assessment	-	-	-
Utilities	-	-	-
Unreconciled Differences	-	-	-
Prepaid 1994	-	-	-
<b>TOTAL CREDITS</b>	<b>\$728,082.83</b>	<b>\$124,166.27</b>	<b>\$ -</b>

TOWN OF GROTON, NEW HAMPSHIRE  
TAX COLLECTOR'S REPORT  
FOR THE PERIOD JANUARY 1, 1994 TO DECEMBER 3, 1994

	Last Year's Levy 1993	PRIOR LEVIES	
		1992	1991
Unredeemed Liens - Beginning	\$ -	\$36,734.68	\$17,628.33
Liens Executed During Year	54,624.01	-	-
Interest Collected After Lien	2,041.54	3,684.78	6,102.08
Overpayments	-	-	-
<b>TOTAL DEBITS</b>	<b>\$56,665.55</b>	<b>\$40,419.46</b>	<b>\$23,730.41</b>
Remittance to Treasurer:			
Redemptions	\$11,240.76	\$12,562.17	\$17,628.33
Interest and Costs	2,041.54	3,684.78	6,102.08
Abatements	-	-	-
Liens Deeded to Municipality	-	-	-
Unreconciled Difference	-	-	-
Unredeemed Liens - End	43,383.25	24,172.51	-
<b>TOTAL CREDITS</b>	<b>\$56,665.55</b>	<b>\$40,419.46</b>	<b>\$23,730.41</b>

PLEASE NOTE: This is a facsimile.

TAX COLLECTOR'S REPORT  
FOR THE PERIOD DECEMBER 4, 1994 TO DECEMBER 20, 1994

	Levy for Year of This Report 1994	PRIOR LEVIES	
		1993	Prior
<b>Uncollected Taxes - Beginning:</b>			
Property Taxes	\$400,986.10	\$ -	\$ -
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	980.22	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Taxes Committed to Collector:</b>			
Property Taxes	-	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Overpayments:</b>			
Property Taxes	10.02	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Interest Collected on</b>			
Delinquent Taxes	14.00	-	-
Miscellaneous Fees	-	-	-
Penalties Collected	-	-	-
<b>TOTAL DEBITS</b>	<b>\$401,990.34</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Remitted to treasurer during year:</b>			
Property Taxes	\$66,754.53	\$ -	\$ -
Land Use Change Tax	-	-	-
Yield Taxes	980.22	-	-
Utilities	-	-	-
Interest	14.00	-	-
Penalties	-	-	-
<b>Discounts Allowed</b>	-	-	-
<b>Payments:</b>			
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
<b>Uncollected Taxes, End of Year:</b>			
Property Taxes	334,241.59	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
Unreconciled Differences	-	-	-
Prepaid 1994	-	-	-
<b>TOTAL CREDITS</b>	<b>\$401,990.34</b>	<b>\$ -</b>	<b>\$ -</b>

**TOWN OF GROTON, NEW HAMPSHIRE**  
**TAX COLLECTOR'S REPORT**  
**FOR THE PERIOD DECEMBER 4, 1984 TO DECEMBER 20, 1994**

	Last Year's Levy 1993	PRIOR LEVIES	
		1992	1991
Unredeemed Liens - Beginning	\$43,383.25	\$24,172.51	\$ -
Liens Executed During Year	-	-	-
Interest Collected After Lien	-	-	-
Overpayments	-	-	-
<b>TOTAL DEBITS</b>	<b>\$43,383.25</b>	<b>\$24,172.51</b>	<b>\$ -</b>
Remittance to Treasurer:			
Redemptions	-	-	-
Interest and Costs	-	-	-
Abatements	-	-	-
Liens Deeded to Municipality	-	-	-
Unreconciled Difference	-	-	-
Unredeemed Liens - End	43,383.25	24,172.51	-
<b>TOTAL CREDITS</b>	<b>\$43,383.25</b>	<b>\$24,172.51</b>	<b>\$ -</b>

TOWN OF GROTON, NEW HAMPSHIRE  
 TAX COLLECTOR'S REPORT  
 FOR THE PERIOD DECEMBER 21, 1984 TO DECEMBER 31, 1984

	Levy for Year of This Report 1994	PRIOR LEVIES	
		1993	Prior
<b>Uncollected Taxes - Beginning:</b>			
Business Taxes	\$370,701.99	\$ -	\$ -
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Taxes Committed to Collector:</b>			
Property Taxes	-	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Overpayments:</b>			
Property Taxes	10.00	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Interest Collected on</b>			
Delinquent Taxes	128.19	-	-
Miscellaneous Fees	-	-	-
Penalties Collected	-	-	-
<b>TOTAL DEBITS</b>	<b>\$334,379.78</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Committed to Treasurer During Year:</b>			
Property Taxes	220,975.95	\$ -	\$ -
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
Interest	128.19	-	-
Penalties	-	-	-
Miscellaneous Fees	-	-	-
<b>Discounts Allowed</b>	-	-	-
<b>Abatements:</b>			
Property Taxes	0.50	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
<b>Uncollected Taxes, End of Year:</b>			
Property Taxes	113,275.14	-	-
Resident Taxes	-	-	-
Land Use Change Tax	-	-	-
Yield Taxes	-	-	-
Special Assessment	-	-	-
Utilities	-	-	-
Unreconciled Differences	-	-	-
Prepaid 1994	-	-	-
<b>TOTAL CREDITS</b>	<b>\$334,379.78</b>	<b>\$ -</b>	<b>\$ -</b>

**TOWN OF GROTON, NEW HAMPSHIRE**  
**TAX COLLECTOR'S REPORT**  
**FOR THE PERIOD DECEMBER 21, 1994 TO DECEMBER 31, 1994**

	Last Year's Levy 1993	PRIOR LEVIES	
		1992	1991
Unredeemed Liens - Beginning	\$43,383.25	\$24,172.51	\$ -
Liens Executed During Year	-	-	-
Interest Collected After Lien	42.36	15.58	-
Overpayments	-	-	-
<b>TOTAL DEBITS</b>	<b>\$43,425.61</b>	<b>\$24,188.09</b>	<b>\$ -</b>
Remittance to Treasurer:			
Redemptions	\$458.93	\$83.80	-
Interest and Costs	42.36	15.58	-
Abatements	-	-	-
Liens Deeded to Municipality	-	-	-
Unrecanceled Differences	-	-	-
<b>TOTAL CREDITS</b>	<b>\$43,425.61</b>	<b>\$24,188.09</b>	<b>\$ -</b>

Treasurer's Report  
for  
The Town of Groton  
For the period : January 1, 1994 - December 31, 1994

4000-00	Misc. Income		\$619.98
4000-01	Gift Income		\$100.00
4100-00	'93 Property Taxes	\$60,691.38	
4105-00	'93 Property Tax Interest	2,291.85	
4104-00	'94 Property Tax Prepayments	158.17	
4100-00	'94 Property Tax	570,310.24	
4105-01	'94 property Tax Interest	508.25	
4106-00	'91 Property Tax Redemptions	\$17,620.33	
4104-00	'91 Property Tax Redemption Interest	6,229.98	
4106-01	'92 Property Tax Redemptions	15,120.28	
4107-01	'92 Property Tax Redemption Interest	2,962.41	
4106-02	'93 Property Tax Redemptions	12,312.98	
4107-02	'93 Property Tax Redemption Interest	468.46	
4108-00	Overpayment of Taxes	162.26	
4109-00	'93 Tax Lein	54,516.91	
4111-00	Tax Collector Misc. Income	28,023.22	
	<b>Total Income from Property Taxes</b>		<b>\$771,376.72</b>
4185-00	'93 Yield Tax	\$79.80	
4185-01	'94 Yield Tax	12,940.75	
4185-02	'94 Yield Tax Interest	11.52	
	<b>Total Income from Yield Taxes</b>		<b>\$13,032.07</b>
4186-00	'94 Tax Penalties		\$10.00
4220-01	'94 Motor Vehicle Permits	\$25,653.00	
4290-00	'94 Dog Licenses	342.00	
4290-01	'94 UCC Fees	140.00	
4290-05	'94 Misc. Fees	24.25	
4290-06	'94 Filing Fees	278.50	
4290-08	'94 Auto Title Fees	38.00	
4290-02	'95 Auto Title Fees	2.00	
4290-09	'94 Vital Statistics Income	355.00	
4290-00	'94 Dog License Fines	81.00	
	<b>Total Income from Town Clerk</b>		<b>\$26,913.75</b>
4290--07	'94 Current Use Application Fees		\$70.00
4300-00	Police Department Income	\$533.00	
4300-02	'94 Pistol Permits	214.00	
4300-03	Police Cruiser	5,018.37	
	<b>Total Police Department Income</b>		<b>\$5,765.37</b>
4310-00	Planning Board Revenue		\$540.43



4310-00	Highway Department Revenue	\$312.79	
4320-01	Highway Department-Truck Claim Revenue	12,094.37	
	<b>Total Highway Department Income</b>		\$12,407.16
4330-00	Cemetery Income		\$700.00
4340-00	Election Income		\$54.50
4350-00	Bicentennial Fund Raiser		\$34.00
4351-00	Shared Revenue from State	\$5,806.72	
4353-00	93/94 Highway Block Grant	2,715.23	
4353-01	94/95 Highway Block Grant	11,648.48	
4359-00	'93 Rented Equipment	398.00	
4359-01	'94 Rented Equipment	7,164.00	
4400-00	State Forest Lands Reimbursement	770.21	-
	<b>Total Income from State</b>		\$28,502.64
4506-00	Insurance Div. & Reimbursements		\$7,326.47
4509-00	'94 Copier Fees		\$12.45
4700-00	Refund Income		\$1.18
4800-00	Inventory Penalties Income		\$10.00
4920-00	Bank Loans in anticipation of Taxes		\$209,000.00
4930-00	Bad Check Charges Income		\$52.00
	<b>TOTAL INCOME REPORTED TO TREASURER</b>		\$1,076,528.72

<i>Account</i>	<i>Appropriation 1994</i>		<i>Actual Expenditures 1994</i>		<i>Balance</i>
Executive	\$14,500		\$16,139.49		(\$1,639.49)
Election, Registration and Vital Statistics	1,921		1,750.13		170.87
Financial Administration	13,000		9,652.45		3,518.42
Revaluation of Property	4,500		5,816.96		-1,316.96
Legal Expense	3,000		3,692.45		-692.45
Personnel Administration	4,500		4,822.55		-322.55
Planning and Zoning	150		337.33		-187.33
General Government Building	3,000		5,051.83		-2,051.83
Cemeteries	1,000		1,779.24		-779.24
Insurance	10,000		7,800.50		2,199.50
Advertising and Regional Associations	600		650		-50
Tax Mapping	500		2,000		-1,500.00
Administrative Assistant	5,000		4,100.00		900
Police Department	18,500		22,978.70		-4,478.70
Ambulance	3,400		3,152.98		247.02
Fire	7,600		10,305.08		-2,705.08
Emergency Management	1,000		712.00		288.00
Highways and Street	40,000		39,159.30		840.70
Street Lighting	750		649.35		100.65
Paving	35,000		282.16		34,718
General Highway Expense	4,000		3,820.74		179.26
Solid Waste Disposal	23,150		22,951.11		198.89
Transfer Station		encumbered	8,521.53		0
Pest Control	300		300		0
Health Agencies and Hospitals	3,216		3,215.05		0.95
Direct Assistance	2,000		350		1,650.00
Intergovernmental Welfare Payments	834		834		0
Parks and Recreation	100		75		25
Groton Free Public Library	1,500		1,500.00		0.00
Other Culture and Recreation	651		651.00		0
Interest on TAN	5,000		2,409.02		2,590.98
Cruiser	21,000		22,534.51		-1,534.51
Addition Selectmen's Office		encumbered	8,447.50		0
Renovations Police Department/TC/TC	4,500		4,037.92		462.08
Microfilm	500		472.45		27.55
Auditing Services	1,200		829.04		370.96
Audit	2,775		539.70		2,235.30
Fire Proof File Cabinet	1,200		1,012.93		187.07
Capital Reserve Fund Truck/Sander	2,000		2,000.00		0.00
	\$241,847		\$225,334.00		\$33,652.90

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INDEPENDENT AUDITOR'S REPORT

MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

October 3, 1994

Board of Selectmen  
Town of Groton  
Groton, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Groton, New Hampshire, as of December 31, 1993 and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Groton, New Hampshire, as of December 31, 1993 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Groton, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

*Mason + Rich P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

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MEMBER  
AMERICAN INSTITUTE OF  
FIELD PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

TOWN OF GROTON, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1993

	Governmental Fund Types		Fiduciary	Totals (Memorandum Only)
	General	Special Revenue	Fund Types Trust	
<u>ASSETS</u>				
Cash	\$46,932	\$714	\$50,616	\$98,262
Temporary Investments	-	-	3,647	3,647
Taxes Receivable:				
Property	112,760	-	-	112,760
Tax Liens	54,363	-	-	54,363
Yield	112	-	-	112
Accounts Receivable	3,810	-	-	3,810
<b>TOTAL ASSETS</b>	<b>\$217,977</b>	<b>\$714</b>	<b>\$54,263</b>	<b>\$272,954</b>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts Payable	\$1,680	\$-	\$-	\$1,680
Due to Other Governments (Note 3)	144,691	-	-	144,691
Deferred Revenue	122	-	-	122
<b>Total Liabilities</b>	<b>146,493</b>	<b>-</b>	<b>-</b>	<b>146,493</b>
<u>Fund Equity</u>				
Reserved for Encumbrances (Note 4)	29,750	-	-	29,750
Reserved by Trust Instruments	-	-	1,089	1,089
Unreserved:				
Designated for Capital Acquisition	-	-	52,996	52,996
Designated by Trust Instruments	-	-	178	178
Designated for Specific Purposes	-	714	-	714
Undesignated	41,734	-	-	41,734
<b>Total Fund Equity</b>	<b>71,484</b>	<b>714</b>	<b>54,263</b>	<b>126,461</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$217,977</b>	<b>\$714</b>	<b>\$54,263</b>	<b>\$272,954</b>

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types			Fiduciary	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	Fund Types	
<u>Revenues</u>					
Taxes	\$673,905	\$ -	\$ -		\$673,905
Licenses and Permits	24,473	-	-		24,473
Intergovernmental	31,548	-	-		31,548
Charges for Services	1,115	-	-		1,115
Interest and Dividends	-	6	1,453		1,459
Miscellaneous	10,935	214	-		11,149
Total Revenues	741,976	220	1,453		743,649
<u>Expenditures</u>					
Town:					
General Government	71,713	-	-		71,713
Public Safety	23,165	-	-		23,165
Highways, Streets, Bridges	83,104	-	-		83,104
Sanitation	23,111	-	-		23,111
Health	3,713	-	-		3,713
Welfare	1,660	-	-		1,660
Culture and Recreation	631	1,564	-		2,195
Debt Service - Interest Tax Anticipation Note	4,814	-	-		4,814
Capital Outlay	11,750	-	-		11,750
Total Town Expenditures	\$223,661	\$1,564	-		\$225,225

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types			Fiduciary	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	Fund Types	
Other Governmental Units:					
School District Assessment	\$422,691	\$ -	-		\$422,691
County Taxes	40,559	-	-		40,559
Total Other Governmental Units	463,250	-	-		463,250
Total Expenditures	686,911	1,564	-		688,475
Excess (Deficiency) of Revenues Over Expenditures	55,065	(1,344)	1,453		55,174
Other Financing Sources (Uses):					
Operating Transfers In	-	1,500	2,000		3,500
Operating Transfers (Out)	(3,500)	-	-		(3,500)
Total Other Financing Sources (Uses)	(3,500)	1,500	2,000		-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	51,565	156	3,453		55,174
Fund Balances, Beginning of Year	19,919	558	49,543		70,020
Fund Balances, End of Year	\$71,484	\$714	\$52,996		\$125,194

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues</b>			
Taxes	\$637,984	\$673,905	\$35,921
Licenses and Permits	24,300	24,473	173
Intergovernmental	28,618	31,548	2,930
Charges for Services	3,000	1,115	(1,885)
Interest and Dividends	-	-	-
Miscellaneous	5,418	10,935	5,517
<b>Total Revenues</b>	<b>699,320</b>	<b>741,976</b>	<b>42,656</b>
<b>Expenditures</b>			
<b>Town:</b>			
General Government	74,730	71,713	3,017
Public Safety	26,275	23,165	3,110
Highways, Streets, Bridges	79,600	83,104	(3,504)
Sanitation	94,750	23,111	71,639
Health	3,413	3,713	(300)
Welfare	2,824	1,660	1,164
Culture and Recreation	668	631	37
Debt Service - Interest	3,000	4,814	(1,814)
Capital Outlay	20,000	11,750	8,250
<b>Total Town Expenditures</b>	<b>305,260</b>	<b>223,661</b>	<b>81,599</b>
<b>Other Governmental Units:</b>			
School District Assessment	422,691	422,691	-
County Taxes	40,559	40,559	-
<b>Total Other Governmental Units</b>	<b>463,250</b>	<b>463,250</b>	<b>-</b>
<b>Total Expenditures</b>	<b>768,510</b>	<b>686,911</b>	<b>81,599</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(\$69,190)</b>	<b>\$55,065</b>	<b>\$124,255</b>

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement



TOWN OF GROTON, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Other Financing Sources (Uses)			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers (Out)	(3,500)	(3,500)	-
Total Other Financing Sources (Uses)	(3,500)	(3,500)	-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(72,690)	51,565	124,255
Fund Balances, Beginning of Year	19,919	19,919	-
Fund Balances, End of Year	(\$52,771)	\$71,484	\$124,255

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
 COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
 ALL NONEXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Fiduciary Fund Types</u> Non- expendable Trust
<u>Operating Revenues</u>	
Interest and Dividends	\$35
Total Operating Revenues	35
<u>Operating Expenses</u>	
General Government	-
Total Operating Expenses	-
Excess (Deficiency) of Revenues Over Expenses	35
<u>Other Financing Sources (Uses)</u>	
Operating Transfers (Out)	-
Excess (Deficiency) of Revenues Over Expenses and Other Financing Sources (Uses)	35
Fund Balance, Beginning of Year	1,232
Fund Balances, End of Year	\$1,267

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL NONEXPENDABLE TRUST FUNDS  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Fiduciary Fund Types Non- Expendable Trusts</u>
<u>Cash Flows from Operating Activities</u>	
Excess (Deficiency) of Revenues Over Expenses - Exhibit D	<u>\$35</u>
Adjustments to Reconcile Excess (Deficiency) of Revenues Over Expenses to Net Cash Provided by Operating Activities:	
Interest and Dividends on Investments	(35)
Change in Operating Assets and Liabilities:	
Total Adjustments	<u>(35)</u>
Net Cash Provided (Used) by Operating Activities	<u>-</u>
<u>Cash Flows From Noncapital Financing Activities</u>	
Operating Transfers Out	<u>-</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>35</u>
Increase (Decrease) in Cash and Cash Equivalents	35
Cash and Cash Equivalents at Beginning of Year	<u>1,232</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,267</u></u>

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Groton, New Hampshire (the Town) conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following: The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the Town of Groton and other governmental organizations over which the Town's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements as follows:

GOVERNMENTAL FUNDS

- 1) General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.
- 2) Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue resources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. This fund type includes the Library Fund.
- 3) Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise operations and trust funds.

FIDUCIARY FUNDS

- 4) Trusts and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds.

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Nonexpendable Trust Funds (Cemetery) are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds (Capital Reserve Funds) are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by many other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-term Debt Account Group, not in the Governmental Funds.

The account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of the long-term receivables due to Governmental Funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of Governmental Fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

The Nonexpendable Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

C. Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

The National Council on Governmental Accounting in its Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end the revenue is not considered an "available spendable resource" and should be deferred, i.e., not recognized as revenue until collected. This interpretation has not been followed in the accompanying financial statements because: (a) The amount due the School District at December 31, is not due within the 60 day criteria established, but rather over a 6 month period, (b) the property tax levy in New Hampshire does not occur until late in the budget year and (c) the subsequent pattern of collection of taxes is a result of the timing of the issue of the tax levy.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project, before any amounts will be paid to the Town: therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due and (2) accumulated unpaid vacation and sick pay which do not vest.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgetary Accounting

Expenditures in budgetary funds are limited to the Town's budget adopted at the annual or special Town meeting, subject to RSA Chapter 32. The Selectmen are required by statute to properly enter and record expenditures. They may transfer budget amounts between appropriations, but no new purpose may be introduced that was not contained in the adopted budget. No amounts may be transferred from special warrant articles. Total expenditures may not exceed the total amount approved at the annual or special Town meeting, with certain statutory exceptions.

All appropriations lapse at year end unless (1) the expenditure has been legally committed by an outstanding contract or purchase order, (2) the amount is in a special non-lapsing fund such as a Capital Reserve, Special Revenue or Trust Fund, (3) the amount has been raised by a bond issue or is to be received as part of a grant or (4) is a special warrant article. A special warrant article may be encumbered by the selectmen for one additional year or for up to five years if the original adopted article so states.

Under rules adopted by the Department of Revenue Administration, beginning General Fund fund balance may be used at the discretion of the Selectmen as a revenue source in establishing the tax rate. The General Fund is budgeted.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the Town's deposits (cash and temporary investments) was \$101,901 and the bank balance was \$113,944. Of the bank balance, \$103,647 was covered by federal depository insurance and \$10,297 was uninsured and uncollateralized. The uninsured amounts were held by the Capital Reserves.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost which approximates market value.

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State of Massachusetts".

Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

F. Property by Tax Liens and Tax Deeded Properties

Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the Town may request that the Town file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate.

Under New Hampshire RSA, if property taxes have not been paid within two years of tax lien date, the property is conveyed to the Town by deed. The Town then offers the property for public sale annually with all proceeds remitted to the General Fund. Tax deeded properties represents the cost of property in the process of being sold at year end.

G. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PROPERTY TAX

The Town annually bills and collects its own property taxes and taxes for the School District, and County. (In accordance with an opinion from the NCGA Technical Guidance Committee, the School and County taxes are not reported as Agency Funds). Property tax revenues are recognized in the fiscal year for which taxes have been levied.

Property taxes billed or collected in advance of the year for which they are levied are recorded as deferred revenue.

(Continued)



TOWN OF GROTON, NEW HAMPSHIRE  
 NOTES TO THE FINANCIAL STATEMENTS  
 (Continued)

Property taxes are due by December 1. At the time of tax lien, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the property taxes (redemptions) are not paid within two years of the tax lien date, then the property may be conveyed to the Town by deed and subsequently sold at public sale.

The Town annually budgets, following New Hampshire budget procedures, an amount (\$31,000 in the current year) for resident and property tax abatements and refunds. All abatements and refunds are charged to overlay and reported net of property tax revenues. The total for the current year was \$9,865.

The tax rate for the year was \$16.60; \$4.72 Town, \$1.04 County and \$10.84 School District.

NOTE 3 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due at year end include:

Due to Other Governments

General Fund

School District	<u>\$ 144,691</u>
-----------------	-------------------

NOTE 4 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The Town has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

The Town's reserves and designations were as follows:

Reserved for Encumbrances - Encumbrances of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

Tax Mapping	\$ 1,500
Solid Waste Disposal	20,000
Town Office Addition	<u>8,250</u>
Total	<u>\$ 29,750</u>

Reserved by Trust Instruments - The \$1,089 of fund balance reserved by trust instruments represents the principal portion of Nonexpendable Trust Fund fund balance.

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Designated for Capital Acquisition - The \$52,996 of fund balance designated for capital acquisitions represents fund balances designated as follows:

Capital Reserves:

Truck/Sander	\$ 14,553
Dump Site	31,076
Cruiser	3,720
Roof Fund	<u>3,647</u>
Total	<u>\$ 52,996</u>

Designated by Trust Instruments - The \$178 of fund balance designated by trust instruments represents the income portion of Nonexpendable Trust Fund fund balance.

NOTE 5 - BUDGETED DECREASE IN FUND BALANCE

The \$72,690 budgeted decrease in General Fund fund balance shown on Exhibit C represents prior year's encumbrances.

NOTE 6 - CONTINGENCIES

The Town is required by the State to complete in the future the closure of the Town dump, which has been closed. Total closure cost estimates are not currently available, but could, based on previous closure plans, approximate \$100,000 or more. A total of \$31,076 is available at year end in Capital Reserves to fund the closure costs.

**SUPPORTING SCHEDULES**

**GENERAL FUND**

TOWN OF GROTON, NEW HAMPSHIRE  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
<u>Taxes</u>			
Property, Net of Overlay	\$609,984	\$639,172	\$29,188
Yield	11,500	16,368	4,868
Interest and Penalties	16,500	18,365	1,865
Total Taxes	<u>637,984</u>	<u>673,905</u>	<u>35,921</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	23,000	23,042	42
Other Licenses and Permits	1,300	1,431	131
Total Licenses and Permits	<u>24,300</u>	<u>24,473</u>	<u>173</u>
<u>Intergovernmental</u>			
Shared Revenues	7,249	7,249	-
Highway Block Grant	14,469	14,469	-
Reimbursement-Forest Land	900	898	(2)
FEMA	-	1,183	1,183
Other State Revenues	8,000	7,749	(251)
Total Intergovernmental	<u>30,618</u>	<u>31,548</u>	<u>930</u>
<u>Charges for Services</u>			
Income from Departments	3,000	1,115	(1,885)
Total Charges for Services	<u>3,000</u>	<u>1,115</u>	<u>(1,885)</u>
<u>Miscellaneous</u>			
Insurance Dividends and Refunds	-	3,810	3,810
Miscellaneous	5,418	7,125	1,707
Total Miscellaneous	<u>5,418</u>	<u>10,935</u>	<u>5,517</u>
 Total Revenues	 <u>\$701,320</u>	 <u>\$741,976</u>	 <u>\$40,656</u>

TOWN OF GROTON, NEW HAMPSHIRE  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	Budget	Actual	Variance Favorable (Unfavorable)
<u>Town:</u>			
<u>General Government</u>			
Executive	\$16,000	\$13,594	\$2,406
Elections and Registrations	980	748	234
Financial Administration	13,500	13,832	(332)
Revaluation of Property	17,000	18,657	(1,657)
Legal	4,100	5,580	(1,480)
Personnel Administration	4,500	3,375	1,125
Planning Board	150	53	
General Government Buildings	4,000	3,440	560
Cemeteries	1,400	1,256	144
Insurance	10,000	9,318	682
Advertising and Regional Association	600	544	56
Other General Government	-	318	(318)
Tax Maps	1,500	-	1,500
Prior Year's Encumbrances	1,000	1,000	-
Total General Government	<u>74,730</u>	<u>71,713</u>	<u>3,017</u>
<u>Public Safety</u>			
Police Department	15,315	16,618	(1,303)
Ambulance	3,360	2,282	1,078
Fire Department	7,600	4,265	3,335
Total Public Safety	<u>26,275</u>	<u>23,165</u>	<u>3,110</u>
<u>Highways, Streets, Bridges</u>			
Highways and Streets	40,000	45,469	(5,469)
Street Lighting	600	736	(136)
Other Highways and Streets	39,000	36,899	2,101
Total Highways, Streets, Bridges	<u>79,600</u>	<u>83,104</u>	<u>(3,504)</u>
<u>Sanitation</u>			
Solid Waste	23,060	23,111	(51)
Prior Year's Encumbrances	43,000	-	43,000
Dump Site Closure - Prior Year's Encumbrances	28,690	-	28,690
Total Sanitation	<u>94,750</u>	<u>23,111</u>	<u>71,639</u>
<u>Health</u>			
Animal Control	300	300	-
Health Agencies	3,113	3,413	(300)
Total Health	<u>3,413</u>	<u>3,713</u>	<u>(300)</u>
<u>Welfare</u>			
General Assistance	2,000	836	1,164
Intergovernmental Payment	824	824	-
Total Welfare	<u>\$2,824</u>	<u>\$1,660</u>	<u>\$1,164</u>

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Culture and Recreation</u>			
Parks and Recreation	\$668	\$631	\$37
Total Culture and Recreation	<u>668</u>	<u>631</u>	<u>37</u>
<u>Debt Service</u>			
Interest-Tax Anticipation Note	3,000	4,814	(1,814)
Total Interest	<u>3,000</u>	<u>4,814</u>	<u>(1,814)</u>
<u>Capital Outlay</u>			
Town Office Addition	20,000	11,750	8,250
Total Town Expenditures	<u>305,260</u>	<u>223,661</u>	<u>81,599</u>
<u>Other Governmental Units:</u>			
School District Assessment	422,691	422,691	-
County Taxes	40,559	40,559	-
Total Other Governmental Units	<u>463,250</u>	<u>463,250</u>	<u>-</u>
Total Expenditures	<u>768,510</u>	<u>686,911</u>	<u>81,599</u>
<u>Other Financing Uses</u>			
Operating Transfers Out:			
To Library	1,500	1,500	-
To Capital Reserves	2,000	2,000	-
Total Other Financing Uses	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$772,010</u>	<u>\$690,411</u>	<u>\$81,599</u>

SUPPORTING SCHEDULES

FIDUCIARY FUNDS

TOWN OF GROTON, NEW HAMPSHIRE  
 FIDUCIARY FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1993

	Non-Expendable Trust Fund		Expendable Trust Fund	Totals
	Town Trusts	Capital Reserves		
<u>ASSETS</u>				
Cash	\$1,267		\$49,349	\$50,616
Temporary Investments	-		3,647	3,647
<b>TOTAL ASSETS</b>	<u>\$1,267</u>		<u>\$52,996</u>	<u>\$54,263</u>
<u>FUND BALANCES</u>				
Reserved by Trust Instrument	\$1,089	\$ -		\$1,089
Designated for Capital Acquisition	-		52,996	52,996
Designated by Trust Instrument	178		-	178
<b>TOTAL FUND BALANCES</b>	<u>\$1,267</u>		<u>\$52,996</u>	<u>\$54,263</u>





**MASON + RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

October 3, 1994

Board of Selectmen  
Town of Groton  
Groton, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Town of Groton, New Hampshire for the year ended December 31, 1993, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated October 3, 1994, on the general purpose financial statements of the Town of Groton, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

SIX  
CENTENNIAL  
SQUARE  
CONCORD  
NEW HAMPSHIRE  
03301

TELEPHONE: (603) 224-2613  
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Respectfully submitted,

*Mason + Rich P.A.*

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ROAD  
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Accountants and Auditors

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MEMBER  
AMERICAN INSTITUTE OF  
PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

GENERAL:

We noted, overall, during the course of our audit work, that considering the Town had not previously undergone an independent audit, the Town in general is doing a good job of maintaining its records in accordance with applicable IRS regulations, New Hampshire RSA's, etc. The individuals at the Town were more than willing to provide us with any items that we required for our audit field work or to assist us in reconciling items while we were there. We found that, given the time constraints placed upon the individuals by either employment or other demands on their time, the Town has established a solid accounting and recordkeeping base upon which it can build and improve. We believe that the computerization in the past year of the accounting records for receipts, disbursements and payroll is an important step in this building process. The accounting software will not only assist in providing timely monthly reports for the Selectmen to review and monitor, but will also decrease the amount of time that was previously spent maintaining the manual systems, and, when all of the features of the software system are in use, will save even more time.

During the course of our audit field work, we noted that the following items that we had either discussed prior to our audit work or were areas of concern or problems that had been brought to our attention, had been addressed by the Town prior to our audit. We would like to commend the Town for its willingness to adopt improvements, its promptness in responding to our recommendations and for correcting the items that we were made aware of even before we began our on site-audit.

Computerization of Accounting Records

The Town has begun in 1994 to computerize its payroll, disbursements and receipts records. While this will be a time savings compared to the amount of time previously spent manually preparing checks and payroll, it also requires that certain reconciliations be done monthly to prevent the old "garbage in, garbage out" scenario.

Payroll Tax Deposits and Form 1099

The Town has begun depositing its payroll taxes timely and is now correctly filing Form 1099 for its applicable vendors.

Bank Reconciliations

Bank reconciliations are being done properly and timely.

Tax Collector

The numerous recommendations that we had previously made to the Tax Collector concerning reconciliations and the maintenance of certain records during the year have been adopted. We will note further the success of these items adopted in 1994 in our 1994 engagement.

CURRENT YEAR'S RECOMMENDATIONS:Signatures on Checks

Finding - We noted during our reconciliation of the checking accounts three instances where checks had not been signed by the Selectmen in addition to the Treasurer.

Recommendation - While the checks were for minor amounts, this is an important accounting control. All the checks should have the required signatures before they are released to vendors.

Management's Comments - This situation may have occurred during a meeting when checks were being signed and were inadvertently overlooked or somehow attached to other paperwork. The board of Selectmen and Administrative Assistant will be on the lookout for this sort of thing in the future.

Overall Reconciliations

Finding - While we noted that bank accounts are reconciled to the bank monthly, there was not as consistent a reconciliation of the totals within the Town itself, for example, reconciling of monthly receipt totals between the Treasurer and Tax Collector.

Recommendation - This is an important reconciliation and accounting control process and must be done monthly. In addition, monthly reconciliations should be done between the Treasurer and the accounting software for total monthly receipts, Tax Collector's monthly receipts and total monthly disbursements. This process is necessary to ensure that the monthly reports produced from the system for the Board of Selectmen to review are correct and accurately reflect the Town's financial position each month.

Management's Comments - Mechanisms for monthly reconciliation have been worked out. The Treasurer designed a form in 1994 to serve this purpose. The use of the same will be instituted in 1995 by the Town Clerk/Tax Collector and the Treasurer. The Treasurer and the Administrative Assistant have worked out a method by which monthly reconciliation will be done.

TRUST FUNDS:

Finding - The Form MS-9 for 1992 and 1993 was not completed correctly. To monitor the amount of the Trust Funds that may be expended, it is crucial that the amount of principal that must be maintained intact (the original fund amount plus any capital gains and losses) be tracked separately from the income amount that is available to be expended.

Recommendation - The form should, in the future, correctly state the amounts of principal and income for each fund.

Management's Comments - This form has been done incorrectly for the past number of years, dating back to 1987. Unfortunately, this error has not been picked up by yearly audit up until this point. This situation will be rectified now that it has been brought up.



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

February 2, 1995

Board of Selectmen  
Town of Groton  
Groton, New Hampshire

At your request, we have applied the procedures enumerated below with respect to the accounting records of the Town of Groton for the year ended December 31, 1992 for the Solid Waste Disposal and Dump Site Closure expenditure accounts only. It is understood that this report is solely for the information of the Town and is not intended to be referred to for any purpose or distributed to anyone who is not a member of Town management or a Town resident.

Our procedures and findings are as follows:

Procedures:

1. Examined all checks charged to the aforementioned expenditure accounts for signatures by the Town Treasurer and at least two of the three Selectmen, examined the endorsement on the check for reasonableness, traced check date, number and amount to Town accounting records (account summary sheets), checked check amount to the amount clearing the bank.
2. For checks other than payroll, examined supporting invoice or billings from an outside party. Traced to check for agreement with amount and payee. Reviewed invoice for reasonableness of services charged to the expenditure account.
3. For payroll checks, traced to payroll records for the period. Recomputed hours at hourly rate and math checked gross to net pay. Traced net pay amount per payroll records to payroll checks for amount and payee.

Findings:

Because the procedures noted above do not constitute and audit of all the Town's records and accounts for the year 1992 made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified expenditure accounts or items should be adjusted.

SIX  
BICENTENNIAL  
SQUARE  
CONCORD  
NEW HAMPSHIRE  
03301  
FAX: (603) 224-2613  
(603) 224-2000  
1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520

RYE  
NEW HAMPSHIRE  
03870-0520

FAX: (603) 964-6105  
(603) 964-7070

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

Had we performed additional procedures or had we made an audit of all of the Town's records and accounts and of the financial statements for 1992 in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This reports relates only to the expenditure accounts and items specified above and does not extend to any financial statements of the Town of Groton for the year ended December 31, 1992 taken as a whole.

Respectfully submitted,

*Mason + Rich P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

## INVENTORY OF TOWN PROPERTIES

<u>Map, Lot</u>	<u>Description</u>
2-14-1B	North Groton Cemetery
2-21	Church Lot
2-70-01	Union Cemetery
3-12	Non-Taxable
3-18	Non-Taxable
5-19	Abutting Selectmen's Office
5-20	Selectmen's Office
5-35	Police Department Shed
6-01-12	Tax-Deeded Property
6-06	Transfer Station
7-11A	Non-Taxable
7-11	Town House
7-12B	Previously Owner Unknown
10-14	Previously Owner Unknown
10-22	Previously Owner Unknown
10-52	Non-Taxable
10-53	Tax-Deeded Property

## GROTON FREE PUBLIC LIBRARY REPORT

The Library did very well this past year thank to Mae Blake's effort and dedication. The Library received a number of brand new books as gifts. Also available monthly are approximately forty (40) different video tapes to borrow. There are seven (7) new magazines coming each month. Readers' Digest is available in large print. The Library now has a telephone and you may reach us by calling 744-3668.

### Record of Services:

Adult	163
Junior	313
Easy	273
Magazines	172
VCR	0
VCR Tapes	344
Paperback Books	<u>223</u>
Total	<u>1,488</u>

### New Books as Gifts

Adult	23
Junior	24
Easy	14
VCR Tape	<u>1</u>
Total	<u>62</u>

Respectfully submitted,

BOARD OF TRUSTEES

Joyce Tolman  
Pamela Crosby

## REPORT OF LIBRARY TREASURER

Checking Account #006246  
for  
Groton Public Library

### Payments January 1, 1994 - December 31, 1994

5320	Joyce Tolman - Services	\$ 940.00	
5420	<u>Associations</u>		
	New Hampshire Library Trustee Assoc.	\$ 30.00	
	S.C.S.E.P. Cap Program	<u>40.00</u>	70.00
5510	Baker River Audio Visual Center		159.00
5530	Library Supplies		138.47
5600	Audit Expense		7.50
5720	Children's Parties		46.98
6220	Utilities		2.04
6280	<u>Miscellaneous Expense</u>		
	Change for Fund Raising Events	\$ 75.00	
	Supplies for Fund Raisers	<u>5.00</u>	80.00
6300	Office Expense		50.00
6310	Magazine Subscriptions		134.26
6440	Supplies Expense		74.47
6480	Bank Charges + Fees (Charge for Printed Checks)		<u>11.30</u>
<b>TOTAL EXPENSES</b>			<b>\$1,714.02</b> =====

Balance on hand January 1, 1994		\$ 542.02	
Plus:	Town Appropriation	1,500.00	
	Gift in memory of Cynthia White	25.00	
	Reimbursement of Change for Fund Raisers	75.00	
	Reimbursement of Supplies for Fund Raisers	<u>2.72</u>	\$2,144.74
Less:	Expenses		<u>1,714.02</u>
<b>Balance on hand December 31, 1994</b>			<b>\$ 430.72</b> =====



REPORT OF LIBRARY TREASURER

Savings Account #2013910  
for  
Groton Public Library

<b><u>SAVING ACCOUNT BALANCE JANUARY 1, 1994</u></b>		\$171.59
Plus: Interest 1/1/94 - 12/31/94		5.13
<u>Deposits</u>		
Proceeds from Book & Bake Sale	\$ 68.15	
Proceeds from Old Home Day	<u>22.66</u>	90.81
Less: Withdrawl for Current Order (Children's Parties)		<u>&lt;10.45&gt;</u>
<b><u>SAVING ACCOUNT BALANCE DECEMBER 31, 1994</u></b>		<b><u><u>\$257.08</u></u></b>

## POLICE DEPARTMENT REPORT

The Officers, Secretary and myself wish to take this opportunity to thank the residents and taxpayers for their generosity this past year. Thanks to you, we now have a pleasant and workable office to perform our duties in.

Some of you have had the opportunity to see the newly renovated offices at the Town Office Building. The renovations were made possible by the funds you provided and the volunteer labor of Corporal Harding and myself. Combined, we donated in the vicinity of one hundred hours of our labor to accomplish this great task.

The old selectmen's office received new windows and insulation. Along with this, we were able to insulate the Library out of the same funds, helping to save money heating the building.

The new cruiser, as most of you have seen, is all equipped and has been in service since May, 1994. Again, through some strong negotiations, it is well-equipped and should last quite a while.

The four-wheel drive pick-up truck we purchased from Federal Surplus for \$20.00 has been a big asset, allowing us to further our pursuit of reducing crime. It allows us to access areas that we had to either walk to or not even venture into. It also enables us to respond during storms and mud season where the cruiser could not go. Both these vehicles will be available at Town Meeting for your viewing.

Last year in my letter to you, I committed myself to improve the effectiveness and the professionalism of the Police Department. I am proud to be able to say to you I have accomplished this goal. I also vow to continue to achieve this never-ending task in the years to come.

Comments continue to come to me from around the state as to the high level of professionalism and dignity set forth by this Department. This not only comes from other law enforcement agencies, but, also from individuals around the entire state.

I would also like to take time to thank the men and women of the Department for their cooperation. Without your cooperation, we could not have accomplished the tasks set before us. Your professionalism and dignity is greatly appreciated by me. I am also sure the towns people also appreciate this. Thank you again.

I would like to thank Corporal Harding for his continued support and unending dedication. Also, thank you for the approximately four hundred hours of time you donated to the betterment of the department.

Thank you all again from the men and women of your Police Department.

Respectfully submitted,

Anthony R. Ricciotti  
Chief of Police

SUMMARY OF CALLS FOR SERVICE  
GROTON POLICE DEPARTMENT  
1994

Below is a partial list of the calls for service the department handled either in person or by telephone. This does not include all calls to the Chief's residence or calls made between officers.

<u>Type of Incident/Nature</u>	<u>Number of Incidents</u>
Administrative	41
Arrests	19
Asaults	1
Alcohol related	6
Burglarys	3
Civil Matters	14
Court	14
Criminal Mischief	7
Criminal Tresspass	7
Cruiser Maintenance	5
Domestic Violence	8
Drugs	2
Elections	3
Funerals	4
General Service	443
Harrassment;	3
Illegal Dumping	4
Illegal Camping	16
Illegal Fires	6
Investigations	116
Juvenile Matters	15
K-9's	8
Motor Vehicle Accidents	7
Motor Vehicle Defective Equipment	9
Motor Vehicle Summons'	35
Motor Vehicle Warnings	109
Livestock	13
Minors in Possession of Alcohol	13
Missing Persons	5
Motorist Assist	5
Mutual Aid	13
Suicide Attempt	1
Stalking	1
Structure Fires	1
Telephone Calls (Officers' Residence)	20
Theft	9
Transports	21
Warrant Service	5
Weapons	3
Witness Tampering	1
Shots Fired Calls	7
Miscellaneous Meetings	47
911	3
<b>TOTAL OF CALLS LOGGED</b>	<b><u>1,073</u></b>

## HIGHWAY DEPARTMENT REPORT

I would like to take this time to thank you for the opportunity to serve you as your Road Agent this past year. It was a very productive year. It was also a year of learning. I attended several schools, put on by the University of New Hampshire, to reaffirm what I learned over the years relative to repair, maintenance and deicing your roads.

The Highway Department crew and myself worked very hard last year to make improvements to the roads, both in summer and winter maintenance areas. The compliments were many and the complaints few. Their were compliments from people other than residents, such as the State District Engineer, Mr. Gray, and the Highway Superintendant of Concord, NH.

Numerous repairs were made to the dump truck to insure the continued reliability of this vital piece of equipment. Some repairs were also performed on the grader to allow use of this piece of equipment, to help reduce the cost of rented equipment.

With continued repairs and preventative maintenance on the dump truck, we should enjoy many more years of service from this vehicle.

Many projects were completed this past year to improve the condition of the town roads. We replaced defective culverts, repaired other culverts, added culverts, blasted ledge to make ditches, did a good amount of ditching, graded and raked roads, graded shoulders to allow water to run off, and did some spot paving. Other projects such as cleaning the town yard and shed were also completed.

During some of the schools I attended, we were given computer programs which will help to get a better understanding of where the money is spent and make an intelligent budget easier to accomplish annually in much less time than it now takes to do manually. When the system is set up, it also allows the Selectmen or myself to view the status of the budget at a glance.

The vehicle maintenance program will also allow us to keep track accurately of the maintenance performed, the cost, the vendor of parts, etc., allowing us to purchase these items from the least expensive source. This system, known as Municipal Equipment Maintenance System, is being used by many towns across the country to control costs. This system also came from UNH free.

The Road Surface Management System program, also from UNH free, maintains a complete inventory of the roads in the town. The condition of the roads and the maintenance performed are entered into the program including the cost of these, which allows the program to identify the priority of the maintenance required on each road and the approximate cost to repair the road or project.

The line item budget we are experimenting with this year combined with these two computer programs will help the Highway Department be even more efficient than it was this past year.

I wish to thank the other members of the Highway Department for their hard work and strong support this past year.

Thank you all again from the members of your Highway Department.

Respectfully submitted,

Anthony R. Ricciotti, Road Agent  
Maurice Drolet  
Mark Madden

## PLANNING BOARD REPORT

### Summary of Expenses:

Postage	\$120.30
Registry of Deeds	126.30
Supplies	60.73
Meeting	<u>30.00</u>
Total Expenses	<u>\$337.33</u>

As a part of the subdivision process, the Town of Groton is reimbursed for the postage and recording fees by the subdivider, and these amounts are included in income.

Fellow Citizens:

This past year the Planning Board granted three resident and one non-resident subdivisions creating four new lots, as well as granting one lot line adjustment. In accordance with RSA 674:1, the Planning Board reviewed the Master Plan and found it to be suitable without amendment.

Respectfully submitted,

THE PLANNING BOARD

Andrew O. Lundberg, Chairman  
Stephen Lindsey, Secretary  
Richard Belanger  
Robert L. Desrosiers, Sr., Ex-Officio

## HEALTH OFFICER REPORT

Fellow Citizens:

This past year the Health Officer processed and monitored four new applications and completed documentation of four construction approvals. Three new septic systems have been approved for operation in 1994. The Health Officer investigated and resolved five complaints and continued to monitor several trouble spots in town.

Respectfully submitted,

Andrew O. Lundberg  
Health Officer

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



# Report of Trust and Capital Reserve Funds

City/Town GROTON

For the Calendar Year Ended December 31, 19 94

or

For the Fiscal Year Ended June 30, 19 \_\_\_\_\_

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Date February 28 19 95

*Debra Lindsey*  
\_\_\_\_\_  
Debra Lindsey

Trustees of Trust Funds

(Please sign in ink and also print/type clearly)

**When To File: (R.S.A. 21-J:18)**

1. For Towns reporting on a calendar year basis, this report must be on file on or before March 1st.
2. For Towns reporting on an optional fiscal year basis (FY ending June 30), this report must be filed on or before September 1st.

**Where To File:**

**ONE COPY TO:**  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
61 SOUTH SPRING STREET — P.O. BOX 457  
CONCORD, N.H. 03302-0457

**ONE COPY TO:**  
OFFICE OF ATTORNEY GENERAL  
CHARITABLE TRUST DIVISION  
STATE HOUSE ANNEX  
CONCORD, N.H. 03301-6397

Report of The Trust Funds of The City or Town of GROTON

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state)	%	Balance		New Funds	
					Beginning Year		Created	
/22/63	North Groton Cemetery	Care of Cemetery	Savings 2452571		231	98		
/15/78	Tercentennial	To be used at Tercentennial in 2076	Savings 2452589		180	00		
/23/15	George Hall Fund	Care of Lot Union Cemetery	Savings 2452597		100	00		
Unknown about 1924	Cyrus Blood Fund	Care of Blood Lot, Rolfe Hill Cemetery	Savings 2452605		80	00		
1/6/94	Dimichelle (2)	Care of Lots Rolfe Hill	Savings 2476307			00	50	00
	CAPITAL RESERVE FUNDS							
/15/89	Truck/Sander	Replacement of equipment	Savings 2445609		9,976	19		
/12/89	Dump Site Closure Fund	Closing Dump	Savings 2445591		25,000	00		
/2/91	Cruiser	Replace Cruiser	Savings 2445617		3,500	00		
Unknown about 1987	Roof Fund	Repair Roof	CD 11053808		2,655	00		



Withdrawals		Balance End Year		Balance Beginning Year		INCOME						Grand Total of Principal & Income at End of Year			
						INCOME DURING YEAR				Expended During Year				Balance End Year	
						Percent		Amount							
		231	98	297	64		14	11	0		311	75	543	73	
		180	00	216	15		10	56	0		266	71	406	71	
		100	00	129	04		6	10	0		135	14	235	14	
		80	00	32	11		2	99	0				115	10	
2	00*	48	00		0			20	0		20		.48	20**	
		13,976	19	2,575	51		417	76	0		2,993	27	16,969	46	
		25,000	00	6,076	86		843	47	0		6,920	33	31,920	33	
3,500	00		0	200	21		38	16	296	53		0		0	
		2,655	00	991	86		100	33			1,092	19	3,747	19	

\* Will be added back in to bring principal up to \$50.00.  
 \*\* Gilchrist: 2 shares purchased in 1994 but added to account 1995.  
 After account is at least \$100 principal, there will be no service charge.

Handwritten text at the top of the page, possibly a title or header, which is mostly illegible due to fading.

Date	Description	Debit	Credit	Balance
1890				
Jan 1	Balance forward			
Jan 5	...			
Jan 10	...			
Jan 15	...			
Jan 20	...			
Jan 25	...			
Jan 30	...			
Feb 1	...			
Feb 5	...			
Feb 10	...			
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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
61 So. Spring St.  
Concord, N.H. 03302  
(603) 271-3397



# Report of Common Trust Fund Investments -

City/Town GROTON

For the Calendar Year Ended December 31, 19 94

or

For the Fiscal Year Ended June 30, 19 \_\_\_\_\_

### CERTIFICATE

I hereby certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

February 28, 19 95

*Debra Lindsey*

Debra Lindsey



Trustees of Trust Funds

(Please sign in ink and also print/type clearly)

To File: 9R.S.A. 21-J:18)

For Towns reporting on a calendar year basis, this report must be filed on or before March 1st.

For Towns reporting on an optional fiscal year basis (FY ending June 30), this report must be filed on or before September 1st.

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**ONE COPY TO:**

OFFICE OF ATTORNEY GENERAL  
CHARITABLE TRUST DIVISION  
STATE HOUSE ANNEX  
CONCORD, N.H. 03301-6397

Report of The Common Trust Fund Investments of The City or Town of GROTON

HOW INVESTED		PRINCIPAL			
NUMBER OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.) Please indicate by an asterisk (*) any delisted securities being held pursuant to RSA 31:25-a and type an explanation for the retention on the bottom of this form (RSA 31:25-c)	Balance		ADDITIONS	
		Beginning	Year	Purchases	Cash Capital Gains
2	Savings Account 2476307		0		

**Please Note:** There will be \$50.00 added to this account plus donation to bring it up to \$100 to eliminate service charge.

Fees and expenses, if any, paid for Professional Banking

1. Name of Bank: Pemigewasset
2. Fees Paid: \$ 2.00 service charges
3. Expenses Paid: \$ \_\_\_\_\_
4. Were these fees and expenses paid for totally from

on December 31, 19 94

(June 30, 19 \_\_\_\_\_ )

Proceeds From Sales		Gains or (Losses) From Sales		Balance End Year		INCOME						Grand Total of Principal & Income at End of Year			
						Balance Beginning Year		Income During Year		Expended During Year				Balance End Year	
50	00	2	00	48	00		0		20		0		20	48	20

Balance: (RSA 31:38-a,IV)  
National Bank, Plymouth, NH

...? Yes \_\_\_\_\_ No X (A donation is being made to cover the \$2.00 fee the bank withdrew from the account.) MS-10



## REPORT OF CEMETERY TRUSTEES

TOWN OF GROTON, 1994

On August 2, 1994 HB1228 went into effect. This bill requires that cemetery trustees be appointed to redefined cemetery laws in this state. Inclusively grounds, spaces, operations, and protection of old sites.

The location of old site was the first priority of your cemetery trustees. We would like to thank Everret Hobart and John Dimichille for their ideas and directions. We would like to thank Mr. & Mrs. Malcome Ray. Mr. Ray generously donated his time climbing through woods and over mountain to help locate some of the old sites. And Mrs. Ray for allowing Barbara and I to do so for an afternoon. Our mission a success, thank you.

Barbara and Tony Tavares have plotted as much as is possible the known sites at the Rolf Hill location. They have been laid out and numbered. Tony has used his CAD computer to make a professional map for us. The sites that are left are limited within the present boundaries of that site. There are two choices; first, we can "double up" on the rear of the cemetery, Or expand the site. Both these options should be taken up within the next several years at Town Meeting.

A plot fee has been established, \$75.00. \$25.00 goes into a perpetual care fund. This past fall, 4 sites were sold. \$100.00 was put into that fund. Although in the past no fee has been charged we feel the \$50 for the actual plot in a token fee compared to surrounding towns who's fee begin at \$400 and this past year have substantially raised the fee schedule. This coming summer we hope to place markers at the corners of those site sold with their number.

The paperwork end of setting up a working system is ongoing at this writing. There were no records to begin with, and no guides to us. Policies had to been written from scratch. We ask that you bear with us as we gather information from other Trustees in other towns.

The financial operation of the cemeteries comes under the control of the Trustees. No funds should be expended without a purchase request from the Trustees. We submitted a budget that includes salary of a Sextant. This should be the only labor cost for the year. A purchase to be made for a new mower for that use only. We hope to find a caring individual to fill this position.

The problem of grave openings is being addressed. We would like to contract this out with a specific dollar limitation to prevent past abuse. As this is borne by the family of the deceased at present, this should be handled with restraint and respect for the family members, not as a financial windfall for the contractor.

We invite your response and input. Please be assured this is a matter near and dear to our hearts. We extend to those that have lost loved ones this past year, and have a suggestion how we may make this less of a burden on others in the future, please, send you comments and suggestions along.

*Respectfully Submitted*

*V. A. Collins*

*Barbara D. Tavares*



STATE OF NEW HAMPSHIRE  
 DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT  
 DIVISION of FORESTS and LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

603-271-2214

FAX: 603-271-2629

WILLIAM S. BARTLETT, JR.  
 Commissioner

JOHN E. SARGENT  
 Director

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1994, our three (3) leading causes of fires were No Permit, Children and Rekindles of fires where the fire was not properly extinguished.

Violations of RSA 224:27 II, the fire permit law, and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

<u>Fire Statistics</u>	<u>1994</u>	<u>Average 1990-1993</u>
Number of Fires Reported to State for Cost Share Payment	283	443
Acres Burned	217	246

Suppression cost = \$90,000+

Fires Reported by Lookout Towers (1994)

Fires Reported by Detection Aircraft

Fires Reported 588  
 Assists to Other Towers 363

89

Visitors 21,309

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

John E. Ricard  
 Forest Ranger

TONY ALBERT  
 Forest Fire Warden



Forest Protection (603) 271-2217  
 Forest Management (603) 271-3456

Land Management (603) 271-3456  
 Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964 recycled paper

DIVISION OF FORESTS AND LANDS 603-271-2214



REPORT TO THE TOWN OF GROTON

1994

1994 proved to be a very busy year for the Community Center. We offered three youth league programs (basketball, baseball/softball and soccer). Our baseball/softball program saw over 365 participants, 29 teams and 75 volunteers. The BCC basketball had more than 140 students playing every Saturday morning at the Center and the Middle School gymnasium. In addition to the youth leagues we organized Middle School Dances, Instructional classes (aerobics, step aerobics, archery, art class, swim lessons, tap, ballet and jazz classes, karate classes, line dancing and tennis lessons, etc..) Mom and Tot Time, Adult Basketball, Badminton, Summer Playground, Summer Day Camp, Summer Senior Camp, Newfound Theatre Company, a Summer Preschool Program, Summer Baseball, Summer Basketball and our Hang Time Hoop Camp. The Center also sponsored and organized 19 different fundraising events which included our annual March Ice Breaker Dance and our August Lobster and Chicken Supper, 1/20 Raffle, Wild Video Dance and Midnight Madness. All of our success is due to the number of volunteers that donate their time to our programs.

Groton residents participated in the following programs:

Archery	Baseball/Softball Program	
Adult Basketball	Basketball League	Boy Scouts
Teen Dances	Girl Scouts	Open House
Swimming	Santa's Village Elves	
Playground Program	Project STREAMS	
Project KNOTS	Midnight Madness	Wild Video Dance

We would like to thank all Groton residents who participated in the programs and special events. Special thanks are owed to all the parents who came out and supported the Bristol Community Center last year at town meeting. We had another successful year.

This year the Bristol Recreation Advisory Council painted the downstairs floor and continued with our ongoing building maintenance.

The Center thanks the School District for their continual support in all the BCC youth league programs. We would also like to express our sincere gratitude to Freudenberg NOK for their annual donation and their printing services and RF Williams for their support in maintenance and upkeep of the 103 year old building. We can not thank them enough for all they do for our organization.

The Community Center will see its 49th year of service to the Newfound area and we hope you will help us celebrate by participating in the 1995 agenda of programs and special events.

## VITAL STATISTICS FOR 1994

The following has been recorded by the Town Clerk for Groton:

### Births:

Jessica Lynn Yeaton was born in Plymouth on June 17, 1994. Parents are Ted and Sharon Yeaton of North Groton Road.

Kyle Fergus Mooney was born in Lebanon on July 29, 1994. Parents are Fergus and Lori Mooney of North Groton Road.

*Congratulations to our new parents.*

### Marriages:

January 1, 1994, Corey Lee Turmelle of Holderness and Amanda Ellen Wright of Groton were married by Rev. Paula Bixby of Rumney in Groton.

May 28, 1994, Shawn Timothy Somers and Donna Leann Waller, both of Groton, were married by Rev. John M. Fischer of Hebron.

August 6, 1994, Gordon Frank Coursey and Shirley Kathleen McIntosh, both of Groton, were married by Nora Farnsworth, J.P. in Groton.

September 17, 1994, Paul T. Asselin of Groton and Sandra C. Stanulonis of Lowell, MA, were married by Joyce McCaffery, J. P. in Nashua.

September 24, 1994, Tony Joseph Albert and Kristen Ann Caron, both of Groton, were married by Rev. John M. Fischer of Hebron.

October 16, 1994, Peter Francis David and Sheryl Ann Gilmore, both of Groton, were married by Mary Chase, J.P. of Plymouth.

December 10, 1994, Paul Richard Sallies and Angela Lynn Lane, both of Groton, were married by Rev. Robert C. Sallies of Norway, Maine, in Meredith Center, New Hampshire.

*Many happy returns.*

### Deaths:

Evelyn Bates Parker of Edgar Albert Road, Commercial Cook, passed on February 12, 1994, Speare Memorial Hospital, Plymouth.

William Kenneth Patterson, Sr., of Sculptured Rocks Road, Chemist, passed on February 15, 1994, Speare Memorial Hospital, Plymouth.

Cynthia Ann White of Rumney, passed on June 4, 1994, Rumney.

Hilma Sophia Beck of Haverhill, passed on October 5, 1994, Haverhill.

Claire P. Desrosiers of Campton, Proprietor, passed on October 31, 1994, McDonald Road, Groton.

*A great loss to all of us.*



# **ATTENTION RESIDENTS OF GROTON**

Since April 1, 1985 the Town of Groton has been a member of the Lakes Region Mutual Fire Aid Association. This means that Lakes Region Dispatch Center is handling all calls for **FIRE** and **MEDICAL EMERGENCY (Ambulance)** and dispatching the proper emergency service for your area of town.

If you are reporting a **FIRE, ACCIDENT** or **MEDICAL EMERGENCY** **CALL 524-1545** (in the 786 exchange call 1-524-1545). ***This is the fastest way for you to get the help you need when you need it!***

IN THE  
**744**  
EXCHANGE:

IN THE  
**786**  
EXCHANGE:

FIRE OR EMERGENCY  
AMBULANCE

**524-1545**

FIRE OR EMERGENCY  
AMBULANCE

**1-524-1545**

GROTON POLICE DEPARTMENT

**744-3703**

OR

SHERIFF

**1-800-564-6911**