



TOWN OF GROVELAND

2023 FEB 23 AM 11:57

TOWN CLERK
RECEIVED/POSTED

BOARD OF SELECTMEN

Meeting Agenda

Monday, February 27, 2023

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting will be in-person and also be broadcast live on Groveland Public Access, Channel 9, as well as through Zoom virtual meeting software for remote access.

Join Zoom Meeting

<https://zoom.us/j/96899713012?pwd=bXNWcWx4emdMMjhoVEJxc0wvcWZwUT09>

Meeting ID: 968 9971 3012

Passcode: 948618

One tap mobile

+16469313860,,96899713012#,,, *948618# US

+19292056099,,96899713012#,,, *948618# US (New York)

6:30 P.M.

CALL MEETING TO ORDER AT 6:30PM

PUBLIC COMMENT *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

APPROVE WARRANTS:

PW # 23-35 \$

BW# 23-35 \$

APPROVAL OF THE MINUTES

APPOINTMENTS OF THE BOARD

DISCUSSION & POSSIBLE VOTE

1. Approval of the Groveland Pentucket Youth Football League use of Utility Field #1 for the 2023 Season
2. Approval of the Groveland Pentucket Youth Football League use of Utility Field #2 for the 2023 Season
3. Approval of the Groveland Youth Soccer use of Shanahan Field for the 2023 Season
4. KP Law Whittier School Representation Form – Vote to Sign
5. FY24 Community Preservation Warrant Articles
6. FY24 Budget Discussion

VOTES OF THE BOARD

TOWN ADMINISTRATOR'S TIME

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

OLD OR UNFINISHED BUSINESS

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

CORRESPONDENCE

Groveland FY2022 Reports from Powers and Sullivan, LLC.

Board of Selectmen Meeting Minutes January 3, 2023

Board of Selectmen Meeting Minutes January 17, 2023

Board of Selectmen Meeting Minutes January 30, 2023

ADJOURNMENT: *The next regularly scheduled meeting of the Board of Selectmen will be Monday, March 13, 2023, at 6:30PM.*

23-35 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	<i>\$</i>
<i>W/S:</i>	<i>\$</i>
<i>Payroll Withholding:</i>	<i>\$</i>
<i>Health Insurance:</i>	<i>\$</i>
<i>Light Bills:</i>	<i>\$</i>
<i>Grants & Revolving:</i>	<i>\$</i>
<i>Chapter 90:</i>	<i>\$</i>
<i>Pentucket Assessment:</i>	<i>\$</i>
<i>Essex Tech Assessment:</i>	<i>\$</i>
<i>Whittier Assessment:</i>	<i>\$</i>
<i>Capital:</i>	<i>\$</i>

Rebecca Oldham

From: Booking system <no-reply@grovelandma.com>
Sent: Monday, February 13, 2023 12:08 PM
To: Rebecca Oldham
Subject: You've received a new booking request!

Follow Up Flag: Follow up
Flag Status: Flagged

You need to approve a new booking Pines Area Utility Field #2 for: August 7, 2023 15:00 - August 11, 2023, August 14, 2023 - August 18, 2023, August 21, 2023 - August 25, 2023, August 28, 2023 - September 1, 2023, September 4, 2023 - September 8, 2023, September 11, 2023 - September 15, 2023, September 18, 2023 - September 22, 2023, September 25, 2023 - September 29, 2023, October 2, 2023 - October 6, 2023, October 9, 2023 - October 13, 2023, October 16, 2023 - October 20, 2023, October 23, 2023 - October 27, 2023, October 30, 2023 - November 3, 2023, November 6, 2023 - November 10, 2023 19:00

Person detail information:

Start Time:15:00
End Time:19:00
Organization Name:Pentucket Youth Football
Person in Charge:Scott Chicarello
Address:153 king st
Town:Groveland
Zip Code:01834
Email:swchic@yahoo.com
Phone:7814799458
How many games?:Practices
How many players?:60+
How many hours?:
Details:
Usage of field for Pentucket youth football season 2023

Currently a new booking is waiting for approval. Please visit the moderation panel https://grovelandma.com/wp-admin/admin.php?page=wpbc&view_mode=vm_listing&tab=actions&wh_booking_id=6.

Thank you, Town of Groveland, MA
<https://grovelandma.com>

Rebecca Oldham

From: Booking system <no-reply@grovelandma.com>
Sent: Monday, February 13, 2023 11:52 AM
To: Rebecca Oldham
Subject: You've received a new booking request!

Follow Up Flag: Follow up
Flag Status: Flagged

You need to approve a new booking Pines Area Utility Field #1 for: August 7, 2023 15:00 - August 11, 2023, August 14, 2023 - August 18, 2023, August 21, 2023 - August 25, 2023, August 28, 2023 - September 1, 2023, September 4, 2023 - September 8, 2023, September 11, 2023 - September 15, 2023, September 18, 2023 - September 22, 2023, September 25, 2023 - September 29, 2023, October 2, 2023 - October 6, 2023, October 9, 2023 - October 13, 2023, October 16, 2023 - October 20, 2023, October 23, 2023 - October 27, 2023, October 30, 2023 - November 3, 2023, November 6, 2023 - November 10, 2023 19:00

Person detail information:

Start Time:15:00
End Time:19:00
Organization Name:Pentucket Youth Football
Person in Charge:Scott Chicarello
Address:153 king st
Town:Groveland
Zip Code:01834
Email:swchic@yahoo.com
Phone:7814799458
How many games?:Practices
How many players?:60 +
How many hours?:
Details:

Looking to acquire the Pines for our practice field for the 2023 season.

Currently a new booking is waiting for approval. Please visit the moderation panel https://grovelandma.com/wp-admin/admin.php?page=wpbc&view_mode=vm_listing&tab=actions&wh_booking_id=5.

Thank you, Town of Groveland, MA
<https://grovelandma.com>

Rebecca Oldham

From: Booking system <no-reply@grovelandma.com>
Sent: Tuesday, February 21, 2023 9:00 AM
To: Rebecca Oldham
Subject: You've received a new booking request!

Follow Up Flag: Follow up
Flag Status: Flagged

You need to approve a new booking Shanahan Field for: April 1, 2023 07:30 - July 8, 2023, August 26, 2023 - November 19, 2023 17:00

Person detail information:

Start Time:07:30
End Time:17:00
Organization Name:Groveland youth soccer
Person in Charge:Ben Van Duyne
Address:104 Main St
Town:Groveland
Zip Code:01834
Email:Bvanduyne.gys@gmail.com
Phone:5088435157
How many games?:120-150
How many players?:150
How many hours?:160
Details:

This request is for the entire spring and fall seasons. Mid week practices and games on Saturdays and Sundays.

Currently a new booking is waiting for approval. Please visit the moderation panel https://grovelandma.com/wp-admin/admin.php?page=wpbc&view_mode=vm_listing&tab=actions&wh_booking_id=7.

Thank you, Town of Groveland, MA
<https://grovelandma.com>

December 29, 2022

Michele E. Randazzo
mrandazzo@k-plaw.com

Hon. Edward Watson and
Members of the Select Board
Groveland Town Hall
183 Main Street
Groveland, MA 01834

Re: Determination and Consent Pursuant to Massachusetts Rules of Professional Conduct,
Rule 1.7 – Representation of Whittier Regional Vocational Technical School District

Dear Members of the Select Board:

The Whittier Regional Vocational Technical School District School has sought to retain KP Law as Special Counsel for certain legal services, including assistance with the upcoming School building project, contract and procurement work, and other legal services on an as-needed basis. Our office's simultaneous representation of the Town of Groveland as Town Counsel, and the School District on matters in which the Town may have an interest, raises concerns and obligations under the ethics rules for attorneys, which are addressed in this letter.

Our existing relationship with the Town of Groveland as well as our pending future relationship with the School District creates interests that require disclosure pursuant to the Rules of Professional Conduct governing members of the Massachusetts Bar, which mandate that we obtain the express permission of the Appointing Authority of each client before we can represent the other. The purpose of this letter is to make such disclosure and to request that you determine whether you will permit such representation. In addition, while the State Ethics Commission has determined that KP Law, P.C. and its individual attorneys are not "municipal employees" pursuant to the Conflict of Interest Law, we provide this letter to dispel any appearance of a conflict on the firm's behalf in this regard.

MULTIPLE REPRESENTATION DISCLOSURE

Under the above-referenced ethical rules, an attorney owes a duty of loyalty to each client. Moreover, an attorney cannot represent one client where such representation may materially limit their ability to represent another client, as this may present a conflict of interest. In such a situation, the attorney may only represent all clients where they reasonably believe that the representation of one client will not negatively impact the ability to represent another client, and where all clients have consented to such simultaneous representation, after consultation with the attorney. Here, KP Law serves as City Attorney for the City of Amesbury, City Solicitor for the City of Newburyport, Special Counsel for the City of Haverhill, Town Counsel for the Towns of Georgetown, Salisbury and West Newbury, and Special and/or Labor Counsel for the Towns of Merrimac, Ipswich and Rowley. We are seeking the consent of all of these cities and towns (as well as Georgetown) to our work with the School District, as described above, in this instance. For your reference, I have



Hon. Edward Watson and
Members of the Select Board
December 29, 2022
Page 2

enclosed a copy of the applicable ethical rule, Rule 1.7 of the Supreme Judicial Court's Rules of Professional Conduct.

Here, we expect that our immediate service to the School District will be to provide legal counsel and advice in connection with the pending school building project, which advice may include interpretation of the Regional School District Agreement, procurement advice, contract review and evaluation, identification of options for funding of this project and processes for approval of any associated debt, under the Agreement and/or under state law. Given that a school building project has obvious impacts upon the financial and educational interests of all members of the School District, please note that our advice and counsel in this regard will focus on what the law requires or permits. Ultimately, however, it will be for the School District to make the policy, administrative, and financial decisions associated with this project. Moreover, our work with the District generally as Special Counsel will aid the District's compliance with applicable laws and legal requirements, which has an indirect benefit to the District's member communities.

DETERMINATION

It is our belief that our position as Town Counsel for the Town of Groveland and our potential work for the School District as Special Counsel, for the purposes and under the conditions described in this letter, does not create a concurrent conflict of interest and will not affect the exercise of our independent professional judgment on behalf of either Groveland or the District. Based upon the information available to me at this point, I believe that the attorneys at KP Law can discharge our duties to both the Town and the School District, without any material limitation or adverse impact upon our ability to represent each client individually. We are not aware of any material conflicts between the Town and the District generally.

We routinely evaluate whether any specific request for legal advice or representation from one client has the potential to negatively impact our representation of another client. Should such a situation arise, we may be precluded from representing either the School District or the Town. Given the scope of anticipated services for the School District, I do not believe that this is likely to occur. It is, however, for you to determine whether the representation described herein will not impair the integrity of this firm's services to Groveland.

Accordingly, I request that you consent to our representation of both Groveland and the School District, as outlined above. Should you so consent, I ask that you sign the enclosed determination as required by the Rules of Professional Conduct. Please sign the two originals provided, return one copy to this office, and retain one copy for your records.



Hon. Edward Watson and
Members of the Select Board
December 29, 2022
Page 3

If there are any questions whatsoever, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "M. Randazzo", with a long horizontal flourish extending to the right.

Michele E. Randazzo

MER/bls

Enc.

844337/90001/0025

DETERMINATION

It is determined, pursuant to Rule 1.7 of the Massachusetts Rules of Professional Conduct, that Town of Groveland consents to KP Law, P.C. representing the Whittier Regional Vocational Technical School District as Special Counsel, as disclosed in a letter to the Town dated December 29, 2022, notwithstanding that KP Law, P.C. also serves as Town Counsel for the Town of Groveland.

TOWN OF GROVELAND,
By its Select Board

Dated: _____

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Basketball Court Restoration/Reconstruction
At Washington Park

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Recreation Committee
Name of Co-Applicant: Rebecca Oldham, Town Administrator
Contact Name: Rebecca Oldham
Mailing Address: 183 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-556-7204
Email Address: ROldham@grovelandma.com

B. Location of Project

Name of Project: Basketball Court Restoration/Reconstruction at Washington Park
Address of Project: 89 Center Street, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space
Historic preservation
Recreation **X**
Community housing

D. Project Cost

CPA Funding Requested: \$44,395
Total Cost of Proposed Project: \$44,395

E. Project Information*Description*

The current basketball hoops and court are in poor condition at Washington Park. There are no nets, the pavement is uneven and the markings on the ground have faded. The project proposes to reconfigure the court and update the current layout while resetting the hoops and providing new netting and fencing.

Goals

The goal of this project is to reconstruct the basketball courts. We want to provide suitable recreational areas for Town residents to utilize and enjoy.

Community Need

The Town currently has two locations for basketball use. There is the area at the Pines and the area at Washington Park. Recently, the Highway Department made improvements to the courts at the Pines and replaced the netting. The courts are popular and on the weekend the courts are

full. The location at Washington Park behind South Fire Station is inadequate. The courts are in poor condition and are hardly used because there is no netting, lines, etc.

Below is an overlay of the court we hope to construct. This is the same design as the Pines Recreation Area. The plan will also include delineation from the basketball court and designated parking area. It will also allow for safe access and egress to the newly paved parking lot at Washington Hall.



Community Support

This project aims to create additional recreational opportunities. Through the Open Space and Recreation Plan, as well as the recent Master Plan, the residents have identified many of our recreational resources as assets in the community and something that attracted them to Groveland. It was noted that these areas are often neglected and not maintained. This project offers a way to upgrade this resource. The current courts at Washington Park are mediocre compared to the Pines and we need to upgrade our recreational resources equitably.

Timeline

The project will begin as soon as funding is available. The Highway Department will help facilitate the project and perform initial site work. This will help keep costs low.

Implementation

The project will be managed by Renny Carrol, Highway Superintendent and the Town Administrator Rebecca Oldham. Both will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured by the construction of the court and the use of the court.

Budget

- Grading/Paving expense approximately \$20,000
- Fencing/new basketball hoops, nets, backboards approximately \$6,000
- Lines and post installation approximately \$10,000

Including signage, the total project costs is \$44,395. Price also includes a 10% contingency as construction materials have been impacted by inflation and supply chain issues.

Maintenance

Ongoing maintenance will be provided by the Groveland Highway Department. There will be no maintenance costs involved in this proposal.

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Cemetery Monument Restoration

To The Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Charles Desrosiers, Cemetery Superintendent
Name of Co-Applicant: Rebecca Oldham, Town Administrator
Contact Name: Charles Desrosiers
Mailing Address: 161 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-891-2539
Email Address: cdesrosiers@grovelandma.com

B. Location of Project

Name of Project: Cemetery Monument Restoration
Address of Project: 161 Main St, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space
Historic preservation **X**
Recreation
Community housing

D. Project Cost

CPA Funding Requested: \$32,000
Total Cost of Proposed Project: \$31,170

E. Project Information*Description*

The gravestone and monument assessment was performed in 2016 and involved studying all of the markers (headstones, footstones, monuments) located to the west of Linden Avenue, in other words, the more historic sections of the cemetery. The assessment of markers located to the south of Linden Avenue shows that 360 stones are in need of conservation treatment. In the oldest section, the area located between Rambler, Woodbine and Magnolia Avenues, a total of 325 stones are in need of conservation treatment. A majority of the damaged stones are made of marble, granite and slate. Their conditions include fallen, tilted, broken, loose on their bases and sunken. Several obelisks (tall monuments) have shifted or are partially broken.

This project proposes to restore 119 monuments in the oldest historic section of the cemetery which dates back to the 1800s. The restorations will clean, level and repair some older irreplaceable headstones.

Goals

Riverview Cemetery is the oldest known place of interment in Groveland, Massachusetts, accepting its first burial in the early 1700s long before the official organization of the town. The goal is to protect the historic integrity of the site and honor the history and restore the monuments to preserve the history of the Town.

Community Need

The Town of Groveland has always assumed responsibility for the care of the cemetery, and throughout the properties near 300-year history has tended the lawns, resurfaced the roads, and managed interment records. However, concern emerged about the overall appearance of the cemetery landscape, including the poor condition of its roads and trees, degradation of the topography due to slope erosion, and deteriorating state of many gravestones. Through the efforts of the Groveland Cemetery Commission, funds were secured to plan for the landscape's long-term care. In 2013 and 2014, through grants from the Massachusetts Sesquicentennial Civil War Commission, the commissioners arranged for the conservation of the Civil War veterans' headstones and markers. Also 2013, the commissioners successfully obtained funding from the Groveland Community Preservation Committee to assess and make treatment recommendations for the entire cemetery. There is limited financial support to keep up with these efforts and if not addressed the Town will lose these monuments and a part of the Town's history.

Community Support

This project was identified in the 2014 and 2016 Riverview Cemetery Preservation Plan.

Timeline

The project will begin as soon as funding is available.

Implementation

The project will be managed by Charles Desrosiers, Cemetery Superintendent. Desrosiers will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured based on the headstones we are able to restore.

Budget

This project is quoted for \$32,000 and will be spent on materials to clean, reset and repair some of the older monuments in the cemetery. The quote has a detailed list of what each monument will entail. It also includes before and after pictures for our records.

Maintenance

Ongoing maintenance will be provided by the Groveland Cemetery Commission. There will be no maintenance costs involved in this proposal.

EPOCH PRESERVATION INC

EIN 92-0920956
104A HIGH ST
IPSWICH, MA 01938
P: 978-335-6650
EPOCHPRESERVATION@GMAIL.COM



EPOCH PRESERVATION

ATTN:
Chuck Desrosiers

ESTIMATE
RIVERVIEW 20221208

DATE December 8, 2022

FOR STONE REPAIR WORK AT:
RIVERVIEW CEMETERY, GROVELAND, MA

ROW / PLOT - MARKER #(S): NAME. MATERIAL. TYPE.
ACTIONS. ESTIMATED TIME.



0 - : CAROLINE PARKER - MARBLE - TABLET & TABLET ON BASE
CLEAN WITH D2, RESET, Join pieces, Infill

4.5 h
540 \$



1 - 1: UNKNOWN - SLATE - TABLET
CLEAN WITH D2, RESET, Infill, Cap

2.5 h
300 \$



1 - 2, 2f: WILLIAM HARDY - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap

3 h
360 \$



1 - 3, 3f: SARAH HARDY - SANDSTONE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap, EXCAVATE

3.5 h
420 \$



1 - 4: SARAH HOPKINSON - SLATE - TABLET
CLEAN WITH D2, RESET, Join pieces, Infill, Cap

2.5 h
300 \$



1 - 5f: MARTHA HOPKINSON - SANDSTONE - FOOTSTONE
CLEAN WITH D2, RESET, Join pieces, Infill, Cap

2.5 h
300 \$



1 - 8, 8f: SARAH HOPKINSON? - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap

2.5 h
300 \$



1 - 12: UNKNOWN - MARBLE - TABLET

CLEAN WITH D2, Find missing pieces, Reassess for future repair, RETURN TO LOCATION.

2.5 h

300 \$



2 - : UNKNOWN - MARBLE - TABLET

CLEAN WITH D2, RESET, Excavate

2.5 h

300 \$



3 - 1, 1f: JOHN FOSTER - SLATE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET, Infill, Cap

2 h

240 \$



3 - 2, 2f: BETSEY FOSTER - MARBLE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET

1.5 h

180 \$

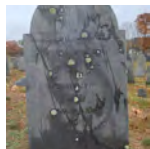


3 - 3, 3f: SALLY FOSTER - SLATE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET, Join pieces

3.5 h

420 \$

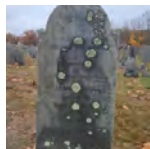


3 - 4, 4f: STEPHEN FOSTER - SLATE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET, Infill, Cap

3 h

360 \$



3 - 5, 5f: SAMUEL FOSTER - SLATE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET

1.5 h

180 \$



3 - 10, 10f: SARAH PARKER - MARBLE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET

3 h

360 \$



3 - 17, 17f: UNKNOWN - SLATE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET, Infill, Cap

3.5 h

420 \$



3 - 20: PEMBERTON WIFE - SLATE - TABLET

CLEAN WITH D2, RESET, Excavate, Join pieces, Infill, Cap

3 h

360 \$



3 - 21: JOHN PEMBERTON - SLATE - TABLET

CLEAN WITH D2, Infill, Cap

1.5 h

180 \$



4 - 4, 4f: HANNAH HARDY - MARBLE - TABLET & FOOTSTONE

CLEAN WITH D2, RESET, Infill, Cap, Consolidate

4 h

480 \$



4 - 9: SOLOMON, SARAH HARDY - MARBLE - TABLET

CLEAN WITH D2, RESET, Join pieces, Infill, Remove pins, Remove previous repairs

5 h

600 \$



4 - 10, 10f: SOLOMON HARDY - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap

2.5 h
300 \$



4 - 11: NATHANIEL, SARAH PARKER - MARBLE - TABLET
CLEAN WITH D2, RESET

3 h
360 \$



4 - 13: JONATHAN BALCH - SLATE - TABLET
CLEAN WITH D2, RESET, Infill, Cap

2 h
240 \$



4 - 19, 19f: HANNAH KIMBALL - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap, Stabilize facial delaminations

3.5 h
420 \$



4 - 25: PHILIP TENNEY - MARBLE - TABLET
CLEAN WITH D2, RESET, Join pieces, Infill

2.5 h
300 \$



5 - 11, 11f: MARY MULLIKEN - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Join pieces, Infill

3.5 h
420 \$



5 - 24, 24f: REBECKAH BALCH - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap, Consolidate

3.5 h
420 \$



5 - 27, 27f: DAVID HARDY - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Join pieces, Infill, Cap

4 h
480 \$



5 - 31, 31f: MOSES FOSTER - MARBLE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Excavate, Find missing pieces, New base, Join pieces, Infill, Consolidate

5 h
600 \$



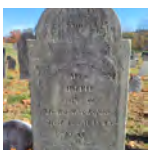
5 - 36: SOLOMON TENNY - MARBLE - TABLET
CLEAN WITH D2, RESET, Infill

3.5 h
420 \$



6 - 2, 2f: BARKER LAPHAM - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Infill, Cap, Return to location

2.5 h
300 \$



6 - 3, 3f: RUTH LAPHAM - SLATE - TABLET & FOOTSTONE
CLEAN WITH D2, RESET, Find missing pieces, Mortar onto base, Return to location

3 h
360 \$



6 - 6, 6f: SARAH ATWOOD - SLATE - TABLET & FOOTSTONE

3.5 h

CLEAN WITH D2, RESET, Join pieces, Infill, Cap

420 \$



6 - 16, 16f: JOHN BALCH - SLATE - TABLET & FOOTSTONE

3 h

CLEAN WITH D2, RESET

360 \$



6 - 24, 24f: MARTHA TENNEY - SLATE - TABLET & FOOTSTONE

3.5 h

CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Return to location

420 \$



6 - 25, 25f: MARY TENNEY - SLATE - TABLET & FOOTSTONE

3.5 h

CLEAN WITH D2, RESET, Return to location

420 \$



6 - 26: REBEKAH TENNEY - SLATE - TABLET

2 h

CLEAN WITH D2, RESET, Infill, Cap

240 \$



7 - 1: WILLIAM H, HENRY A, MARY H, HELEN M. BALCH - MARBLE - TABLET

5.5 h

CLEAN WITH D2, RESET, Join pieces, Infill

660 \$



7 - 2: CHARLES SHATTUCK - MARBLE - TABLET

4 h

CLEAN WITH D2, RESET, Move away from roots, Remove vegetation/stump

480 \$



7 - 3: GEORGE BACON - MARBLE - TABLET

4.5 h

CLEAN WITH D2, RESET, Join pieces, Infill, Move away from roots, Remove vegetation/stump

540 \$



7 - 4: CHARLOTTE BACON - MARBLE - TABLET

5.5 h

CLEAN WITH D2

660 \$



7 - 9, 9f: SAMUEL BOYNTON - SLATE - TABLET & FOOTSTONE

4 h

CLEAN WITH D2, RESET, Join pieces, Infill

480 \$



7 - 15, 15f: JACOB HARDY - SLATE - TABLET & FOOTSTONE

4.5 h

CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Infill, Cap

540 \$



8 - 14, 14f: EDNAH HARDY - SLATE - TABLET & FOOTSTONE

4.5 h

CLEAN WITH D2, RESET, Infill, Cap

540 \$



8 - 21, 21f: MARTHA HARDY - SLATE - TABLET & FOOTSTONE

2.5 h

CLEAN WITH D2, RESET, Infill, Cap, Return to location

300 \$



8 - 22, 22f: CAPT DANIEL HARDY - SLATE - TABLET & FOOTSTONE

3.5 h

CLEAN WITH D2, RESET, Infill, Cap

420 \$



8 - 24. 24f: DAMARIS HARDY - SLATE - TABLET & FOOTSTONE

3.5 h

CLEAN WITH D2, RESET, Join pieces, Infill, Cap, Tack

420 \$



8 - 30, 30f: SIMEON HARDY - SLATE - TABLET & FOOTSTONE

3 h

CLEAN WITH D2, RESET, Infill, Cap, Return to location

360 \$



9 - 1: JULIA HOVEY - SLATE - TABLET ON BASE

3.5 h

CLEAN WITH D2, RESET, Mortar onto base, Remove pins

420 \$



9 - 12: HANNAH HOPKINSON - SLATE - TABLET

3.5 h

CLEAN WITH D2, RESET, Infill

420 \$



9 - 14: WILLIAM LIVINGSTON HOPKINSON - SLATE - TABLET

3.5 h

CLEAN WITH D2, RESET, Join pieces, Infill, Cap

420 \$



9 - 19: DAVID HARDY - MARBLE - TABLET ON BASE

4 h

CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Infill

480 \$



9 - 25: SUSANNA - SLATE - TABLET

3.5 h

CLEAN WITH D2, RESET

420 \$



11 - 6: UNKNOWN - SLATE - TABLET

4 h

CLEAN WITH D2, Join pieces, Infill, Remove previous repairs

480 \$



11 - 17, 17f: M. WOOD - SLATE - TABLET & FOOTSTONE 4 h
CLEAN WITH D2, Join pieces, Infill, Remove previous repairs 480 \$



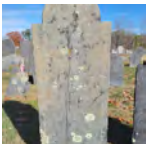
11 - 22: EDWARD WOOD - SLATE - TABLET 3.5 h
CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Infill, Cap 420 \$



11 - 23: RACHEL ROLLINS - MARBLE - TABLET 3.5 h
CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces 420 \$



12 - 6: PHINEAS CARLETON - SLATE - TABLET 3.5 h
CLEAN WITH D2, Join pieces, Infill 420 \$



12 - 7, 7f: URIAH CARLETON - SLATE - TABLET & FOOTSTONE 4 h
CLEAN WITH D2, Join pieces, Infill, Cap 480 \$



12 - 19, 19f: SAMUEL HOPKINSON - SLATE - TABLET & FOOTSTONE 4 h
CLEAN WITH D2, RESET, Join pieces, Infill, Cap 480 \$



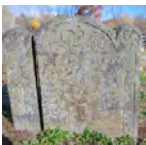
12 - 23, 23f: MOLLY ROLINGS - SLATE - TABLET & FOOTSTONE 3.5 h
CLEAN WITH D2, RESET, Join pieces, Infill, Cap 420 \$



13 - 11: MARY - SLATE - TABLET 3.5 h
CLEAN WITH D2, Infill, Cap, Stabilize facial delaminations 420 \$







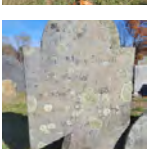


13 - 16: JOHN MARBLE - SLATE - TABLET 4.5 h
CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Infill, Cap 540 \$



13 - 25: ABIGAIL ATWOOD - SLATE - TABLET 3.5 h
CLEAN WITH D2, Join pieces, Infill, Cap 420 \$



14 - 5, 5f: CAPT JOHN SAVORY - SLATE - TABLET & FOOTSTONE 4.5 h
CLEAN WITH D2, Join pieces, Infill, Cap, Remove previous repairs 540 \$

	14 - 6, 6f: POLLY SAVORY - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, Excavate, Find missing pieces, Join pieces, Infill	4 h 480 \$
	14 - 10, 10f: ABIGAIL BURBANK - SANDSTONE - TABLET & FOOTSTONE CLEAN WITH D2, RESET	2 h 240 \$
	14 - 14, 14f: ANNA SAVORY - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, RESET, Return to location	4 h 480 \$
	14 - 20, 20f: SAMUEL PALMER - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, Join pieces, Infill	4.5 h 540 \$
	15 - 2, 2f: CAPT JOHN PARKER - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, RESET, Excavate, Find missing pieces, Join pieces, Infill, Cap, Return to location	3.5 h 420 \$
	15 - 10, 10f: MARY RUSSELL - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, Join pieces, Infill, Cap	4.5 h 540 \$
	15 - 11, 11f: RUSSELL - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, Join pieces, Infill, Cap	4.5 h 540 \$
	16 - 3, 3f: SALLY TENNEY - SLATE - TABLET & FOOTSTONE CLEAN WITH D2, RESET, Join pieces, Infill, Return to location	4.5 h 540 \$
	124 - 4: NATHANIEL WALLINGFORD - MARBLE - TABLET CLEAN WITH D2	4 h 480 \$
	125 - 1, 1f: LOIS HARDY - SLATE - TABLET CLEAN WITH D2, RESET	2.5 h 300 \$
	125 - 3: MARY B. HARDY - SLATE - TABLET CLEAN WITH D2, RESET	1.25 h 150 \$

OF STONES 119

259.75 h

31 170 \$

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

FY 2024 Community Preservation
All-Terrain Vehicle for the
Groveland Community Trail

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Annie Schindler, Environmental Program Coordinator & Town Planner

Name of Co-Applicant: Chief Robert Valentine & Chief Jeffrey Gillen

Contact Name: Annie Schindler

Mailing Address: 183 Main St

City: Groveland

State: MA

Zip Code: 01834

Daytime Phone: 978-556-7214

Email Address: aschindler@grovelandma.com

B. Location of Project

Name of Project: All-Terrain Vehicle for the Groveland Community Trail

Address of Project: Groveland Community Trail

C. Funding Information

CPA Category: (Include all that apply):

Open space

Historic preservation

Recreation **X**

Community housing

D. Project Cost

CPA Funding Requested: \$10,645.55

Total Cost of Proposed Project: \$53,277.72

E. Project Information*Description*

This project will provide matching funds for a MassTrails grant that will be applied for in February 2023 for an all-terrain vehicle and trailer for the Groveland Police and Fire Department to utilize on the Groveland Community Trail. This vehicle will provide fast and safe access for first responders to monitor the trail and ensure that the recreational aspect of the trail is being utilized responsibly.

Goals

The goal is to ensure that the trail is being monitored for safety and if an emergency were to happen, first responders would be able to access the trail easily. The goal is to also receive this funding, and then receive funding from the State for the full purchase of the vehicle and trailer.

Community Need

The new Groveland Community Trail will be the first of its kind in Groveland. Because of this, the Police and Fire Department are going to have to implement new strategies to be able to

provide their services to residents who utilize the trail for recreation. This vehicle will allow them to monitor the trail more quickly and efficiently than they would be able to on foot. Additionally, it will be beneficial for people who use the trail to know there is a regular public safety presence.

Community Support

Groveland residents are excited for the Community Trail to officially open, with the Economic Development, Planning and Conservation Department getting regular calls about when it will officially be accessible. In these calls, residents will ask other questions related to the trail, one of those questions being how it will be accessed if there is an issue on the trail and how it will be monitored. The proposed vehicle will be used to monitor the recreational trail and provide first responder services if necessary.

Timeline

The timeline for this project is dependent on being awarded the MassTrails grant which would pay for the remaining portion of the vehicle and trailer. The grant application is due February 1, 2023, and awards are announced in the Fall/Winter of 2023. Once funding from the grant becomes available, the vehicle and trailer will be purchased.

Implementation

This project will be managed by the Town Planner/Environmental Program Coordinator, Annie Schindler, who will also be responsible for applying for the MassTrails grant. Assistance will be provided by the Police and Fire Chiefs as well.

Success Factors

The success of this project will be measured through the successful application of the MassTrails grant and the purchase of the vehicle and trailer.

Budget

- a. What is the total budget for the project and how will CPA funds be spent?

The total budget for this project is \$53,227.72 and the request is for \$10,645.55 to provide matching funds for a MassTrails grant which would cover the rest of the cost of the purchase of the vehicle and trailer.

- b. All items of expenditure must be clearly identified.

	CPC Requested Amount	Total Amount
Polaris Ranger Crew XP 1000 Premium	\$9,077.77	\$45,388.85
Karavan 6.5 ft x 13 ft trailer	\$600	\$2,999.99
Contingency	\$967.77	\$4,838.88
Total	\$10,645.55	\$53,227.72

c. Distinguish between hard and soft costs and contingencies. (NOTE: CPA funds may NOT be used for maintenance.)

There are no soft costs associated with this project

e. You must include a budget item for signage or labeling to meet Groveland CPC requirements.

Maintenance

Ongoing maintenance will be budgeted with other vehicle maintenance that the Police and Fire Department require. There will be no maintenance costs involved in this proposal.

1. CATEGORY 2. BRAND 3. MODEL 4. TRIM 5. COLOR 6. ACCESSORIES

RANGER CREW XP 1000 Premium Bronson Rock Smoke

Build Summary



RANGER CREW XP 1000 Premium
R23RSE99AX

- Bronson Rock Smoke
\$3,499.99 | #2888812
- Manual Crank Window Doors - Poly
\$3,499.99 | #2888811
- Standard Rescue Skid with Attendant Seat
\$7,249.99 | #2859972
- Lock & Ride Rear Panel, Poly, Clear
\$399.99 | #2883773
- Pro Armor 20" Single-Row Combo LED Light Bar
\$329.99 | #2889792

Additional Notes

Feedback

Government Contract Pricing Available.
Submit Your Build To Get Contract
Pricing.

Starting Price
\$22,099
US MSRP

As Configured
\$45,388.85
US MSRP

- Fullscreen
- Interior
- Capture
- Save
- Email
- Print
- Restart



7
CLOSE DETAILS

Karavan ▶ 6.5 ft. x 13 ft. Dovetail Utility Trailer, 475-00002-BT-FA

★★★★★

4.6 (45)

SKU: 164590999

Reviews

Questions & Answers

Product Details

Specifications

Documents

\$2999.99

36 Month Major Purchase Plan (3.99% APR) [Learn More](#)

As a Neighbor, you are eligible to earn 1 point per dollar on this purchase. [Join Now](#)

Free standard delivery to your local TSC store when spending \$29 or mo.... [Learn More](#)

This Karavan 6.5 ft. x 13 ft. Dovetail Utility Trailer is suited for a large range of applications and equipped with patented fold-down rails that allow for loading via forklift. Our Dove Tail ramp prevents scraping while loading and unloading this utility trailer. Road performance is excellent via Karavan's SwayControl and QuietTow engineering. Reliability is built in to this utility trailer with smart lighting and wheel bearing systems. This trailer looks good too, with a powder coat finish as attractive as it is durable.

- Dovetail design reduces the load angle
- Patented fold-down rails allows for loading via forklift
- 17 step powder coated finish offers Long-lasting protection vs. spray technique used on most trailers
- QuietTow componentry offers less noise via lockable tensioner

[Additional Product Information](#)

Buy In Store: Ipswich MA

✓ 3 In Stock

📍 **Contactless Curbside / Pickup In Store**
Ipswich MA [Change Store](#)
Free Contactless Curbside / Pickup In Store
Available for Pickup **Today**

🚚 **Standard Delivery**
Item is not eligible for Standard Delivery.

− 1 +

Add to Cart

📍 [Contactless Curbside / Pickup and Delivery Information](#) [Add to list](#)

📍 This product cannot be shipped to AL, AZ, AR, CA, CO, DE, HI, IL, KS, LA, ME, MD, MS, MO, MT, NV, NJ, NM, OK, OR, PA, SD, T, X, UT, WV, WY



Click on image for larger fullscreen view. ↗



Groveland Historical Society
PO Box 178
Groveland MA 01834

Washington Hall Paving and Hydroseeding

2023 Community Preservation Proposal

Groveland Historical Society
December 29, 2022

101 Washington Street
Groveland, MA 01834
28 December, 2022

Community Preservation Committee
Groveland Town Hall
183 Main Street
Groveland, MA 1834

Dear Committee Members:

Enclosed, please find copies of an application requesting Community Preservation funding for an historic preservation project.

The application requests \$21,538 to apply a topcoat to the parking space behind Washington Hall and hydroseed the areas that are contiguous to the parking space. This will result in easier and safer access to Washington Hall and better utilization of our currently owned town asset (Washington Hall).

Thank you for your careful consideration of our request. If you need additional information, please contact us and we will be happy to provide it.

Sincerely yours,

A handwritten signature in cursive script that reads "Linda Friel".

Linda Friel
Groveland Historical Society
Board of Directors

Washington Hall Paving and Hydroseeding

A. Applicant Information

Name of Applicant: Groveland Historical Society

Contact Name: Claire Walsh

Mailing Address: 478 Main Street

City: Groveland

State: MA

Zip Code: 01834

Daytime Phone: 978 376-6779

Email Address: clairew1401@aol.com

B. Location of Project

Name of Project: Washington Hall Paving and Hydroseeding

Address of Project: 101 Washington St., Groveland

C. Funding Information

CPA Category: Historic Preservation

D. Project Cost

CPA Funding Requested: \$1,580 for hydroseeding, \$17,000 for parking lot topcoat, \$1,000 for signage, and \$ 1,958 for contingencies. See attachments for estimates.

Total Cost of Proposed Project: Total request is \$21,538.

E. Project Information

1. **Description:** This proposal will pay to have a final topcoat applied to the parking space pavement, which requires a topcoat application to maintain stability. The proposal also includes the cost of hydroseeding the land around the parking lot and the two access roads.

2. **Goals:** The goals of the proposed project are to have a stable and safe parking area for Washington Hall visitors and to prevent erosion of the land and hillside contiguous to the parking space and two access roads. The Town of Groveland and Washington Hall visitors will benefit, as the proposed project will provide adequate parking spaces and allow the building to be accessed easily and safely by everyone for years to come. The project will result in better preservation and utilization of Washington Hall, a currently owned town asset.

3. **Community Need:** This project is needed because the parking lot requires a topcoat to stabilize it. Similarly, the hydroseeding will help to prevent erosion abutting the paved areas. The proposed project will allow all people to easily and safely access Washington Hall, certainly a Groveland asset.

4. **Community Support:** There does not appear to be any opposition to the proposed plan, as there is currently a parking space behind Washington Hall that has been paved with the supervision of the Groveland Highway Department. It is certainly important that the paved area not erode for lack of hydroseeding. The Historical Society's board of directors and officers are fully supportive.

5. **Timeline:** We would like to begin this proposed project by July, 2023, and have it completed by October, 2023. Scheduling, however, will ultimately depend on vendor availability.

6. **Implementation:** Claire Walsh, president of the Historical Society will be responsible for implementing this project. Claire will be the project manager and get assistance from other members of the Groveland Historical Society, and the Groveland Highway Department. Claire has previously been in charge of several other successful Community Preservation projects.

7. **Success Factors:** The success of this project will be determined by how cars and people are able to fully and safely access Washington Hall; the hydroseeding success will be evident when the grass grows and firmly prevents erosion of the soil.

8. **Budget:** The total budget for the project is \$21,538. The CPA funds will be spent on the final topcoat for the parking lot, the hydroseeding, and signage, with a 10% contingency amount. These funds are not for maintenance; instead, the funds are for the creation of a parking space and a grassy landscape. Money will be spent for signage or labeling that meets Groveland CPC requirements. See attachments for estimates.

9. **Other Funding/Matching:** No other funding sources are available or under consideration, as this proposal does not fit within other grant parameters. Right now, we have been unable to leverage or match other grants and donations to complete this project.

10. **Maintenance:** There is no ongoing maintenance for this project, other than weeding and/or mowing, which the town highway department already does.

11. **Additional Information:**

a. **Ownership**--The Historical Society rents Washington Hall from the Town of Groveland. The town owns the land and the building. Please see the attached lease.

b. **Construction Plans**—Not applicable.

c. **Compliance**—The site is owned by the town and the parking space already exists.

d. **Approvals**—Not applicable.

e. **Environmental Hazards**—The site is owned by the town and abuts a town recreation area; it is free of hazardous materials.

f. **Standards**—Not applicable.

g. **Appraisals**—Not applicable.

LEASE AGREEMENT
Between the
Town of Groveland and the
Groveland Historical Society for
Washington Hall, 101
Washington, Street, Groveland

1. PARTIES

This lease is made this 1st day of January, 2022, by and between the Town of Groveland (hereinafter "Landlord") and the Groveland Historical Society (hereinafter "Tenant"). In consideration of the mutual covenants herein set forth, the parties hereto agree as follows:

2. PREMISIS

The Landlord hereby leases and grants to Tenant and Tenant hereby hires and takes from the Landlord the following described premises:

A certain building known as Washington Hall, at 101 Washington Street, Groveland, Massachusetts, and an adjacent area sufficient to be used for parking and beautification. (See Attachment A and any amendments thereto.)

3. TERM

The term of this lease shall be for a period of not more than five (5) years commencing on January 1st, 2022, (hereinafter the "Commencement Date"), and ending on December 31st, 2027. Thereafter, the Landlord and the Tenant may renew the terms of the Lease.

4. ANNUAL PROGRESS UPDATE

In January of each year, the Historical Society is to provide to the Board of Selectmen a progress update on the facility, funding, and programs.

5. RENT

The Tenant shall pay to the Landlord annual rent in the amount of one dollar (\$1.00) during the term of this Lease. Payment shall be made on or before the first day of January 2017, and on the first day of January in every year during the term of the lease.

Rent shall be paid to Landlord at 183 Main Street, Groveland, Massachusetts, or at such other place as Landlord shall from time to time designate in writing. Checks shall be made payable to the Town of Groveland or to such other entity as Landlord may designate from time to time in writing.

6. UTILITIES

The Tenant shall purchase directly in its own name and be responsible to pay directly to the provider, for all utilities used in connection with the maintenance, operation and occupancy of the Premises including, but not limited to, all charges for gas, electricity, water, oil, telephone or other service used, rendered or supplied to or for the Tenant upon or in connection with the Premises throughout the Term of the Lease, and to indemnify Landlord and save it harmless against any liability or damages on such account. Tenant shall also, at its sole cost and expense, be responsible for the proper maintenance and use upon the Premises of wires, pipes, conduits, tubes, and other equipment and appliances for use in supplying any such services to and upon the Premises, and shall procure any and all necessary permits, licenses, or other authorizations

required therefore. It is understood and agreed that the Landlord shall be under no obligation to furnish any utilities to the Premises and shall not be liable, under any circumstance, for any interruption or failure in the supply of any such utilities to the Premises.

7. TENANTS IMPROVEMENTS

Tenant may equip the Premises with all necessary furniture and fixtures required in connection with the Tenant's intended operation of a museum. All work shall be done in a good and workmanlike manner using new, refurbished or otherwise first quality materials and in accordance with the provisions of all laws, rules, regulations and insurance requirements applicable thereto. Tenant shall not place any load upon any roof, floor or other structural component of the Premises which exceeds the load capacity for such component, calculated on a square foot basis. Tenant shall not make any alterations to the Premises which would result in any existing warranty being voided. Any such work and installation of Tenant's furniture and fixtures shall be at the sole risk, hazard and expense of the Tenant.

8. CONDITION OF PREMISES, REPAIRS AND MAINTENANCE

Tenant accepts the Premises in the condition in which they are on the date of commencement of the term hereof. Tenant agrees that it has had full and adequate opportunity to inspect the Premises and has done so to its satisfaction. Landlord has made and Tenant has relied on no representation or warranties.

Tenant shall, at its own expense during the term of this Lease, make all necessary repairs to the Premises (including structural repairs) so as to improve the Premises to fit their intended use. Repairs shall commence within 4 years of the start of this Lease or said Lease shall terminate.

Tenant shall at its expense maintain the Premises, including all its mechanical and utility systems, so as to keep them in good and safe operating condition in all respects.

Tenant shall at its expenses keep the entrance way to the Premises, free and clear of snow and ice.

9. LIABILITY OF LANDLORD, INDEMNIFICATION

Landlord shall not be liable to Tenant, its employees, agents, contractors, business invitees, licensees, customers, clients, family members or guests for any damage, compensation or claim arising from (i) the necessity of repairing any portion of the Premises; (ii) the interruption of the use of the Premises;

(iii) accident or damage to persons or property resulting from the use or operation of the Premises or of any heating, cooling, electrical or plumbing equipment or apparatus in the Premises; (iv) the termination of this Lease by reason of the destruction of the Premises; (v) any fire, robbery, theft, mysterious disappearance and/or any other casualty; (vi) any leakage in any part or portion of the Premises, or from water, rain or snow that may leak into or flow from any part of the Premises or from any other cause whatsoever; or (vii) for any personal injury arising from an act or omission on the part of the Tenant or Tenant's contractors or licensees, or of the agents, servants, employees or persons coming onto the Premises for the purpose of visiting or dealing with any one or more of the foregoing. This indemnity and hold harmless agreement shall include indemnity against all costs, expenses and liabilities (including attorney's fees) incurred in or in connection with any such claim or proceeding brought thereon, and the defense thereof.

10. ALTERATIONS AND IMPROVEMENTS

Tenant, with the written consent of Landlord, which consent shall not be unreasonably withheld, shall have the right, at its own expense, to make any alterations, additions and improvements to

the Premises as may be necessary or desirable for its business provided that none of the same shall impair the structural integrity of the Premises nor reduce the value thereof. Repairs and construction will commence upon the approval of CPA funds.

Tenant shall, before making any alterations, additions or improvements obtains all permits, approvals and certificates required by any governmental authority. Tenant will cause any contractors and subcontractors to carry such worker's compensation, general liability and personal property damage insurance as Landlord may reasonably require. Tenant agrees to hold Landlord harmless from any liability for labor or materials supplied for such work and shall keep the Premises free from mechanics' liens of any kind by obtaining waivers thereof and by removing or bonding any lien filed, within ten (10) days from receipt of notice of the filing thereof.

Any and all alterations and improvements to the Premises shall, upon termination of the Lease, be and remain the property of the Landlord.

11. USE OF PREMISES

Tenant may use the Premises solely for the purpose of creating a museum site and for no other purpose without the prior written consent of the Landlord, which consent shall not be unreasonably withheld.

Tenant agrees that it will not use, or permit or suffer the use of the Premises, or any part thereof, for any other business or purpose. Tenant shall use and occupy the Premises in a careful, safe and proper manner and shall keep the Premises in a clean and safe condition in accordance with all applicable laws, ordinances, and government regulations. Tenant agrees that it will not do or suffer to be done, or suffer to be kept, anything in, upon or about the Premises which will contravene Landlord's policies insuring against loss or damage by fire or other hazards, or which will prevent Landlord from procuring such policies from companies acceptable to Landlord.

Tenant covenants and agrees not to use the Premises for any use involving the emission of objectionable odors, fumes, noise or vibration, or except to the extent previously consented to by Landlord in writing, involving the use, storage or disposition of toxic or hazardous substances or material. Tenant covenants and agrees that it shall advise Landlord in writing of any materials or substances it deals with in any way on the Premises that may be deemed to be hazardous or toxic prior to such substances being brought upon the Premises. In any event, Tenant shall strictly comply with all state, federal and municipal laws, regulations, guidelines and ordinances concerning the use, storage, handling and disposition of any substance or material that is deemed to be toxic or hazardous, and Tenant agrees to indemnify Landlord against any liability, including attorneys fees and costs, in connection therewith. At Landlord's request, Tenant can and will comply with the foregoing and, if Landlord so requests, Tenant shall obtain insurance of such type and in such amount as Landlord may reasonably specify, such policy to name Landlord as insured party and be obtained at Tenant's sole cost prior to such substances being brought upon the Premises. Any such policy shall provide that it may not be cancelled without thirty (30) day notice to Landlord, and shall be issued by a company or companies reasonably satisfactory to Landlord. Failure of Tenant to provide Landlord with such assurances or evidence of any reasonably requested insurance in connection with bringing of such material or substances upon the Premises shall be reasonable cause for Landlord to prohibit substances or materials from being brought upon the Premises or, at Landlord's election, a default under this Lease.

Tenant covenants and agrees not to make, allow or suffer any waste or any unlawful, improper or offensive use of the Premises or any use that shall be injurious to any person or property or invalidate any insurance on the Premises, or increase the premium thereof.

Tenant covenants and agrees to conform and comply with all federal state and municipal laws and with all requirements of any public body or officers having jurisdiction of the Premises and with the requirements or regulations of any Board or Fire Underwriters or insurance company insuring the Premises with respect to the care, maintenance, use and nonstructural alteration of the

Premises, all at Tenant's sole expense.

12. INSURANCE

The Landlord shall at times, at its own cost, maintain in full force and effect, comprehensive insurance on the Building, but not the contents of the building. Tenant shall at all times, at its own cost, maintain in full force and effect, comprehensive insurance on the contents of the Building. Such insurance shall be carried in the name of and for the benefit of the Tenant and Landlord, shall be written on an "occurrence" basis, and shall provide coverage of at least \$100,000.00 per occurrence, or in such larger amount as Landlord, during the term hereof, may reasonably require, and in any event liability coverage satisfactory to any institutional lender to whom Landlord has granted or grants a mortgage upon the Premises. A certificate of insurance evidencing coverage as required in this section shall be mailed to Landlord annually.

13. FAILURE BY TENANT TO PERFORM, LANDLORD RIGHT TO CURE

If Tenant shall at any time fail to deliver any of the insurance policies provided for in this Lease, or shall fail to make any other payment or perform any other action its part to be made or performed under this Lease, then Landlord, after 30 (thirty) days written notice to Tenant, except when other notice is expressly provided in this Lease and without waiving or releasing Tenant from any obligation contained in this Lease, may (but shall be under no obligation to) take out, pay for and maintain any of the insurance policies provided for in this Lease; or make any other payments or perform or cause to be performed any act on Tenant's part to be made or performed as provided in this Lease.

All sums so paid by Landlord and all costs and expenses incurred by Landlord in connection with the performance of any such act, together with interest thereon at fifteen percent (15%) per annum from the dates of the Landlord's making of such payment or incurring of such costs and expenses, shall be paid by Tenant to Landlord within seven days of written demand as if the same were additional rent hereunder, and nonpayment shall have the same consequences as nonpayment of rent.

14. LANDLORD'S ACCESS

Landlord may at any time enter upon the Premises for the purpose of inspecting same and making repairs thereto as may be required or permitted under the terms of this Lease, such repairs to be performed, to the extent possible, so as not to interfere with Tenant's business operation.

15. EXPIRATION OF TERM

At the expiration of the term of the Lease or any renewal or extension thereof, or at any prior termination as herein provided, Tenant shall peaceably yield up the Premises and all additions, improvements and alterations made thereupon, in good order and condition, reasonable use and wear thereof, as the same now are.

16. DESTRUCTION BY CASUALTY

If the Premises are substantially destroyed by fire or other casualty then the Landlord reserves the right to terminate this Lease by giving the Tenant a written notice of cancellation within thirty (30) days after any such destruction. Thirty-five percent (35%) destruction of the Premises will be considered substantial destruction entitling the Landlord to cancel this Lease.

If the Premises are not substantially destroyed, but are still usable by Tenant for the conduct of

its business in substantially the same manner as it was conducted immediately prior to such damage or destruction; or if the Landlord does not cancel the Lease by reason of substantial destruction due to fire or other casualty, the Rent hereunder shall be proportionately suspended to take into account the value of any leased space lost as a result of the destruction. Said rent adjustment shall apply until the damage is repaired or the destroyed areas are restored by Landlord (if Landlord in its sole discretion agrees to effect such repairs or restoration). If the damage or destruction is so extensive as to render the Premises not suitable for the Tenant's business, or if Landlord, in the event of the partial destruction described above, notify Tenant within twenty (20) days of Landlord's intent to effect repairs or restoration, either party may terminate this Lease thirty (30) days after date of such damage. If electing to repair, Landlord shall proceed with all good faith and due diligence to repair and restore the Premises, and the Rent hereunder shall be proportionately abated to reflect that portion of the Premises that is usable during such repair and restoration.

17. EMINENT DOMAIN

If the entire Premises shall be lawfully condemned or taken by any public authority, either in its entirety or in such proportion that they are no longer suitable for the continuance of Tenant's business in substantially the same manner as was being conducted immediately prior to such taking, this Lease shall automatically terminate without further act of either party hereto on the date when possession of the Premises shall be taken by such public authority, and each party hereto shall be relieved of any further obligation to the other, except that the Tenant shall be liable for and shall promptly pay to the Landlord any Rent and Additional Rent then in arrears and Landlord shall promptly rebate to the Tenant any prorated portion of any Rent or Additional Rent paid in advance.

In the event the proportion of the Premises so condemned or taken is such that they are still suitable for the continuance of Tenant's business in substantially the same manner as conducted immediately prior to such taking, this Lease shall continue in effect in accordance with its terms and a portion of the Rent and Additional Rent equal to the proportion of the Premises condemned or taken shall be abated.

Landlord reserves all rights to compensation for damage to Premises or any part thereof, or the leasehold hereby created, heretofore accrued or hereafter to accrue, by reason of any condemnation or taking of the Premises or any portion thereof, or right appurtenant privilege or easement in, through, under or over the same, and by way of confirmation of the foregoing the Tenant hereby assigns all rights to such damages heretofore accrued or hereafter accruing during the term or any extension hereof to the Landlord. Nothing herein shall be interpreted to entitle Landlord to any compensation payable to Tenant pursuant to any applicable laws or regulations.

18. TENANT'S DEFAULTS

Each of the following events (hereinafter an "Event of Default") shall be a default by Tenant and a breach of this Lease:

- (a) Nonpayment of Rent. If Tenant shall violate any covenant or agreement providing for the Rent or Additional Rent, or any other payment due Landlord hereunder, and such violation shall continue for ten (10) days after written notice;
- (b) Prohibited Transfers. If Tenant shall assign, transfer, encumber, sublet or permit the use of the Premises by another except in a manner permitted herein;
- (c) Bankruptcy or Insolvency. If Tenant shall be adjudicated bankrupt, whether voluntarily or involuntarily or make any general assignment for the benefit of creditors, take or attempt to take the benefit of any insolvency, Receivership or Bankruptcy Act;
- (d) Appointment of Receiver or Trustee. If a receiver or trustee shall be appointed for or to take possession of, all or a substantial part of the property of Tenant or Tenant's leasehold

interest;

- (e) Vacating or Abandonment. If the Premises are vacated or abandoned by Tenant;
- (f) Attachment, Execution, etc. If there be any attachment, execution or other judicial seizure of all or a substantial part of the assets of Tenant or Tenant's leasehold, where such an attachment, execution or seizure is not discharged within thirty (30) days;
- (g) Other. If Tenant shall be in default in fulfilling any of the other covenants and conditions of this Lease and such default shall continue for fifteen (15) days after written notice from Landlord to Tenant.

19. LANDLORD'S REMEDIES

During the continuance of any Event of Default, Landlord may, at its option, refrain from terminating Tenant's right of possession and enforce against Tenant the provisions of this Lease for the full term hereof, or give to Tenant a written notice of its intention to terminate this Lease, in which latter event the term hereof shall expire without the necessity of any legal process whatsoever.

20. ACCEPTANCE OF PAYMENT

No acceptance by the Landlord of Rent or other payments due in whole or in part for any period or periods after a default in any of the terms, covenants, or conditions to be performed, kept, or observed by the Tenant shall be deemed a waiver of any right on the part of the Landlord to terminate this Lease.

21. ESTOPPEL CERTIFICATE

Upon not less than fifteen (15) days prior to written request, Landlord and Tenant agree, each in favor of the other to execute, acknowledge and deliver a statement in writing certifying that this Lease is unmodified and in full force and effect (or, if there have been any modifications that the same are in full force and effect as modified, and stating the modifications), and the dates to which the Rent and Additional Rent hereunder and other charges have been paid and any other information reasonably requested. Any such statement delivered pursuant to this paragraph may be relied upon by any prospective purchaser, mortgagee or lending source.

22. WAIVER

No assent, express or implied, by one party to any breach of any covenant or condition herein contained on the part of the other to be performed or observed, and no waiver, express or implied of or failure by one party to insist on the other's prompt performance or observance of any such covenant or condition, shall be deemed to be a waiver of or assent to any succeeding breach of the same, or any other covenant or condition, and except as provided herein, any party may assert its rights and remedies hereunder without any prior or additional notice to the other that it proposes to do so. In regard to the payment by the Tenant, and acceptance by Landlord of rent or other payment, silence by either party as to any breach shall not be construed as waiving any of such party's rights hereunder unless such waiver is in writing.

23. CUMULATIVE RIGHTS

Any and all rights and remedies which either party may have hereunder shall be cumulative and the exercise of any such rights shall not bear the exercise of any other right or remedy which said party may have.

24. SIGNS

Tenant may erect signs in accordance with any and all specifications established by the Landlord.

Tenants shall obtain any and all necessary permits prior to erecting any such signs and shall pay the expenses involved in the erection and/or removal of said signs and of obtaining the permit therefore.

25. NOTICES

Whenever in this Lease it shall be required or permitted that notice, demand or other communication be given or served by either party to this Lease to or upon the other, such notice shall be deemed to have been duly given or served if in writing and forwarded by certified mail, return receipt requested, postage prepaid, addressed to the party to whom it is to be given or served. Each party may change its address for the purpose of notice-by-notice to the other party in the manner herein provided.

26. NOTICE OF LEASE

The parties hereto agree that upon request by either party, the other party will execute whatever instruments may be necessary for the recording of a short form or notice of this Lease.

27. ENTIRE AGREEMENT

This instrument contains the entire and exclusive agreement between the parties and supersedes and terminates all prior or contemporaneous arrangements, understandings and agreements, whether oral or written. The Lease may not be amended or modified, except by a writing executed by Landlord and Tenant.

28. GOVERNING LAW AND SEVERABILITY


This Lease shall be governed by and interpreted in accordance with the Commonwealth of Massachusetts. In the event any provision of this Lease shall be determined to be invalid or unenforceable under applicable law such provision shall, insofar as possible, be construed or applied in such manner as will permit enforcement; otherwise this Lease shall be construed as if such provision had never been made part hereof.

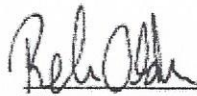
29. CAPTIONS

The captions and headings used herein are for convenience of reference only and are not to be considered a part of this Lease or to be used in determining the intent of the parties hereto.


IN WITNESS HEREOF, the parties hereto have set their hands and seals as of the day and year first above written.


Landlords:


Chair, Board of Selectmen, Town of Groveland


Witness:

Tenant:


Chair, Groveland Historical Society


Witness:

Greveland, MA, 01834
(978) 849-4799
PentucketPaving@gmail.com



Pentucket Paving & Landscaping

Estimate

For: Renny Carroll
RCarroll@grevelandma.com
Town of Greveland
(978) 556-7208

Estimate No: 41
Date: 12/28/2022

Description	Quantity	Rate	Amount
Top coat Town Grange Pave discussed area with top coat.	1	\$17,000.00	\$17,000.00*

*Indicates non-taxable item

Subtotal	\$17,000.00
Total	\$17,000.00

Total \$17,000.00

156 Center Street



Groveland, MA 01834

Landscaping & Contracting, Inc.

(978) 372-5554 (Phone)

(978) 374-3977 (Fax)

November 10, 2022

TOWN OF GROVELAND HIGHWAY DEPT.
183 MAIN STREET
GROVELAND MA 01834

Proposal

Washington Street Building

1. Hydroseeding- To hydroseed lawn areas only.

Set Price of \$1580.00

2. To spread loam, hard rake, fine rake and apply grass seed.

Set Price of \$4980.00

PLEASE SIGN AND RETURN ONE COPY BY EMAIL OR FAX BACK TO (978) 374-3977

TERMS: ONE-THIRD IS DUE THE DAY WE START, ONE-THIRD IS DUE HALFWAY THROUGH THE PROJECT, AND THE BALANCE DUE UPON COMPLETION. CREDIT CARD PAYMENTS WILL BE CHARGED A 2% MERCHANT FEE.

GUARANTEE: (1) YEAR ON WORKMANSHIP, (30) DAYS ON ANY PLANT MATERIALS. WE DO NOT GUARANTEE ANY WEATHER DAMAGE. WE DO NOT GUARANTEE ANY WASH CUTS ON HYDROSEED.

CUSTOMER'S SIGNATURE AND DATE

...Lawn installations... Organic fertilization services...Hydroseeding...
Excavating...Masonry...Irrigation Systems...



WilliamEDunn.com | 156 Center Street | Groveland, MA 01834 | (978) 372-5554



Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Skatepark
At Pines Recreation Area

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Oliver Berg Bourgeois; Nathaniel Martinez; Alex Denley;
Aaron Brown
Name of Co-Applicant: Recreation Committee
Contact Name: Rebecca Oldham
Mailing Address: 183 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-556-7204
Email Address: ROldham@grovelandma.com

B. Location of Project

Name of Project: Skatepark at the Pines Recreation Area
Address of Project: 183 Main St, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space
Historic preservation
Recreation **X**
Community housing

D. Project Cost

CPA Funding Requested: \$450,000
Total Cost of Proposed Project: \$450,000

E. Project Information*Description*

This project would provide design and construction of a skatepark at the Pines. Skateparks build and sustain healthy communities. As a gathering place for dedicated, athletic youth, the skatepark provides the forum for young and old, beginning and skilled, to meet and share experiences.

Goals

Municipalities thrive when their residents are active and present throughout the community. By getting people out of their homes and into the community, it brings vitality to the area. A skatepark can provide another space for recreational opportunity.

Community Need

Skateboarding is going to happen whether skateparks exist or not, so the best way to keep youth safe is to provide them access to safe, designated spaces to pursue their activity. Currently there is space at the Pines for skateboarding. However, there is no equipment, and the area is too

small. Skateparks add an area for safe recreation for the youth of the area, promote physical and mental health exercise, are cost efficient to build, and add a cosmetic appeal.

Community Support

This project aims to create additional recreational opportunities. This was a main theme in the Open Space and Recreation Plan and Master Plan- broader recreational opportunities for all. While the Town has various open space amenities, active recreation is focused on baseball and many others are not provided. As part of the initial project process a survey was performed. There were over 60 responses. The survey looked at demographics, wheels of choice (i.e. skateboards, BMX biking, skates, etc.), skill level and terrain. All of this was taken into consideration while putting together the conceptual. General responses included,

- *The closest park is 20 minutes away (Newburyport). This would be a great addition to the Pines. The local skate community in general is a very positive group with a wide range of ages from teen to 50+.*
- *I was part of a group of kids that went into the town hall when we were younger to ask about a skatepark, so it's really exciting to see something happening.*
- *This would be an amazing addition to the community and open up the park to a whole different demographic of people! Have a monitor that is there aft er school for a few hours, run lessons for children and the outreach will be amazing!*

Timeline

The project will begin as soon as funding is available. The first phase of the project will be to finalize the construction plan. The second phase will be the construction.

Implementation

The project will be managed by Renny Carrol, Highway Superintendent and the Town Administrator Rebecca Oldham. Both will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured through the construction of the skatepark and providing an additional recreational option for our residents.


Budget

We worked with a Spohn Ranch to develop a concept and estimate for the project. They have over 30 years of experience in design build of skateparks. The conceptual is included in this application. The group plans to apply for private funding through the Tony Hawk Skate Foundation to help support funding the project.

Maintenance

Ongoing maintenance will be provided by the Groveland Highway Department. There will be no maintenance costs involved in this proposal.

TAKE THE ONLINE DESIGN
SURVEY AT THE LINK

An aerial perspective rendering of a proposed skatepark. The park features a large, light-colored concrete base with various skateboarding elements including ramps, rails, and a bowl. A winding path in reddish-brown material cuts through the park. Several small figures of people are shown using the facilities. The park is surrounded by green grass and trees, with a paved road visible in the background.

TOWN OF GROVELAND

THE PINES SKATEPARK

HELP SHAPE THE CONCEPT
DESIGN OF THE PINES

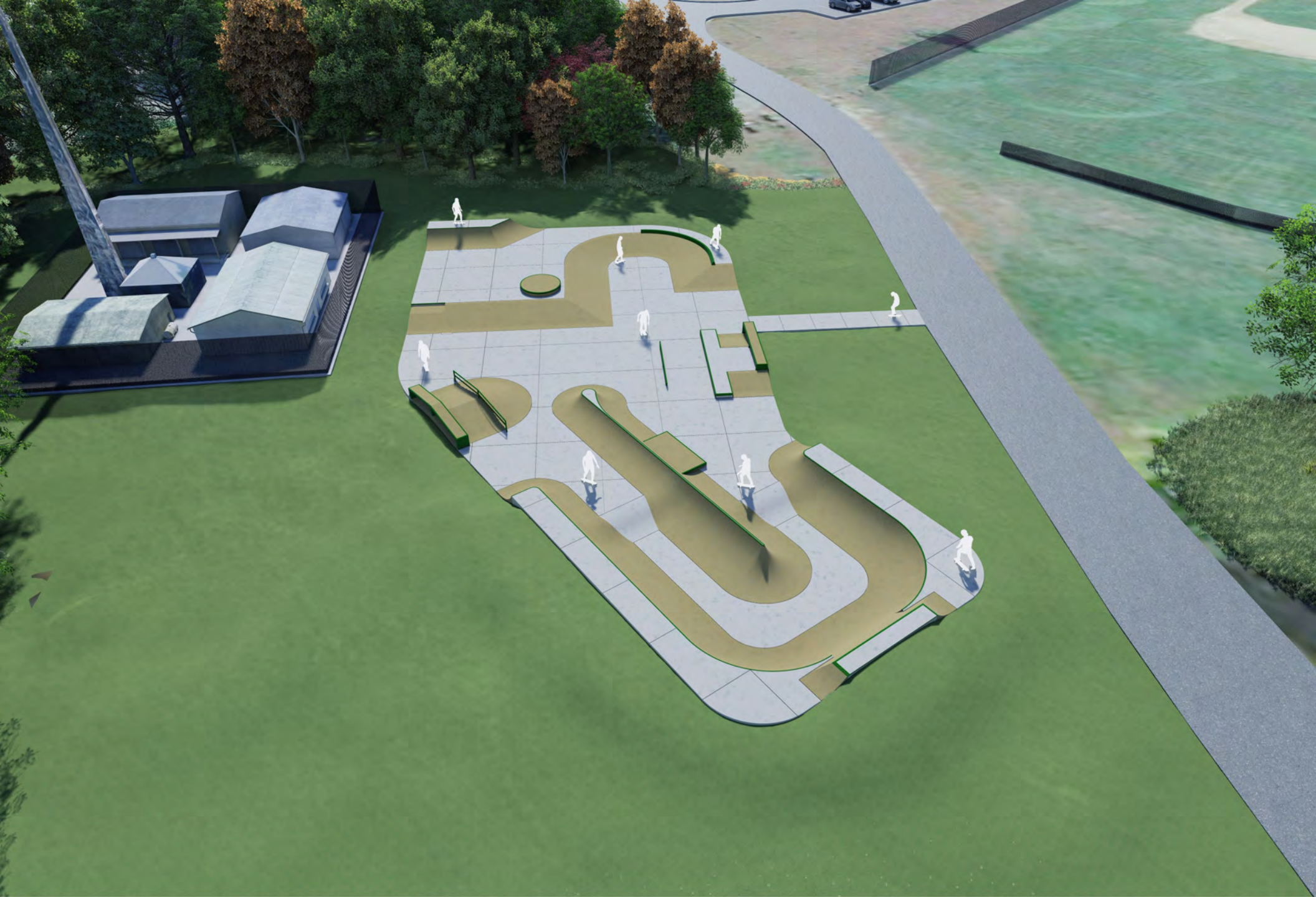


TOWN of
GROVELAND
MASSACHUSETTS

PINES SKATEPARK TOWN OF GROVELAND, MASSACHUSETTS

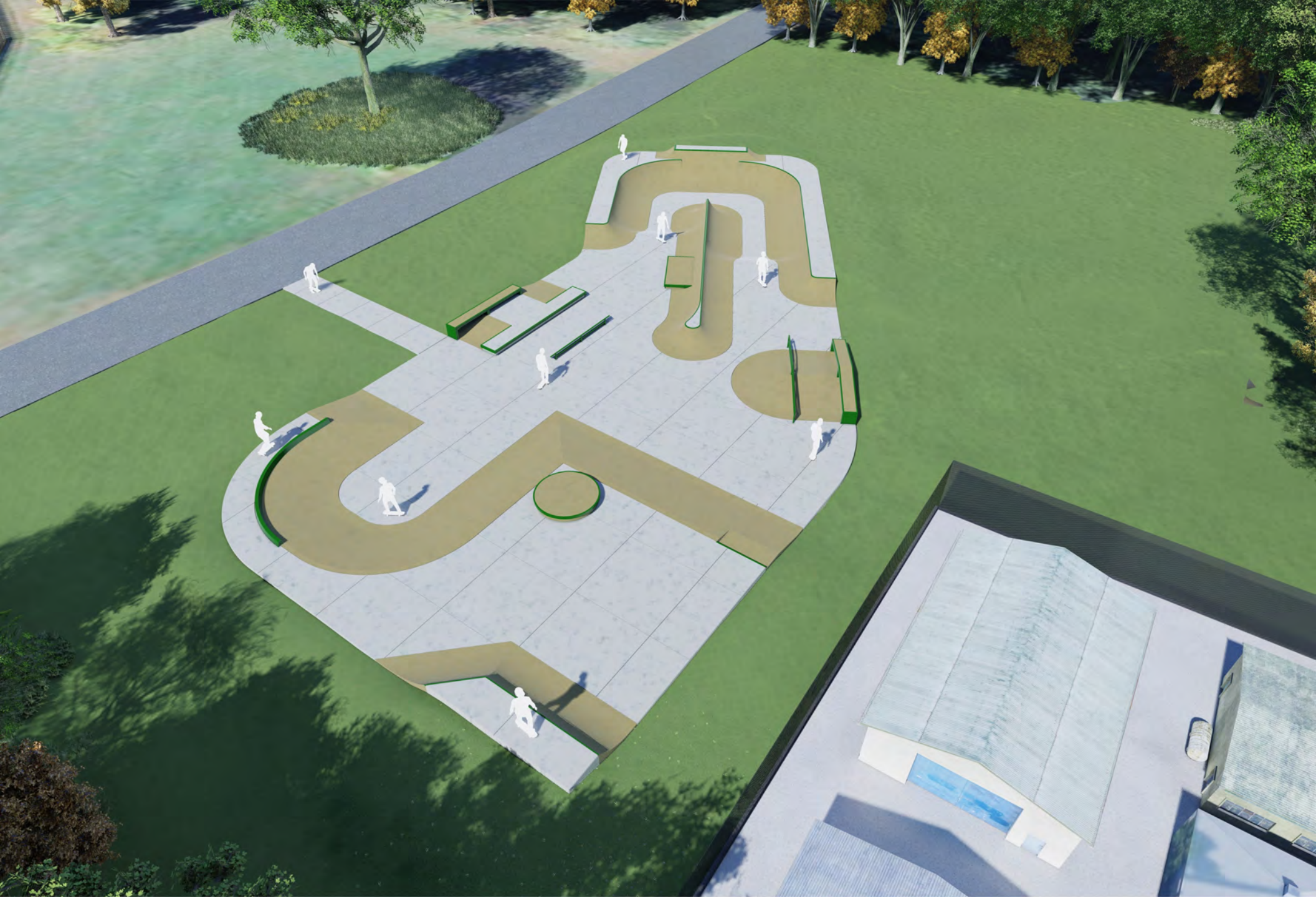
CONCEPT DESIGN 12.20.22

















TOWN of
GROVELAND
MASSACHUSETTS

PINES SKATEPARK TOWN OF GROVELAND, MASSACHUSETTS

CONCEPT DESIGN 12.20.22

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Splashpad
At Pines Recreation Area

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Recreation Committee
Name of Co-Applicant: Rebecca Oldham, Town Administrator
Contact Name: Rebecca Oldham
Mailing Address: 183 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-556-7204
Email Address: ROldham@grovelandma.com

B. Location of Project

Name of Project: Splashpad at the Pines Recreation Area
Address of Project: 183 Main St, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space
Historic preservation
Recreation **X**
Community housing

D. Project Cost

CPA Funding Requested: \$110,393
Total Cost of Proposed Project: \$110,393

E. Project Information*Description*

This project would construct a splashpad at the Pines. A splashpad will offer a fun water experience while requiring a relatively small ongoing financial investment in comparison to a pool, etc. The proposed co-location to the existing playground will provide further efficiencies and create a more well-rounded attraction. A trip to the park could be an all-day outing with the playground, water play, picnic area and restrooms.

Goals

Municipalities thrive when their residents are active and present throughout the community. By getting people out of their homes and into the community, it brings vitality to the area and a sense of place. A splashpad can be a focal attraction point to a recreational area.

Community Need

Recently the Town conducted a survey as part of the Comprehensive Master Plan. A common theme was the need to focus on our recreational areas. Many respondents referenced the desire for a community pool or a splashpad to offer summer recreational opportunities in Town.

Groveland has also seen an increase in younger families moving into Town, and a splashpad provides them a location to bring their children to interact with others and create a community. Initial construction costs for splashpads are much less than swimming pools. In addition, stand-alone splashpads do not require many of the security features found at municipal pools, such as fencing, gates, and administration facilities. Splashpads offer play environments that encourage interaction. The versatility of splash pads with their multiple spray zones appeal to all age groups. Additionally, the splashpads will offer universal accessibility for all types of physical abilities.



SPLASHPAD® Groveland Splashpad, MA
VIEW 1 Version II - 3/8/04

PAGE 3

VORTEX AQUATIC STRUCTURES INTERNATIONAL, INC. VORTEX - INTL.COM 1.877.586.7839

©2012 VORTEX INTERNATIONAL. ALL RIGHTS RESERVED



Community Support

This project aims to create additional recreational opportunities and make public resources even more accessible to those who seek them out. This was a main theme in the Open Space and Recreation Plan that was conducted two years ago. It was also noted specifically in the recent survey conducted as part of the Comprehensive Master Plan that a splashpad is desired at the Pines.

Timeline

The project will begin as soon as funding is available. Project completion will depend on the availability of materials.

Implementation

The project will be managed by Renny Carrol, Highway Superintendent and the Town Administrator Rebecca Oldham. Both will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured through the construction of the splashpad and the number of users.

Budget

The total cost of the project is \$110, 393. We worked with O'Brien and Sons for the conceptual design and they provided the estimate that is included as part of this application.

Maintenance

Ongoing maintenance will be provided by the Groveland Highway Department. There will be no maintenance costs involved in this proposal.



Water
moves
us





We understand how every drop, stream, and splash shapes the world around us. By harnessing the transformative power of water, Vortex creates play experiences for children to develop, communities to flourish, and businesses to thrive. We exist to leave an impact—one that lasts long after families are dried off.



8,000

Projects
worldwide

50

Countries
served

100+

Awards
& honors

Why choose Vortex?

Our diverse expertise

To foster a rich understanding of your unique needs, our design team draws its talent from many disciplines. Engineers, creative designers, childhood development specialists, and water choreography experts tackle new projects from all exciting angles. Our multidisciplinary approach oversees countless variables including water management, accessibility, and (most importantly) play.

Our superior quality

Every Vortex project is engineered on-site to ensure the highest quality and safety standards. We use stainless and galvanized steel sourced from North America and are vertically integrated for maximum quality control. Manufactured and tested in our Montreal headquarters, products are designed to last and require little maintenance.

Our boots on the ground

We put a lot of stock into local representation. Every collaboration begins by getting to know the families you're servicing and thinking creatively about how we can help them grow. We ensure that no matter where you're situated, our customer service and expert guidance come equipped with an intuitive understanding of what sets your facility apart.







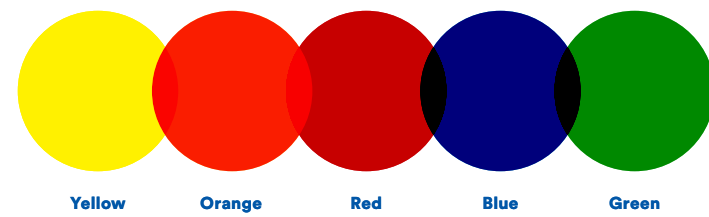
Vortex Colors

Steel and Fiberglass



* Polished stainless steel is only available on select products. An additional fee will apply.
** An additional fee may apply on fiberglass applications.

SeeFlow™



Orbs

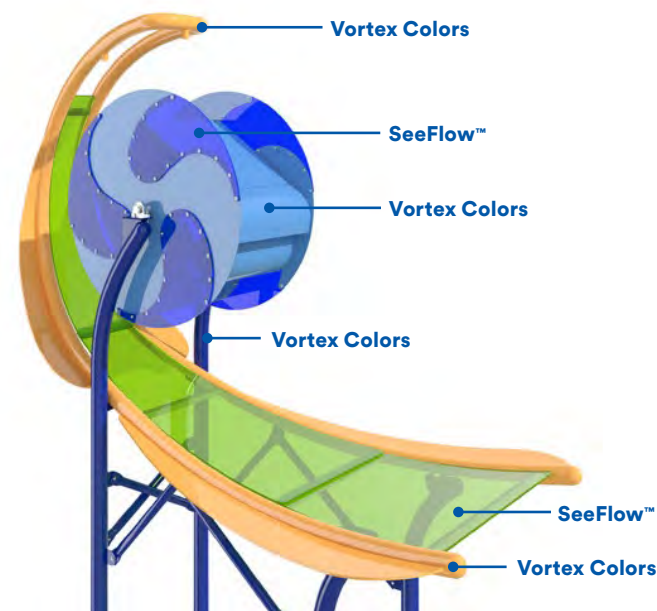


Accessories

Available in Vortex Blue (as shown)



Superwave



Supersplash



Twinsplash





vortex-intl.com

Vortex Aquatic Structures International
info@vortex-intl.com

1.877.586.7839 (USA & Canada)
+1.514.694.3868 (International)

© 2019 Vortex Aquatic Structures International

SPLASHPAD DIMENSION

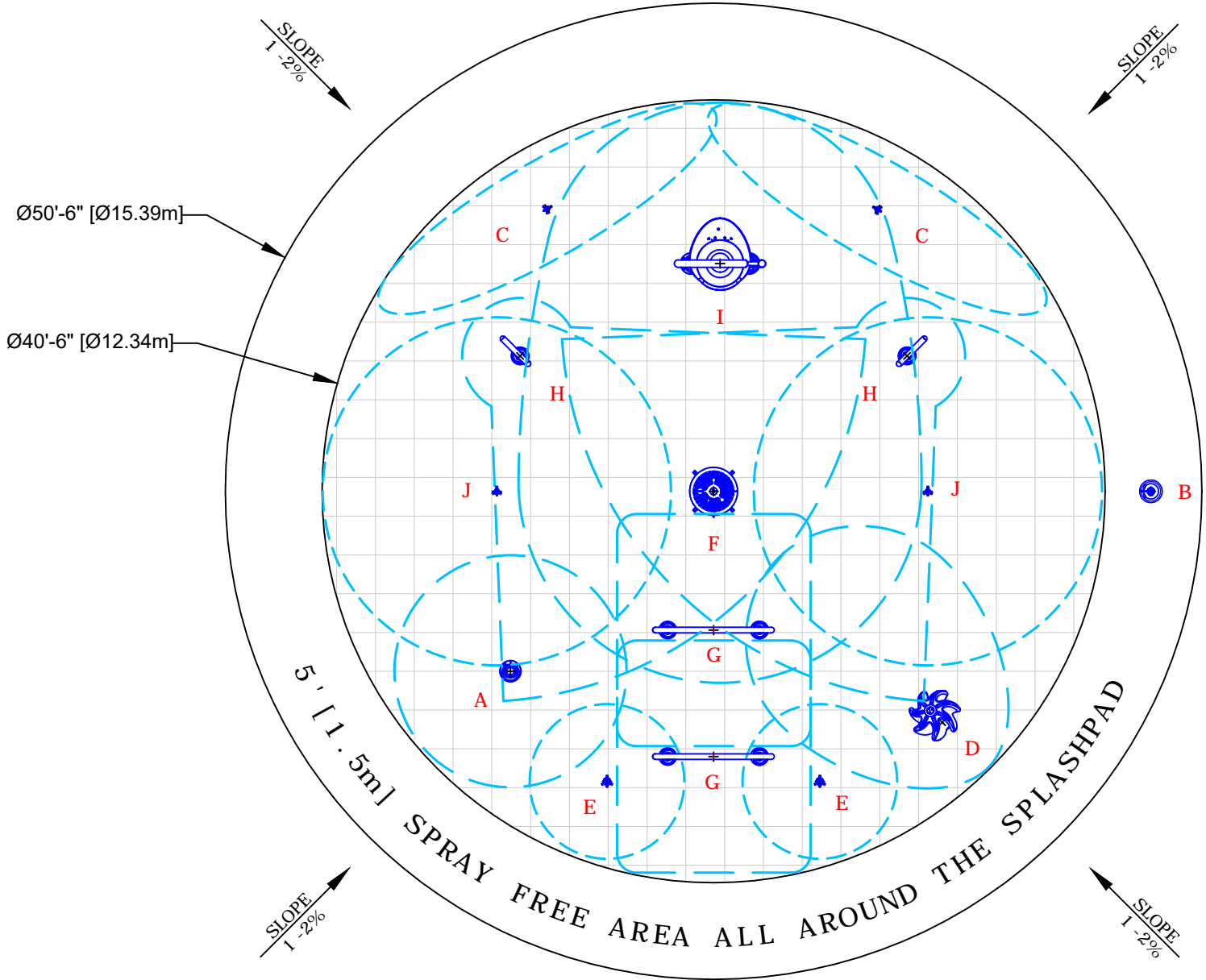
TOTAL AREA : 2000 ft² 186m²

SPRAY AREA : 1286 ft² 119m²

GRID SIZE : 2 x 2 ft 0.6 x 0.6m

PRODUCT LEGEND

REF	PRODUCT	QTY	GPM	LPM
A	Aqua Dome N° 1 VOR 0555	1	14	53
B	Bollard Activator N° 3 VOR 0611	1	0	0
C	Directional Jet N° 2* VOR 0321	2	3	11.4
D	Helio N° 3 VOR 7238	1	3	11.4
E	Jet Stream No.2 VOR 0325	2	8	30.3
F	Playsafe Drain N° 1 VOR-1001.4000	1	0	0
G	Spray Loop VOR 0519	2	15	56.8
H	Tube N° 1* VOR 0220	2	8	30.3
I	Twinsplash VOR 7242	1	12	45.4
J	Water Bloom N° 1 VOR 0322	2	18	68.1
TOTAL		15	81	306.7



Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Tennis Courts/ Pickleball Courts
At the Pines Recreation Area

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Recreation Committee
Name of Co-Applicant: Rebecca Oldham, Town Administrator
Contact Name: Rebecca Oldham
Mailing Address: 183 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-556-7204
Email Address: ROldham@grovelandma.com

B. Location of Project

Name of Project: Tennis Courts/Pickleball Courts at the Pines Recreation Area
Address of Project: 183 Main St, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

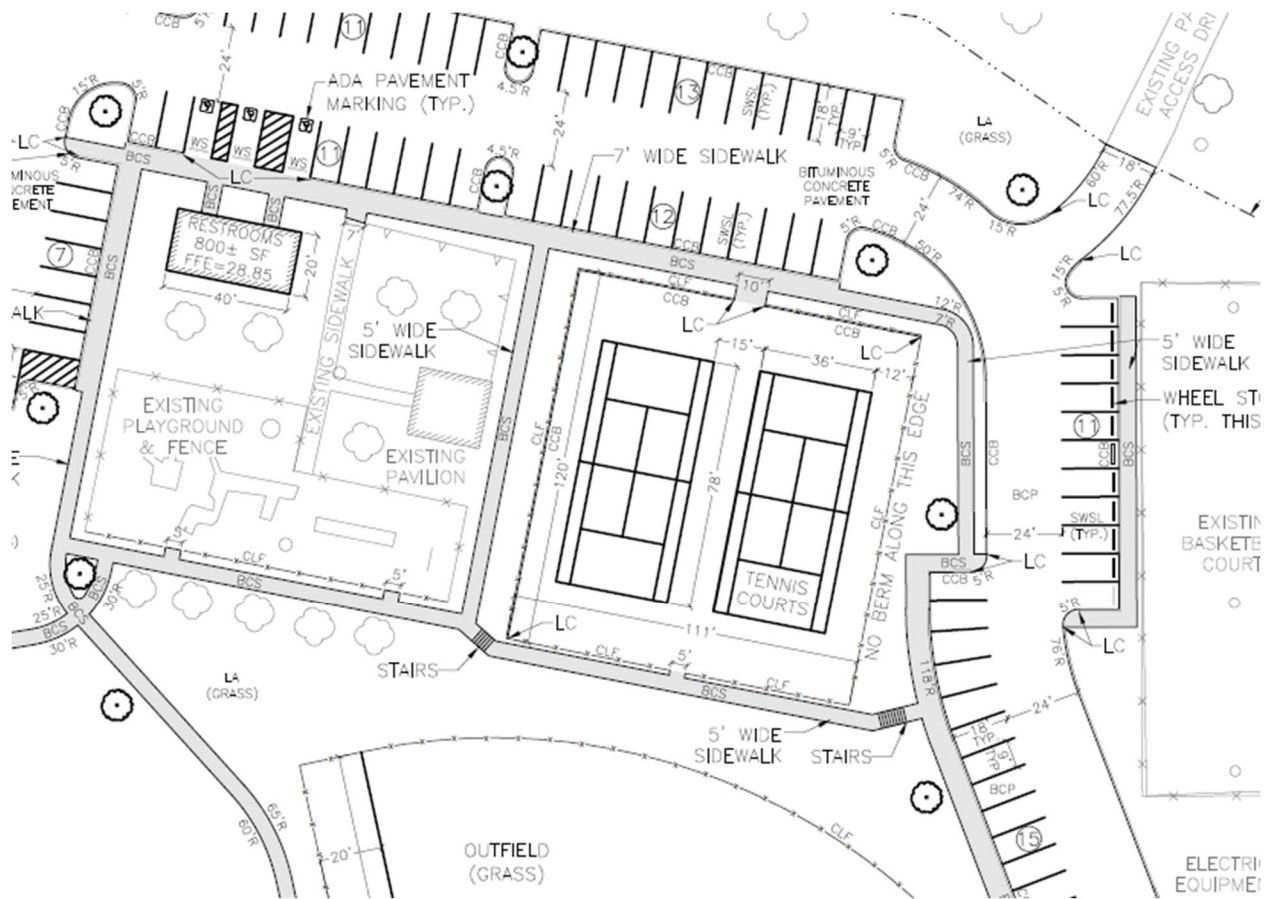
Open space
Historic preservation
Recreation **X**
Community housing

D. Project Cost

CPA Funding Requested: \$154,110
Total Cost of Proposed Project: \$154,110

E. Project Information*Description*

This project would provide construction of a tennis court/pickleball court at the Pines. A tennis court was always envisioned with the regrading and earth removal of the pines, but the project never reached its completion. Seeing the rise in popularity of pickleball and the very easy way to have a combination court, accommodating the two sports will allow for a wider variety of users of recreational amenity.



Plan from the 2013 Pines Recreation Development Committee, showing the originally planned tennis courts.

Goals

The goal of this project is to construct a tennis/pickleball court at the Pines. This has been part of the vision since the grading project began at the Pines in 2013. The purpose is to provide an additional recreational activity in Town for residents to utilize and enjoy.

Community Need

The Pines has made many improvements over the last five years with the construction of the bathroom, boat ramp, new playground, dog park and walking path. The location was defined early in the Pines redevelopment process, and it has sat unconstructed but partially graded. This project would finally construct the tennis courts. The only difference from the original plan is making it a combination court with pickleball. Pickleball is USA's fastest-growing sport which attributed to its popularity within community centers, physical education classes, public parks, private health clubs, YMCA facilities and retirement communities.

Community Support

This project aims to create additional recreational opportunities and make public resources more accessible to those who seek them out. This was a main theme in the Open Space and Recreation Plan that was conducted two years ago. The same theme appeared in the recent survey performed

as part of the Comprehensive Master Plan outreach. Over 66% of respondents stated that the Pines is one of Groveland's greatest assets but noted that there were missed opportunities to provide additional recreational options. Many of the respondents specifically called out the desire for tennis/pickleball courts.

Timeline

The project will begin as soon as funding is available. The Highway Department will help facilitate the project which will help keep costs low. They will be performing the initial site work.

Implementation

The project will be managed by Renny Carrol, Highway Superintendent and the Town Administrator Rebecca Oldham. Both will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured through the construction of the courts, providing additional recreational options for our residents and the use of the courts.

Budget

- Grading/Paving expense: \$47,450.00 This would include finish grading and paving for the courts with 2 coats of paving and adjusting catch basin covers for drainage
- Fencing/poles for nets installation: \$57,450.00
- Court lines and proper net installation: \$35,000

Budget also includes costs associated with signage and at 10% contingency as construction materials have been impacted by inflation and supply chain issues.

Maintenance

Ongoing maintenance will be provided by the Groveland Highway Department. There will be no maintenance costs involved in this proposal.



Conservation Commission

Town of

Groveland

Groveland, Massachusetts

Town Hall

183 Main Street

Groveland, MA 01834

FY 2023 Community Preservation Planting, Maintaining, and Preserving Our Trees



To
Groveland Community Preservation Committee
December 30, 2022

Groveland Conservation Commission
Town of Groveland
183 Main St
Groveland MA 01834

December 30, 2022

Community Preservation Committee
Town of Groveland
183 Main Street
Groveland, MA 01834

Dear Committee Members:

Enclosed are copies of an application requesting Community Preservation funding for a recreation and historic project.

The application includes a request for \$ 105,000. The funds will be used to facilitate a program for Planting, Maintaining, and Preserving Our Trees in Groveland. This project will address trees in town by developing maintenance plans for trees, planting and encourage the planting of trees, and preserving our trees that exist in historic and recreation areas of our town.

We hope that you will give the application careful consideration. We would be happy to provide you with any further information you may need or to meet with you to discuss the proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Dempsey", with a stylized, flowing script.

Michael Dempsey
Chairman, Groveland Conservation Commission

Applicant Information:

Name of Applicant: Groveland Conservation Commission
Contact Name: Michael Dempsey
Mailing Address: 183 Main Street
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-265-5756
Email Address: mdempsey444@comcast.net

Location of Project

Name of Project: *Planting, Maintaining, and Preserving Our Trees*
Address of Project: multiple properties

CPA Category: (Include all that apply):

Open space
Historic preservation X
Recreation
Community housing

Project Cost:

CPA Funding Requested: \$ 105,000.00
Total Cost of Proposed Project: \$ 105,000.00

Project Description:

Our trees in town are under attack! Disease and insects are decimating our ash and hemlock trees. Invasive plants are covering and choking to death our oaks, maples, and birch trees. Many older historic trees are reaching their natural lives. Development, always a pressure, has removed hundreds of trees as more housing is built. We don't know what impact climate change will bring. A ride around town will reveal the problem and make it clear that we have a crisis. Groveland is not the only municipality with a problem of course, however, we need to act to address the crisis here because no one else will. This project will address the crisis by developing maintenance plans for our trees, planting and encourage the planting of trees, and preserving our trees that exist in historic and recreation areas of our town.

Goals

We are pleased to have this opportunity to apply for the 2023 round of the Groveland Community Preservation program. The goals of this project are three-fold.

Planting more trees

This project will seek to both encourage and educate youth, families, and all citizens of our town to plant more trees on their property and to begin planting trees on town historic and recreation parcels.

Maintaining our trees

This project will seek to develop plans to maintain trees at town historic and recreational areas, particularly in Elm Square and at Veasey Park.

Preserving our trees

This project will act to preserve our trees by removing invasive plant species, protecting and improving the habitat of endangered trees, and changing town policies regarding our trees.

Background & Overview

According to the Arbor Day Foundation, trees play a critical role in creating healthier, safer, and more connected communities. They clean our air, filter our water, and even slow storm surge and flooding in our cities. Trees also provide shade and cool our towns and cities by up to 10 degrees, which can help prevent heat-related deaths.

Even as social and economic issues fracture our society, trees continue to connect communities, cultures, and generations. Neighborhood trees have shown the ability to reduce stress, improve overall health and development in children, and encourage physical activity. And a healthy communitywide tree canopy fosters economic advantages as well as an increase in civic pride among residents.

Healthy forests, whether in natural or urban spaces, are key to the health of some of the most biodiverse ecosystems in the world. Trees support wildlife and aquatic life by providing habitat and helping to keep waterways healthy. This ensures that ecosystem balance can be maintained, and biodiversity can thrive.

Climate change is the biggest challenge facing the health of our planet. And while it will take many solutions working together to make a difference, trees are the proven, affordable, natural way that can be implemented quickly to pull carbon dioxide out of the atmosphere today. Every tree planted is a step in the right direction.

Project Narrative

I. Planting more trees

Plant Elm Trees Along Veasey Park Driveway

To enhance the entrance to Veasey Park a row of trees will be planted along the grassy swale on the right of the driveway as you enter the park. The recommended trees will Liberty Elm or similar elm species that are native to New England. They will be spaced for future growth approximately 50 feet apart and planted at least 15-20 feet from the roadway to avoid damage from plows. A total of ten well-established elm saplings with 3-4 inch diameter trunks will be purchased and planted along the driveway. A tree maintenance plan will assure the trees will grow to provide a shaded entry to the park complementing the wild-grown trees on the opposite side of the drive.

Veasey Reforestation Pilot

The purpose of this portion of the project is to remove approximately 7000-9000 square feet of invasive plants and replant the area with native trees and shrubs. The plan would include pathways and the identification of species so that the area is a pleasure to walk in and educational to the public who frequent the Veasey Park.

The area that is under consideration at the Park has been overgrown with invasive plants and vines that are encroaching upon the grassy hillside path (the grassy hillside is home to many birds). The area to be re-established likely had the canopy opened by a large tree fall, leaving it available to weeds and invasives to settle. Neglecting the area would continue the spread of invasives into the adjoining forest and the vines would kill the remaining native trees. Already one oak tree has been disentangled from bittersweet vine and bittersweet vines have been removed and cut back from the three redbud trees that were planted in front of the area in the spring of 2021.

This type of landscape “re-wilding” has progressed in recent years due to climate considerations. Landscape architects, arborists, cities, and towns have joined forces to remove invasives and re-establish native forests to benefit pollinators and wildlife and combat climate changes. Native plantings have been shown to be much more resilient to climate changes. One type of rewilding involves the Miyawaki Method of re-foresting. The Miyawaki Method has proven successful around the world as a means of establishing the biodiversity of native plants. Another excellent resource is the newly re-release of the book, *American Plants for American Gardens* by Roberts and Rehmann. The Veasey project would incorporate some aspects of the Miyawaki Method. Also, it is hoped that the local Abenaki Native American tribe as well as other Native American folks in MA and the surrounding area can be involved in the creation and planting of the forest. The project managers will work to establish potential connections.

This reforestation pilot is divided into seven individual steps to reach completion.

- Field survey of forest cover type

Re-wilding a forest starts with a field survey of the local native forest cover. In his research, Miyawaki and Robers/Rehmann, discovered that forest covers made up of native plants are more resilient than forest covers full of exotic species. Forests with native plants are better able to deal with natural disasters, such as forest fires, pests and diseases, and climate change. Planting native plant species also helps to encourage biodiversity. The first important thing that needs to be done, is to explore the Forest's surroundings, noting which native plants are found in the area, from the tallest trees to the smallest plants. Also, to note are which species are associated together, making up a 'plant community.' It has been established by the landscape architect that the plant community at Veasey Park is primarily an Oak Forest, but further investigation is important as hemlocks and hickory trees are also found.

- Removal of invasives and soil survey

The Groveland Highway Department has agreed to begin the removal of invasive vines. This work has begun. The Veasey Management Committee will undertake removal of invasive and damaged trees (grant monies to be sought from Community Preservation funds). With the assistance of an arborists, the trees to be removed have been marked. Removal of roots will be a challenge. Both damaged tree removal and invasives roots will be removed by a local tree service. To keep weeds and invasives from becoming reestablished and as the ground becomes free of invasive weeds, the Massachusetts Master Gardeners Association (MMGA) and Groveland Garden Club (GGC) will assist with covering the area with thick cardboard and wood chips, (so that the visible area is not unsightly).

- Soil review and preparation

The soil is the foundation upon which the forest is built. Soil is a complex ecosystem, where microbes, fungi, and other organisms play a vital role. Soil, plants, and trees are all inseparably linked to one another. Before planting, it will be important to study what the soil needs to serve as a good foundation for the forest. Soil samples have been taken and will be sent to the UMass Soil Testing Service for analysis. The purpose of the soil survey is to help answer the following questions: What type of soil is present in the location? What nutrients does the soil contain? The soil in the Veasey project has been minimally disturbed, so hopefully there won't have to be much work other than loosening the soil (from the heavy equipment removal of roots) and adding compost to prepare the ground for planting. Compost would need to be added and tilled in the existing soil to provide the necessary amendments for successful plant establishment.

- Draw up a planting plan and ordering of plants

With the help of the landscape architect recommendations, Native Americans and resources such as American Plants for American Gardens and the Danehy Park Tiny



Forest in Cambridge, MA (see appendix 2) a planting map will be established. It is anticipated that planting will be fairly dense requiring excellent mapping, labeling and subsequent weeding. The map will include actual placement of plants, lines of drip irrigation to match the plantings, forest trails for public usage, and temporary fencing requirements to protect the young seedlings from the deer, rabbits and other wildlife that are abundant at Veasey.

Decisions about which trees and plants in the oak plant community will be considered in January of 2023 for some Fall planting in 2023 (possibly just ground cover at this point) and in January of 2024 for the bulk of planting in the spring of 2024. It is anticipated that some work will begin in the summer of 2023, (lines of a temporary drip irrigation and fencing) followed by some planting in the early Fall of 2023. Over the winter of 2022 and 2023/24, signs will be ordered to match the plants that have been ordered.

- Install fencing and irrigation

Included in the budget is the purchase of fencing and a drip irrigation system for the first 2-3 years until establishment of the plantings. The irrigation system will be monitored with a timer and checked regularly by Veasey park workers and volunteers from MMGA. Fencing will be required for the first 3-5 years to eliminate deer and rabbit browse of the young plantings. Fencing will need to be eight feet tall to deter deer. Groveland Fence has submitted a quote.

- Planting days

Planting will take place by volunteers who will receive training. Groups who use Veasey park have begun to be notified of the plan and have expressed great interest in assistance. High Schools and local colleges will be contacted for their interest. The local high school, Pentucket High School, has an environmental club and the advisor is very interested in student participation. Trees, shrubs and perennials will be obtained as bare root plants and dipped in compost tea before planting. It is assumed that planting will take place over two to three seasons: fall 2023, spring and fall 2024.

- Three to five-year management

The MMGA and GGC will supervise the maintenance for the first crucial three years requiring consistent and targeted weeding. MMGA volunteers are trained to be knowledgeable about weeds and invasives. Wood chips and/or salt marsh hay will be applied at 6-8 inches between plantings. The Groveland Highway Dept can supply wood chips. Hay can be purchased at Colby Farm in Newbury.

Encourage Citizens to Plant Trees

An education program will be instituted by the Commission to highlight the importance of trees and encouragement for residents to replace aging or dead trees and plant more new trees on their properties. The program will include web-based materials for the town web site, funding for books and materials for the Langley-Adams Library, in-person seminars, and web-based remote sessions.

Offer Tree Seedlings to Residents

In 2021, some individuals started a program to donate trees to residents for planting in their own yard. This part of the CPA project will continue that idea to promote increased tree growth in town, furthering the demonstration of our concern for trees. In addition, this will contribute towards our goal to become a Tree City USA member. In celebration of Arbor Day 2024, 300 tree seedlings will be offered to town residents to take home and plant in their yard. The seedlings made available will include Red Maple, White Oak, American Mountain Ash, and Fraser Fir, all native species. These trees are hardy and easy to grow. Planting instructions and ongoing care will be included on a handout to make sure most of the seedlings prosper and thrive. Residents will be able to sign up in advance to receive at least one tree on the town web site and at the Conservation Office. Pick up will be on specific days at both the library and town hall.

II. Maintaining our trees

Maintenance Plan and Repairs for Elm Park Trees

In 1850 when our town split off from Bradford, residents voted and eventually agreed to the name Groveland to honor our plentiful trees. Elm Park, named Constitution Park when first created in 1832, it was only in 1857 that the elm trees arrived and with it the park's new name. Elm Park was the first planned housing development in the area. House lots were laid out around the common and the owners of which given rights to the well at the south end of the common. By the 1950s, Dutch elm disease had ravaged most of the trees. In the early 1960s, the last tree was taken down and the park's fountain dismantled. Thirty years later, thanks to the perseverance of Groveland residents and town officials, the town received the first of several state grants to restore Elm Park. With assistance from the Department of Environmental Management, the Historic Commission and others, Groveland has succeeded in restoring Elm Park to its historic charm.

Today visitors can walk along new sidewalks lit at night by new versions of the park's original lampposts. A new fountain resembling the original, a gazebo much like the old Methodist meeting house that sat at the south end of the park, and a new clock adorn the grounds. A large stone sign and monuments to local veterans depict some of the park and town's history. The new elm trees are planted in roughly the same pattern as the originals.

Twenty years later the new elms continue to provide a stately vista as you drive through town. However, with minimal maintenance the trees and our historic park are once again at risk. Some of the trees are suffering from root flare or damage from lawnmowing, others damage from ice, snow, or high winds. Several have potential rot or internal damage while others are being held together by mechanical means. Maintenance has been lacking and we must develop a plan to provide it to save our trees.

The project will provide funds to meet the recommendations made in the recent Tree Health Report dated 11/7/22. Included would be an extensive survey, removal of dead branches, air spading the roots, removal of girdling roots, replacement of topsoil after spading, and reseedling of exposed areas. Finally, a plan will be developed to cover long-term maintenance measures that can be incorporated and funded by the tree warden.

Apply for Tree City USA

The Tree City USA program was founded in 1976 to celebrate towns and cities committed to growing their urban canopy. Led by the Arbor Day Foundation, with partners at USDA Forest Service and National Association of State Foresters, it provides the foundational framework necessary for communities to manage and expand their tree cover. The Tree City USA program has helped more than 3,600 communities across the country build out their urban forests. Recognition forms the base layer for five different areas of growth, including expansion of personnel, financial investment, defined policies and plans, and engagement with residents.

The four standards of the foundation must be met by Groveland; formation of a tree board, establishment of a tree care ordinance or bylaw, document our \$2 per capita spending on tree care, and proclaim and celebrate Arbor Day annually.

Promotional items are awarded to Tree City USA communities, including a flag, road signs, and a plaque. Displayed proudly around town, these will remind residents and visitors that your community has earned the honor of Tree City USA. The Mass DCR Urban and Community Forestry Program holds an annual forum and ceremony to present awards and distribute promotional materials. In addition, the Urban and Community Forestry Program at the Department of Conservation and Recreation gives preference to grant applicants that are from Tree City USA communities. Private grants are also available to Tree City USA communities which Groveland would be able to apply to increase the care of our trees.

The Commission will work with the Highway Department, Library and within the Economic Development, Planning and Conservation Department to pursue this action.

III. Preserving our trees

Conservation Commission Orders to Include Tree Replacement

The Conservation Commission will implement a new policy to encourage and require the replacement of any trees removed in jurisdictional areas when permits are filed for work within wetlands or buffer zones. Typical requirements may include the following.

- Mitigation – Focusing on the loss of live trees in resource areas
- Planting – New trees within resource areas favoring native species
- Species - To optimize wildlife habitat value to the maximum extent practicable as well as ensure viability of the new plantings, replacement trees and shrubs recommended will be native New England wetland species
- Follow-up - Site visits for follow-up after the plan approval to observe and photograph plantings

Washington St Buffer Zone Improvements

Veasey Park runs approximately 700 feet along Washington Street. Currently much of this space is in poor condition with overgrown brush, invasives, and some dead trees. There is no evidence to people driving on that street that this is a wonderful park and public space. The purpose of this portion of the project is to beautify and bring attention to the park and its border along Washington St. The focus will be on new and existing trees. This plan aims to remove unwanted brush and invasives species along with dead trees and replace them with a natural border of trees, native plantings, and ground cover. A sign will be placed at one end of the property noting Veasey Park and several picnic tables and benches will be placed within the bordering area. In addition, medium-sized boulders will be placed within the border to prevent vehicles from driving onto and damaging park land. Boulders are already available from town-owned property on Center St, they are in use at the park in other areas, they provide a natural barrier that is less costly than fencing and will be placed far from the roadway. For safety purposes boulders and trees can be protected with staked haybales during winter sledding season.

The completed improvement will bring more attention to the park and trees, keep the land safe from traffic, and enhance its natural beauty along the well-traveled thoroughfare. The new buffer zone will enhance passive recreation at the park for all visitors. The plan will be completed by an experienced landscaping contractor under the direction of the Conservation Commission.

This buffer zone plan is divided into three individual steps to reach completion

Improve the berm at the eastern corner of the Park on Washington St (Section A)

- Clear out invasives and unwanted plants and brush
- Save some existing native plants and prune them
- Add additional native plantings
- Place a large new attractive sign for Veasey Park



Section A



Section B



Section C

Improve the area from the edge of the berm to the large electrical box on Washington St (Section B)

- Plant five large (5-6-inch diameter) maple and oaks every 30 feet to match the existing trees approximately 25 feet in from edge of roadway
- Place 2 to 3-foot boulders approximately 4-feet apart, 18 feet in from edge of roadway

Improve the area from the electrical box to the large tree line at 199 Washington St (Section C)

- Plant seven large (5-6-inch diameter) maple and oaks every 30 feet to match existing trees approximately 25 feet in from edge of roadway
- Place 2 to 3-foot boulders approximately 4-feet apart, 18 feet in from edge of roadway
- Clear out excessive brush, invasives, and dead or dying trees
- Prune any remaining plants
- Place native ground cover on exposed soils
- Place three seating areas approximately 15-foot square for picnic tables and /or benches with no plants except native ground cover

Community Need

As residents of Groveland, we believe it's our responsibility to protect and preserve open space. Also important to the residents of our town is passive recreational uses of open space such as trail walking, bird watching and nature observance. These activities all involve trees. In acquiring open space land, the town residents expect that it will continue to offer these benefits in perpetuity and not be compromised by a future error, lack of planning, development or a change in climate. The only way to prevent these potential problems when it comes to publicly owned open space land is to educate our future residents and leaders about the importance of preserving open space and the trees in our town. This proposal will enable us to take many new steps and actions to preserve our trees in our town's open space while providing recreational and historic resources for residents to enjoy.

Community Support

The Groveland Conservation Commission has long worked to purchase and protect open space in town. Our town Groveland, is named for our historic recognition of the importance of trees. It is time the Commission and our town address the crisis affecting our trees.

During the past twenty-six years the Commission has purchased and protected large properties such as Veasey Memorial Park, Meadow Pond Reservation and Center Street Greenway. Town residents have fully supported these efforts at town meeting and through the ballot box voting to make these purchases and add to town-owned open space and trails. We now need to look at continuing to preserve these properties for the future by protecting the trees on these parcels. Most Groveland residents appreciate and understand the need to protect the future of our town by protecting our natural resources. The actions outlined in this proposal will provide concrete actions that both the town and its citizens can take.

Project Management

The project will be managed by Michael Dempsey and the Conservation Commission. Mr. Dempsey is the chairman of the Conservation Commission. The Town Administrator will manage the financial portions of the project.

Success Factors

The project's success will be determined by the ability to have current and future residents participate in protecting and preserving our town's trees and gaining a sense of ownership for the future.

Budget

The total budget for the project is \$ 105,000 and is detailed in Appendix B.

Planting, Maintaining, and Preserving Our Trees *Project Budget*

Project Component	Cost
<i>Plant Elm Trees Along Veasey Park Driveway</i>	\$ 5,500
<i>Veasey Reforestation Pilot</i>	\$ 36,500
<i>Encourage Citizens to Plant Trees</i>	\$ 1,000
<i>Offer Tree Seedlings to Residents</i>	\$ 800
<i>Maintenance Plan and Repairs for Elm Park Trees</i>	\$ 14,770
<i>Apply for Tree City USA</i>	\$ 5,000
<i>Conservation Commission Orders to Include Tree Replacement</i>	\$ 0
<i>Washington St Buffer Zone Improvements</i>	\$ 31,700
Contingency	\$ 9,730
Total	\$105,000

Timeline

If the proposed project is approved by the CPC and the Town, project implementation would begin as soon as funding is available. The project work would start in the Fall of 2023 with expected completion by June 2027.

Maintenance

There are no direct maintenance costs involved in this proposal.

Appendices

- A. Support Letters
- B. Budget Details
- C. Cost Estimates



The Groveland Historical Society

P.O. Box 178
Groveland, MA 01834

December 30, 2022

Groveland Community Preservation Committee
183 Main Street
Groveland, MA 01834

Dear Committee Members:

The Groveland Historical Society fully supports the application which is being submitted by the Groveland Conservation Commission for consideration "FY 2023 for the Planting, Maintaining and Preservation of our Trees".

Many trees have been cut down for development and dying because of invasive growth and disease. In most cases these trees have not been replaced. With this proposed program, we will once again regain and maintain the beauty of Historic Groveland for years to come.

Thank you in advance for your consideration and anticipated support of this very important project.

Sincerely,

Claire Walsh, President
Groveland Historical Society
P.O. Box 178
Groveland, MA 01834
978-376-6779

Michael Dempsey

From: Diane Ciuffetti Geis <dcgeis@gmail.com>
Sent: Saturday, December 31, 2022 7:20 AM
To: mdempsey444@comcast.net
Cc: Dianne Elardo
Subject: Master Gardener Support for CPA

Mike,

The Massachusetts Master Gardener Association has been actively involved in the design and management of the native plant and pollinator garden at Veasey Park for quite some time. We look forward to continuing this relationship for years to come and to supporting the 2023 tree planting, maintenance, and preservation project.

Best,
Diane

Diane Ciuffetti Geis
MMGA North Region Committee
Lifetime Master Gardener
919-270-3032



Planting, Maintaining, and Preserving Our Trees
Budget Details

	Veasey Drive Elms	
10 Elms	\$ 2,340	
Shipping	\$ 600	
Planting	\$ 1,800	
Temporary Fencing	\$ 500	
Tree Watering Bags	<u>\$ 260</u>	
		\$ 5,500
	Veasey Reforestation Pilot	
Selected tree removal of damaged and invasive trees	\$2,500	
Remove brush, undergrowth, and bittersweet entangled trees in designated area around existing field stone foundation. Remove or grind stumps. Level area, rototill and spread compost and Brush disposal	\$8,800.00	
Soil analysis	\$60.00	
Compost to mix in with soil	\$4,440.00	
Salt marsh hay for mulching	\$500.00	
Temporary fencing to prevent deer, rabbit browse	\$8,000.00	
Above ground drip irrigation with app/timer	\$4,000.00	
Water usage as needed, Fall 2023, Spring/Summer 2024	\$1,000.00	
Tree, shrub, cover crops	\$6,000.00	
Signage – one large sign explaining the project, and name tags for 50 different species	\$700.00	
Compost Tea	<u>\$500.00</u>	
		\$ 36,500
	Encourage Tree Planting	
Education programs	<u>\$ 1,000</u>	
		\$ 1,000
	Tree Seedling Give Away	
Seedlings	<u>\$ 800</u>	
		\$ 800
	Maintenance Plan and Repairs for Elm Park Trees	
Survey and Maintenance Plan	\$ 2,520	
Tree Repairs	<u>\$ 12,250</u>	
		\$ 14,770
	Apply for Tree City USA	
Meet required commitments	<u>\$ 5,000</u>	
		\$ 5,000
	Washington St Buffer	
Landscaping and trees	\$ 26,255	
Temporary Fencing	\$ 740	
Tree Watering Bags	\$ 360	
Signs and mounting	\$ 2,000	
Picnic tables	\$ 1,000	
Benches	\$ 745	
Crushed stone	<u>\$ 600</u>	
		<u>\$ 31,700</u>
Subtotal		\$ 95,270
Contingency		<u>\$ 9,730</u>
Proposal Total		\$ 105,000

BRINGING "HERBIE" BACK TO ELM STREET



"HERBIE" STORY

"Herbie", Yarmouth, Maine's famous elm tree, made international headlines, when he was cut down. Planted in the 1770s, "Herbie", at 110 ft. in height, towered over the town of Yarmouth. His trunk measured over 20 ft. in circumference. It took 5 people to hug him. Named by children who walked beneath his boughs on the way to school, "Herbie" could be seen rising above the tree line from miles away. For two centuries he survived hurricanes and repeated infections of Dutch elm disease, the deadly fungus which wiped out 3,000,000 of America's favorite shade tree 50 years ago. Finally, weakened with storm damage, the 200+ year old "Herbie" became a liability and in 2010 was taken down. To learn more click the link below.

Read the Herbie Story click here:

[Herbie Story](#)

"HERBIE" GROW-TO-ORDER

"HERBIES" COST LESS

- As a non - profit we furnish them at our cost.
- Trees are shipped in containers in which they are grown avoiding shock of digging and burlapping.
- At 50 lbs. one man with a shovel can plant "Herbie" in less than one hour.
- Comparable balled and burlapped tree weighs 125 lbs. requiring 2 men and a backhoe to plant it.
- Each "Herbie" is registered and comes with a 10-year warranty against Dutch elm disease.

GROW-TO-ORDER POLICY

Clones of famous "Herbie" are now available on a Grow-to-Order basis. You order (10) trees and we grow them to the size you indicate and ship them in the year you designate. Buying trees under the Grow-to-Order program reduces your Tree Budget first, because you pay only the price of a 3 ft. tree and sooner because you receive container-grown, street size trees which one person can plant in one hour with a pickup truck and a shovel.

NO RISK INVOLVED

If your city/town has ordinances that do not allow you to pay for items before the year of delivery, Elm Research Institute will arrange with local service clubs to assume risk on behalf of the town.

TREE SELECTION TABLE

Tree No.	Min. Tree Caliper	Min. Tree Height	Ship wgt. w/soil	Price Ea based on yr of shipment		
				3 yrs.	4yrs.	5 yrs.
1	1"	6 - 8 ft.	40 lbs.	\$135	\$127	\$120
1.5	1.5"	8 - 10 ft.	40 lbs.	\$175	\$165	\$156
2.0	2"	10 - 12 ft.	40 lbs.	\$234	\$221	\$203

ORDERS FOB KEENE, NH . SHIPPED IN MINIMUM LOTS OF (10) IN THE YEAR YOU DESIGNATE. CREDIT CARD OR CHECK. CALL YVONNE (603)209-2434 OR EMAIL libertytreesociety@gmail.com

**Liberty Tree Society • 760 Wentworth Rd, Walpole, NH 03608 • (603) 756-9205
info@libertytreesociety.org • © Liberty Tree Society • All Rights Reserved**

Name: Veasey Park C/O Diane Plantamura
Address: 201 Washington Street Groveland Ma

As per your request, Collins Family Tree Experts is pleased to provide you with this proposal for tree removal, stump grinding, and equipment assisted land reclamation at the above referenced property.

It is our understanding that based on our conversation about your property, you want:

SCOPE OF WORK:

Part 1)

Remove 11 trees (Norway Maples. 1 Red Oak, 1 Elm and 1 Cherry) and grind stumps

\$2500

Part 2)

Remove brush, undergrowth, and bittersweet entangled trees in designated area around existing field stone foundation. Remove or grind stumps. Level area, rototill and spread compost (compost cost not included in this quote) Brush disposal included

Daily rate \$2200

Estimated days start to finish 4-5days (with rototilling and compost spreading) We have to keep the number of days flexible due to the unknown nature of terrain and obstacles.

COSTS:

Collins Family Tree Experts estimated cost for the performance of the tasks presented above is \$2500 (part 1) and \$2200 per day(part 2). Should there be any reason to modify the scope of work, a representative from Collins Tree will seek your approval with a revised estimated cost before commencing any such additional work.

PAYMENT:

Payment is due upon completion of work. See below for fees applied to unpaid accounts.

LIMITATIONS AND CONDITIONS:

To initiate this project, Collins Family Tree Experts requests acceptance of this letter and confirmation of our engagement by your signature in the place provided below. Collins Tree will coordinate a mark out of public utilities on-site, however, the site owner must establish all non-public utilities. Collins Tree assumes no responsibility for the location of or damage to underground utilities not clearly marked by the site owner prior to commencement of site services.

If you have any questions or need additional information regarding the information presented herein, please do not hesitate to call me at 978-891-0565

ALL TREE WORK IS TO BE COMPLETED IN A WORKMANLIKE MANNER FOUND IN THE ANSI A300 STANDARD FOR TREE CARE OPERATIONS. ALL AGREEMENTS ARE CONTINGENT UPON WEATHER, ACCIDENTS AND OTHER DELAYS BEYOND OUR CONTROL. COLLINS TREE WILL NOT BE RESPONSIBLE FOR DAMAGE TO ANY UNDERGROUND INSTALLATIONS, SUCH AS PIPES, CABLES, WIRES, IRRIGATION SYSTEMS AND SEPTIC SYSTEMS. THE ABOVE PRICES AND SPECIFICATIONS ARE SATISFACTORY AND HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE WORK AS SPECIFIED. PAYMENT WILL BE MADE AS OUTLINED ABOVE. ACCOUNTS UNPAID AFTER TEN DAYS ARE SUBJECT TO A \$50 LATE FEE. IN THE EVENT THAT A DELINQUENT ACCOUNT IS PLACED IN THE HAND OF AN ATTORNEY OR LICENSED

COLLECTOR FOR COLLECTION, I AGREE TO PAY, IN ADDITION TO THE AMOUNT OF SAID ACCOUNT AND INTEREST AT 1.5% PER MONTH, AN ADDITIONAL LATE FEE OF \$50 AND ALL COSTS OF COLLECTION, INCLUDING A REASONABLE ATTORNEY'S FEE. RETURNED CHECK FEE IS \$30. I CERTIFY THAT I AM THE OWNER, OR HAVE THE LEGAL RIGHT TO REPRESENT THE OWNER, OF THE ABOVE TREES AND INDEMNIFY COLLINS FAMILY TREE EXPERTS FOR ALL DAMAGES, ATTORNEY'S FEES AND COSTS SHOULD A LEGAL DISPUTE ARISE CONCERNING THE OWNERSHIP OF THE ABOVE PROPERTY.
ESTIMATE VALID FOR 30 DAYS.

Sincerely,
Collins Family Tree Experts

Stephen Collins owner

Accepted for and on Behalf of:

_____ (signature)

_____ (print)

___/___/___

Soil Test Report

Prepared For:

Dianne Plantamura
Friends of Veasey Park
22 Mill St
Groveland, MA 01834

dlplant@comcast.net

978-204-6604

Sample Information:

Sample ID: 6-8" depth sample

Order Number: 63261

Lab Number: S221115-103

Area Sampled: 150 sq ft

Received: 11/15/2022

Reported: 11/21/2022

Results

Analysis	Value Found	Optimum Range	Analysis	Value Found	Optimum Range
Soil pH (1:1, H ₂ O)	5.5		Cation Exch. Capacity, meq/100g	12.7	
Modified Morgan extractable, ppm			Exch. Acidity, meq/100g	8.2	
Macronutrients			Base Saturation, %		
Phosphorus (P)	2.2	4-14	Calcium Base Saturation	27	50-80
Potassium (K)	109	100-160	Magnesium Base Saturation	7	10-30
Calcium (Ca)	680	1000-1500	Potassium Base Saturation	2	2.0-7.0
Magnesium (Mg)	101	50-120	Scoop Density, g/cc	0.90	
Sulfur (S)	10.2	>10	Optional tests		
Micronutrients *			Soil Organic Matter (LOI), %	5.2	
Boron (B)	0.1	0.1-0.5			
Manganese (Mn)	8.0	1.1-6.3			
Zinc (Zn)	1.2	1.0-7.6			
Copper (Cu)	0.1	0.3-0.6			
Iron (Fe)	7.3	2.7-9.4			
Aluminum (Al)	136	<75			
Lead (Pb)	2.1	<22			

* Micronutrient deficiencies rarely occur in New England soils; therefore, an Optimum Range has never been defined. Values provided represent the normal range found in soils and are for reference only.

Soil Test Interpretation

Nutrient	Very Low	Low	Optimum	Above Optimum
Phosphorus (P):	<div></div>	<div></div>	<div></div>	<div></div>
Potassium (K):	<div></div>	<div></div>	<div></div>	<div></div>
Calcium (Ca):	<div></div>	<div></div>	<div></div>	<div></div>
Magnesium (Mg):	<div></div>	<div></div>	<div></div>	<div></div>

Recommendations for Deciduous Trees, Shrubs & Vines-Establishment

Limestone (Target pH of 6.0)	Nitrogen, N	Phosphorus, P2O5	Potassium, K2O
10	.1 - .2	0.25	0.1

Comments:

*To supply Nitrogen, apply EITHER 1 - 1.5 lbs. Dried Blood (12-0-0) OR 0.2 - 0.4 lbs. Urea (45-0-0) per 100 square feet. Application should be split between early spring and mid-June.

*To supply Phosphorus, apply EITHER 2.1 lbs. Bone Meal (4-12-0) OR 0.6 lb. Triple Phosphate (0-45-0) per 100 square feet.

*To supply Potassium, apply 0.2 lbs. Potash (0-0-60) per 100 square feet.

-For instructions on converting nutrient recommendations to fertilizer applications in home gardens and landscapes, see Reference "Step-by-Step Fertilizer Guide for Home Grounds and Gardening" (listed below).

-Use native soil to fill around the roots when planting. If the soil is light sand or heavy clay, mix in some peat moss or compost. Maintain a 2 to 4 inch organic mulch to help conserve moisture and improve soil conditions.

-The lead level in this soil is less than 22 ppm, which falls below the listed optimum level. However, many variables affect this result, and safety thresholds vary by location and soil use. There is still a potential risk of lead exposure for soils used for growing food or as play areas for children. Our Total Sorbed Metals test provides an accurate measurement of soil lead. For more information about lead levels in soil, see the fact sheet entitled "Soil Lead: Testing, Interpretation, & Recommendations," listed under General References at the end of this report. ATTN: The Total Sorbed Metals Test is currently unavailable. We apologize for any inconvenience.

References:

Home Lawn and Garden Information

<http://ag.umass.edu/resources/home-lawn-garden>

Step-by-Step Fertilizer Guide for Home Grounds and Gardening

<https://ag.umass.edu/SPNTL-4>

Recommendations for Deciduous Trees, Shrubs & Vines-Maintenance

Limestone (Target pH of 6.0)	Nitrogen, N	Phosphorus, P2O5	Potassium, K2O
10	.1 - .2	0.25	0.1

Comments:

-Do not topdress with more than 5 lb limestone per 100 sq ft at one time. Split the above application between early spring and mid-autumn.

*To supply Nitrogen, apply EITHER 1 - 1.5 lbs. Dried Blood (12-0-0) OR 0.2 - 0.4 lbs. Urea (45-0-0) per 100 square feet.

Application should be split between early spring and mid-June.

*To supply Phosphorus, apply EITHER 2.1 lbs. Bone Meal (4-12-0) OR 0.6 lb. Triple Phosphate (0-45-0) per 100 square feet.

*To supply Potassium, apply 0.2 lbs. Potash (0-0-60) per 100 square feet.

-For instructions on converting nutrient recommendations to fertilizer applications in home gardens and landscapes, see Reference "Step-by-Step Fertilizer Guide for Home Grounds and Gardening" (listed below).

-The lead level in this soil is less than 22 ppm, which falls below the listed optimum level. However, many variables affect this result, and safety thresholds vary by location and soil use. There is still a potential risk of lead exposure for soils used for growing food or as play areas for children. Our Total Sorbed Metals test provides an accurate measurement of soil lead. For more information about lead levels in soil, see the fact sheet entitled "Soil Lead: Testing, Interpretation, & Recommendations," listed under General References at the end of this report. ATTN: The Total Sorbed Metals Test is currently unavailable. We apologize for any inconvenience.

References:

Home Lawn and Garden Information

<http://ag.umass.edu/resources/home-lawn-garden>

Step-by-Step Fertilizer Guide for Home Grounds and Gardening

<https://ag.umass.edu/SPNTL-4>

General References:

Interpreting Your Soil Test Results

<http://soiltest.umass.edu/fact-sheets/interpreting-your-soil-test-results>

Soil Lead: Testing, Interpretation & Recommendations

<http://ag.umass.edu/soil-plant-nutrient-testing-laboratory/fact-sheets/soil-lead-fact-sheet>

For current information and order forms, please visit

<http://soiltest.umass.edu/>

UMass Extension Nutrient Management

<http://ag.umass.edu/agriculture-resources/nutrient-management>

Brick Ends Farm, 464 Highland Street, South Hamilton, MA 01982

978-468-3131, John@brickendsfarm.com

100% Compost

3" over 8000 square feet = 74 cubic yard. No tax. \$60 yard = \$4440.

Compost tea Program is James Gist 802-881-1197

Estimate

11/10/2022

TO:

Town of Groveland
Veasey Park
201 Washington Street
Groveland, MA 01834

978-373-5490

978-374-0290 Fax

sales@grovelandfence.com

Project	
Description	
Install approx. 400' of 8' high deer fence with an 8' wide gate. Sales Tax	
Estimate is good for 15 days. DUE TO RISING MATERIAL COSTS A 2% convenience fee will be added to any payments you choose to make with a MC or VISA	Total \$8,200.00

Qty. requested	Species	AKA	Common Name	Category	Size (cont sdlg is a seedling)	approx. availability	7/11/22 Price ea	Line Total
xx	Acer pensylvanicum		striped maple	Tree	2 gal	sold out	\$35.99	xx
	Acer rubrum		red maple	Tree	cont sdlg	in stock	\$10.99	
	Acer rubrum		red maple	Tree	5 gal	in stock	\$79.99	
	Acer saccharum		sugar maple	Tree	cont sdlg	in stock	\$10.99	
	Acer saccharum		sugar maple	Tree	2 gal 2-3'	in stock	\$37.99	
	Acer saccharum		sugar maple	Tree	15 gal	in stock	\$259.99	
xx	Acer spicatum		mountain maple	Tree	2 gal	sold out	\$37.99	xx
	Actaea racemosa		black bugbane	Wildflower	2 qt	in stock	\$15.99	
	Actaea rubifolia		Appalachian bugbane	Wildflower	1 gal	in stock	\$16.99	
xx	Adiantum pedatum		northern maidenhair fern	Fern	1 gal	sold out	\$19.99	xx
	Adiantum pedatum		northern maidenhair fern	Fern	2 qt	in stock	\$12.99	
	Agastache foeniculum		anise hyssop, blue giant hyssop	Wildflower	1 gal	expected mid-August	\$13.99	
	Ageratina altissima var. altissima		white snakeroot	Wildflower	1 gal	in stock	\$15.99	
	Allium cernuum var. cernuum		autumn onion, prairie onion	Wildflower	2 qt	expected late August	\$12.99	
xx	Allium tricoccum		wild leek, ramp	Wildflower	3 in	sold out	\$7.99	xx
xx	Allium tricoccum		wild leek, ramp	Wildflower	plug	sold out	\$4.00	xx
	Alnus serrulata		smooth alder	Tree	cont sdlg	in stock	\$10.99	
	Alnus serrulata		smooth alder	Tree	2 gal 2-3'	in stock	\$35.99	
xx	Amelanchier canadensis		eastern shadbush, serviceberry	Shrub	cont sdlg	sold out	\$10.99	xx
xx	Amelanchier canadensis		eastern shadbush, serviceberry	Shrub	2 gal	sold out	\$35.99	xx
xx	Amelanchier canadensis		eastern shadbush, serviceberry	Shrub	3 gal 2-3'	sold out	\$57.99	xx
xx	Amelanchier canadensis		eastern shadbush, serviceberry	Shrub	7 gal 4-5'	sold out	\$136.99	xx
xx	Amelanchier laevis		smooth shadbush, Allegheny serviceberry	Tree	2 gal	sold out	\$35.99	xx
xx	Amelanchier spicata	Amelanchier stolonifera	dwarf serviceberry, dwarf shadbush	Shrub	2 gal	sold out	\$35.99	xx
	Ammophila breviligulata		american beach grass	Grass/Sedge	2 qt	in stock	\$12.99	
	Amsonia hubrichtii		bluestar	Wildflower	1 gal	in stock	\$13.99	
	Amsonia tabernaemontana		eastern bluestar	Wildflower	1 gal	in stock	\$13.99	
	Anaphalis margaritacea		pearly everlasting	Wildflower	plug	in stock	\$4.00	
xx	Andromeda polifolia var. glaucophylla 'Breton Blue'		bog rosemary	Shrub	1 gal	sold out	\$22.99	xx
	Andropogon gerardii		big blue stem	Grass/Sedge	2 qt	in stock	\$12.99	
	Andropogon glomeratus		bushy bluestem	Grass/Sedge	plug	in stock	\$3.60	
xx	Anemone acutiloba (mixed)	Hepatica acutiloba	SHARP-LEAVED HEPATICA	Wildflower	3"	sold out	\$16.99	xx
	Anemone canadensis		Canada windflower	Wildflower	2 qt	in stock	\$12.99	
	Anemone multifida 'Annabella Deep Pink'		cutleaf anemone, globe anemone	Wildflower	2 qt	in stock	\$12.99	
	Anemone multifida 'Annabella White'		cutleaf anemone, globe anemone	Wildflower	2 qt	in stock	\$12.99	

Qty. requested	Species	AKA	Common Name	Category	Size (cont sdlg is a seedling)	approx. availability	7/1/22 Price ea	Line Total
	Anemone virginiana		thimbleweed	Wildflower	1 gal	in stock	\$13.99	
xx	Antennaria neglecta		field pussytoes	Wildflower	2 qt	sold out	\$12.99	xx
	Antennaria neglecta		field pussytoes	Wildflower	plug	in stock	\$4.00	
xx	Antennaria plantaginifolia		Plantain-leaved Pussytoes	Wildflower	2 qt	sold out	\$12.99	xx
	Aquilegia canadensis		red columbine, Canada columbine	Wildflower	2 qt	in stock	\$12.99	
xx	Aralia nudicaulis		wild sarsaparilla	Wildflower	Tru Gal	sold out	\$21.99	xx
	Aralia racemosa ssp. racemosa		American spikenard, life of man	Wildflower	TruGal	in stock	\$17.99	
	Aralia racemosa ssp. racemosa		American spikenard, life of man	Wildflower	1 gal	in stock	\$16.99	
	Arctostaphylos uva ursi		kinnikinnick, red bearberry	Shrub	2 qt	in stock	\$15.99	
	Arctostaphylos uva ursi		kinnikinnick, red bearberry	Shrub	1 gal	in stock	\$22.99	
	Arisaema triphyllum		Jack-in-the-pulpit	Wildflower	1 qt	in stock	\$11.99	
	Aronia arbutifolia	Photinia pyrifolia	red chokeberry	Shrub	cont sdlg	in stock	\$10.99	
	Aronia arbutifolia	Photinia pyrifolia	red chokeberry	Shrub	2 gal	in stock	\$35.99	
xx	Aronia arbutifolia 'Brilliantissima'	Photinia pyrifolia	upright red chokeberry	Shrub	2 gal	sold out	\$35.99	xx
	Aronia floribunda	Aronia atropurpurea, Aronia prunifolia	purple chokeberry	Shrub	2 gal	in stock	\$37.99	
	Aronia floribunda	Aronia atropurpurea, Aronia prunifolia	purple chokeberry	Shrub	3 gal	in stock	\$54.99	
xx	Aronia melanocarpa	Photinia melanocarpa	black chokeberry	Shrub	2 gal	sold out	\$37.99	xx
xx	Aronia melanocarpa	Photinia melanocarpa	black chokeberry	Shrub	3 gal	sold out	\$54.99	xx
	Aronia melanocarpa	Photinia melanocarpa	black chokeberry	Shrub	cont sdlg	in stock	\$10.99	
	Aruncus dioicus		goat's beard	Wildflower	1 gal	in stock	\$16.99	
xx	Asarum canadense		Canada wild ginger	Wildflower	plug	sold out	\$4.00	xx
	Asarum canadense		Canada wild ginger	Wildflower	1 qt	in stock	\$10.99	
	Asclepias incarnata		swamp milkweed	Wildflower	1 gal	in stock	\$13.99	
	Asclepias syriaca		common milkweed	Wildflower	1 gal	in stock	\$13.99	
xx	Asclepias tuberosa		butterfly milkweed	Wildflower	plug	sold out	\$4.60	xx
xx	Asclepias tuberosa		butterfly milkweed	Wildflower	1 qt	sold out	\$12.99	xx
	Asclepias tuberosa		butterfly milkweed	Wildflower	1 gal	in stock	\$16.99	
xx	Asimina triloba		pawpaw	Tree	3 gal	sold out	\$73.99	xx
xx	Asimina triloba		pawpaw	Tree	7 gal 3-4'	sold out	\$157.99	xx
	Athyrium angustum 'Lady in Red'		'Lady in Red' northern lady fern	Fern	2 qt	in stock	\$12.99	
	Athyrium f.f. Victoriae		Victoriae' northern lady fern	Fern	2 qt	in stock	\$12.99	
	Athyrium filix-femina		northern lady fern	Fern	1 gal	in stock	\$19.99	
	Athyrium filix-femina		northern lady fern	Fern	2 qt	in stock	\$12.99	
	Baccharis halimifolia - female		groundseltree	Shrub	2 gal	in stock	\$37.99	
	Baccharis halimifolia - male		groundseltree	Shrub	2 gal	in stock	\$37.99	

Qty. requested	Species	AKA	Common Name	Category	Size (cont sdlg is a seedling)	approx. availability	7/1/22 Price ea	Line Total
	Baptisia australis		blue wild indigo	Wildflower	1 gal	in stock	\$13.99	
xx	Baptisia tinctoria		horseflyweed	Wildflower	2 qt	sold out	\$15.99	xx
xx	Benthamidia florida	Cornus florida	flowering big-bracted-dogwood	Tree	2 gal	sold out	\$39.99	xx
	Benthamidia florida	Cornus florida	flowering big-bracted-dogwood	Tree	cont sdlg	in stock	\$10.99	
	Benthamidia florida	Cornus florida	flowering big-bracted-dogwood	Tree	5 gal	in stock	\$99.99	
xx	Benthamidia florida 'Appalachian Snow'		flowering big-bracted-dogwood	Tree	5 gal	sold out	\$99.99	xx
xx	Benthamidia florida 'Rubra'		Rubra' flowering big-bracted-dogwood	Tree	5 gal	sold out	\$99.99	xx
	Betula lenta		sweet birch, black birch, cherry birch	Tree	cont sdlg	in stock	\$10.99	
	Betula lenta		sweet birch, black birch, cherry birch	Tree	2 gal 2-3'	in stock	\$35.99	
	Betula lenta		sweet birch, black birch, cherry birch	Tree	3 gal 3-4'	in stock	\$69.99	
	Betula nigra		river birch	Tree	cont sdlg	in stock	\$10.99	
	Betula nigra		river birch	Tree	3 gal 4-6'	in stock	\$59.99	
	Betula nigra		river birch	Tree	5 gal 4-6'	in stock	\$69.99	
xx	Betula nigra 'Select' - clump		Select' river birch	Tree	7 gal	sold out	\$89.99	xx
xx	Betula nigra 'Select' - single		Select' river birch	Tree	7 gal	sold out	\$87.99	xx
	Betula papyrifera - clump		paper birch	Tree	3 gal	in stock	\$73.99	
	Betula papyrifera - clump		paper birch	Tree	7 gal 5-6'	in stock	\$145.99	
xx	Betula populifolia		gray birch	Tree	3 gal	sold out	\$49.99	xx
	Betula populifolia		gray birch	Tree	2 gal 3-6'	in stock	\$39.99	
	Caltha palustris		marsh marigold	Wildflower	2 qt	late August	\$12.99	
xx	Campanula rotundifolia		harebell, bluebell	Wildflower	2 qt	sold out	\$12.99	xx
	Campsis radicans		trumpet-creeper	Vine	2 gal staked	in stock	\$38.99	
	Carex appalachica		Appalachian sedge	Grass/Sedge	2 qt	in stock	\$12.99	
	Carex appalachica		Appalachian sedge	Grass/Sedge	plug	in stock	\$3.60	
	Carex pensylvanica		Pennsylvania sedge	Grass/Sedge	2 qt	in stock	\$12.99	
	Carex pensylvanica		Pennsylvania sedge	Grass/Sedge	plug	in stock	\$3.60	
xx	Carex plantaginea		seersucker sedge	Grass/Sedge	2 qt	sold out	\$13.99	xx
xx	Carex radiata		eastern star sedge	Grass/Sedge	plug	sold out	\$3.60	xx
xx	Carpinus caroliniana		American hornbeam, musclewood	Tree	2 gal 3-4'	sold out	\$29.99	xx
xx	Carpinus caroliniana		American hornbeam, musclewood	Tree	5 gal 4-6'	sold out	\$65.99	xx
xx	Carpinus caroliniana		American hornbeam, musclewood	Tree	cont sdlg	sold out	\$10.99	xx
xx	Carpinus caroliniana		American hornbeam, musclewood	Tree	7 gal 4-6'	sold out	\$92.99	xx
xx	Carya ovata		shagbark hickory	Tree	2 gal	sold out	\$45.99	xx
xx	Caulophyllum giganteum		northern blue cohosh	Wildflower	1 gal	sold out	\$19.99	xx
	Caulophyllum thalictroides		blue cohosh	Wildflower	2 qt	expected late July	\$18.99	

Qty. requested	Species	AKA	Common Name	Category	Size (cont sdlg is a seedling)	approx. availability	7/11/22 Price ea	Line Total
xx	Ceanothus americanus		New Jersey tea	Shrub	1 gal	sold out	\$26.99	xx
	Ceanothus americanus		New Jersey tea	Shrub	2 gal	in stock	\$37.99	
	Celtis occidentalis		common hackberry	Tree	cont sdlg	in stock	\$10.99	
	Cephalanthus occidentalis		buttonbush	Shrub	cont sdlg	in stock	\$10.99	
	Cephalanthus occidentalis		buttonbush	Shrub	2 gal	in stock	\$37.99	
	Cephalanthus occidentalis		buttonbush	Shrub	3 gal 18-30"	in stock	\$54.99	
xx	Cercis canadensis		Eastern redbud	Tree	3 gal	sold out	\$69.99	xx
xx	Cercis canadensis		Eastern redbud	Tree	cont sdlg	sold out	\$10.99	xx
	Cercis canadensis		Eastern redbud	Tree	7 gal 4-6'	in stock	\$92.99	
	Chamaecyparis thyoides		Atlantic white cedar	Tree	2 gal	in stock	\$37.99	
xx	Chamaecyparis thyoides 'Andelye Conica'		Andelye Conica' Atlantic white cedar	Shrub	2 gal	sold out	\$40.99	xx
	Chamaecyparis thyoides 'Little Jamie'		Little Jamie' dwarf Atlantic white cedar	Shrub	2 gal	in stock	\$40.99	
	Chamaepericlymenum canadensis	Cornus canadensis	bunchberry	sub-shrub	1 qt	in stock	\$10.99	
	Chasmanthium latifolium		woodoats, Northern Sea oats, river oats	Grass/Sedge	2 gal	in stock	\$18.99	
	Chelone glabra		white turtlehead	Wildflower	1 gal	in stock	\$16.99	
	Chelone lyonii 'Hot Lips'		pink turtlehead	Wildflower	1 gal	in stock	\$13.99	
xx	Chionanthus virginicus		white fringe tree	Tree	2 gal 12-18"	sold out	\$35.99	xx
xx	Chionanthus virginicus		white fringe tree	Tree	3 gal	sold out	\$63.99	xx
xx	Chionanthus virginicus - shrub form		white fringe tree - shrub form	Shrub	10 gal	sold out	\$135.99	xx
	Chrysogonum virginianum		golden star, green and gold, golden-knees	Wildflower	1 qt	in stock	\$8.99	
xx	Claytonia virginica		Eastern spring beauty	Wildflower	3 in	sold out	\$8.99	xx
xx	Clematis virginiana		Virginia virgin's-bower	Vine	2 gal	sold out	\$29.99	xx
xx	Clethra acuminata		cinnamon clethra	Shrub	2 gal	sold out	\$36.99	xx
xx	Clethra alnifolia		coastal sweet pepperbush	Shrub	3 gal	sold out	\$54.99	xx
	Clethra alnifolia		coastal sweet pepperbush	Shrub	2 gal	in stock	\$37.99	
	Clethra alnifolia 'Compacta'		compact coastal sweet pepperbush	Shrub	2 gal	in stock	\$37.99	
	Clethra alnifolia 'Hummingbird'		Hummingbird' coastal sweet pepperbush	Shrub	2 gal	in stock	\$37.99	
xx	Clethra alnifolia 'Pink Spires'		Pink Spires' sweet pepperbush	Shrub	2 gal	sold out	\$37.99	xx
	Comptonia peregrina		sweet-fern	Shrub	2 qt	in stock	\$18.99	
	Comptonia peregrina		sweet-fern	Shrub	2 gal	in stock	\$35.99	
	Conoclinium coelestinum		blue mistflower	Wildflower	TruGal	in stock	\$15.99	
	Coreopsis verticillata		thread-leaved tickseed	Wildflower	1 gal	in stock	\$16.99	
xx	Corylus americana		American hazelnut	Shrub	2 gal	sold out	\$37.99	xx
xx	Corylus americana		American hazelnut	Shrub	cont sdlg	sold out	\$10.99	xx
xx	Corylus cornuta		beaked hazelnut	Shrub	2 gal	sold out	\$37.99	xx



MTWFA
Massachusetts Tree Wardens
and Foresters Association

Tree
Wardens

Members

Education

Programs

Resources

Partner
Programs

Southeast
TWs

About

Seedling Program

What is the seedling program?

The Massachusetts Tree Wardens' and Foresters' Association (MTWFA) sponsors an annual packaged seedling program as a popular way to help municipalities, garden clubs, businesses, arborists and other interested individuals and organizations promote Arbor Day.

The program is inexpensive, easy to implement, and readily embraced by educators and others throughout the community. Net proceeds from the seedling program support the MTWFA [Scholarship Fund](#). Scholarships are awarded annually in March to students enrolled in arboriculture and urban forestry programs statewide.

How do the seedlings arrive?

The package includes seedling trees and printed plastic bags with planting instructions. Upon delivery, the seedlings can be placed in the bags along with soil or peat moss for distribution to school children and other Arbor Day participants.

The price list includes both evergreen and deciduous trees in two categories: seedlings and transplants. The transplants are more developed in both roots and tops, but more expensive. See the reverse side for details, prices and explanations.

All seedlings and transplant prices include bags, ties, shipping and handling. Minimum order is 100 seedlings (orders of less than 100 are available for a fee).

Upcoming Events

JAN 10 January 10, 2023 @ 8:00 am - January 11, 2023 @ 3:00 pm
[MTWFA 2023 Annual Conference](#)

FEB 22 February 22, 2023 - February 23, 2023
[Ecological Landscape Alliance Conference – Virtual](#)

MAR 15 All day
[Deadline: DCR Arbor Day Poster Contest](#)

MAR 30 March 30, 2023 - March 31, 2023
[ArborEXPO](#)

APR 6 April 6, 2023 - April 7, 2023
[MCA Exam](#)

[View Calendar](#)

Pre-Bagged Seedlings – Limited Availability!

We offer a limited amount of pre-bagged evergreen seedlings. Minimum orders start at 300. See the order form for details.

How can you distribute the seedlings?

Check with your local school department or municipality to obtain approval and an estimate of the quantities you will require. Distribution of the seedlings may be accompanied by a ceremony or presentation promoting Arbor Day, trees and their value to people and the environment. Other creative ideas that have been employed using the seedlings include:

- offering seedlings to those who recycle
- as promotional giveaways
- in recognition of an event
- as memorials
- to promote environmental awareness
- as a fund-raiser
- as wedding favors

How do I place an order?

Download a 2015 order form (available February 1, 2015). Seedling sale ends mid-April in order to avoid shipping in hot weather.

Contact

Dave Hawkins

Contact Us

[Privacy Policy](#)

MTWFA

P.O. Box 5141

Norwell, MA 02061

info@masstreewardens.org

Email address *

☐ Ship to a different address?

Order notes (optional)

Notes about your order, e.g. special notes for delivery.

Your order

Product	Subtotal
---------	----------

Oak, Red 2-0 × 100	\$80.00
--------------------	---------

Walnut, Black 1-0 × 100	\$80.00
-------------------------	---------

Maple, Silver 2-0 × 100	\$80.00
-------------------------	---------

Birch, Paper 2-0 × 100	\$80.00
------------------------	---------

Subtotal	\$320.00
-----------------	-----------------

Shipping	<input checked="" type="radio"/> Ship - Zone 1: \$74.00 <input type="radio"/> Nursery Pickup or County Delivery
-----------------	--

Total	\$394.00
--------------	-----------------

☒ Credit Card



Pay securely using your credit card.





**Professional
Environmental
Services, LLC**

ELM PARK, GROVELAND, MA TREE HEALTH SURVEY AND MAINTENANCE PLAN PROPOSAL

**For
Groveland
Highway Department
Highway Superintendent
&
Tree Warden**

December 28, 2022

James M. MacArthur, Owner & Business Manager ISA Certification # NE-7574 A

71 Holly Ave., Lynn, MA 01904

Cell: (781) 731-3708

Website: pesllcne.com

E-mail: pesllcne@gmail.com

PURPOSE

Professional Environmental Services, LLC, hereafter referred to as PES, LLC believes that hazardous municipal shade tree conditions present a danger to the residents and general public that travel the public ways within a municipality. Trees are a living entity that provide numerous benefits to a municipality from aesthetic values to environmental values that add to the environmental health, scenery and economic well being of a community which have been pointed out in numerous professional journals, studies and reports.

These same trees, being living entities also present a dangerous condition when they become susceptible to the aging process, insects, diseases and environmental factors. This is when they can become a liability to a community and become potential threat to the health and well being of the citizens that pass by them, whether on foot or utilizing a variety of modes of transportation.

The impact of a tree failing and causing an accident , injury or fatality is well documented and does not just impact the individual(s) afflicted but has a ripple effect impacting many other individuals and entities.

The good news is that the tree health conditions can be managed through Tree Health Surveys and a planned approach to addressing the tree health conditions that exist on a prioritized basis. If managed properly the associated annual maintenance costs should reduce over time.

As the old axiom goes, **“An ounce of prevention is worth a pound of cure!”**

Survey

Under this proposal, PES, LLC will conduct an individual tree health survey of 44 Princeton Elm trees in Elm Park, Groveland, MA. The best time of year to conduct a tree health survey is after leaf bud break in the Spring and prior to leaf drop in the Fall. This survey is proposed to be done in the Spring after leaf development has occurred. This will provide an opportunity to see leaf coloration, leaf development, Spring insect and disease presence and general tree health. All data will be entered into PES, LLC's data collection program for future analysis and reporting.

This approach consists of a data collector walking from tree to tree recording data on poor health tree conditions. Each tree categorized, will be listed by species, GPS location, and health conditions. Those trees deemed as having a poor health condition requiring attention will be broken down further by a categorized tree condition type and prioritized action required.

A final report will be generated providing the Town of Groveland with a recommended prioritized approach to alleviating the tree risks identified.

Data Fields

PES, LLC intends to utilize the following data fields when conducting the Tree Health Survey.

SITE INFORMATION

Nearest adjacent street address or other location identifier

GPS Coordinates

Species

DBH

Notes

TREE HEALTH INFORMATION

Stress level

Heavy, Medium, Light, None

Crown condition

Tree Trunk condition

Root collar condition

Surface root condition

Insect presence

Disease presence

Tree Sounding status

Activity Required

None, crown pruning, limb removal, air spading, nutritional requirements, insect treatments and disease treatments.

Additional Notes as deemed necessary

Data Analysis & Report

PES, LLC will analyze and process the data collected into an Excel spreadsheet form. There will be one set of spreadsheets for the Tree Health Survey and it will be provided to the Town of Groveland along with a final report. The data will be provided in a format that will be compatible with the Town of Groveland GIS database.

The Tree Health Survey Report will prioritize those health conditions from those that need immediate attention to those that are less critical. This report will make action item recommendations based on these priorities in a planned format and a recommended maintenance program.

Financial Information

PES, LLC hourly rate is \$140.00 which includes all expenditures by PES, LLC in relation to this proposal. The breakdown is as follows:

A tone-day walking survey	\$ 1,400.00
Data Analysis and Report Development	\$ 1,120.00
TOTAL	\$ 2,520.00

NOTE: The total above is a projected not to exceed amount based on the above-mentioned criteria. If the actual survey and data analysis takes less time, then the invoice will reflect the savings, but the total cost will not exceed the Total Budgeted amount even if there are unforeseen additional hours required.

This proposal is being submitted by:



James M. MacArthur
Owner & Business Manager
Professional Environmental Services, LLC



Mayer Tree Service, Inc.
PO Box 517
Essex, MA 01929

Proposal #79880
Created: 12/28/2022
From: Thomas, Jeff

Proposal For

Groveland, Town of (Highway)

Town of Groveland
Highway Department
183 Main St
Groveland, MA 01834

main: 617-710-5497
rcarroll@grovelandma.com

Location

Elm Park
Groveland, MA 01834

Terms
Due Upon Receipt

Groveland, Town of (Highway)

ITEM DESCRIPTION	AMOUNT
1) Municipal Prune all elms at Elm Park-thin crowns, remove crossing branches, remove deadwood, separate canopies where needed Winter work	\$ 12,500.00

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees.

TOTAL \$ 12,500.00

Signature

x Date:

Please sign here to accept the terms and conditions

Assigned To

Jeff Thomas
Mobile: 978-500-4921
jthomas@mayertree.com

Terms and Conditions

The following terms and conditions are a part of the confirmation of work to be performed by Mayer Tree Service, and with the information on the front, constitute the entire Agreement.

PERFORMANCE BY MAYER TREE SERVICE - Mayer Tree Service shall attempt to meet all scheduled dates, but shall not be liable for damages due to delays for inclement weather or other causes beyond its control. The customer shall not be relieved of his responsibility because of delays.

WORKMANSHIP - All work will be performed in a professional manner by experienced personnel, outfitted with the appropriate tools and equipment to complete the job properly. Unless otherwise indicated herein, Mayer Tree Service will remove wood, brush and debris incidental to the work.

TERMS OF PAYMENT - All accounts are net payable upon the completion of work. A service charge of 1.5% per month, which is an annual percentage rate of 18%, will be added to accounts thirty days after invoice date. If outside assistance is used to collect the amount, the customer is responsible for all costs associated with the collection including, but not limited to attorney's fees and court costs.

PROPERTY LINE/RESTRICTIONS - Customer shall indicate to Mayer Tree Service the corners of the property and shall assume all responsibility for the accuracy of markers. Customer shall give a copy to Mayer Tree Service of any restrictions, easements, or right of ways prior to commencement.

ACCESS TO WORK - Customer shall provide free access to work areas for Mayer Tree Service's employees and vehicles and agrees to keep driveways clear and available for movement and parking of required trucks and equipment during normal work hours. Mayer Tree Service's employees shall not be expected to keep gates closed for animals or children.

CONCEALED CONTINGENCIES - Customer agrees to pay Mayer Tree Service on a time and materials basis for any additional work required to complete the job occasioned by concreted, or other foreign matter, or stinging insects nests in the tree or trees or branches, rock, pipe or electrical lines encountered in excavations and not described on the face of this Agreement, or any other condition not apparent in estimating the work specified.

TREE REMOVAL - Complete removal of tree within 6" to 12" of ground level and clean-up of all debris (unless otherwise stated). Additional charges will be levied for unseen concrete or metal in tree. We will not be responsible for lawn or drive-way damage that may occur caused by the equipment required to remove the tree or from large limbs being dropped or lowered to the ground.

STUMP REMOVAL - Mechanical grinding of the visible tree stump to below ground level. We are not responsible for any underground property. Stump hole will be back filled with stump chips and excess chips left on site. Stump removal is performed separately from all other tree services.

CLEANUP - Brush, leaves, and twigs are normally removed. Some excess sawdust not raked up will not be removed.

SCHEDULING - Should inclement weather take place prior to or on the day of service, we will reschedule your services on the next available day. For scheduling questions please call the office at (978) – 768 – 6999 or email scheduling@mayer-tree.com

ADDITIONAL WORK - Any work not originally scheduled but added on the day of service will be charged accordingly.

INSURANCE - Our workers are covered by workman's compensation. The company is insured for liability. Certificates are available from our insurance agent upon request.

OWNERSHIP OF TREES - Customer guarantees that the trees quoted are either his/her own or that he/she has received written permission to work on trees which are not his/her own. In the event of a mistake, Mayer Tree Service will be held harmless.

UNDISCLOSED UTILITIES - Mayer Tree Services, their employees and representatives will not be responsible for any undisclosed utilities including but not limited to: septic systems, dry wells, cesspools, storage tanks, and irrigation systems. We assume no liability for lawn & driveway damage incurred by trucks and equipment on the property. All hazards and precautions will be fully stated in writing.

SUMMARY - Please sign and date the Estimate/Contract. Check one, "Yes" or "No", on the left side of your service description should you have more than one service estimated. Please do not mail cash. Retain the Yellow Customer Copy. Mail the White Office Copy to the address listed on the top left of the form or email signed estimates to scheduling@mayer-tree.com **Costs are subject to change if this contract is not received within 30 days.**

POLICE DETAIL - Customer is responsible for payment of police detail. Mayer Tree Service will contact and schedule police detail, and include price for detail on invoice upon job completion

Tree City USA®

Creating greener communities nationwide

Cooler temperatures. Cleaner air. Healthier residents.

The benefits trees bring to urban environments are endless — and by meeting the four Tree City USA standards, your community can experience them firsthand.



TREE CITY USA®
An Arbor Day Foundation Program



PROGRAM SUMMARY

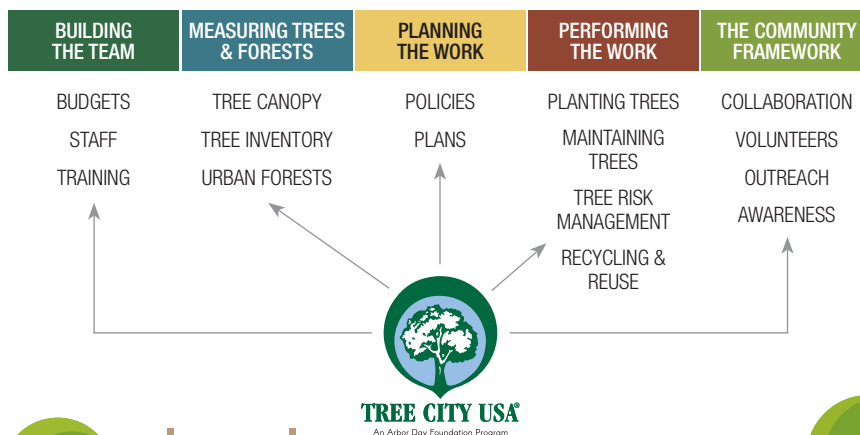
The Tree City USA program was founded in 1976 to celebrate towns and cities committed to growing their urban canopy. Led by the Arbor Day Foundation, with partners at USDA Forest Service and National Association of State Foresters, it provides the foundational framework necessary for communities to manage and expand their tree cover.

Program applications are completely free. Many cities renew their Tree City USA status every year, making them eligible for a Growth Award and other urban forestry opportunities.

THE FOUNDATION OF URBAN FORESTRY PROGRAM DEVELOPMENT

The Tree City USA program has helped more than 3,600 communities across the country build out their urban forests. Recognition forms the base layer for five different areas of growth, including expansion of personnel, financial investment, defined policies and plans, and engagement with residents.

GROWTH AWARD QUALIFYING ACTIVITIES



STANDARDS FOR RECOGNITION

To receive recognition, a community must meet four core standards for its public trees:

✓ **Standard 1:** **Form A Tree Board Or Department**

Delegating responsibility for city- or town-owned trees is the first official step to becoming a Tree City. By forming a tree board or department, cities can create a more organized and effective urban forestry plan.

✓ **Standard 2:** **Establish A Tree Care Ordinance**

A public tree care ordinance assigns clear authority over public trees and provides clear guidance for planting, maintaining, and/or removing trees from streets, parks, and other public spaces.

✓ **Standard 3:** **Maintain A Community Forestry Program With An Annual Budget Of At Least \$2 Per Capita**

Your community most likely already spends at least \$2 per capita on the planting, care, and removal of trees. This is intended to demonstrate an ongoing investment into your public trees.

✓ **Standard 4:** **Proclaim and Observe Arbor Day**

Celebrating Arbor Day and passing an official holiday proclamation helps create pride for your city's entire urban forestry program.



BENEFITS OF RECOGNITION

By becoming a Tree City, your community will:

- Receive flags, signs, and other materials to proudly display your award
- Educate residents about the value of trees and green space
- Gain national recognition for your commitment to environmental stewardship
- Create a cleaner, healthier, and more beautiful urban landscape



GETTING STARTED

Interested in joining, but not quite sure where to begin? It's as simple as following these five steps!

1. Make the case to friends and leaders in your community
2. Contact your state's urban and community forestry coordinator
3. Work together to fulfill the four Tree City USA standards
4. Celebrate Arbor Day
5. Submit your free application!

Learn and apply today at arborday.org/treecityusa





Lovely Earth Gardening
9787273711 | LovelyEarthGardening@gmail.com

RECIPIENT:

Town of Groveland

201 Washington Street
Groveland, Massachusetts 01834
Phone: 9782655755

Estimate #141	
Sent on	Dec 22, 2022
Total	\$35,205.00

PRODUCT / SERVICE	DESCRIPTION	TOTAL
Section A	Berm at eastern corner of park on Washington St Add additional native plantings- 3 shrubs- 15 Native plants 1 yard compost	\$1,135.00
Section B	Edge of berm to large electrical box on Washington St Plant 5 (2.5" caliper) maple and oaks (larger size will be higher cost and require special order.assume "about" x2 the price for x2 size.) 1 yard compost	\$6,145.00
Section C	Electrical box to large tree line at 199 Washington St Plant seven large (2.5" caliper) maple and oaks Prune any remaining plants Plant 60 native ground cover on exposed soils 5 yards compost	\$11,725.00
Brush clearing/invasive removal and grading	Sections A+B+C clear brush/invasive removal and bring to the green dump. grading level where possible.	\$7,250.00
Section D	Miyawaki Forest Area brush clearing/invasive removal and grading bringing in loam/compost about 10 yards spread	\$8,950.00

A deposit of \$17,602.50 will be required to begin.

This quote is valid for the next 30 days, after which values may be subject to change.

Total	\$35,205.00
-------	-------------

Signature: _____ Date: _____

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Parking Creation at Shanahan Field

To The Groveland Community Preservation Committee

December 31, 2022

A. Applicant Information

Name of Applicant: Recreation Committee
Name of Co-Applicant: Rebecca Oldham, Town Administrator
Contact Name: Rebecca Oldham
Mailing Address: 183 Main St
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-556-7204
Email Address: roldhamr@grovelandma.com

B. Location of Project

Name of Project: Parking Creation at Shanahan Fields
Address of Project: 423 Main St, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space
Historic preservation
Recreation **X**
Community housing

D. Project Cost

CPA Funding Requested: \$550,000
Total Cost of Proposed Project: \$550,000

E. Project Information

Description

Shanahan Field is primarily used by Groveland Youth Soccer, where parking is limited on site, forcing parents and children to park on the street, creating a dangerous traffic situation. This project



proposes to create designated parking and improve the vehicular circulation at the site to provide a safer environment for recreational field users.

Goals

The goal is to provide safe access to our recreational facilities.

Community Need

The site is the former location of the Shanahan School. The designated parking area is limited to the old school turn around. With the existing layout, residents are forced to park on a busy

street, and occasionally and unintentionally block the residential driveways along Main Street.

Presently, there is no designated handicap parking, and the Town's Open Space and Recreation Plan specifically note this as an issue. It also calls for improving general access to Shanahan Field. The creation of proper parking would improve the safety of residents and children who use the fields for soccer and other passive recreation opportunities along the Merrimack River. Additionally, this parking lot will provide designated parking near the newly completed Community Trail, which is .13 miles away and connected through the existing sidewalk.

Community Support

This will directly benefit Groveland Youth Soccer and Groveland residents who use Shanahan Field, live in the area or travel through the area. This will also encourage the use of the fields and enhance activity at the site. Most notably access to the trail along the Merrimack River and the Community Trail. The Comprehensive Master Plan survey found that residents would like the Town to focus on enhancing our current recreational locations and making them more accessible. This is also supported by surrounding neighbors who struggle during the soccer season with parking up and down Main Street, blocking access to driveways and vehicles that crowd the roadway.

A letter in support of the project from the Groveland Youth Soccer League is included as part of the application.

Timeline

The project will begin as soon as funding is available.

Implementation

The project will be managed by Rebecca Oldham, Town Administrator and Renny Carroll, Highway Superintendent. Both will be responsible for providing updates and status reports to the Committee.

Success Factors

The success of this project will be measured on the construction of a new parking lot. New designated parking will accommodate those who use the Field, but also ensure that the driveways along Main Street do not get blocked and field users can safely access the site. Success will additionally be measured by the decrease in street parking along Main Street during the youth soccer season.

Budget

The estimated cost of the project is \$550,000. This covers demo/excavation of existing pavement, new full depth pavement, drainage improvements, lighting, loam & seed. Working with TEC we provided a conceptual layout and estimate. We are still working with the Highway Department to determine how we can bring these costs down and perform some work in-house such as the demo/excavation and drainage.

Maintenance

Ongoing maintenance of the new parking lot will be provided by the Groveland Highway Department. There will be no maintenance costs involved in this proposal.



Shanahan Field Parking Lot

410 Main Street
Groveland, Massachusetts
Sheet 1 of 1



TEC, Inc.
282 Merrimack St. FL 2
Lawrence, MA 01843

December 19, 2022

CONSTRUCTION COST ESTIMATE

DATE: 12/20/2022

DESCRIPTION: Shanahan Field Parking Lot

LOCATION: Shanahan Field, Main St, Groveland

ESTIMATOR: JRM

TEC PROJ. #: P2022

DESIGN STAGE: CONCEPT

CHECKED BY: PFE

SPEC	ITEM	DESCRIPTION	UNIT	UNIT PRICE	QTY	TOTAL
	103	TREE REMOVED - DIAMETER UNDER 24 INCHES	EA	\$2,200.00	5	\$11,000.00
	104	TREE REMOVED - DIAMETER 24 INCHES AND OVER	EA	\$3,500.00	3	\$10,500.00
	120.1	UNCLASSIFIED EXCAVATION	CY	\$90.00	1000	\$90,000.00
	129.2	OLD PAVEMENT EXCAVATION	SY	\$15.00	2640	\$39,600.00
	151	GRAVEL BORROW	CY	\$55.00	500	\$27,500.00
	156	CRUSHED STONE	TON	\$65.00	30	\$1,950.00
	201	CATCH BASIN	EA	\$5,000.00	4	\$20,000.00
	241.12	12 INCH REINFORCED CONCRETE PIPE	FT	\$125.00	225	\$28,125.00
	402	DENSE GRADED CRUSHED STONE FOR SUB-BASE	CY	\$85.00	250	\$21,250.00
	450.31	SUPERPAVE INTERMEDIATE COURSE - 12.5 (SIC -12.5)	TON	\$300.00	325	\$97,500.00
	450.23	SUPERPAVE SURFACE COURSE - 12.5 (SSC - 12.5)	TON	\$150.00	200	\$30,000.00
	470	HOT MIX ASPHALT BERM, TYPE A	TON	\$385.00	30	\$11,550.00
	620.12	GUARDRAIL, TL-2 (SINGLE FACED)	FT	\$55.00	175	\$9,625.00
	697.1	SILT SACK	EA	\$250.00	2	\$500.00
	701	CEMENT CONCRETE SIDEWALK	SY	\$95.00	203	\$19,285.00
	751	LOAM BORROW	CY	\$75.00	100	\$7,500.00
	765	SEEDING	SY	\$3.25	1390	\$4,517.50
	767.121	SEDIMENT CONTROL BARRIER	FT	\$7.50	912	\$6,840.00
	820.999	PARKING LOT LIGHTING	LS	\$30,000.00	1	\$30,000.00
	860.106	6 INCH REFLECTORIZED WHITE LINE (PAINTED)	FT	\$1.02	2500	\$2,550.00
	860.112	12 INCH REFLECTORIZED WHITE LINE (PAINTED)	FT	\$3.10	500	\$1,550.00
	864	PAVEMENT ARROW REFLECTORIZED WHITE (PAINTED)	SF	\$3.25	500	\$1,625.00

SUBTOTAL = \$472,967.50
15% CONTINGENCY = \$70,945.13

TOTAL = \$543,912.63

Town of
Groveland
Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

2023 Community Preservation
Visioning and Feasibility Plan for
Veasey Memorial Park

To the Groveland Community Preservation Committee
December 31, 2022

A. Applicant Information

Name of Applicant: Rebecca Oldham, Town Administrator

Name of Co-Applciant:

Contact Name: Rebecca Oldham

Mailing Address: 183 Main St

City: Groveland

State: MA

Zip Code: 01834

Daytime Phone: 978-556-7204

Email Address: ROldham@grovelandma.com

B. Location of Project

Name of Project: Visioning and Feasibility Plan for

Veasey Memorial Park

Address of Project: 201 Washington Street, Groveland MA 01834

C. Funding Information

CPA Category: (Include all that apply):

Open space

Historic preservation **X**

Recreation **X**

Community housing

D. Project Cost

CPA Funding Requested: \$20,000

Total Cost of Proposed Project: \$20,000

E. Project Information*Description*

Veasey Memorial Park is a historic site. Veasey Memorial Park was purchased for conservation and recreational purposes by the Town of Groveland in 1996, using grants received from the Commonwealth of Massachusetts Department of Environmental Protection and the Department of Environmental Management (\$694,000), funds raised at Town Meeting (\$160,000) and a donation from the descendants of the original Veasey family (\$100,000). Built between 1909 and 1910, the building was at first a summer home for wealthy mill owner Arthur D. Veasey. Veasey Park is now an open space and recreational facility. It offers almost 50 acres of fields, miles of walking trails, 80 acres of freshwater shoreline for fishing and canoeing as well as picnic and recreation areas. These are all open to the public year-round, for free, from dawn till dusk. There is also rental space, and the facility hosts everything from fundraisers, weddings, birthday parties, to group or club events and/or meetings.

Veasey Memorial Park is mainly funded through event/function rentals and the three rental housing units on site. The park is under the care, custody, and control of the Groveland Conservation Commission as voted by town meeting in 1996. The Friends of Veasey also provide additional revenues to help maintain the park. They have hosted the Winter Festival, the Spring Flea Market, the Summer Music and Art in the Park, and the Fall Wine and Art Reception. The Town helps fund exterior maintenance and insurance coverage but mainly Veasey has relied on its rental income and fundraising efforts. As a historic building, there are many renovations needed and the funds generated are limited.

Veasey Memorial Park is an asset in the community and the future use, operation and maintenance of the facility and grounds need to be explored. This project proposes a visioning, and feasibility plan for the facility.

Goals

Visioning is a participatory tool that brings citizens and stakeholders together and is used to assist the group in developing a shared vision of the future. By asking the group where they are now and where they can realistically expect to be in the future. Visioning processes benefit from the use of scenario planning, which helps generate and evaluate alternative future options. With the information on hand, the community can more easily identify and explore varying opportunities that have been vetted through a public process.

This process should consider these questions:

- What can Veasey Memorial Park provide that is not offered at the Town's other recreational facilities?
- What is the management structure of the site and is the Town the best manager for the park given its resources?
- If the Town is not the best manager, what other organizational structures are used for such properties?

Community Need

As a Town owned facility, it is vital that the historic site be preserved and successful. The natural environment has scientifically been linked to a decrease in stress and anxiety, increased feelings of happiness, promotes prosocial behaviors, provides a wealth of positive physiological and neurological responses, creates compassion and improves social bonds. The site is one of the few historic sites left in Town, its beauty and natural landscape is one of the most popular in the region.

When purchased twenty-six years ago by the town using state Self-Help grant funds as a part of an Open Space initiative, the management plan for the park stated, "the access to Nun's Hill by our Townspeople will add to pure awareness of environmental issues, increase our incentive

to include open space in our Town's future growth management priorities and improve the quality of life in our Town." Today, Veasey volunteers have worked hard to meet the needs of the community by providing low cost (and in some cases no cost) meeting and event space in its main building. With parts of the building dating back to 1909, the job of sustaining the 47-acre parcel of conservation land and its historic buildings is no small endeavor. Under the guidance of the Conservation Commission and its Veasey Management Committee, local volunteers work diligently to ensure this well-used space remains vibrant, honored, and well-kept. Every dollar earned on rentals is invested back into the building and grounds. Because of age and lack of funds, the park is often at risk for significant and irreversible damage. Because there are no operating funds to support such large capital projects, the situation will continue with some residents and members of the public unable to enjoy this historic building and recreation site.

Community Support

The citizens of Groveland love and support Veasey Park. From the time of its purchase in 1996 when the town rallied to take over the facility to today as it has provided generations of families with a place to hold their birthday parties and weddings, it serves as a valuable community resource for our town.

Timeline & Success Factors

If the proposed project is approved by the CPC and the Town, project implementation would begin as soon as funding is available. Project completion will be deemed a success upon timely production of a written report providing background, visioning efforts, scenarios of use and a feasibility plan.

Implementation

The project will be managed by Town Administrator, along with the Conservation Commission, and the Veasey Director. The Town Administrator will manage the financial and procurement portions of the project.

Budget

The total budget for the project is \$ 20,000. This budget was derived from vendor estimates and the transition plan received from Innes Associates Ltd. and RKG. The CPA funds will solely be spent on direct costs from the accepted budget.

Maintenance

There will be no maintenance costs involved in this proposal.



Town of Groveland
Economic Development
Planning & Conservation Department
Conservation Commission
183 Main Street
Groveland, MA 01834

Michael Dempsey, Chair
Stephanie Bartelt, Vice-Chair
Bill Formosi
Terry Grim
Frederick O'Connor
Thomas Schaefer

December 28, 2022

Rebecca Oldham
Groveland Town Administrator
Groveland Town Hall
183 Main Street
Groveland MA 01834

Dear Ms Oldham,

The Groveland Conservation Commission fully supports your efforts to help us develop a long-term sustainability plan for Veasey Memorial Park. Since its inception in 1996, the park has become a part of the Groveland community. The original vision for the park has certainly been realized. It is a space used by residents, businesses, and the town for events, meetings, parties, education, and outdoor recreation. It incorporates the beauty of its wonderful landscape along with its historical significance. It is available for all of Groveland to enjoy.

As we enter 2023, 26 years after acquiring the park, we look forward to the future and the ability to continue the ideals established to date. It is time to consider the sustainability of this vision and see what the next twenty years will bring. The Commission has managed to grow and maintain the park during these years. However, it has become much harder to do this work with volunteers and a limited staff funded entirely through rental revenue. In addition, the maintenance of the buildings and capital improvement requirements continue to expand and demand funding.

The Commission will gladly participate in the planning process this CPA proposal will fund. We want to insure the long-term viability of the park and its resources. We believe the plan developed by the proposal will help us to look at options and help the town and its residents decide what the future direction of the park can be.

Sincerely,

Michael Dempsey
Chair, Groveland Conservation Commission



December 18, 2022

Rebecca Oldham
Town Administrator
Town of Groveland
83 Main Street Groveland, MA 01834
ROldham@grovelandma.com

Re: Veasey Memorial Park, Groveland: Facilitation for Options

Dear Rebecca:

I enjoyed our discussion about exploring options for Veasey Memorial Park. I understand that the Conservation Commission has jurisdiction over the use of the park, including both buildings and grounds. The buildings have been used for events coordinated by an event planner. The property is currently maintained by one person. The park has a website for events: <https://www.veaseypark.org/>. Veasey Memorial Park is adjacent to Johnson's Pond and includes a boat launch for the pond. Other current uses include walking trails, picnic areas, and a sledding hill.

The Town is considering how best to use this park and its facilities and would like to explore options for the site and best practices from other communities with town-owned recreational and event facilities. We discussed how to include the community in conversations about future uses and also how to establish the feasibility of ideas from the community discussions. I propose using RKG Associates to assist with the feasibility component of the plan.

I have included a proposed scope of work that addresses these issues. The first part of the work is a series of community-based focus groups to generate ideas for the site. The second half of the work is establishing a feasibility plan for up to four uses that draws on the experience of towns who have incorporated those uses into their properties.

This process should consider these questions:

- What can Veasey Memorial Park provide that is not offered at the Town's other recreational facilities?
- What is the management structure of the site and is the Town the best manager for the park given its resources?
- If the Town is not the best manager, what other organizational structures are used for such properties?

I've proposed a scope of work and fee for your consideration below.

Proposed Scope of Work

I have broken the outline scope into tasks, with some additional notations, as follows:

Task 1: Project Initiation

- Meet with Town staff and take a walk of the site and buildings. Document site with photographs.
- Discuss the following: schedule of meetings, discussion of precedent properties, identification of stakeholders, and any other relevant information.

Task 2: Define Initial Precedents

- Identify 4-6 towns with similar properties and provide an analysis of the management structure, staffing, revenue streams, and uses on the site.
- Prepare a slide deck that identifies the properties and explains their relevance.

Task 3: Community Conversations

Task 3.1 Workshop Materials

Develop workshop materials that include the following:

- Large-scale annotated map of the park with boundaries and existing uses.
- Slide deck or handout that introduces the project and identifies the precedent properties.
- Materials to generate discussion about uses and opportunities.

Task 3.2 Community Conversations

- Conduct two public facilitated conversations at the park – one on a Saturday and one on a weekend evening.
- Invite stakeholders identified in Task 1 and include public.
- Focus conversation on uses and management options that may lead to self-sufficiency.

Task 3.3 Documentation

- Document results of conversations on the map and in a slide deck that identifies 3-4 use scenarios for further evaluation.

Task 4: Feasibility Scenarios and Final Slide Deck

- Review current annual income and sources.
- Evaluate the financial feasibility of use scenarios based on precedents from other towns or organizations with similar offerings.
- Develop a “mini-business plan” with targets for staffing, revenue streams, and operational costs based on square footage ratios.
- Evaluate three management scenarios: outside organization to manage the main building; outside organization to manage all buildings; outside organization to manage all buildings and grounds.
- Incorporate any known capital needs and costs based on Town documents (this process does not include an assessment of building or site needs).

- Add to the slide deck developed in Tasks 2 and 3 to create a final deck for use by the Town in ongoing conversations about the property.
- Present final deck to the Select Board and Conservation Commission.

Meetings

- Regular calls with consultant team (all tasks).
- One call per month with town staff, as needed (all tasks).
- Attendance at two community meetings to facilitate discussion (Task 3).

Deliverables

- Meeting materials.
- Draft and final slide deck with precedents, results of conversations, scenarios, and feasibility options for use by the Town in later discussions (Tasks 2, 3, and 4).
- Final presentation to Town officials.

Proposed Compensation

The proposed fee for these tasks is as follows:

	IA	RKG	Total
Task 1: Project Initiation	\$ 800	\$ 800	\$ 1,600
Task 2: Initial Precedents	\$ 1,600	\$ 1,000	\$ 2,600
Task 3: Community Conversations	\$ 4,800	\$ 4,800	\$ 9,600
Task 4: Feasibility Scenarios and Final Slide Deck	\$ 2,800	\$ 3,400	\$ 6,200
Total	\$ 10,000	\$ 10,000	\$ 20,000

This fee is inclusive of materials and travel. Additional meetings will be charged at \$800 per meeting.

Please let me know if you have any questions or if I missed something from our conversation.

I look forward to working with you!

Best regards,



Emily Keys Innes, AICP, LEED AP ND
Principal



Town of Groveland

Groveland, Massachusetts
Town Hall
183 Main Street
Groveland, MA 01834

FY 2023 Community Preservation Rehabilitation of Lucile's Cottage Phase 2

To
Groveland Community Preservation Committee
December 31st 2022



Veasey Memorial Park
201 Washington Street
Groveland, MA 01834

December 31st, 2022

Community Preservation Committee
Town of Groveland
183 Main Street
Groveland, MA 01834

Dear Committee Members:

Enclosed are copies of an application requesting Community Preservation funding for a historical preservation and recreation project.

The application includes a request for \$ 19,250.00. The funds will be used to facilitate programming, consulting, signage, clean up, and repairs. Our second phase will focus on laying the financial groundwork and preparing the building to convert Lucile's cottage into a usable common space and rentable art studios. Obtaining professional services and creating consistent opportunities for community engagement will ensure that Lucile's cottage has a successful long term plan. The new programs and signage will take place at Veasey Memorial Park. The program will support the community by providing all ages events and education as well as exploration for renovations and assistance in seeking further funding.

Thank you for your consideration. We would be happy to provide you with further information you may need.

Sincerely,

Vanessa Lopez

Director at Veasey Park
978-521-9345
vanessa@veaseypark.org

Applicant Information:

Name of Applicant: Veasey Memorial Park
Contact Name: Vanessa Lopez
Mailing Address: 201 Washington Street
City: Groveland
State: MA
Zip Code: 01834
Daytime Phone: 978-521-9345
Email Address: vanessa@veaseypark.org

Location of Project

Name of Project: *Rehabilitation of Lucile's Cottage Project Phase 2*
Address of Project: 201 Washington Street, Groveland, MA 01834

CPA Category: (Include all that apply):

Open space
Historic preservation **X**
Recreation **X**
Community Housing

Project Cost:

CPA Funding Requested: \$ 19,250
Total Cost of Proposed Project: \$ 31,000

Project Description:

The proposed project would begin Phase 2 of the Rehabilitation of Lucile's Cottage, which will convert an underutilized building into self sustaining art studio spaces. Phase 1 secured funding for a feasibility grant which allowed us to hire an architect, a public artist specializing in creative placemaking and a septic assessment. CPA funding for Phase 2 would use professional services to complete the feasibility study, create a master plan, website audit and branding, and repair immediate issues regarding vegetation, debris, and building access to wildlife. Programming at the park would be more consistent, allow for outsourcing of facilitators and create educational signage.

PROJECT NARRATIVE

Goals

The goal of the project is to continue the momentum we have built working with professional experts in the field to eliminate guesswork and minimize mistakes in the reconstruction process, while maximizing our fundraising capabilities and creating a strong community foundation with consistent programming and benefits for the public. The clean up of debris inside and surrounding vegetation of the outside will also make the space safer and less prone to further damage by wildlife.

Background & Overview

The people of Groveland will directly benefit by the preservation of this historical landmark, and by the introduction of an artist community in the Park. Arthur D. Veasey, the most notable previous owner, acquired and operated the Groveland Woolen Mills at the turn of the century. In 1909, Arthur purchased the property now known as Veasey Memorial Park and built a seasonal residence for himself and his large family. In 1930 the structure known as Lucile's Cottage was built on the property for one of his twin daughters and her husband. The structure was originally a "kit" cottage sold by Sears Roebuck or equivalent vendor. These structures today are very rare but exhibit an interesting period of building and residential development in our country. The structure was later altered with at least two small additions. In the 1950's the entire property was purchased by the Roman Catholic Church. An order of Nuns operated a home for women with special needs, as well as a day camp for the surrounding community. The structure was used for a dormitory for the women living on the property. With the funding, the park's historical heritage remains secure and will enable us to restore and rehabilitate this notable and interesting piece of Groveland history, provide more opportunities for community engagement, while also generating more income for the park and expanding its community outreach through art.

Area residents, community groups, and businesses currently utilize the park's main building for classes, meetings, fundraisers, public and private events, as well as office space. Veasey also hosts events throughout the year; including the annual Fairy House Festival, Winter Festival, a Flea Market fundraiser, and multiple art exhibits and open houses. In addition to private usage, Veasey provides space for local groups such as the scouts, mom's groups, kids crafting workshops and many more. Approximately 7,000 people visit the facilities and grounds

every year. With funding for the rehabilitation of Lucile's Cottage, we will be able to offer reasonably priced studio space for artists, as well as a common area where artists can teach community art classes. Opening up the cottage for use and offering it at a more affordable price to artists will give them the opportunity to discover the history of Groveland and embrace the natural beauty of Veasey Park. Based on recent market studies in the area, artist studio space is in high demand, which would generate sustainable income for the park. Phase 2 of the project continues research by and from experts in the field and lays the groundwork for construction. It will also provide direct benefits to the community by creating consistent programming, educational signage, and provide debris cleanup. Repairs to the damaged windows and doors will also create a safer space that allows for immediate use of the outside and potential inside uses.

Community Need

When purchased nearly twenty-six years ago by the town using state Self-Help grant funds, as a part of an Open Space initiative, the management plan for the park stated, *"The access to Nun's Hill by our Townspeople will add to pure awareness of environmental issues, increase our incentive to include open space in our Town's future growth management priorities and improve the quality of life in our Town"* (Nuns' Hill Management Plan- The Green Book). The Conservation Commission and The Friends of Veasey Park have worked hard to meet the needs of the community by providing open space for passive recreation and low cost (and in some cases no cost) meeting space in its main building and up until a few years ago, in Lucile's Cottage. Currently the building is not able to be used beyond storage with the exception of the small two front rooms. The rest of the building is no longer rentable. The job of sustaining the 47-acre parcel of conservation land and its historic buildings is no small endeavor. Under the guidance of the Conservation Commission and its Veasey Management Committee, local volunteers work diligently to ensure this well-used space remains usable to the public, is honored, and well-kept. Every dollar earned on rentals is reinvested back into the buildings and grounds. Because of age and lack of funds, the Lucile's Cottage structure is at risk for significant and irreversible damage. The aging windows, doors and infrastructure represent challenges on a daily basis of security, safety and extra costs to support current and future use of the historic building. If the building is damaged beyond repair, the historical integrity cannot be replaced.

This project is of an urgent nature. Because there are no funds already available to support such a project, the situation will continue to worsen with the risk that this historic building will not exist for future generations; along with it a large portion of Groveland's rich past will also disappear.

Veasey Memorial Park has been declared a site of historical value by the Town of Groveland's Historical Commission. These funds would assist to preserve and protect the town-owned historical asset while creating additional opportunities for public use, engagement, and access.

Community Support

The Lucile's Cottage project has the support of the Friends of Veasey Park, Veasey's management team, Groveland's historical society, as well as significant resident support. A series of focus groups and meetings have been held and are scheduled to understand the needs of local artists and residents. Our project has consistently been met with excitement.

We are in touch with the following organizations who currently manage artist studios or may be interested in collaborating with Veasey Park in regards to the Lucile's Cottage project: the Essex County Community Foundation, Essex Heritage Association, Pentucket Arts Foundation, Cogswell Art group, Creative Haverhill, Golob Art as well as other local artists and associations.

Project Management:

The Veasey Management Committee oversees the daily operations of Veasey Memorial Park. The Management Committee is appointed and overseen by the Town of Groveland's Conservation Commission. This project will be managed by Veasey's Director, Vanessa Lopez, Veasey's event coordinator and marketing director, Carole Funchion, Town Planner and Conservation agent, Annie Schindler, Facility and Grounds Manager, Doug Soper, along with Michael Dempsey, chair of the Conservation Commission. On all projects large and small at the park, Mr. Soper manages the materials, labor and integrity of the day-to-day operation of the park and all improvement projects. .

Success Factors

Success will be measured by the creation of a master plan, website audit and branding, a proposal for funding, as well technical writing for a minimum of two non CPA grants, records of meetings, programming, and a completed collaborative public art project. Completion will allow

for the effective implementation of a viable construction plan at the highest standard while also being the most efficient use of Lucile's Cottage.

Budget

The total budget for the project is \$27,000 and is detailed below. \$17,500 would be funded with CPA funds

***Rehabilitation of Lucile's Cottage Phase 2
Project Budget***

Project Component	Cost
Programming/Supplies Minimum of 12 events, public art events and projects	\$1000
Architect services	\$4500
Consulting/Grant writing/Project management 105 hours	\$8000
Educational signage Planning, design, supplies	\$1500
Clean up and repair	\$2500
10% contingency	\$1750
Total	\$19250

Other Funding

Funding for 60% percent of the project will be provided under the Community Preservation Act if approved by town meeting. The remaining 40% percent will be obtained through several other sources. We have secured a grant from Essex County Community Foundation for the implementation of workshops and a public art project. We also intend to seek funding from Essex Heritage. Our Friends of Veasey will be helping with volunteers, fundraising, and donations. Other possible sources include the Veasey Park Revolving Fund, Groveland Conservation Open Space Fund and private foundations that provide open space related grants to municipalities.

Timeline

If the proposed project is approved by the CPC and the Town, project implementation would begin as soon as funding is available. The project would start in the Fall of 2023 with completion by June 2024.

Appraisals

N/A

Compliance

N/A

Environmental Hazards

N/A

Maintenance

N/A

Letters of Support

Golob Art Proposal

**Town of Groveland, MA, Community Preservation Act
Proposal for Lucile’s Cottage Work for 2023-2024
Submitted by Golob Art LLC on December 31, 2022**

Golob Art



Table of Contents

Executive Summary	pg. 1
Summary of 2022 - 2023 Work (To Date).	pg. 2-3
Proposed 2023 - 2024 Work.	pg. 4
About Golob Art	pg. 5-8
Contact Information and Organization Experience	pg. 9
Organizational Experience	pg. 10-11
Terms and Conditions	pg. 12-13

Executive Summary

To whom it may concern,

It has been an honor working with the Veasey Memorial Park team and the Groveland community to imagine steps forward with cultural programming and, in particular, exploring the possibilities of Lucile's Cottage. In conversations with subject-matter experts and community members, we have heard that Veasey Memorial Park is situated in a regionally *unique* position as a nature preserve that simultaneously weaves cultural programming into the site. This unique pairing along with the site's specific history is what brought us towards transforming Lucile's Cottage into an artist studio and community art space that would serve Groveland residents and establish the Park as a regional touchpoint. Over the past 18 months of work, we have received substantial positive feedback in this direction and continue to fine-tune the vision and build out the real logistical and social infrastructure. Over the next six months, we expect to come to a working vision and plan for Lucile's Cottage, develop a financial plan for the space, and begin pursuing grants and other financing opportunities. Following through on this vision will necessitate continuing to build organizational capacity, financial plan, and pursuing financing and grant opportunities.

Lucille's Cottage offers extremely interesting possibilities for artist studio and creative spaces. Within the triangle of Nashua, NH to Worcester, MA to Providence, RI, artist studio space - even through the pandemic - remains in extreme short supply. Wait-lists for even small studio spaces and in-construction studio spaces remain months long - sometimes longer. The combination of studio space with a vast nature conservancy would prove something unique not only in the Merrimack Valley, but within Eastern Massachusetts and neighboring communities.

I'm proposing that, over the course of August 2023 - July 2024, Golob Art provide expert consulting services to Veasey Memorial Park for 1) assisting with cultural programming strategy within their broader mission and 2) pursuing financing and grant-writing to transform Lucille's Cottage into a creative community-serving space and maintain the property for generations to come.

Summary of 2022–2023 Work (To Date)

Begin work hosting community focus groups for Lucile's Cottage scope and design (ongoing):

Developing and fine-tuning a vision for Lucille's Cottage is a substantial task that must include deep community and expert involvement. For that reason, we have been hosting a number of tailored community conversations to guide the process and fine-tune the concept. Along with conversations with sector experts and local leaders, we hosted a large community potluck conversation in June, 2022, that provided a clear guidance for the project: artist work space with a community benefit and a connection to the land. We have since been fine-tuning a concept over three focus group community conversations. Each conversation is open to all, but tailored to a particular group. Their focuses are the following: artists in the area, Groveland community members, and regional arts organizers and administrators. The first event was hosted in December and was extremely successful in generating specific feedback. The next two events will be in January and February.

Organized and facilitated planning meetings (ongoing):

Hosted regular meetings with Veasey Memorial Park team members to ensure that Lucile Cottage work maintains momentum and that all tasks are being fully coordinated among team members.

Worked on comprehensive website audit and Lucile's Cottage branding (partially complete):

This includes a full and in-depth analysis of and recommendations for Veasey Memorial Park's current website so that it reflects the park's current mission and contributes to its long-term goals - with a focus on incorporating the long-time work of the park in the arts. The audit will review all elements of the website, including, but not limited to the website architecture, design, the user experience (UX), SEO, mobile design, and content.

Established new organization-wide project management tools (ongoing):

Developed a new organizational system for Veasey and Lucile Cottage programs. These rely principally on the Trello, Google Drive, and EventBrite web services. This web organization system will allow Veasey and Lucile team members to better keep track of fast-moving projects, prioritize tasks, keep better documentation, and more clearly and seamlessly communicate with team members. As the system continues to be used, fine-tuning will help create a stronger system for Veasey Memorial Park's uses.

Connected Veasey Memorial Park Staff with local arts leaders (ongoing):

3 Golob Art – Veasey Memorial Park Cultural Work

Hosted numerous one-on-one and small group learning sessions with experts in the Arts sector. These conversations provided key insights to the Lucile project's next steps and have also informed plans for pursuing funding. These meetings will be ongoing throughout the year.

Organize and facilitate the successful awarding of a grant from the Essex County Community Foundation (partially complete):

Facilitated Veasey team members and local artists towards the development of a successful grant application for the Essex County Community Foundation's CreativeCounty's Special Project Grant. The application will bring in the maximum allowable grant amount of \$5,000 towards hosting the *Imagining Art* programming series. This series, which will likely begin in Spring, 2023, will bring fun and vibrant arts programming to Veasey and nurture the arts ecosystem in the area. *Critically, winning this grant is a very strong showing of support from one of the region's largest foundations.*

Facilitated reevaluation of Friends of Veasey mission statement to incorporate the arts (complete):

Assisted the Friends of Veasey Memorial Park with a mission statement review process. Through facilitated conversations and in depth study of the actual programming at Veasey Memorial Park, the Friends of Veasey Memorial Park included the word "creative" in the list of its goals. This acknowledgement of existing creative programming and hopes for more support of the arts will be key to accessing additional grant funding for Lucile's Cottage. Continuing engagement and coordination with the Friends of Veasey will be key as Lucile's Cottage advances.

Research additional funding opportunities (partially complete):

Began conducting research into state, regional, foundation, banking, and private funding opportunities. This work will be followed up in 2023 and fine-tuned to determine the appropriate next steps for Lucile's Cottage

Proposed 2023–2024 Work

Strategy Development - *estimated 20 hours*

Provided continued guidance as the Park staff and the Friends Of Veasey Memorial Park execute on their cultural strategy. Work may also include skill and capacity building, and preparation of strategic plans and memos. The goal of this work will be to ensure that as the year progresses, Veasey Memorial Park and its stewards can effectively nurture an arts ecosystem and develop the foundation of a self-sustaining arts space.

Site Concept Refinement – *estimated 10 hours*

While the initial vision for Lucile's Cottage will be developed, it will be crucial to continue fine-tuning the concept and plan as unexpected challenges arise, the environment shifts, and community members further refine their visions. This may include launching community surveys, facilitating further focus groups, and engaging industry experts. This work is critical to ensure strategic and mission choices are being made in response to all available financial, physical, and social facts.

Financing Planning and Grant-Writing – *estimated 45 hours*

Identifying and securing funding for Lucile's Cottage will be critical to realizing the vision developed over the past 18 months. This upcoming year will focus on identifying and seeking financing to establish this self-sustaining project. Due to a difficult global financial environment, full financing may not appear within the next period of work. However, even partial funding will allow the establishment of an arts space at Lucile's Cottage to advance - even if at a slightly slower pace. Work may include reviewing grant and financing materials, coordinating relevant parties for grant applications along with financing proposals, developing those proposals, and researching and engaging with possible financing partners.

Regular Meetings – *estimated 30 hours*

Regular and transparent communication and meetings will be key to successful implementation of the Work. These may include full Park meetings as well as meetings with architects, members of the Friends of Veasey Memorial Park, the Town of Groveland, and other possible project partners.

My studio's rate for this phase of work is \$80 per hour. I believe that the next steps outlined above would be approximately 105 hours of work. The total estimated cost is \$8,400. If you have any questions regarding the information contained within this proposal, please do not hesitate to ask for clarification. I would like to thank you for your consideration for collaborating on this exciting project.

Best regards,

Alexander

About Golob Art

Since its founding in 2012, Golob Art has worked with municipalities, developers, non-profits, and community groups across New England on several community-centered public art projects, creative placemaking plans, and arts initiatives. These partnerships have resulted in projects deeply involved in equity work with extensive community engagement and research - focusing on transformative and empowering results, from concept development to execution.

Our studio is led by Alexander Golob, a well known public artist and creative placemaking consultant recognized for his work in diverse, multilingual, and immigrant communities across New England such as Haverhill, Methuen, Framingham, and Boston. With his studio, Golob Art, he works towards the mission of infusing art into every element of the individual and communal lived experience by provoking thought in the public, lifting people up, and transforming physical space. Mr. Golob will bring expertise in design work, placemaking planning, and tactical urban installations. His experience developing and stewarding cultural and public art plans and projects focuses on community teaching, social justice, economic activation, and elevating communities by integrating the arts into the urban fabric. In 2019, National Art Strategies named Mr. Golob a Creative Community Fellow - to acknowledge his leadership in cultural development in the New England region.

Golob Art's portfolio of clients include universities such as Boston University - which has partnered with Golob Art for art installation and initiatives annually since 2013 - as well as major developers such as Federal Realty Investment Trust and The Michaels Organization that have partnered on community engagement and creative placemaking site identification and execution. The studio has also worked with government clients such as the City of Methuen, having provided services in project management, arts asset mapping, planning, and implementation.

To ensure information gathering, programming, and engagement is accessible to all members in the diverse multilingual communities we serve, our team maintains capacity in English, Spanish, and Italian - and the studio reaches out to experts to offer additional interpretation services as necessary.

Our studio brings expertise in managing complicated, fast moving, multi-party institutional projects, such as established galleries like the Italian Contemporary Arts Gallery, government arts programs such as Methuen's Public Art Initiative, and real estate arts plans such as projects with The Michaels Organization in Dorchester and Allston.

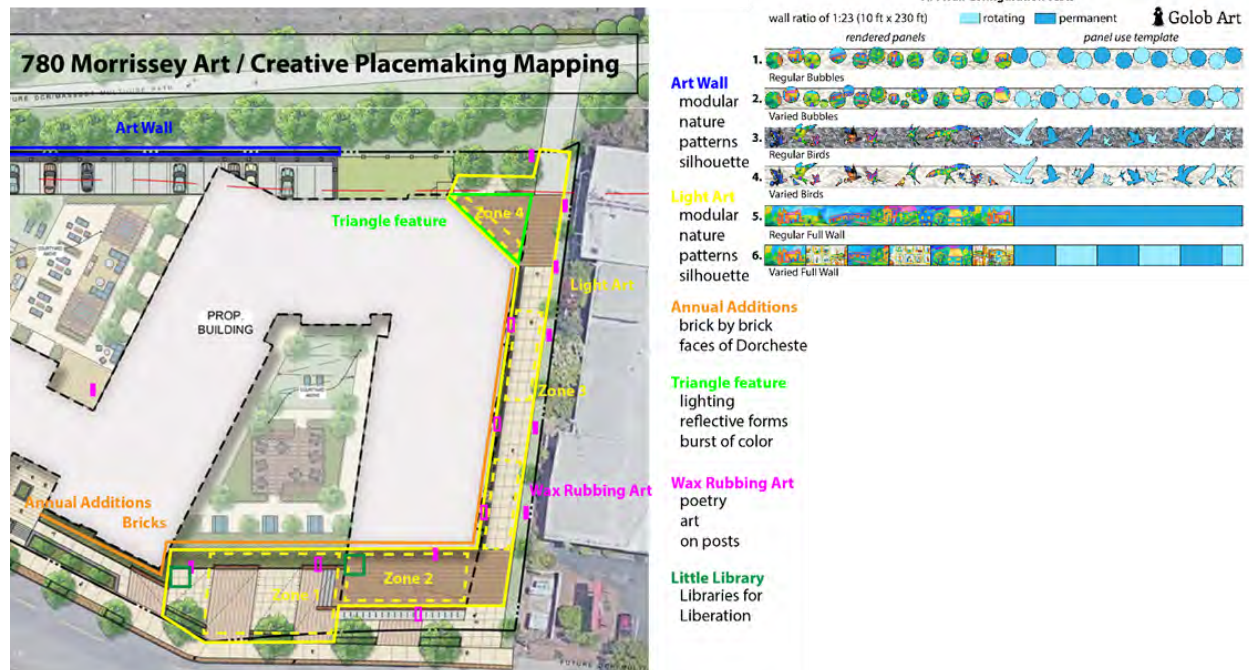


Photographs from the Italian Contemporary Art Gallery in Boston, MA



(Above) Clips from the Downtown Public Art Report for the City of Methuen.

(Below) Plans and renderings for 780 Morrissey Drive in Dorchester, MA, with The Michaels Organization.



7 Golob Art – Veasey Memorial Park Cultural Work

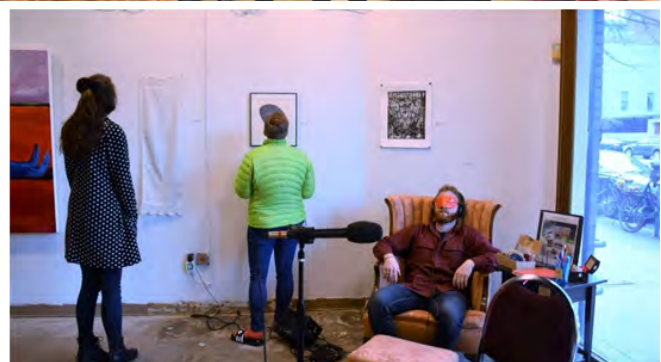
For each project, we worked with partners from municipal government, local and national business, nonprofits, established and emerging art studios, community organizations, and the general public. When working with such varied public and private sector groups that often employ different value languages, we take great care to translate and communicate those values in clear accessible terms to each individual party to ensure all team members are on the same page.

Along with complexity, we also understand scale: at Post-Cubicle Gallery in 2018, we hosted hundreds of visitors at unique weekly events organized in collaboration with hundreds of artists; additionally, we collaborated with Wellesley public schools to create a massive-scale Ceramic Mural for which production included dozens of seminars and workshops over the course of a month for nearly 1,000 students, teachers, and staff.



(Above) Photographs from the Community Ceramic Mural at Wellesley Middle School, Wellesley, MA.

(Below) Photographs from gallery receptions and events at Post-Cubicle Gallery, Boston, MA.



8 Golob Art – Veasey Memorial Park Cultural Work

We bring expertise in working with artists - established and emerging - to bring their vision to life. Our process is centered on communication, establishing clear expectations, transparency, deeply engaging relevant parties, and adaptability. For emerging artists new to a public sphere of engagement, we understand that this process can be daunting; for that reason, we take care to foster a more guiding relationship to ensure that the artists feel confident engaging with municipal staff, community members, and any other relevant parties. Guidance includes reviewing longevity of materials, possible fabrication techniques, necessary safety regulations, equitable engagement, fair compensation and rights, and establishing timelines for creation and installation. Our studio has developed a reputation for material and technical expertise - testing new processes and consulting with engineers and technical experts as necessary to evolve and grow our practice - to ensure that all work best realizes the artist's vision while also being safe to the community and capable of standing the test of time.

Two of our major studio-led arts initiatives exemplify this approach of ensuring that, whenever possible, community members are given agency and decision making power within collaborative community engagement. With both projects, Golob Art held community listening sessions, creative workshops, and a blend of digital and in-person events. First, in the multi-ethnic community of Codman Square, Dorchester, Boston, *Around the Table; Community Cookbook*, a project that explores the intersection of food, art, and identity to build community, elevate marginalized experiences, and enjoy good food, together. In Dorchester, over the course of the planning, content creation, and programming, we worked with over 200 immigrant families. Additionally, multi-year engagement around immigrant and Latinx stories in the City of Haverhill, Massachusetts - a working-class post-industrial city where over one in four residents identify as Latinx. In Haverhill, for our most notable project, *Miles to Go Before We Sleep – An Immigrant and Origin Story Mural*, conducted over 18 months between 2017 and 2018, we worked with over 40 English and/or Spanish speaking volunteers, 500 community members, the city government, and countless local businesses and nonprofits. We facilitated several youth art workshops and youth performances, community potlucks, and discussions around race, identity, and immigration. As proof of our ability to use public art to catalyze community engagement, our project spurred community members to organize a monthly “origin story” news article, an annual Multicultural Fair, an interactive opera, and an immigrant cookbook. Both projects of Golob Art’s approach to projects: research and develop context-specific solutions and strategies, coordinate stakeholders and partners, engage community members, follow an equity lens, and create transformative, long-lasting projects.



Miles to Go Before We Sleep Unveiling, Haverhill, MA, December 2018. Photo taken by Casa Creatives.

Contact Information and Organization Experience

Name	Alexander Golob
Title	President and Lead Artist, Golob Art LLC
E-mail	Alexander@AlexanderGolobArt.com
Website	https://www.AlexanderGolobArt.com
Social Media	Facebook: https://www.Facebook.com/AlexanderGolobArt Instagram: https://www.Instagram.com/AlexanderGolobArt

Organization Name: Golob Art, LLC

Organization Legal Status: Limited Liability Company (Sole Proprietorship)

State in which the organization is registered: Massachusetts

Years in Operation: 7 **Years of Experience:** 11

Alexander Golob was born in Cambridge, Massachusetts to a bilingual, Italian and Jewish-American household and studied art in Boston and Venice, Italy. With his studio, Golob Art, it is Alexander's mission to create art that provokes thought in the public, lifts up viewers, and transforms physical space. Alexander has experience engaging with multilingual and immigrant communities, conducting research, and developing and implementing art and placemaking policy, strategy, and integration. His studio has worked with city governments on policy and implementation, nonprofits embarking upon arts initiatives, and early-stage start-ups looking for guidance.

Organizational Experience

Project Management Consultant, Percent for Public Art Program, Department of Art, Culture + Tourism, Providence, Rhode Island May 2021 - Present

- Manage the first-in-the-city's history \$1.2 million Percent for Public Art Program.
- Oversaw an equity-centered selection process for an \$850,000 Landmark Public Art Project and coordinated with municipal staff, selection committees, public commissions, community organizations, and over 200 national-level artists.
- Work with the Dept. of Public Works to plan logistics of thirty 4'x4' concrete stamps of poetry and artistic designs along the theme of "Ode to Providence," celebrating the city's history and spirit.

Mt. Washington Artist Alley, Haverhill, MA, July 2019 - Present

- Led the transformation of an alley at the gateway of a majority latinx working class neighborhood into a bilingual community-led alley park with a 35ft high and 60ft long art wall.
- Oversaw the establishment of a bilingual committee of community leaders, a call-for-art and jury, guidance of four selected emerging artists, and installation of art panels.
- Coordinated with municipal staff, community members, property owners, and construction crews to repave the alley, add seating, change lighting, and modify fencing.

Around the Table, Dorchester, Boston, MA, October 2019 - Present

- Co-founded a multi-year, grant-funded project exploring the intersection of food, art, and identity to build community, elevate marginalized experiences, and enjoy good food. Worked with 200 multilingual immigrant community members, chefs, and artists to host community storytelling potlucks.

Wellesley Public Art Committee, Wellesley, MA, July 2019 - Present

- Co-founded and active member of the Town of Wellesley's first ever Public Art Committee.
- Contributed critical input and oversight for the committee's calls for art, development of artist contracts, jury process, and management of over a dozen selected artists and counting.

The Michaels Organization Creative Placemaking Consultant, Boston, MA, May 2018 - Present

- Provided consulting services for developer's New England-area mixed use properties.
- Managed community relationships for over 100 community members and leaders
- Developed and implemented sustainable and equitable art and programming site plans with input from municipal staff, architects, engineers, community members, and fabricators.

Miles to Go Before We Sleep, Haverhill, MA, July 2017-December 2018

- Led a major creative placemaking project celebrating the immigrant and origin stories of Haverhill's diverse population as well as tackling issues of race, identity, and xenophobia.
- Oversaw 18-month implementation with 20+ municipal, non-profit, and private sector partners; 3 supporting artists; 4 installation crew members; 40 english and/or spanish speaking volunteers; and 250+ community members to create a 1,300 square foot panelled mural consisting of 148 portraits; hosted a plethora of community engagement events.

City of Methuen Public Art Initiative, Methuen, MA, September 2017 - June 2019

- Developed and implemented the first ever public art plan in the Merrimack Valley in partnership with the City's Department of Economic and Community Development.
- Worked closely with city officials and over 100 multilingual (English and Spanish-speaking) businesses and nonprofit leaders, creatives, community members to draft a comprehensive ca. 50 page report with recommendations.

11 Golob Art – Veasey Memorial Park Cultural Work

- Over the following two years of engagement, led the creation of two local arts groups, multiple works of public art, an annual festival that hosts 2,000 visitors, and an artist studio space - all by leveraging municipal resources to spur sustainable and equitable community and private sector engagement. Managed the artist studio space between Nov. 2018 - Nov. 2019.

Post-Cubicle Gallery Director, Boston, MA, February 2018 - December 2018

- Co-founded and directed the creation of a 3,500 square foot community arts space from a former veterinary hospital in Kenmore Square, Boston.
- Worked with hundreds of visual and performing artists - focusing on elevating underrepresented voices - to host weekly events with ca. 200 attendees. Projects included interactive art experiences, photography shows, youth hip hop performances, art shabbat services, and drag show fundraisers.
- Oversaw 5 volunteers to manage: call for art, jury, install/deinstal, marketing, programming.

Italian Contemporary Art Gallery Chief Curator, Boston, MA, June 2019 - May 2020

- Navigated rapid pivot to digital and open-air programming in response to the pandemic.
- Managed exhibitions, programming, staff, and artist engagement for an international gallery. Work was conducted in English, Italian, French and Spanish and across multiple time zones.
- Coordinated contracts, insurance, marketing, delivery, install/deinstall, with 50+ established and emerging international artists. Developed meaningful local engagement with international artwork via weekly community programming including 30+ local artists responding to the work.

Middleschool Ceramics Mural, Wellesley, MA, August, 2017 - July 2018

- Created a ceramic mural project in collaboration with middle school art department exploring identity, engaging 800+ of the school's 6th and 7th graders along with its 150+ teachers and staff.
- Organized week of 20 artist talks for middle schoolers and a workshop with 150 faculty
- Fabricated and installed over 1,000 unique ceramic tiles in coordination with a specialist construction crew and municipal staff.

Wellesley Parents Supporting Arts Students, Wellesley, MA, April 2012 - Present

- Co-founded a non-profit to support visual arts for 5,000 Wellesley public school students.
- Established regular grant programs, awards, programming, and local arts advocacy initiatives in partnership with educators, municipal staff, and community members.
- Overesaw \$50,000 of programs, grants, and scholarships to support youth and educators, as board member and community outreach coordinator.

Fair-Labor Artist Residency, Boston, MA, October 2014 - August 2015

- Established artist in residence program for 5 site-specific works at Boston University that pioneered a fair-labor model for creating community-engaging site-specific works of art.
- Crafted a novel contract framework built for creative and copyrights for artists.

Kaleidoscope Mural, Boston, MA, October 2012 - August 2013

- Worked with 80 volunteers, from young children to seniors, to create a vibrant and colorful 1,400 square foot mural in Boston.
- Developed techniques for ensuring mural longevity and maintenance.

Terms and Conditions

Billing and Payment

Invoices will be rendered monthly, either as final or partial billing, and will be payable upon receipt unless other arrangements have been made previously. Interest of 1.5% per month will be payable on accounts not paid within 30 days. The Client shall pay any attorney's fees or other costs incurred in collecting any delinquent amount.

Direct expenses are those for materials (supplies for art prototypes and material samples), equipment use, travel, long distance phone calls, shipping, printing, consultants, in-house costs, and other costs directly chargeable to this project.

Consequential Damages

The Client shall not be liable to Golob Art and Golob Art not be liable to the Client for any consequential damages incurred, by either due to the fault of the other, regardless of the nature of this fault, or whether it was committed by the Client or Golob Art, their employees, agents, or subcontractors. Consequential damages include, but not are limited to, costs due to delay, loss of use and loss of profit.

Insurance

Golob Art, will maintain: 1) commercial general liability coverage in the sum of not less than one million dollars (\$1,000,000). When services to be performed are in connection with any construction activities, Client shall provide and maintain "All Risk" Builders Risk Insurance or the equivalent thereof with Golob Art and its consultants and subconsultants as additional named insured.

Golob Art's liability to the Client for injury or damage to person or property arising out of the work performed for the Client and for which legal liability may be found to rest upon Golob Art, will be limited to available proceeds of Golob Art's insurance coverage. Golob Art and the Client agree to waive claims against each other to the extent that such are covered by insurance either party carries.

Instruments of Service

Drawings, specifications, and other documents, including those in electronic form prepared by Golob Art are instruments of service for use solely with respect to this project. Golob Art shall be deemed author and owner of its instruments of service and shall retain all common law, statutory, and other reserved rights, including copyrights. Upon execution of this agreement, Golob Art grants the Client non-exclusive license to reproduce Golob Art's Instruments of Service solely for the purpose of developing, maintaining, and using the project.

Time Bar to Legal Action

All legal actions by either party against the other for breach of this Agreement, or for failure to perform in accordance with the applicable standard of care of practice for professional services under the applicable Massachusetts Code sections at the time of this agreement, or that are essentially based upon

such breach or failure, shall be barred after two years have passed from the time the claimant knew or should have known of its claim. Under no circumstance shall legal action be initiated after the statute of limitations as set forth in the applicable Code sections at the time of this agreement has passed from the date by which Golob Art substantially completed its services. Substantial completion shall be defined to mean completion of review services, unless Golob Art's services are terminated earlier.

Promotional Use of Project

Golob Art shall have the right to make and use representations of the design of the Project, including photographs of the exterior and interior, for promotional and professional purposes in print, digital, and other medias. Golob Art shall not include the Client's confidential or proprietary information if the Client has previously advised Golob Art in writing of the information considered by the Client to be confidential or proprietary. The Client shall provide professional credit to Golob Art in all promotional materials for the Project.



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

TOWN OF GROVELAND, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2022



Powers & Sullivan, LLC
CPAs AND ADVISORS

100 Quannapowitt Parkway, Suite 101
Wakefield, Massachusetts 01880
T. 781.914.1700 | F. 781.914.1701
info@pas.cpa | www.pas.cpa

To the Honorable Board of Selectmen
Town of Groveland, Massachusetts

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Groveland, Massachusetts as of and for the year ended June 30, 2022, (except for the Groveland Municipal Light Department which is as of and for the year ending December 31, 2021) in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Town personnel and 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.

This communication is intended solely for the information and use of management of the Town of Groveland, Massachusetts, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Powers & Sullivan, LLC

February 14, 2023

TOWN OF GROVELAND, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2022

CONTENTS

Page

Continuing Matters Previously Reported	1
Bank Reconciliations	2
Tax Title	3
Fraud Risk Assessment	3
Internal Procedure Manuals	4
Documentation of Internal Controls.....	4

CONTINUING MATTERS PREVIOUSLY REPORTED

BANK RECONCILIATIONS

Prior Comment

One of the most effective internal controls to detect and correct errors in a timely manner is a timely process of reconciling bank balances to the cash book in the Treasurer's office and then comparing those reconciled Treasurer's cash book balances to the Town's general ledger. Performing these monthly reconciliations helps to ensure that errors are detected and corrected timely and that records are complete and accurate.

The Town maintains approximately 50 bank accounts, most of which are reconciled to the Town Treasurer's cash book on a timely basis. However, we have previously noted the following accounts had not been fully reconciled.

- For the online collections account with Century Bank, at June 30, 2021, there was an unreconciled difference between the bank balance and the book balance maintained by the Treasurer totaling \$44,000.
- For the vendor account with Eastern Bank, at June 30, 2021, there was an unreconciled difference between the bank balance and the book balance maintained by the Treasurer totaling \$326,000.

The previously noted unreconciled variances were the result of significant turnover in key financial positions. The current members of the Town's financial team have been working to reconcile the accounts to a consistent unidentified variance.

Current Status

Partially Resolved – At June 30, 2022, the unreconciled difference in the online collections account and vendor account totaled \$44,000 and (\$285,000), respectively. The Town has developed the following timeline with respect to these variances:

- For the online collections account with Century Bank, the positive variance at June 30, 2022, totaling \$44,000 has been consistently reconciled to that unknown variance since March 2022.
- For the vendor account with Eastern Bank, the negative variance at June 30, 2022, totaling \$285,000 has been consistently reconciled to that unknown variance since May 2022 and in December 2022, the Town discovered a \$34,000 error from 2018, which was identified and corrected, resulting in a total variance of \$319,000. The Town plans to reconcile to the remaining variance on a consistent basis with a planned cut off of March 2023. This date reflects one year since the last warrant was paid out of that account and reflects the duration of valid checks subject to being cashed.

The Town plans to resolve these variances at the end of March 2023.

Continuing Recommendation

We continue recommend that the Town continue take the appropriate steps to ensure that the cashbook is accurately stated.

TAX TITLE

Prior Comment

Properties placed into tax title in accordance with Massachusetts General Law (MGL) represent the Town's interest to ensure future payment for unpaid taxes. Therefore, it is in the Town's interest to convert properties acquired through tax title into cash and to ensure that the list of tax title is accurate and updated appropriately.

In the previous year, the balance in the tax title receivables totaled \$520,000, and the properties listed in tax title had been there for many years.

Current Status

Resolved – During 2022, the Town has initiated communication with outside counsel to establish a process to resolve these old tax title receivables, and in 2022 the Town collected on a number of properties with outstanding balances. The Town plans to take the appropriate steps to foreclose on those properties in which the probability of collecting is remote.

FRAUD RISK ASSESSMENT

Prior Comment

The opportunity to commit and conceal fraud exists where there are assets susceptible to misappropriation and inadequate controls to prevent or detect the fraud. To address this risk, we recommend that the Town perform a risk assessment to identify, analyze, and manage the risk of asset misappropriation. Risk assessment, including fraud risk assessment, is one element of internal control. Thus, ideally, the Town's internal control should include performance of this assessment, even though our annual financial statement audits include consideration of fraud.

The fraud risk assessment can be informal and performed by a management-level individual who has extensive knowledge of the Town that might be used in the assessment. Ordinarily, the management-level individual would conduct interviews or lead group discussions with personnel who have extensive knowledge of the Town, its environment, and its processes. The fraud risk assessment process should consider the Town's vulnerability to misappropriation of assets.

When conducting the self-assessment, questions such as the following can be considered:

- What individuals have the opportunity to misappropriate assets? These are individuals who have access to assets susceptible to theft and to records that can be falsified or manipulated to conceal the theft.
- Are there any known pressures that would motivate employees with the opportunity to misappropriate assets? Pressures may relate to financial stress or dissatisfaction. In assessing whether these pressures may exist, the assessor should consider whether there is any information that indicated potential financial stress or dissatisfaction of employees with access to assets susceptible to misappropriation.
- What assets of the Town are susceptible to misappropriation?
- Are there any known internal control weaknesses that would allow misappropriation of assets to occur and remain undetected?

- How could assets be stolen? Assets can be stolen in many ways besides merely removing them from the premises. For example, cash can be stolen by writing checks to fictitious employees or vendors and cashing them for personal use.
- How could potential misappropriation of assets be concealed? Because many frauds create accounting anomalies, the perpetrator must hide the fraud by running through an adjustment to another account. Generally, fraud perpetrators may use accounts that are not closely monitored.

Current Status

Unresolved - The Town has not yet developed or implemented a formal fraud risk assessment.

Continuing Recommendation

We continue to recommend that management develop and implement a fraud risk assessment program to identify, analyze, and manage the risk of asset misappropriation. Department heads should provide information detailing any activities within their departments that may lend themselves to potential fraud, i.e., identification of idle cash or collections that don't get turned over daily or instances where internal controls over Town assets are not in place or are not functioning as intended.

INTERNAL PROCEDURE MANUALS

Prior Comment

We noted that most departments do not maintain a formal internal procedure manual documenting day-to-day processing and controls. Since the Town is limited in the number of employees, the Town is at risk if critical tasks cannot be completed due to an extended absence.

Current Status

Resolved – The Town has formally adopted an internal procedure manual.

DOCUMENTATION OF INTERNAL CONTROLS

Prior Comment

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

The Uniform Guidance supersedes and streamlines requirements from eight different federal grant circulars (including OMB Circular A-133) into one set of guidance. Local governments were required to implement the new administrative requirements and cost principles for all new federal awards and to additional funding to existing awards made after December 26, 2014 (fiscal year 2016).

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (the Green Book) and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Management is responsible for internal controls and to see that the entity is doing what needs to be done to meet its objectives. Governments have limited resources and constraints on how much can be spent on designing, implementing, and conducting systems of internal control. The COSO Framework can help management consider alternative approaches and decide what action it needs to take to meet its objectives. Depending on circumstances, these approaches and decisions can contribute to efficiencies in the design, implementation, and conduct of internal control. With the COSO Framework, management can more successfully diagnose issues and assert effectiveness regarding their internal controls, and, for external financial reporting, help avoid material weaknesses or significant deficiencies.

The COSO internal control framework must incorporate the 5 major components of internal control, while addressing the 17 principles of internal control that support the COSO framework. Refer to www.coso.org for articles describing the 5 components and their 17 principles in detail.

Management should evaluate and assess the government’s internal control system to determine whether: each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

Current Status

Unresolved – The Town has not yet documented its internal control system over federal awards in compliance with the COSO Internal Control Framework. Management intends to complete this process during 2023.

Continuing Recommendation

We recommend management follow the best practice for establishing and documenting their internal control system using the COSO Internal Control Framework.



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

TOWN OF GROVELAND, MASSACHUSETTS

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2022

TOWN OF GROVELAND, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

TABLE OF CONTENTS

Independent Auditor's Report.....	1
Management's Discussion and Analysis	4
Basic Financial Statements	14
Statement of net position.....	15
Statement of activities	16
Governmental funds – balance sheet	18
Reconciliation of the governmental funds balance sheet total fund balances to the statement of net position.....	19
Governmental funds – statement of revenues, expenditures and changes in fund balances	20
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	21
Proprietary funds – statement of net position.....	22
Proprietary funds – statement of revenues, expenses and changes in net position.....	23
Proprietary funds – statement of cash flows	24
Fiduciary funds – statement of fiduciary net position	25
Fiduciary funds – statement of changes in fiduciary net position.....	26
Notes to basic financial statements.....	27
Required Supplementary Information.....	65
Budgetary Comparison Schedule.....	66
Schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual.....	67
Pension Plan Schedules	68
Schedule of the Town's proportionate share of net pension liability	69
Schedule of the Town's contributions	70
Other Postemployment Benefit Plan Schedules	71
Schedule of Changes in the Town's net other postemployment benefit liability and related ratios	72
Schedule of the Town's contributions	73
Schedule of investment returns.....	74
Schedule of Changes in the Groveland Electric Light Department's net other postemployment benefit liability and related ratios.....	75
Schedule of the Groveland Electric Light Department's employer contributions	76
Schedule of the Groveland Electric Light Department's investment returns.....	77
Notes to Required Supplementary Information	78
Report on Internal Control over Financial Reporting and on Compliance.....	83
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	85



Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Groveland, Massachusetts

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Groveland, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Groveland, Massachusetts' basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Groveland, Massachusetts, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Groveland Electric Light Department as of December 31, 2021, which represents 53%, 61%, and 77%, respectively, of the assets, net position, and revenues of the business-type activities as of June 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Groveland Electric Light Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Groveland, Massachusetts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Groveland, Massachusetts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Groveland, Massachusetts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Groveland, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United

States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Matters, Financial Statement Restatements

As described in Note 16 to the financial statements, the beginning net position of the business-type activities and the beginning net position of the Electric Light Department have been restated. Our opinions are not modified with respect to these matters.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2023, on our consideration of the Town of Groveland, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Groveland, Massachusetts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Groveland, Massachusetts' internal control over financial reporting and compliance.



February 14, 2023

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Town of Groveland, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2022. We encourage readers to consider the information presented in this report.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Groveland's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the Town as a whole. The fund financial statements focus on the individual components of the Town government, reporting the Town's operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the Town's accountability. An additional part of the basic financial statements are the notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and liabilities, and deferred outflows/inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, community development, health and human services, culture and recreation, and interest. The business-type activities include the water, sewer, and electric light activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The Town's general fund, community preservation fund and COVID-19 fund are considered major funds for presentation purposes. These major funds are presented in separate columns in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. The remaining governmental funds are aggregated and shown as nonmajor governmental funds.

Proprietary funds. The Town maintains one type of propriety fund.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its water, sewer, and electric light activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for propriety funds. The Town uses the fiduciary funds to account for its Other Postemployment Benefit (OPEB) Trust Funds and the private purpose trust fund.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Financial Highlights

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town of Groveland's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$33.1 million for both governmental activities and business-type activities at the close of the most recent year. Key components of the Town's activities are presented on the following pages.

Governmental Activities

	2022	2021
Assets:		
Current assets..... \$	11,192,223	\$ 10,542,395
Capital assets, non depreciable.....	9,796,039	9,796,039
Capital assets, net of accumulated depreciation....	16,706,819	16,634,757
Total assets.....	37,695,081	36,973,191
Deferred outflows of resources.....	1,206,127	1,235,866
Liabilities:		
Current liabilities (excluding debt).....	681,525	1,113,421
Noncurrent liabilities (excluding debt).....	9,557,947	10,409,924
Current debt.....	655,871	747,480
Noncurrent debt.....	7,008,773	7,543,862
Total liabilities.....	17,904,116	19,814,687
Deferred inflows of resources.....	2,232,919	1,594,805
Net position:		
Net investment in capital assets.....	18,838,214	18,139,454
Restricted.....	5,638,230	4,715,339
Unrestricted.....	(5,712,271)	(6,055,228)
Total net position..... \$	18,764,173	16,799,565

Governmental net position of \$18.8 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$5.6 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit balance of \$5.7 million. The primary reason for this deficit balance is the recognition of the \$4.3 million net OPEB liability and the \$5.2 million net pension liability.

Governmental activities increased the Town's net position by \$2.0 million during 2022, as compared to an increase of \$1.0 million in 2021. Overall, expenses increased \$1.7 million, or 8%, from the prior year while revenues increased by \$2.6 million, or 12%, over the prior year. Revenue increases were mainly from operating and capital grants relating to ARPA funding and from real estate and personal property taxes.

The increases to expenses were mainly attributable to the education function. The increase in educational expenses relates to an increase in the Town's assessment to the Pentucket Regional School District. Furthermore, there were additional increases in expenses related to ARPA spending, which was recognized across various Town functions.

	2022	2021
Program Revenues:		
Charges for services.....	\$ 954,217	\$ 860,462
Operating grants and contributions.....	1,142,602	636,977
Capital grants and contributions.....	1,396,579	593,274
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	17,564,837	16,473,469
Motor vehicle and other excise taxes.....	1,067,781	1,137,677
Community preservation tax.....	423,003	376,594
Penalties and interest on taxes.....	172,825	119,762
Payments in lieu of taxes.....	63,073	26,337
Grants and contributions not restricted to specific programs.....	1,083,488	979,012
Unrestricted investment income (loss).....	(23,872)	48,825
Total revenues.....	23,844,533	21,252,389
Expenses:		
General government.....	1,811,128	1,606,237
Public safety.....	3,320,751	3,452,304
Education.....	13,234,698	11,972,246
Public works.....	2,080,794	1,993,816
Community development.....	140,458	122,280
Health and human services.....	667,040	557,268
Culture and recreation.....	572,906	466,022
Interest.....	92,150	99,485
Total expenses.....	21,919,925	20,269,658
Excess (Deficiency) before transfers.....	1,924,608	982,731
Transfers.....	40,000	40,000
Change in net position.....	1,964,608	1,022,731
Net position, beginning of year.....	16,799,565	15,776,834
Net position, end of year.....	\$ 18,764,173	\$ 16,799,565

Business-type Activities

The Town's business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14.3 million at year end, an increase of \$835,000 from the prior year. The water and electric light department's change in net position each amounted to increases of \$406,000 and \$502,000 respectively. The sewer enterprise fund's net position decreased by \$72,000.

Water Activities

Water business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$4.0 million at the close of 2022. Net investment in capital assets totaled \$3.8 million and unrestricted net position totaled \$269,000. Net position increased during 2022 by \$406,000 compared to an increase of \$146,000 in the prior year. The increase in net position is due to the department's ability to set rates to cover its operating expenses.

	2022	2021
Assets:		
Current assets.....	\$ 1,494,008	\$ 1,103,111
Capital assets, non depreciable.....	478,753	478,753
Capital assets, net of accumulated depreciation....	5,931,219	5,622,130
Total assets.....	7,903,980	7,203,994
Deferred outflows of resources.....	113,855	109,368
Liabilities:		
Current liabilities (excluding debt).....	208,927	54,817
Noncurrent liabilities (excluding debt).....	910,764	1,010,522
Current debt.....	535,000	205,000
Noncurrent debt.....	2,100,000	2,275,000
Total liabilities.....	3,754,691	3,545,339
Deferred inflows of resources.....	219,527	130,080
Net position:		
Net investment in capital assets.....	3,774,972	3,620,883
Unrestricted.....	268,645	17,060
Total net position.....	\$ 4,043,617	\$ 3,637,943
Program Revenues:		
Charges for services.....	\$ 1,316,598	\$ 1,231,539
General Revenues:		
Unrestricted investment income.....	408	182
Total revenues.....	1,317,006	1,231,721
Expenses:		
Water.....	911,332	1,085,647
Change in net position.....	405,674	146,074
Net position, beginning of year.....	3,637,943	3,491,869
Net position, end of year.....	\$ 4,043,617	\$ 3,637,943

Sewer Activities

Sewer business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1.6 million at the close of 2022. Net investment in capital assets was \$1.3 million and unrestricted net position was \$244,000. Net position decreased during 2022 by \$72,000 which is consistent with a decrease of \$125,000 in the prior year.

	2022	2021
Assets:		
Current assets.....	\$ 672,241	\$ 701,250
Noncurrent assets (excluding capital).....	93,225	111,196
Capital assets, non depreciable.....	255,004	274,668
Capital assets, net of accumulated depreciation....	1,593,543	1,711,136
Total assets.....	2,614,013	2,798,250
Deferred outflows of resources.....	56,928	54,683
Liabilities:		
Current liabilities (excluding debt).....	14,899	74,563
Noncurrent liabilities (excluding debt).....	453,242	503,384
Current debt.....	45,000	45,000
Noncurrent debt.....	475,000	520,000
Total liabilities.....	988,141	1,142,947
Deferred inflows of resources.....	109,763	65,039
Net position:		
Net investment in capital assets.....	1,328,547	1,420,804
Unrestricted.....	244,490	224,143
Total net position.....	\$ 1,573,037	\$ 1,644,947
Program Revenues:		
Charges for services.....	\$ 520,101	\$ 540,534
General Revenues:		
Unrestricted investment income.....	166	78
Total revenues.....	520,267	540,612
Expenses:		
Sewer.....	592,177	665,930
Change in net position.....	(71,910)	(125,318)
Net position, beginning of year.....	1,644,947	1,770,265
Net position, end of year.....	\$ 1,573,037	\$ 1,644,947

Electric Light Activities

Electric light business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$8.7 million at the close of calendar year 2021. Net investment in capital assets was \$5.7 million and unrestricted net position was \$2.9 million. Net position increased during calendar year 2021 by \$502,000 compared to an increase of \$437,000 in the prior year. This was mainly attributable to net investment income of \$426,000 and an increase in user charges.

	December 31, 2021	December 31, 2020 (As Restated)
Assets:		
Current assets.....	\$ 6,279,295	\$ 5,843,057
Capital assets, non depreciable.....	454,200	454,200
Capital assets, net of accumulated depreciation...	5,288,486	5,299,324
Total assets.....	12,021,981	11,596,581
Deferred outflows of resources.....	657,831	315,643
Liabilities:		
Current liabilities (excluding debt).....	846,706	663,925
Noncurrent liabilities (excluding debt).....	2,818,337	2,655,395
Total liabilities.....	3,665,043	3,319,320
Deferred inflows of resources.....	343,708	423,505
Net position:		
Net investment in capital assets.....	5,742,686	5,753,524
Unrestricted.....	2,928,375	2,415,875
Total net position.....	\$ 8,671,061	\$ 8,169,399
Program Revenues:		
Charges for services.....	\$ 6,117,825	\$ 6,040,943
General Revenues:		
Unrestricted investment income.....	426,040	259,216
Total revenues.....	6,543,865	6,300,159
Expenses:		
Electric Light.....	6,002,203	5,823,563
Excess (Deficiency) before transfers.....	541,662	476,596
Transfers.....	(40,000)	(40,000)
Change in net position.....	501,662	436,596
Net position, beginning of year (as restated).....	8,169,399	7,732,803
Net position, end of year.....	\$ 8,671,061	\$ 8,169,399

The beginning balance of the Town's business-type activities' net position as well as the Electric Light Department's proprietary fund net position has been restated (decreased) by \$1.6 million. Refer to Note 16 for further information.

Financial Analysis of the Government's Major Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the Town of Groveland's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Groveland's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$9.5 million, an increase of \$1.4 million from the prior year.

General Fund

The general fund is the chief operating fund. At the end of the current year, the unassigned fund balance of the general fund was \$2.9 million and total fund balance was \$3.3 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14.1% of total general fund expenditures, while total fund balance represents 16.2% of that same amount.

The general fund increased by \$287,000 during 2022 as a result of better than expected revenue collections and expenditure turnbacks.

Community Preservation Fund

The Community Preservation fund had an ending fund balance at June 30, 2022 of \$4.0 million. These funds are attributable to the Town's acceptance of the Community Preservation Act, which allows the Town to impose up to a 3% surcharge on property taxes and to receive matching State grant funds for specified uses related to the acquisition, creation, preservation and support of open space, historical resources, land for recreational use and community housing. Revenues exceeded expenditures by \$579,000 during the current year.

COVID-19 Fund

The COVID-19 fund is used to account for state and federal grants received to offset expenditures incurred related to the Coronavirus Pandemic. In 2022, the Town received state and federal funding of which the Town has reported \$185,000 as unearned revenue for costs not yet incurred. The Town will recognize these funds as revenue as the qualifying expenditures are incurred. In 2022, the Town incurred \$1.1 million in expenditures related to the Pandemic.

The nonmajor governmental funds experienced an increase of \$486,000 in the current year, which was due to timing differences between the receipts and expenditures of grant funds.

General Fund Budgetary Highlights

The Town of Groveland adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The original 2022 approved budget authorized \$20.6 million in appropriations and other amounts to be raised, including \$73,000 of prior year carryforwards. The final budget totaled \$20.8 million, including \$200,000 in supplemental appropriations transferred from available funds, mainly for assessments to the Pentucket Regional School District.

Actual revenues came in above the budgeted amounts by \$439,000 in total. Actual expenditures (including carryovers) were less than budgeted amounts by \$318,000.

Capital Asset and Debt Administration

In conjunction with the operating budget, the Town annually prepares a capital budget for the upcoming year and a five-year Capital Improvement Plan (CIP) that is used as a guide for future capital expenditures.

During 2022, the Town expended \$1.2 million on governmental activities capital assets mainly consisting of various vehicles, building and improvements, machinery and equipment, and infrastructure purchases. The business-type activities expended approximately \$835,000 on capital assets, mainly consisting of equipment, and infrastructure purchases in the water and electric enterprise funds.

Outstanding long-term debt of the governmental activities, as of June 30, 2022, totaled \$3.0 million. The decrease over the prior year is mainly attributable to scheduled principal payments.

Outstanding long-term debt of the business type activities, as of June 30, 2022, totaled \$2.8 million, of which \$520,000 relates to sewer projects and \$2.3 million relates to water projects. The decrease over the prior year is attributable to scheduled principal payments.

The Town has also recorded a liability of \$4.6 million in capital assessments payable to Pentucket Regional School District associated with the construction and renovation of the Bagnall School.

Please refer to the notes to the financial statements for further discussion of the major capital and debt activity.

Requests for Information

This financial report is designed to provide a general overview of the Town of Groveland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Administrator, 183 Main Street, Groveland, MA 01834.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 7,835,639	\$ 1,571,364	\$ 9,407,003
Restricted cash and cash equivalents.....	-	113,298	113,298
Investments.....	2,362,002	4,501,001	6,863,003
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	128,678	-	128,678
Tax liens.....	278,934	-	278,934
Community preservation fund surtax.....	2,999	-	2,999
Motor vehicle and other excise taxes.....	69,878	-	69,878
User charges.....	-	1,304,901	1,304,901
Intergovernmental.....	240,556	-	240,556
Community preservation state share.....	273,537	-	273,537
Special assessments.....	-	14,588	14,588
Inventory.....	-	220,047	220,047
Prepaid expenses.....	-	720,345	720,345
Total current assets.....	11,192,223	8,445,544	19,637,767
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Special assessments.....	-	93,225	93,225
Capital assets, nondepreciable.....	9,796,039	1,187,957	10,983,996
Capital assets, net of accumulated depreciation.....	16,706,819	12,813,248	29,520,067
Total noncurrent assets.....	26,502,858	14,094,430	40,597,288
TOTAL ASSETS.....	37,695,081	22,539,974	60,235,055
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions.....	633,791	492,305	1,126,096
Deferred outflows related to other postemployment benefits.....	572,336	336,309	908,645
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	1,206,127	828,614	2,034,741
LIABILITIES			
CURRENT:			
Warrants payable.....	230,135	914,195	1,144,330
Accrued payroll.....	190,304	17,420	207,724
Accrued interest.....	3,815	23,912	27,727
Customer deposits payable.....	-	112,455	112,455
Other liabilities.....	35,008	-	35,008
Unearned revenue.....	185,213	-	185,213
Capital assessment payable.....	300,463	-	300,463
Compensated absences.....	37,050	2,550	39,600
Notes payable.....	120,781	360,000	480,781
Bonds payable.....	234,627	220,000	454,627
Total current liabilities.....	1,337,396	1,650,532	2,987,928
NONCURRENT:			
Capital assessment payable.....	4,268,976	-	4,268,976
Compensated absences.....	111,150	7,650	118,800
Net pension liability.....	5,185,079	2,926,769	8,111,848
Net other postemployment benefits liability.....	4,261,718	1,247,924	5,509,642
Bonds payable.....	2,739,797	2,575,000	5,314,797
Total noncurrent liabilities.....	16,566,720	6,757,343	23,324,063
TOTAL LIABILITIES.....	17,904,116	8,407,875	26,311,991
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions.....	1,328,117	395,065	1,723,182
Deferred inflows related to other postemployment benefits.....	904,802	277,933	1,182,735
TOTAL DEFERRED INFLOWS OF RESOURCES.....	2,232,919	672,998	2,905,917
NET POSITION			
Net investment in capital assets.....	18,838,214	10,846,205	29,684,419
Restricted for:			
Permanent funds:			
Nonexpendable.....	444,218	-	444,218
Gifts and grants.....	908,096	-	908,096
Community preservation.....	4,285,916	-	4,285,916
Unrestricted.....	(5,712,271)	3,441,510	(2,270,761)
TOTAL NET POSITION.....	\$ 18,764,173	\$ 14,287,715	\$ 33,051,888

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

	Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 1,811,128	\$ 376,245	\$ 495,921	\$ 103,303	\$ (835,659)
Public safety.....	3,320,751	379,619	223,461	585,597	(2,132,074)
Education.....	13,234,698	-	43,940	-	(13,190,758)
Public works.....	2,080,794	5,450	43,482	398,109	(1,633,753)
Community development.....	140,458	-	-	309,570	169,112
Health and human services.....	667,040	17,427	310,260	-	(339,353)
Culture and recreation.....	572,906	175,476	25,538	-	(371,892)
Interest.....	92,150	-	-	-	(92,150)
Total Governmental Activities.....	21,919,925	954,217	1,142,602	1,396,579	(18,426,527)
<i>Business-Type Activities:</i>					
Water.....	911,332	1,316,598	-	-	405,266
Sewer.....	592,177	520,101	-	-	(72,076)
Electric Light.....	6,002,203	6,117,825	-	-	115,622
Total Business-Type Activities.....	7,505,712	7,954,524	-	-	448,812
Total Primary Government.....	\$ 29,425,637	\$ 8,908,741	\$ 1,142,602	\$ 1,396,579	\$ (17,977,715)

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	\$ (18,426,527)	\$ 448,812	\$ (17,977,715)
<i>General revenues:</i>			
Real estate and personal property taxes, and tax and other liens, net of tax refunds payable.....	17,564,837	-	17,564,837
Motor vehicle and other excise taxes.....	1,067,781	-	1,067,781
Community preservation tax.....	423,003	-	423,003
Penalties and interest on taxes.....	172,825	-	172,825
Payments in lieu of taxes.....	63,073	-	63,073
Grants and contributions not restricted to specific programs.....	1,083,488	-	1,083,488
Unrestricted investment income (loss).....	(23,872)	426,614	402,742
<i>Transfers, net</i>	40,000	(40,000)	-
Total general revenues and transfers.....	20,391,135	386,614	20,777,749
Change in net position.....	1,964,608	835,426	2,800,034
<i>Net position:</i>			
Beginning of year (As Restated).....	16,799,565	13,452,289	30,251,854
End of year.....	\$ 18,764,173	\$ 14,287,715	\$ 33,051,888

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2022

	General	Community Preservation	COVID-19 Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents.....	\$ 1,547,125	\$ 4,010,279	\$ 233,168	\$ 2,045,067	\$ 7,835,639
Investments.....	2,008,384	-	-	353,618	2,362,002
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	128,678	-	-	-	128,678
Tax liens.....	278,934	-	-	-	278,934
Community preservation fund surtax.....	-	2,999	-	-	2,999
Motor vehicle and other excise taxes.....	69,878	-	-	-	69,878
Intergovernmental.....	-	-	-	240,556	240,556
Community preservation state share.....	-	273,537	-	-	273,537
TOTAL ASSETS.....	\$ 4,032,999	\$ 4,286,815	\$ 233,168	\$ 2,639,241	\$ 11,192,223
LIABILITIES					
Warrants payable.....	\$ 111,122	\$ 899	\$ 47,955	\$ 70,159	\$ 230,135
Accrued payroll.....	149,588	-	-	40,716	190,304
Other liabilities.....	-	-	-	35,008	35,008
Unearned revenue.....	-	-	185,213	-	185,213
Notes payable.....	-	-	-	120,781	120,781
TOTAL LIABILITIES.....	260,710	899	233,168	266,664	761,441
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue.....	468,591	276,536	-	210,319	955,446
FUND BALANCES					
Nonspendable.....	-	-	-	444,218	444,218
Restricted.....	-	4,009,380	-	1,839,821	5,849,201
Committed.....	34,624	-	-	-	34,624
Assigned.....	400,834	-	-	-	400,834
Unassigned.....	2,868,240	-	-	(121,781)	2,746,459
TOTAL FUND BALANCES.....	3,303,698	4,009,380	-	2,162,258	9,475,336
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 4,032,999	\$ 4,286,815	\$ 233,168	\$ 2,639,241	\$ 11,192,223

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2022

Total governmental fund balances.....	\$ 9,475,336
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	26,502,858
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....	955,446
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....	(1,026,792)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....	(3,815)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable.....	(2,974,424)
Net pension liability.....	(5,185,079)
Net other postemployment benefits liability.....	(4,261,718)
Compensated absences.....	(148,200)
Capital assessment payable.....	(4,569,439)
Net effect of reporting long-term liabilities.....	(17,138,860)
Net position of governmental activities.....	\$ <u>18,764,173</u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2022

	General	Community Preservation	COVID-19 Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 17,689,939	\$ -	\$ -	\$ -	\$ 17,689,939
Tax liens.....	197,929	-	-	-	197,929
Motor vehicle and other excise taxes.....	1,094,292	-	-	-	1,094,292
Charges for services.....	-	-	-	124,447	124,447
Penalties and interest on taxes.....	172,825	-	-	-	172,825
Payments in lieu of taxes.....	63,073	-	-	-	63,073
Intergovernmental.....	1,088,488	370,229	-	454,140	1,912,857
Intergovernmental - COVID-19 relief.....	-	-	1,064,211	-	1,064,211
Departmental and other.....	337,214	-	-	539,734	876,948
Community preservation taxes.....	-	423,003	-	-	423,003
Contributions and donations.....	-	-	-	416,914	416,914
Investment income (loss).....	1,848	(25,720)	-	307	(23,565)
TOTAL REVENUES.....	20,645,608	767,512	1,064,211	1,535,542	24,012,873
EXPENDITURES:					
Current:					
General government.....	1,089,471	-	150,144	348,337	1,587,952
Public safety.....	1,996,422	-	656,231	323,182	2,975,835
Education.....	13,203,911	-	43,940	-	13,247,851
Public works.....	1,523,943	-	-	228,364	1,752,307
Community development.....	-	188,158	-	-	188,158
Health and human services.....	284,183	-	213,896	39,507	537,586
Culture and recreation.....	270,082	-	-	155,833	425,915
Pension benefits.....	620,551	-	-	-	620,551
Property and liability insurance.....	216,901	-	-	-	216,901
Employee benefits.....	697,219	-	-	-	697,219
State and county charges.....	86,569	-	-	-	86,569
Debt service:					
Principal.....	260,424	-	-	-	260,424
Interest.....	103,065	-	-	-	103,065
TOTAL EXPENDITURES.....	20,352,741	188,158	1,064,211	1,095,223	22,700,333
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	292,867	579,354	-	440,319	1,312,540
OTHER FINANCING SOURCES (USES):					
Transfers in.....	87,428	-	-	104,386	191,814
Transfers out.....	(92,800)	-	-	(59,014)	(151,814)
TOTAL OTHER FINANCING SOURCES (USES).....	(5,372)	-	-	45,372	40,000
NET CHANGE IN FUND BALANCES.....	287,495	579,354	-	485,691	1,352,540
FUND BALANCES AT BEGINNING OF YEAR.....	3,016,203	3,430,026	-	1,676,567	8,122,796
FUND BALANCES AT END OF YEAR.....	\$ 3,303,698	\$ 4,009,380	\$ -	\$ 2,162,258	\$ 9,475,336

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds.....		\$ 1,352,540
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	1,195,543	
Depreciation expense.....	<u>(1,123,481)</u>	
Net effect of reporting capital assets.....		72,062
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		(216,154)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Debt service principal payments on capital financing.....	35,424	
Amortization of premium on bonds.....	10,573	
Capital assessment payments.....	294,797	
Debt service principal payments on bonds payable.....	<u>225,000</u>	
Net effect of reporting long-term debt.....		565,794
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	23,600	
Net change in accrued interest on long-term debt.....	342	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(744,223)	
Net change in net pension liability.....	767,002	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits liability.....	76,370	
Net change in net other postemployment benefits liability.....	<u>67,275</u>	
Net effect of recording long-term liabilities.....		190,366
Change in net position of governmental activities.....		<u>\$ 1,964,608</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2022

Business-type Activities - Enterprise Funds				
	Water	Sewer	Electric Light December 31, 2021	Total
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 1,063,042	\$ 489,155	\$ 19,167	\$ 1,571,364
Restricted cash and cash equivalents.....	-	-	113,298	113,298
Investments.....	-	-	4,501,001	4,501,001
Receivables, net of allowance for uncollectibles:				
User charges.....	430,966	168,498	705,437	1,304,901
Special assessments.....	-	14,588	-	14,588
Inventory.....	-	-	220,047	220,047
Prepaid expenses.....	-	-	720,345	720,345
Total current assets.....	1,494,008	672,241	6,279,295	8,445,544
NONCURRENT:				
Receivables, net of allowance for uncollectibles:				
Special assessments.....	-	93,225	-	93,225
Capital assets, non depreciable.....	478,753	255,004	454,200	1,187,957
Capital assets, net of accumulated depreciation.....	5,931,219	1,593,543	5,288,486	12,813,248
Total noncurrent assets.....	6,409,972	1,941,772	5,742,686	14,094,430
TOTAL ASSETS.....	7,903,980	2,614,013	12,021,981	22,539,974
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions.....	76,823	38,412	377,070	492,305
Deferred outflows related to other postemployment benefits.....	37,032	18,516	280,761	336,309
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	113,855	56,928	657,831	828,614
LIABILITIES				
CURRENT:				
Warrants payable.....	176,978	2,966	734,251	914,195
Accrued payroll.....	12,144	5,276	-	17,420
Customer deposits payable.....	-	-	112,455	112,455
Accrued interest.....	17,630	6,282	-	23,912
Compensated absences.....	2,175	375	-	2,550
Notes payable.....	360,000	-	-	360,000
Bonds payable.....	175,000	45,000	-	220,000
Total current liabilities.....	743,927	59,899	846,706	1,650,532
NONCURRENT:				
Compensated absences.....	6,525	1,125	-	7,650
Net pension liability.....	628,494	314,247	1,984,028	2,926,769
Net other postemployment benefits liability.....	275,745	137,870	834,309	1,247,924
Bonds payable.....	2,100,000	475,000	-	2,575,000
Total noncurrent liabilities.....	3,010,764	928,242	2,818,337	6,757,343
TOTAL LIABILITIES.....	3,754,691	988,141	3,665,043	8,407,875
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions.....	160,984	80,492	153,589	395,065
Deferred inflows related to other postemployment benefits.....	58,543	29,271	190,119	277,933
TOTAL DEFERRED INFLOWS OF RESOURCES.....	219,527	109,763	343,708	672,998
NET POSITION				
Net investment in capital assets.....	3,774,972	1,328,547	5,742,686	10,846,205
Unrestricted.....	268,645	244,490	2,928,375	3,441,510
TOTAL NET POSITION.....	\$ 4,043,617	\$ 1,573,037	\$ 8,671,061	\$ 14,287,715

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2022

Business-type Activities - Enterprise Funds				
	Water	Sewer	Electric Light December 31, 2021	Total
OPERATING REVENUES:				
Charges for services.....	\$ 1,316,598	\$ 520,101	\$ 5,963,067	\$ 7,799,766
Other operating revenues.....	-	-	154,758	154,758
TOTAL OPERATING REVENUES	1,316,598	520,101	6,117,825	7,954,524
OPERATING EXPENSES:				
Cost of services and administration.....	266,215	267,178	435,560	968,953
Salaries and wages.....	394,729	171,033	845,894	1,411,656
Purchased power and production.....	-	-	4,361,776	4,361,776
Depreciation.....	177,713	137,257	358,973	673,943
TOTAL OPERATING EXPENSES.....	838,657	575,468	6,002,203	7,416,328
OPERATING INCOME (LOSS).....	477,941	(55,367)	115,622	538,196
NONOPERATING REVENUES (EXPENSES):				
Investment income.....	408	166	426,040	426,614
Interest expense.....	(72,675)	(16,709)	-	(89,384)
TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	(72,267)	(16,543)	426,040	337,230
INCOME (LOSS) BEFORE TRANSFERS.....	405,674	(71,910)	541,662	875,426
TRANSFERS:				
Transfers out.....	-	-	(40,000)	(40,000)
CHANGE IN NET POSITION.....	405,674	(71,910)	501,662	835,426
NET POSITION AT BEGINNING OF YEAR (AS RESTATED).....	3,637,943	1,644,947	8,169,399	13,452,289
NET POSITION AT END OF YEAR.....	\$ 4,043,617	\$ 1,573,037	\$ 8,671,061	\$ 14,287,715

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Electric Light December 31, 2021	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Receipts from customers and users.....	\$ 1,219,917	\$ 549,534	\$ 6,166,991	\$ 7,936,442
Payments to vendors.....	(128,168)	(336,119)	(4,875,056)	(5,339,343)
Payments to employees.....	(391,614)	(168,922)	(845,894)	(1,406,430)
NET CASH FROM OPERATING ACTIVITIES.....	700,135	44,493	446,041	1,190,669
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Transfers out.....	-	-	(40,000)	(40,000)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from the issuance of bonds and notes.....	360,000	-	-	360,000
Acquisition and construction of capital assets.....	(486,802)	-	(348,135)	(834,937)
Principal payments on bonds and notes.....	(205,000)	(45,000)	-	(250,000)
Interest expense.....	(74,525)	(17,206)	-	(91,731)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(406,327)	(62,206)	(348,135)	(816,668)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Purchase of investments.....	-	-	(1,169,498)	(1,169,498)
Investment income.....	408	166	426,040	426,614
NET CASH FROM INVESTING ACTIVITIES.....	408	166	(743,458)	(742,884)
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	294,216	(17,547)	(685,552)	(408,883)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	768,826	506,702	818,017	2,093,545
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 1,063,042	\$ 489,155	\$ 132,465	\$ 1,684,662
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u>				
<u>FROM OPERATING ACTIVITIES:</u>				
Operating income (loss).....	\$ 477,941	\$ (55,367)	\$ 115,622	\$ 538,196
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation.....	177,713	137,257	358,973	673,943
Deferred (outflows)/inflows related to pensions.....	90,209	45,104	8,689	144,002
Deferred (outflows)/inflows related to other postemployment benefits.....	(5,249)	(2,625)	(333,847)	(341,721)
Changes in assets and liabilities:				
User charges.....	(96,681)	29,433	48,477	(18,771)
Inventory.....	-	-	(97,345)	(97,345)
Prepaid expenses.....	-	-	96,576	96,576
Warrants payable.....	153,670	(61,128)	182,092	274,634
Accrued payroll.....	2,015	1,911	-	3,926
Customer deposits.....	-	-	689	689
Compensated absences.....	1,100	200	-	1,300
Net pension liability.....	(92,970)	(46,485)	(105,423)	(244,878)
Net other postemployment benefits liability.....	(7,613)	(3,807)	171,538	160,118
Total adjustments.....	222,194	99,860	330,419	652,473
NET CASH FROM OPERATING ACTIVITIES.....	\$ 700,135	\$ 44,493	\$ 446,041	\$ 1,190,669
<u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</u>				
Change in depreciation method on capital assets.....	\$ -	\$ -	\$ 1,680,358	\$ -

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

	Other Postemployment Benefit Trust Funds	Private Purpose Trust Fund
ASSETS		
Cash and cash equivalents.....	\$ 85,575	\$ 243,181
Investments:		
Government sponsored enterprises.....	-	23,364
Corporate bonds.....	-	43,824
Equity mutual funds.....	660,997	19,140
Fixed income mutual funds.....	263,614	16,718
TOTAL ASSETS.....	1,010,186	346,227
LIABILITIES		
Warrants payable.....	-	600
NET POSITION		
Restricted for other postemployment benefits.....	1,010,186	-
Held in trust for other purposes.....	-	345,627
TOTAL NET POSITION.....	\$ 1,010,186	\$ 345,627

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2022

	Other Postemployment Benefit Trust Funds	Private Purpose Trust Fund
ADDITIONS:		
Contributions:		
Employer contributions.....	\$ 205,000	\$ -
Employer contributions for benefit payments.....	236,702	-
Total contributions.....	441,702	-
Net investment income:		
Investment income (loss).....	(48,178)	4,365
TOTAL ADDITIONS.....	393,524	4,365
DEDUCTIONS:		
Other postemployment benefit payments.....	236,702	-
Human services.....	-	6,134
TOTAL DEDUCTIONS.....	236,702	6,134
NET INCREASE (DECREASE) IN NET POSITION.....	156,822	(1,769)
NET POSITION AT BEGINNING OF YEAR.....	853,364	347,396
NET POSITION AT END OF YEAR.....	\$ 1,010,186	\$ 345,627

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Groveland, Massachusetts (Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. The Town has determined that there are no component units.

Joint Ventures

The Town is a member of the Pentucket Regional School District that provides for the education of all levels of schools for the Town's students. The members share in the operations of the District and each member is responsible for its proportionate share of the operational and capital cost of the District, which are paid in the form of assessments. The Town does not have an equity interest in the District and the 2022 assessment was \$12,324,685.

The Town is a member of the Whittier Regional Technical High School that serves the members' students seeking an education in academic and technical studies. The members share in the operations of the Whittier Regional Technical High School and each member is responsible for its proportionate share of the operational and capital cost of the Whittier Regional Technical High School, which are paid in the form of assessments. The Town does not have an equity interest in the Whittier Regional Technical High School and the 2022 assessment was \$648,157.

B. Government-Wide and Fund Financial Statements***Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units.

Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows or resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is a special revenue fund used to account for the accumulation of resources for the acquisition, creation, preservation and support of open space, historic resources, and for recreational use and community housing.

The *COVID-19 fund* is a special revenue fund that is used to account for the reimbursable expenditures related to the COVID-19 pandemic.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the

proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *water enterprise fund* is used to account for the Town's water activities.

The *sewer enterprise fund* is used to account for the Town's sewer activities.

The *electric light enterprise fund* is used to account for the Town's electric light activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future OPEB liabilities.

The *private purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st, and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed four months after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle and Other Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water and Sewer

User fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Water and sewer liens are processed in December of every year and included as a lien on the property owner's tax bill. Water and sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories***Government-Wide and Fund Financial Statements***

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

Inventories of the electric light enterprise fund are stated at historical cost. Cost for materials and supplies inventories are determined by the first-in, first-out method.

H. Restricted Assets

Certain assets (customer deposits) of the electric light enterprise fund are classified as restricted as these amounts are available to the department only if a customer account is terminated with an outstanding balance.

I. Capital Assets***Government-Wide and Proprietary Fund Financial Statements***

Capital assets, which include land, land improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$10,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than three years. Capital assets (excluding land) are depreciated on a straight-line basis.

The estimated useful lives of capital assets are as follows:

Capital Asset Type	Estimated Useful Life (in years)
Land improvements.....	20
Buildings.....	40
Machinery and equipment.....	5-10
Vehicles.....	5-15
Infrastructure.....	40-50

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

J. Unearned and Unavailable Revenue

Unearned revenue at the government-wide and fund financial statement level represents resources that have been received, but not yet earned.

Fund Financial Statements

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting, i.e., receivables that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

K. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town reported deferred outflows of resources related to pensions and OPEB in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town reported deferred inflows of resources related to pensions and OPEB in this category.

Governmental Fund Financial Statements

Unavailable revenue at the governmental fund financial statement level represents outstanding receivables that do not meet the available criterion for revenue recognition in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Unavailable revenues are reported as deferred inflows of resources. Unavailable revenues are recognized as revenue during the conversion to the government-wide (full accrual) financial statements.

L. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as “internal balances”.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as “Due from other funds” or “Due to other funds” on the balance sheet.

M. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net”.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Essex Regional Retirement System and additions to/deductions from the System’s fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Permanent funds - nonexpendable” represents the endowment portion of donor restricted trusts.

“Gifts and grants” represents restrictions placed on assets from outside parties, and consist primarily of gifts and federal and state grants.

“Community preservation” represents amounts held for uses restricted by law for community preservation purposes.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes, but are neither restricted nor committed.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Town’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

P. Long-term Debt*Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

Q. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Investment income from proprietary funds is retained by the fund.

R. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

S. Individual Fund Deficits

The capital projects nonmajor governmental fund reported a deficit that will be funded with bond proceeds in future years.

T. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

U. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds. Statutes authorize the investment in obligations of the U.S. Treasury, agencies and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool).

In addition, there are various restrictions limiting the amount and length of deposits and investments. The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Town of Groveland's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. At year-end, the carrying amount of deposits totaled \$8,372,310 and the bank balance totaled \$8,867,508. Of the bank balance, \$2,557,043 was covered by Federal Depository Insurance, \$4,372,509 was covered by the Depositors Insurance Fund, \$69,841 was covered by Securities Investor Protection Corporation, and \$1,868,115 was uninsured and uncollateralized.

The Town participates in the MMDT Cash Portfolio. MMDT maintains a cash portfolio and a short-term bond portfolio. MMDT's cash portfolio had a weighted average maturity of 27 days. The Town's investment in MMDT is unrated.

For disclosure purposes, there were no significant differences in amounts or classifications of the Electric Light Department's balances at June 30, 2022, as compared with the December 31, 2021, as presented above.

Investments

As of June 30, 2022 and December 31, 2021, the Town and Electric Light Department, respectively, had the following investments:

Investment Type	Fair value	Maturities				Rating
		Under 1 Year	1-5 Years	6-10 Years	Over 10 Years	
Debt securities:						
U.S. treasury notes.....	\$ 1,029,184	\$ 580,594	\$ 448,590	\$ -	\$ -	AA+
Government sponsored enterprises.....	466,368	30,046	73,656	-	362,666	AA+
Corporate bonds.....	1,589,655	5,000	1,584,655	-	-	AAA-BBB
Municipal bonds.....	703,429	100,428	156,875	80,062	366,064	AAA-A-
Total debt securities.....	3,788,636	\$ 716,068	\$ 2,263,776	\$ 80,062	\$ 728,730	
Other investments:						
Equity securities.....	1,836,673					
Fixed income and equity mutual funds..	2,265,351					
Money market mutual funds.....	1,076,220					
MMDT.....	400,527					
Total investments.....	\$ 9,367,407					

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The investments of \$703,429 of municipal bonds, \$466,368 of government sponsored enterprises, \$1,589,655 of corporate bonds, and \$1,836,673 of equities securities are exposed to custodial credit risk because the related securities are uninsured, unregistered and held by the counterparty.

The Town does not have an investment policy for custodial credit risk.

Interest Rate Risk

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Town has not adopted a formal policy related to credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town will minimize the concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

As of June 30, 2022, no more than 5% of the Town's investments are invested in any one issuer.

Fair Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be

disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2022:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Type	Fair value			
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 1,029,184	\$ 1,029,184	\$ -	\$ -
Government sponsored enterprises.....	466,368	466,368	-	-
Corporate bonds.....	1,589,655	-	1,589,655	-
Municipal bonds.....	703,429	703,429	-	-
Total debt securities.....	3,788,636	2,198,981	1,589,655	-
<u>Other investments:</u>				
Equity securities.....	1,836,673	1,836,673	-	-
Fixed income and equity mutual funds.....	2,265,351	2,265,351	-	-
Money market mutual funds.....	1,076,220	1,076,220	-	-
Total other investments.....	5,178,244	5,178,244	-	-
Total investments measured at fair value.....	8,966,880	\$ 7,377,225	\$ 1,589,655	\$ -
Investments measured at amortized cost:				
MMDT.....	400,527			
Total investments.....	\$ 9,367,407			

U.S. treasury notes, government sponsored enterprises, municipal bonds, equity securities, fixed income and equity mutual funds and money market mutual funds are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the advisor.

NOTE 3 – RECEIVABLES

At June 30, 2022, receivables for the individual major funds, and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 128,678	\$ -	\$ 128,678
Tax liens.....	278,934	-	278,934
Community preservation fund surtax.....	2,999	-	2,999
Motor vehicle and other excise taxes.....	101,762	(31,884)	69,878
Intergovernmental.....	240,556	-	240,556
Community preservation state share.....	273,537	-	273,537
Total.....	\$ 1,026,466	\$ (31,884)	\$ 994,582

At June 30, 2022 (December 31, 2021 for the Electric Light fees), receivables for the water, sewer, and electric light enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water fees.....	\$ 430,966	\$ -	\$ 430,966
Sewer fees.....	168,498	-	168,498
Sewer special assessments.....	107,813	-	107,813
Electric light fees.....	705,437	-	705,437
Total.....	\$ 1,412,714	\$ -	\$ 1,412,714

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 119,779	\$ -	\$ 119,779
Tax liens.....	278,934	-	278,934
Community preservation fund surtax.....	-	2,999	2,999
Motor vehicle and other excise taxes.....	69,878	-	69,878
Intergovernmental.....	-	210,319	210,319
Community preservation state share.....	-	273,537	273,537
Total.....	\$ 468,591	\$ 486,855	\$ 955,446

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 9,796,039	\$ -	\$ -	\$ 9,796,039
<u>Capital assets being depreciated:</u>				
Land improvements.....	1,287,465	-	-	1,287,465
Buildings and improvements.....	8,567,085	109,243	-	8,676,328
Machinery and equipment.....	2,393,493	100,000	(27,200)	2,466,293
Vehicles.....	3,235,563	687,659	(295,860)	3,627,362
Infrastructure.....	24,823,815	298,641	(20,656)	25,101,800
Total capital assets being depreciated.....	40,307,421	1,195,543	(343,716)	41,159,248
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(638,761)	(55,661)	-	(694,422)
Buildings and improvements.....	(6,727,198)	(166,272)	-	(6,893,470)
Machinery and equipment.....	(2,068,049)	(116,539)	27,200	(2,157,388)
Vehicles.....	(2,338,160)	(242,001)	295,860	(2,284,301)
Infrastructure.....	(11,900,496)	(543,008)	20,656	(12,422,848)
Total accumulated depreciation.....	(23,672,664)	(1,123,481)	343,716	(24,452,429)
Total capital assets being depreciated, net.....	16,634,757	72,062	-	16,706,819
Total governmental activities capital assets, net.....	\$ 26,430,796	\$ 72,062	\$ -	\$ 26,502,858
Business-Type Activities				
	Beginning Balance	Increases	Decreases	Ending Balance
Water:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 478,753	\$ -	\$ -	\$ 478,753
<u>Capital assets being depreciated:</u>				
Buildings.....	36,753	-	-	36,753
Machinery and equipment.....	310,760	158,523	-	469,283
Vehicles.....	95,435	-	-	95,435
Infrastructure.....	8,440,153	328,279	(46,425)	8,722,007
Total capital assets being depreciated.....	8,883,101	486,802	(46,425)	9,323,478
<u>Less accumulated depreciation for:</u>				
Buildings.....	(34,794)	(784)	-	(35,578)
Machinery and equipment.....	(321,721)	(9,484)	-	(331,205)
Vehicles.....	(45,280)	(14,226)	-	(59,506)
Infrastructure.....	(2,859,176)	(153,219)	46,425	(2,965,970)
Total accumulated depreciation.....	(3,260,971)	(177,713)	46,425	(3,392,259)
Total capital assets being depreciated, net.....	5,622,130	309,089	-	5,931,219
Total water activities capital assets, net.....	\$ 6,100,883	\$ 309,089	\$ -	\$ 6,409,972

	Beginning Balance	Increases	Decreases	Ending Balance
Sewer:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 255,004	\$ -	\$ -	\$ 255,004
Construction in progress.....	19,664	-	(19,664)	-
Total capital assets not being depreciated....	274,668	-	(19,664)	255,004
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	19,450	-	-	19,450
Vehicles.....	30,484	-	-	30,484
Infrastructure.....	5,405,987	19,664	-	5,425,651
Total capital assets being depreciated.....	5,455,921	19,664	-	5,475,585
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(19,450)	-	-	(19,450)
Vehicles.....	(10,473)	(6,097)	-	(16,570)
Infrastructure.....	(3,714,862)	(131,160)	-	(3,846,022)
Total accumulated depreciation.....	(3,744,785)	(137,257)	-	(3,882,042)
Total capital assets being depreciated, net.....	1,711,136	(117,593)	-	1,593,543
Total sewer activities capital assets, net.....	\$ 1,985,804	\$ (117,593)	\$ (19,664)	\$ 1,848,547
	Beginning Balance (As Restated)	Increases	Decreases	Ending Balance
Electric Light:				
<u>Capital assets not being depreciated:</u>				
Land and land improvements.....	\$ 454,200	\$ -	\$ -	\$ 454,200
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	2,664,585	-	-	2,664,585
Equipment.....	1,426,829	14,213	(1,580)	1,439,462
Infrastructure.....	7,874,363	333,922	(20,176)	8,188,109
Total capital assets being depreciated.....	11,965,777	348,135	(21,756)	12,292,156
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(563,220)	(79,938)	-	(643,158)
Equipment.....	(731,424)	(42,804)	1,580	(772,648)
Infrastructure.....	(5,371,809)	(236,231)	20,176	(5,587,864)
Total accumulated depreciation (As Restated)...	(6,666,453)	(358,973)	21,756	(7,003,670)
Total capital assets being depreciated, net.....	5,299,324	(10,838)	-	5,288,486
Total electric light activities capital assets, net.....	\$ 5,753,524	\$ (10,838)	\$ -	\$ 5,742,686

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government.....	\$	111,798
Public safety.....		235,353
Education.....		339,919
Public works.....		369,100
Health and human services.....		14,034
Culture and recreation.....		53,277
Total depreciation expense - governmental activities.....	\$	<u>1,123,481</u>

Business-Type Activities:

Water.....	\$	177,713
Sewer.....		137,257
Electric Light.....		358,973
Total depreciation expense - business-type activities.....	\$	<u>673,943</u>

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the year end June 30, 2022, are summarized as follows:

Transfers Out:	Transfers In:			
	General fund	Nonmajor governmental funds	Total	
General fund.....	\$ -	\$ 92,800	\$ 92,800	(1)
Nonmajor governmental funds.....	47,428	11,586	59,014	(2)
Electric Light Enterprise fund.....	40,000	-	40,000	(3)
Total.....	\$ <u>87,428</u>	\$ <u>104,386</u>	\$ <u>191,814</u>	

- (1) Budgeted appropriation from the general fund to various nonmajor funds, mainly to the capital projects fund to paydown an outstanding bond anticipation note.
- (2) Budgeted transfer from various special revenue funds to the general fund for budgetary operations and transfers between various nonmajor special revenue funds.
- (3) Represents a payment in lieu of tax to the general fund from the Electric Light Department for administration.

NOTE 6 – CAPITAL FINANCING

The Town had entered into a lease agreement as lessee for financing the acquisition of a loader. The total present value of the future minimum lease payments as of the inception date totaled \$139,700, and accumulated depreciation on the assets acquired through the lease at the end of June 30, 2022, totaled \$48,895.

In 2022 the Town made its final lease payment. The total cost of the lease for the year ended June 30, 2022 was \$37,077, and has been recorded as debt service principal and interest.

NOTE 7 – SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise fund, respectively.

Detail related to the Town's short-term debt activity for the year ended June 30, 2022, is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2021	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2022
Governmental Funds:							
BAN	Bond Anticipation Note.....	0.41%	06/03/22	\$ 181,685	\$ -	\$ (181,685)	\$ -
BAN	Bond Anticipation Note.....	2.10%	06/02/23	-	120,781	-	120,781
Total Governmental Funds.....				\$ 181,685	\$ 120,781	\$ (181,685)	\$ 120,781
Water Enterprise Fund:							
BAN	Bond Anticipation Note.....	2.10%	06/02/23	\$ -	\$ 360,000	\$ -	\$ 360,000

NOTE 8 – LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2022, the Town did not have any authorized and unissued debt.

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

Bonds Payable Schedule – Governmental Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Land acquisition.....	2035	\$ 3,675,000	2-4.00%	\$ 2,380,000
Aerial Ladder Truck.....	2036	734,675	2-3.25%	530,000
Total Bonds Payable.....				2,910,000
Add: Unamortized premium on bonds.....				64,424
Total Bonds Payable, net.....				<u>\$ 2,974,424</u>

Debt service requirements for principal and interest for the Governmental Funds bonds payable are as follows:

Year	Principal	Interest	Total
2023.....	\$ 225,000	\$ 91,562	\$ 316,562
2024.....	225,000	82,962	307,962
2025.....	225,000	74,362	299,362
2026.....	225,000	65,762	290,762
2027.....	225,000	59,938	284,938
2028.....	225,000	53,650	278,650
2029.....	225,000	47,362	272,362
2030.....	225,000	41,076	266,076
2031.....	215,000	34,326	249,326
2032.....	215,000	27,876	242,876
2033.....	215,000	21,426	236,426
2034.....	215,000	14,663	229,663
2035.....	215,000	7,901	222,901
2036.....	35,000	1,138	36,138
Total.....	<u>\$ 2,910,000</u>	<u>\$ 624,003</u>	<u>\$ 3,534,003</u>

Bonds Payable Schedule – Water Enterprise Fund

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Water Well.....	2032	\$ 120,000	2-3%	\$ 70,000
Water storage tank & mains.....	2032	925,000	2-3%	525,000
Water storage tank & mains II.....	2032	700,000	2-3%	395,000
Water 2.....	2032	338,000	2-3%	190,000
Water Mains	2037	1,470,325	2-3.250%	1,095,000
Total Water Enterprise Debt.....				<u>\$ 2,275,000</u>

Debt service requirements for principal and interest for the Water Enterprise Fund bonds payable are as follows:

Year	Principal	Interest	Total
2023.....	\$ 175,000	\$ 69,125	\$ 244,125
2024.....	175,000	63,875	238,875
2025.....	185,000	58,625	243,625
2026.....	190,000	53,075	243,075
2027.....	190,000	47,375	237,375
2028.....	195,000	41,675	236,675
2029.....	200,000	35,825	235,825
2030.....	200,000	29,825	229,825
2031.....	210,000	23,825	233,825
2032.....	205,000	17,525	222,525
2033.....	70,000	11,375	81,375
2034.....	70,000	9,100	79,100
2035.....	70,000	6,825	76,825
2036.....	70,000	4,550	74,550
2037.....	70,000	2,275	72,275
Total.....	<u>\$ 2,275,000</u>	<u>\$ 474,875</u>	<u>\$ 2,749,875</u>

Bonds Payable Schedule – Sewer Enterprise Fund

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Sewer.....	2032	\$ 146,000	2-3%	\$ 95,000
Sewer pump station repairs.....	2032	625,000	2-3%	355,000
Sewer.....	2035	140,000	2-4%	70,000
Total Sewer Enterprise Debt.....				<u>\$ 520,000</u>

Debt service requirements for principal and interest for the Sewer Enterprise Fund bonds are as follows:

Year	Principal	Interest	Total
2023.....	\$ 45,000	\$ 15,756	\$ 60,756
2024.....	45,000	14,306	59,306
2025.....	50,000	12,906	62,906
2026.....	50,000	11,356	61,356
2027.....	50,000	9,882	59,882
2028.....	50,000	8,394	58,394
2029.....	50,000	6,906	56,906
2030.....	55,000	5,418	60,418
2031.....	55,000	3,768	58,768
2032.....	55,000	2,118	57,118
2033.....	5,000	468	5,468
2034.....	5,000	312	5,312
2035.....	5,000	156	5,156
Total.....	\$ 520,000	\$ 91,746	\$ 611,746

Changes in Long-term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term bonds payable.....	\$ 3,135,000	\$ -	\$ (225,000)	\$ -	\$ -	\$ 2,910,000	\$ 225,000
Capital financing.....	35,424	-	(35,424)	-	-	-	-
Add: Unamortized premium on bonds.....	74,997	-	(10,573)	-	-	64,424	9,627
Total long-term debt.....	3,245,421	-	(270,997)	-	-	2,974,424	234,627
Compensated absences.....	171,800	-	-	19,350	(42,950)	148,200	37,050
Net pension liability.....	5,952,081	-	-	597,773	(1,364,775)	5,185,079	-
Net OPEB liability.....	4,328,993	-	-	195,184	(262,459)	4,261,718	-
Capital assessment payable.....	4,864,236	-	-	-	(294,797)	4,569,439	300,463
Total governmental activity long-term liabilities.....	\$ 18,562,531	\$ -	\$ (270,997)	\$ 812,307	\$ (1,964,981)	\$ 17,138,860	\$ 572,140
Business-Type Activities:							
Long-term bonds payable.....	\$ 3,045,000	\$ -	\$ (250,000)	\$ -	\$ -	\$ 2,795,000	\$ 220,000
Compensated absences.....	8,900	-	-	2,225	(925)	10,200	2,550
Net pension liability.....	3,171,647	-	-	871,338	(1,116,216)	2,926,769	-
Net OPEB liability.....	1,087,806	-	-	533,313	(373,195)	1,247,924	-
Total business-type activity long-term liabilities.....	\$ 7,313,353	\$ -	\$ (250,000)	\$ 1,406,876	\$ (1,490,336)	\$ 6,979,893	\$ 222,550

NOTE 9 – CAPITAL ASSESSMENT PAYABLE

The Town has voted and authorized debt through the Pentucket Regional School District (PRSD) for renovations and construction at the Town's Bagnall Elementary School. PRSD maintains the bonds payable on their ledgers and assesses the Town its portion over the life of the debt service. The capital assessment due for the Bagnall Elementary School as of June 30, 2022, based on expenditures incurred to date is \$4.6 million.

NOTE 10 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Town classifies fund balance according to constraints imposed on the use of those resources.

There are two major types of fund balance, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported the principal portion of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose and the deficit fund balances for other funds that would otherwise be restricted, committed, or assigned.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:				
Nonspendable:				
Permanent fund principal.....	\$ -	\$ -	\$ 444,218	\$ 444,218
Restricted for:				
Community preservation.....	-	4,009,380	-	4,009,380
Town capital projects fund.....	-	-	1,000	1,000
Town grant funds.....	-	-	908,096	908,096
Receipts reserved for appropriations.....	-	-	487,221	487,221
Town revolving funds.....	-	-	142,338	142,338
Town donation fund.....	-	-	50,220	50,220
Other special revenue funds.....	-	-	250,946	250,946
Committed to:				
Articles and continuing appropriations:				
General government.....	2,993	-	-	2,993
Education.....	31,631	-	-	31,631
Assigned to:				
General government.....	225	-	-	225
Public safety.....	4,948	-	-	4,948
Public works.....	73	-	-	73
Health and human services.....	340	-	-	340
Employee benefits.....	85	-	-	85
Free cash used for subsequent year budget.....	395,163	-	-	395,163
Unassigned.....	2,868,240	-	(121,781)	2,746,459
Total Fund Balances.....	\$ 3,303,698	\$ 4,009,380	\$ 2,162,258	\$ 9,475,336

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with appropriations from the fund requires a two-thirds vote of the legislative body. Additions to the fund may be made by a majority vote of the legislative body. At year-end, the balance of the Town's stabilization fund and capital stabilization fund were \$1,316,875 and \$340,724, respectively and were reported as unassigned fund balance within the general fund.

NOTE 11 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

The Town participates in a health insurance risk pool trust administered by the Massachusetts Interlocal Insurance Association, Inc. (MIIA). The MIIA obtains health insurance for member governments at costs eligible to larger groups. The MIIA offers a variety of premium based plans to its members with each participating governmental unit being charged a premium for coverage based on rates established by the MIIA. The Town is obligated to pay the MIIA its required premiums and, in the event the MIIA is terminated, its pro-rata share of any deficit, should one exist.

The Town participates in a premium-based workers' compensation plan for its active employees. The Town is not liable for any payments in excess of the annual premium.

NOTE 12 – PENSION PLAN

Plan Descriptions

The Town is a member of the Essex Regional Retirement System (ERRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 47 member units. The System is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan.

Benefits Provided

The System provides retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the ERRS a legislatively mandated actuarially determined contribution that is apportioned among the employers based on active current payroll. The Town's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2021, which was \$940,229, and 26.14% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2022, the Town reported a liability of \$8,111,848 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. Accordingly, procedures were used to roll the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2021, the total Town's proportion was 2.262%, which decreased by 0.010% from its proportion measured at December 31, 2020.

Pension Expense

For the year ended June 30, 2022, the Town recognized pension expense of \$905,716 and the Town reported net deferred outflows/(inflows) of resources related to pensions of \$597,086. The balances of deferred outflows and inflows at June 30, 2022, consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 727	\$ (189,204)	\$ (188,477)
Difference between projected and actual earnings, net.....	-	(1,505,988)	(1,505,988)
Changes in assumptions.....	811,516	-	811,516
Changes in proportion and proportionate share of contributions...	107,003	(27,990)	79,013
Contributions made subsequent to the measurement date.....	206,850	-	206,850
Total deferred outflows/(inflows) of resources.....	\$ <u>1,126,096</u>	\$ <u>(1,723,182)</u>	\$ <u>(597,086)</u>

The Town's deferred outflows/(inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023.....	\$ 134,614
2024.....	(228,237)
2025.....	(285,318)
2026.....	<u>(218,145)</u>
Total.....	\$ <u>(597,086)</u>

Actuarial Assumptions

The total pension liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was rolled to December 31, 2021:

Valuation date.....	January 1, 2022
Salary increases.....	Based on years of service, ranging from 7.50% at 0 years of service decreasing to 3.75% after 5 years of service.
Net investment return /discount rate...	7.0% (previously 7.30%)
Mortality rates:	
Pre- Retirement.....	RP-2014 Employee Mortality Table projected generationally with Scale MP-2021.
Healthy Retiree.....	RP-2014 Healthy Annuitant Mortality Table projected generationally with Scale MP-2021.
Disabled Retiree.....	RP-2014 Healthy Annuitant Mortality Table, set forward two years projected generationally with Scale MP-2021.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2022, are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	22.00%	6.11%
International developed markets equity..	11.50%	6.49%
International emerging markets equity...	4.50%	8.12%
Core fixed income.....	15.00%	0.38%
High-yield fixed income.....	8.00%	2.48%
Private equity.....	15.00%	9.93%
Real estate.....	10.00%	3.72%
Timberland.....	4.00%	3.44%
Hedge funds, PCS.....	10.00%	2.63%
Total.....	100.00%	

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 19.69%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of December 31, 2021 and 7.30% as of December 31, 2020. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
The Town's proportionate share of the net pension liability.....	\$ 10,386,887	\$ 8,111,848	\$ 6,199,656

Changes of Assumptions

- The discount rate decreased from 7.30% to 7.00%.
- The mortality assumption was revised to update the mortality improvement projection scale from MP-2019 to MP-2021 and to change the age set forward for disabled participates from two years to one year.
- The administrative expense assumption increased from \$1,000,000 for calendar year 2020 to \$1,150,000 for calendar year 2022.

Changes in Plan Provisions

- The System increased the COLA base from \$14,000 to \$16,000.

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS***GASB Statement #74 and #75 – OPEB Plan and Employer Financial Reporting for the Town, Exclusive of the Groveland Electric Light Department****Plan Description*

The Town of Groveland administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the Plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

Funding Policy

Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs. For 2022, the Town's age-adjusted contribution to the plan totaled \$283,226. For the year ended June 30, 2022, the Town's average contribution rate was 10.02% of covered-employee payroll.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish a postemployment benefit trust fund and enabled the Town to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2022, the Town pre-funded future OPEB liabilities by contributing \$85,000 to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of June 30, 2022, the balance of this fund totaled \$558,762.

Employees Covered by Benefit Terms

The following table represents the Plan's membership at June 30, 2022:

Active members.....	37
Inactive members currently receiving benefits.....	37
Total.....	<u>74</u>

Components of OPEB Liability

The following table represents the components of the Plan's OPEB liability as of June 30, 2022.

Total OPEB liability.....	\$	5,234,095
Less: OPEB plan's fiduciary net position.....		<u>(558,762)</u>
Net OPEB liability.....	\$	<u>4,675,333</u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....		10.68%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2020, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods included in the measurement date that was updated to June 30, 2022:

Valuation date.....	July 1, 2020, updated to June 30, 2022
Actuarial cost method.....	Individual Entry Age Normal.
Investment rate of return.....	5.88%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate.....	4.09% as of June 30, 2022 (source: S&P Municipal Bond 20- Year High Grad Index- SAPIHG)
Single Equivalent Discount Rate.....	5.47%, net of OPEB plan investment expense, including inflation.
Inflation rate.....	2.50% as of June 30, 2022, and for future periods.
Projected salary increases.....	3.00% annually as of June 30, 2022, and for future periods.
Mortality Rates:	
Pre-Retirement Mortality.....	RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Post-Retirement Mortality.....	RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Disabled Mortality.....	RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year.

Rate of return

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -15.97%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin.

The target allocation as of June 30, 2022, and projected geometric real rates of return for each major asset class, after deducting inflation but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the table below.

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity - Large Cap.....	28.75%	4.42%
Domestic Equity - Small/Mid Cap.....	16.50%	4.81%
International Equity - Developed Market..	12.00%	4.91%
International Equity - Emerging Market..	6.75%	5.58%
Domestic Fixed Income.....	26.50%	1.00%
International Fixed Income.....	4.75%	1.04%
Alternatives.....	4.75%	5.98%
Real Estate.....	0.00%	6.25%
Total.....	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 5.47% as of June 30, 2022, which increased from 5.00% in 2021. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets was applied to the initial periods where the assets are expected to be sufficient to provide benefit payments, and the 4.09% municipal bond rate, based on the Municipal Bond 20-Year High Grade Index - SAPIHG, was applied to all periods thereafter to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021.....	\$ 5,317,837	\$ 563,809	\$ 4,754,028
Changes for the year:			
Service cost.....	158,619	-	158,619
Interest.....	268,928	-	268,928
Net investment income (loss).....	-	(90,047)	90,047
Employer contributions to the trust.....	-	283,226	(283,226)
Changes in assumptions.....	(313,063)	-	(313,063)
Benefit payments.....	(198,226)	(198,226)	-
Net change.....	(83,742)	(5,047)	(78,695)
Balances at June 30, 2022.....	\$ 5,234,095	\$ 558,762	\$ 4,675,333

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 5.47%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.47%) or 1-percentage-point higher (6.47%) than the current discount rate.

	1% Decrease (4.47%)	Current Discount Rate (5.47%)	1% Increase (6.47%)
Net OPEB liability.....	\$ 5,501,205	\$ 4,675,333	\$ 4,015,949

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	\$ 3,947,995	\$ 4,675,333	\$ 5,603,306

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the financial reporting year ended June 30, 2022, the Town recognized OPEB expense of \$120,287 and reported deferred outflows/(inflows) of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience....	\$ -	\$ (613,397)	\$ (613,397)
Changes in assumptions.....	627,884	(379,219)	248,665
Total deferred outflows/(inflows) of resources.....	\$ 627,884	\$ (992,616)	\$ (364,732)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2023.....	\$ (162,826)
2024.....	(55,990)
2025.....	(13,522)
2026.....	(48,572)
2027 and thereafter.....	(83,822)
Total.....	\$ (364,732)

Changes of Assumptions

- The discount rate increased from 5.00% to 5.47%.

Changes in Plan Provisions

- None.

GASB Statement #74 and #75 – OPEB Employer Financial Reporting for the Groveland Electric Light Department as of December 31, 2021*Plan Description*

The Groveland Electric Light Department (Department) participates in the Town sponsored single employer defined benefit healthcare plan (Plan). The Plan provides certain health care and life insurance benefits for eligible retirees, spouse, and dependents. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. All benefits are provided through the Department's premium-based insurance program. The Plan does not issue a stand-alone financial report and is presented as a fiduciary fund in the Town's financial statements.

Funding Policy

The contribution requirements of OPEB Plan members and the Department are established and may be amended by the Department. Currently, members receiving these benefits contribute 25% of the cost of the plan. The remainder of the cost is funded by general revenues of the Department. The Department currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the OPEB plan are paid by the Department. For the year ended December 31, 2021, the Department's age-adjusted contribution to the plan totaled \$158,476 and the Department's average contribution rate was 20.43% of covered-employee payroll.

The Commonwealth of Massachusetts passed special legislation that has allowed the Department to establish a postemployment benefit trust fund and enabled the Department to begin pre-funding its other postemployment benefit (OPEB) liabilities. During 2021, the Department pre-funded future OPEB liabilities by contributing \$120,000 to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of December 31, 2021, the balance of this fund totaled \$451,424.

Employees Covered by Benefit Terms

As of December 31, 2021, the Department's membership consisted of the following:

Active members.....	9
Retirees and beneficiaries.....	<u>7</u>
Total.....	<u><u>16</u></u>

Discount Rate

The blended discount rate used to measure the total OPEB liability was 6.00% and 6.25% as of December 31, 2021 and December 31, 2020, respectively.

Components of OPEB Liability

The Department's new OPEB liability was measured as of December 31, 2021, using an actuarial valuation as of January 1, 2021. The components of the net OPEB liability of the Department at December 31, 2021, were as follows:

Total OPEB liability.....	\$ 1,285,733
Less: OPEB plan's fiduciary net position.....	<u>(451,424)</u>
Net OPEB liability.....	<u>\$ 834,309</u>
The OPEB plan's fiduciary net position	
as a percentage of the total OPEB liability..	35.10%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the most recent actuarial valuation was determined using the following key actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Valuation date.....	January 1, 2021
Actuarial Cost Method.....	Individual entry age normal.
Investment Rate of Return.....	5.82%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate.....	2.25% as of December 31, 2021.
Discount Rate.....	6.00% as of December 31, 2021.
Inflation.....	2.50% annually as of December 31, 2021, and for future periods.
Health Care Trend Rate.....	4.50%
Salary Increases.....	3.00% annually as of December 31, 2021, and for future periods.
Pre-Retirement Mortality.....	RP-2014 Mortality Table for blue collar employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Post-Retirement Mortality.....	RP-2014 Mortality Table for blue collar healthy annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Disabled Mortality.....	RP-2014 Mortality Table for blue collar healthy annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 12.19%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return were as reflected in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity - large cap.....	32.00%	4.42%
Domestic equity - sm/mid cap.....	17.00%	4.81%
International equities - developed market.....	5.25%	4.91%
International equities - emerging market.....	6.25%	5.58%
Domestic Fixed Income.....	29.25%	1.00%
International Fixed Income.....	3.00%	1.04%
Alternatives.....	6.75%	5.98%
Real Estate.....	0.00%	6.25%
Cash.....	0.50%	0.00%
Total.....	100.00%	

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the net other postemployment benefit liability, calculated using the discount rate of 6.00%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current discount rate.

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB liability..... \$	\$ 1,019,317	\$ 834,309	\$ 683,783

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate, as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current	1% Increase
Net OPEB liability..... \$	<u>666,194</u>	<u>\$ 834,309</u>	<u>\$ 1,043,533</u>

Changes in the Net OPEB Liability

The following table summarizes the changes in the Department's net OPEB liability for the year ended December 31, 2021.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at December 31, 2020..... \$	952,326	\$ 289,555	\$ 662,771
Changes for the year:			
Service cost.....	20,701	-	20,701
Interest.....	59,630	-	59,630
Net investment income.....	-	41,869	(41,869)
Employer contributions to the trust.....	-	158,476	(158,476)
Differences between expected and actual experience.....	143,320	-	143,320
Changes in assumptions and other inputs.....	148,232	-	148,232
Benefit payments.....	(38,476)	(38,476)	-
Net change.....	<u>333,407</u>	<u>161,869</u>	<u>171,538</u>
Balances at December 31, 2021..... \$	<u>1,285,733</u>	<u>\$ 451,424</u>	<u>\$ 834,309</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related To OPEB

For the year ended December 31, 2021, the Department recognized OPEB income of \$162,309. Deferred inflows of resources related to OPEB at December 31, 2021, were reported as follows:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience..... \$	114,656	\$ (54,273)	\$ 60,383
Difference between projected and actual earnings, net.....	-	(29,586)	(29,586)
Changes in assumptions.....	<u>166,105</u>	<u>(106,260)</u>	<u>59,845</u>
Total deferred outflows/(inflows) of resources..... \$	<u>280,761</u>	<u>\$ (190,119)</u>	<u>\$ 90,642</u>

Amounts reported as deferred outflows/(inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

December 31:	
2022.....	\$ (64,972)
2023.....	41,001
2024.....	60,835
2025.....	<u>53,778</u>
Total.....	\$ <u>90,642</u>

Changes of Assumptions

- The discount rate decreased from 6.25% to 6.00%.

Changes in Plan Provisions

- None.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Commitments

The general fund has various commitments for goods and services related to encumbrances and articles and continuing appropriations totaling \$5,671 and \$34,624, respectively.

Contingencies

The Town has various legal actions and claims pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of the liability, if any, at June 30, 2022, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2022.

NOTE 15 – FINANCIAL STATEMENTS FOR OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS

GAAP requires that all Other Postemployment Trust Funds be combined and presented in one column in the Fiduciary Funds financial statements and that the individual financial statements for each trust fund Plan are reported in the notes to the financial statements. Provided on the following page are the individual financial statements for the Town's OPEB trust fund Plan, as of June 30, 2022, and the electric light Department's OPEB trust fund Plan, as of December 31, 2021, that are included in the Fiduciary Funds as Other Postemployment Benefit Funds.

	Electric Light Other Postemployment Benefit Trust Fund (as of December 31, 2021)	Town Other Postemployment Benefit Trust Fund	Total Other Postemployment Benefit Trust Funds
ASSETS			
Cash and cash equivalents.....	\$ -	\$ 85,575	\$ 85,575
Investments:			
Equity mutual funds.....	329,794	331,203	660,997
Fixed income mutual funds.....	121,630	141,984	263,614
TOTAL ASSETS.....	451,424	558,762	1,010,186
NET POSITION			
Restricted for other postemployment benefits.....	\$ 451,424	\$ 558,762	\$ 1,010,186
	Electric Light Other Postemployment Benefit Trust Fund (as of December 31, 2021)	Town Other Postemployment Benefit Trust Fund	Total Other Postemployment Benefit Trust Funds
ADDITIONS:			
Contributions:			
Employer contributions.....	\$ 120,000	\$ 85,000	\$ 205,000
Employer contributions for other postemployment benefit payments.....	38,476	198,226	236,702
Total contributions.....	158,476	283,226	441,702
Net investment income:			
Investment income (loss).....	41,869	(90,047)	(48,178)
TOTAL ADDITIONS.....	200,345	193,179	393,524
DEDUCTIONS:			
Other postemployment benefit payments.....	38,476	198,226	236,702
NET INCREASE (DECREASE) IN NET POSITION...	161,869	(5,047)	156,822
NET POSITION AT BEGINNING OF YEAR.....	289,555	563,809	853,364
NET POSITION AT END OF YEAR.....	\$ 451,424	\$ 558,762	\$ 1,010,186

NOTE 16 – RESTATEMENT OF NET POSITION PREVIOUSLY REPORTED

As of December 2020, the Electric Light Department has begun recognizing an additional accrued expense for the annual pension assessment (which calculated on a fiscal year ending June 30th annually). Additionally, the Department optioned to begin utilizing the pension reporting as of December 31, 2019, as a base measurement date for December 31, 2020, as allowed under *Governmental Auditing Standards*; this resulted in a restatement of the deferred outflows of resources relative to an additional contribution after measurement date for the fiscal year 2020 pension assessment. Additionally, the Department has modified its methodology with regards to calculating annual depreciation of capital assets to be similar to its statutorily required depreciation methodology which is in line with the model utilized within the industry for financial statement reporting.

The following tables illustrate the effects of the restatement of net position:

	<u>Business Type Activities</u>
Government Wide:	
Net Position at December 31, 2020 as reported.....	\$ 9,752,930
Elimination of prepaid pension expense.....	(96,827)
Additional accrual of pension assessment expense.....	193,654
Change in depreciation reporting methodology.....	<u>(1,680,358)</u>
Total restatement of previously reported net position.....	<u>(1,583,531)</u>
Net Position at December 31, 2020 as restated.....	<u>\$ 8,169,399</u>
	<u>Electric Light Department</u>
Proprietary Funds:	
Net Position at December 31, 2020 as reported.....	\$ 9,752,930
Elimination of prepaid pension expense.....	(96,827)
Additional accrual of pension assessment expense.....	193,654
Change in depreciation reporting methodology.....	<u>(1,680,358)</u>
Total restatement of previously reported net position.....	<u>(1,583,531)</u>
Net Position at December 31, 2020 as restated.....	<u>\$ 8,169,399</u>

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 14, 2023 which is the date the financial statements were available to be issued.

The Groveland Electric Light Department carries its investments at fair (market) value in accordance with financial reporting provisions of General Accepted Accounting Principles (GAAP). Market value adjustments are recorded monthly. Subsequent to year end, the Department's investments have declined in value. The market value decline is consistent with recent trends in the overall financial securities market.

In accordance with financial reporting provisions of GAAP, the Department has not recorded the losses in its financial statements as the impairments were not known as of December 31, 2021. The Department has recorded the losses associated with the investment during 2022.

NOTE 18 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the basic financial statements.
- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the basic financial statements.
- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the basic financial statements.
- GASB Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

Budgetary Comparison Schedule

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Amounts	Variance
	Original	Final	Budgetary	Carried Forward	to Final
	Budget	Budget	Amounts	To Next Year	Budget
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 17,653,097	\$ 17,653,097	\$ 17,720,752	\$ -	\$ 67,655
Tax liens.....	-	-	197,929	-	197,929
Motor vehicle and other excise taxes.....	1,113,149	1,113,149	1,094,292	-	(18,857)
Penalties and interest on taxes.....	100,000	100,000	172,825	-	72,825
Payments in lieu of taxes.....	26,864	26,864	63,073	-	36,209
Intergovernmental.....	1,052,282	1,052,282	1,088,488	-	36,206
Departmental and other.....	282,136	282,136	337,214	-	55,078
Investment income.....	11,000	11,000	9,951	-	(1,049)
Miscellaneous.....	6,851	6,851	-	-	(6,851)
TOTAL REVENUES.....	20,245,379	20,245,379	20,684,524	-	439,145
EXPENDITURES:					
Current:					
General government.....	1,228,688	1,211,688	1,089,471	3,218	118,999
Public safety.....	2,092,117	2,092,117	1,996,422	4,948	90,747
Education.....	13,076,091	13,235,748	13,203,911	31,631	206
Public works.....	1,581,534	1,611,534	1,561,020	73	50,441
Health and human services.....	315,262	313,772	284,183	340	29,249
Culture and recreation.....	279,476	279,476	270,082	-	9,394
Pension benefits.....	620,551	620,551	620,551	-	-
Property and liability insurance.....	214,000	220,000	216,901	-	3,099
Employee benefits.....	680,500	711,500	697,219	85	14,196
State and county charges.....	87,389	87,389	86,569	-	820
Debt service:					
Principal.....	225,000	225,000	225,000	-	-
Interest.....	102,463	102,463	101,412	-	1,051
TOTAL EXPENDITURES.....	20,503,071	20,711,238	20,352,741	40,295	318,202
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(257,692)	(465,859)	331,783	(40,295)	757,347
OTHER FINANCING SOURCES (USES):					
Use of prior year reserves.....	72,992	72,992	-	-	(72,992)
Use of free cash.....	111,500	111,500	-	-	(111,500)
Use of overlay.....	50,000	50,000	-	-	(50,000)
Transfers in.....	84,000	292,167	295,595	-	3,428
Transfers out.....	(60,800)	(60,800)	(60,800)	-	-
TOTAL OTHER FINANCING SOURCES (USES).....	257,692	465,859	234,795	-	(231,064)
NET CHANGE IN FUND BALANCE.....	-	-	566,578	(40,295)	526,283
BUDGETARY FUND BALANCE, Beginning of year.....	1,070,620	1,070,620	1,070,620	-	-
BUDGETARY FUND BALANCE, End of year.....	\$ 1,070,620	\$ 1,070,620	\$ 1,637,198	\$ (40,295)	\$ 526,283

See notes to required supplementary information.

Pension Plan Schedules

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
ESSEX REGIONAL RETIREMENT SYSTEM**

<u>Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
December 31, 2021.....	2.262%	\$ 8,111,848	\$ 3,525,739	230.08%	67.01%
December 31, 2020.....	2.272%	9,123,728	3,432,016	265.84%	59.73%
December 31, 2019.....	2.254%	9,474,734	3,297,922	287.29%	55.46%
December 31, 2018.....	2.224%	9,168,111	2,876,912	318.68%	51.89%
December 31, 2017.....	2.223%	8,270,880	2,770,480	298.54%	55.40%
December 31, 2016.....	2.161%	8,317,251	2,778,252	299.37%	51.12%
December 31, 2015.....	2.279%	8,112,592	2,663,576	304.58%	51.01%
December 31, 2014.....	2.331%	6,340,753	2,557,548	247.92%	52.27%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF THE TOWN'S CONTRIBUTIONS
ESSEX REGIONAL RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
June 30, 2022.....	\$ 940,229	\$ (940,229)	\$ -	\$ 3,596,254	26.14%
June 30, 2021.....	880,245	(880,245)	-	3,500,656	25.15%
June 30, 2020.....	812,563	(812,563)	-	3,363,880	24.16%
June 30, 2019.....	745,929	(745,929)	-	2,934,450	25.42%
June 30, 2018.....	694,361	(694,361)	-	2,825,890	24.57%
June 30, 2017.....	628,220	(628,220)	-	2,833,817	22.17%
June 30, 2016.....	639,922	(639,922)	-	2,716,848	23.55%
June 30, 2015.....	598,799	(598,799)	-	2,608,699	22.95%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

GASB # 74 & GASB #75 – Town, Exclusive of the Electric Light Department

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

GASB # 74 & GASB #75 – Groveland Electric Light Department

The Schedule of Changes in the Electric Light Department's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

The Schedule of the Electric Light Department's Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of the Electric Light Department's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE
TOWN'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Total OPEB Liability						
Service Cost.....	\$ 206,965	\$ 212,419	\$ 274,017	\$ 146,508	\$ 156,346	\$ 158,619
Interest.....	244,767	284,103	292,352	258,193	266,114	268,928
Differences between expected and actual experience.....	-	-	(215,489)	(507)	(790,451)	-
Changes of assumptions.....	-	(438,482)	(551,116)	255,905	624,082	(313,063)
Benefit payments.....	<u>(177,756)</u>	<u>(188,554)</u>	<u>(212,712)</u>	<u>(192,498)</u>	<u>(205,875)</u>	<u>(198,226)</u>
Net change in total OPEB liability.....	273,976	(130,514)	(412,948)	467,601	50,216	(83,742)
Total OPEB liability - beginning.....	<u>5,069,506</u>	<u>5,343,482</u>	<u>5,212,968</u>	<u>4,800,020</u>	<u>5,267,621</u>	<u>5,317,837</u>
Total OPEB liability - ending (a).....	<u>\$ 5,343,482</u>	<u>\$ 5,212,968</u>	<u>\$ 4,800,020</u>	<u>\$ 5,267,621</u>	<u>\$ 5,317,837</u>	<u>\$ 5,234,095</u>
Plan fiduciary net position						
Employer contributions.....	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Employer contributions for OPEB payments.....	177,756	188,554	212,712	192,498	205,875	198,226
Net investment income/(loss).....	3,277	(3,287)	17,035	8,507	103,664	(90,047)
Benefit payments.....	<u>(177,756)</u>	<u>(188,554)</u>	<u>(212,712)</u>	<u>(192,498)</u>	<u>(205,875)</u>	<u>(198,226)</u>
Net change in plan fiduciary net position.....	88,277	81,713	102,035	93,507	188,664	(5,047)
Plan fiduciary net position - beginning of year.....	<u>9,613</u>	<u>97,890</u>	<u>179,603</u>	<u>281,638</u>	<u>375,145</u>	<u>563,809</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 97,890</u>	<u>\$ 179,603</u>	<u>\$ 281,638</u>	<u>\$ 375,145</u>	<u>\$ 563,809</u>	<u>\$ 558,762</u>
Net OPEB liability - ending (a)-(b).....	\$ 5,245,592	\$ 5,033,365	\$ 4,518,382	\$ 4,892,476	\$ 4,754,028	\$ 4,675,333
Plan fiduciary net position as a percentage of the total OPEB liability.....	1.83%	3.45%	5.87%	7.12%	10.60%	10.68%
Covered-employee payroll.....	\$ 2,408,117	\$ 2,489,428	\$ 2,318,433	\$ 2,468,777	\$ 2,745,042	\$ 2,827,393
Net OPEB liability as a percentage of covered-employee payroll.....	217.83%	202.19%	194.89%	198.17%	173.19%	165.36%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2022.....	\$ 373,810	\$ (283,226)	\$ 90,584	\$ 2,827,393	10.02%
June 30, 2021.....	362,906	(290,875)	72,031	2,745,042	10.60%
June 30, 2020.....	449,615	(277,498)	172,117	2,468,777	11.24%
June 30, 2019.....	417,296	(246,831)	170,465	2,318,433	10.65%
June 30, 2018.....	462,808	(222,487)	240,321	2,489,428	8.94%
June 30, 2017.....	460,601	(212,927)	247,675	2,408,117	8.84%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2022.....	-15.97%
June 30, 2021.....	27.17%
June 30, 2020.....	2.52%
June 30, 2019.....	7.23%
June 30, 2018.....	-2.37%
June 30, 2017.....	10.60%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF CHANGES IN THE
GROVELAND ELECTRIC LIGHT DEPARTMENT NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Total OPEB Liability					
Service Cost.....	\$ 46,169	\$ 21,549	\$ 17,562	\$ 20,130	\$ 20,701
Interest.....	46,818	92,339	61,307	58,034	59,630
Differences between expected and actual experience.....	-	-	(135,681)	-	143,320
Changes of assumptions.....	-	(531,308)	41,596	51,466	148,232
Benefit payments.....	(38,088)	(38,365)	(38,295)	(33,317)	(38,476)
Net change in total OPEB liability.....	54,899	(455,785)	(53,511)	96,313	333,407
Total OPEB liability - beginning.....	1,310,410	1,365,309	909,524	856,013	952,326
Total OPEB liability - ending (a).....	<u>\$ 1,365,309</u>	<u>\$ 909,524</u>	<u>\$ 856,013</u>	<u>\$ 952,326</u>	<u>\$ 1,285,733</u>
Plan fiduciary net position					
Employer contributions.....	\$ 38,088	\$ 38,365	\$ 158,295	\$ 153,317	\$ 158,476
Net investment income/(loss).....	1,538	(664)	9,707	28,675	41,869
Benefit payments.....	(38,088)	(38,365)	(38,295)	(33,317)	(38,476)
Net change in plan fiduciary net position.....	1,538	(664)	129,707	148,675	161,869
Plan fiduciary net position - beginning of year.....	10,299	11,837	11,173	140,880	289,555
Plan fiduciary net position - end of year (b).....	<u>\$ 11,837</u>	<u>\$ 11,173</u>	<u>\$ 140,880</u>	<u>\$ 289,555</u>	<u>\$ 451,424</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 1,353,472</u>	<u>\$ 898,351</u>	<u>\$ 715,133</u>	<u>\$ 662,771</u>	<u>\$ 834,309</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	0.87%	1.23%	16.46%	30.41%	35.11%
Covered-employee payroll.....	\$ 879,941	\$ 711,520	\$ 775,702	\$ 798,973	\$ 775,557
Net OPEB liability as a percentage of covered-employee payroll.....	153.81%	126.26%	92.19%	82.95%	107.58%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

See notes to required supplementary information.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN
GROVELAND ELECTRIC LIGHT DEPARTMENT**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
December 31, 2021.....	\$ 61,596	\$ (158,476)	\$ (96,880)	\$ 775,557	20.43%
December 31, 2020.....	53,571	(153,317)	(99,746)	798,973	19.19%
December 31, 2019.....	70,199	(158,295)	(88,096)	775,702	20.41%
December 31, 2018.....	87,671	(38,365)	49,306	711,520	5.39%
December 31, 2017.....	114,467	(38,088)	76,379	879,941	4.33%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN
GROVELAND ELECTRIC LIGHT DEPARTMENT

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
December 31, 2021.....	12.19%
December 31, 2020.....	14.74%
December 31, 2019.....	14.98%
December 31, 2018.....	-5.61%
December 31, 2017.....	14.93%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITYBudgetary Information

Massachusetts General Law (MGL) requires the Town to adopt a balanced budget that is approved by Town Meeting. The Board of Selectmen presents an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between departments subsequent to the approval of the annual budget require majority Town Meeting approval via a supplemental appropriation.

The majority of the Town's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of the Board of Selectmen and written approval from the Massachusetts Department of Revenue.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2022 approved budget authorized \$20.6 million in appropriations and other amounts to be raised, including \$73,000 of prior year carryforwards. The final budget totaled \$20.8 million, including \$200,000 in supplemental appropriations transferred from available funds, mainly for assessments to the Pentucket Regional School District.

The Town Accountant has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2022, is presented below:

Net change in fund balance - budgetary basis.....	\$	566,578
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....		(248,270)
<u>Basis of accounting differences:</u>		
Net change in recording 60 day receipts.....		(30,813)
Net change in fund balance - GAAP basis.....	\$	<u>287,495</u>

NOTE B – PENSION PLAN***Pension Plan Schedules***Schedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the Town's allocated percentage of the net pension liability (asset), the Town's proportionate share of the net pension liability, and the Town's covered employee payroll. It also demonstrates the Town's net position as a percentage of the Town's pension liability and the Town's net pension liability as a percentage of the Town's covered payroll.

Schedule of the Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The Town's appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The Town's appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual Town contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

Changes of Assumptions

- The discount rate decreased from 7.30% to 7.00%.
- The mortality assumption was revised to update the mortality improvement projection scale from MP-2019 to MP-2021 and to change the age set forward for disabled participants from two years to one year.
- The administrative expense assumption increased from \$1,000,000 for calendar year 2020 to \$1,150,000 for calendar year 2022.

Changes in Plan Provisions

- The System increased the COLA base from \$14,000 to \$16,000.

NOTE C – OTHER POST-EMPLOYMENT BENEFITS

The Town administers a single-employer defined benefit healthcare plan (Other Postemployment Benefit Plan). The plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members.

The Other Postemployment Benefit Plan – Town, exclusive of the Groveland Electric Light DepartmentSchedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Town's Contributions

The Schedule of the Town's Contributions includes the Town's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll. Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	July 1, 2020, updated to June 30, 2022
Actuarial cost method.....	Individual Entry Age Normal.
Investment rate of return.....	5.88%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate.....	4.09% as of June 30, 2022 (source: S&P Municipal Bond 20- Year High Grad Index- SAPIHG)
Single Equivalent Discount Rate.....	5.47%, net of OPEB plan investment expense, including inflation.
Inflation rate.....	2.50% as of June 30, 2022, and for future periods.
Projected salary increases.....	3.00% annually as of June 30, 2022, and for future periods.
Mortality Rates:	
Pre-Retirement Mortality.....	RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Post-Retirement Mortality.....	RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Disabled Mortality.....	RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year.

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes of Assumptions

The discount rate increased from 5.00% to 5.47%.

Changes in Provisions

None.

The Other Postemployment Benefit Plan –Groveland Electric Light Department (Department)Schedule of Changes in the Department's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Department's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Department's Contributions

The Schedule of the Department's Contributions includes the Department's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The Department is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll. Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	January 1, 2021
Actuarial Cost Method.....	Individual entry age normal.
Investment Rate of Return.....	5.82%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate.....	2.25% as of December 31, 2021.
Discount Rate.....	6.00% as of December 31, 2021.
Inflation.....	2.50% annually as of December 31, 2021, and for future periods.
Health Care Trend Rate.....	4.50%
Salary Increases.....	3.00% annually as of December 31, 2021, and for future periods.

Pre-Retirement Mortality.....	RP-2014 Mortality Table for blue collar employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Post-Retirement Mortality.....	RP-2014 Mortality Table for blue collar healthy annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
Disabled Mortality.....	RP-2014 Mortality Table for blue collar healthy annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes of Assumptions

The discount rate decreased from 6.25% to 6.00%.

Changes in Provisions

None.

***Report on Internal Control Over Financial
Reporting and on Compliance***

This page left intentionally blank.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Groveland, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Groveland, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Groveland, Massachusetts' basic financial statements, and have issued our report thereon dated February 14, 2023. Our report includes a reference to other auditors who audited the financial statements of the Groveland Electric Light Department as described in our report on the Town of Groveland, Massachusetts' financial statements. The financial statements of the Groveland Electric Light Department were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Groveland Electric Light Department or that are reported on separately by those auditors who audited the financial statements of the Groveland Electric Light Department.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Groveland, Massachusetts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Groveland, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Groveland, Massachusetts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Groveland, Massachusetts' financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Groveland, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Groveland, Massachusetts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Groveland, Massachusetts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Pomeroy & Sullivan, LLC".

February 14, 2023



BOARD OF SELECTMEN

Meeting Minutes

Tuesday, January 3, 2023

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Present: Chair Ed Watson, Selectmen Jason Naves, Kathleen Kastrinelis, Daniel MacDonald, Mark Parenteau.
Rebecca Oldham, Town Administrator

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- None.

APPROVE WARRANTS:

PW # 23-27 \$ 205,654.95

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant PW#23-27 in the amount of \$205,654.95. Voted: 5-0.

BW# 23-27 \$ 2,329,773.88

A motion was moved by Selectman Naves and seconded by to approve Warrant BW#23-27 in the amount of \$ 2,329,773.88. Voted: 5-0.

APPROVAL OF THE MINUTES:

- 1) December 5, 2022, Board of Selectmen Meeting Minutes:

A motion was moved by Selectman Kastrinelis and seconded by Selectman MacDonald to table this discussion until later in the meeting after Discussion & Possible Vote.
Voted: 5-0.

APPOINTMENTS OF THE BOARD:

- 2) Appointment of Eva Pappalardo of 888 Salem Street Groveland, to Library Page for the Langley-Adams Library. The position is for 5-9 hours per week at a rate of \$15.00/hour contingent upon a successful CORI.

Chair Watson noted that there was a letter from the Library Director and the applicant in the packet.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint Eva Pappalardo of 888 Salem Street Groveland, to Library Page for the Langley-Adams Library. The position is for 5-9 hours per week at a rate of \$15.00/hour contingent upon a successful CORI. Voted: 5-0.

DISCUSSION & POSSIBLE VOTE:

- 3) Review request for agenda item from Selectman Kastrinelis – Appointment of Bill O'Neil to the Recreation Committee:

Selectman Kastrinelis noted concerns with the discussion at the last meet which resulted in removal of Bill O'Neil from the Parks Committee. Mr. O'Neil was given a letter that told him who was making the complaint – Selectman Kastrinelis did not have that letter in her packet for the meeting – this is why she was asking who made the complaint. Selectman Kastrinelis reached out to the individual who wrote the letter and he noted that it was not his intention to make a complaint against a public official.

Chair Watson felt that the Board could not continue to have this conversation because the individual was not present; the individual could request this discussion be held in Executive Session. There was a decision made and in order to bring it up again, one of the individuals that voted to remove would have to change their vote and other than that Chair Watson thinks it will be out of order to even consider it further.

Selectman Kastrinelis expressed a second concern that this Board entered into Executive Session by roll call vote and the Chairman declared a recess, the Board went off camera, there was no vote or roll call for the recess, the Board then resumed on camera and did not come out of Executive Session as we should have; we continued the meeting still in the Executive Session but it was aired on television; the vote that was taken was taken without a roll call vote and we adjourned as if we were in a regular meeting. Selectman Kastrinelis believes that the minutes correctly reflect the facts except for the fact that the Chairman declared the recess, the Board did not vote on that.

Chair Watson responded that the Board did not have to vote on the recess, it was called to clear the room and the individual was asked a couple of times if he wanted an Executive Session and the response was no. Again, Chair Watson did not feel it was appropriate to continue this conversation without the individual present.

Selectman Kastrinelis noted the minutes should reflect that the Chair called for the recess.

Selectman MacDonald noted that his recollection of the facts was that this was a moot point because Bill O'Neil waived his right to Executive Session and if Selectman Kastrinelis wants to change the minutes we could put in there that Bill waived his right to Executive Session.

Chair Watson moved the meeting to the next agenda item.

VOTES OF THE BOARD:

- 4) 28 Groveland Commons Way, Right of First Refusal:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to choose not to exercise the Right of First Refusal for 28 Groveland Commons Way.

Voted: 5-0.

- 5) Accept the resignation of Theresa Dunn from the Finance Board effective December 20, 2022:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to accept the resignation of Theresa Dunn from the Finance Board effective December 20, 2022. Voted: 5-0.

Selectman Kastrinelis spoke highly of Theresa Dunn and encouraged anyone interested to step up and contribute to the Finance Board.

Selectman MacDonald thanked Theresa Dunn and noted that we could use some people with financial background who can scrutinize numbers.

Chair Watson also thanked Theresa for her service.

- 6) Accept the Disclosure Form for Police Chief Jeffrey Gillen -Law Enforcement Outreach program at the United States Holocaust Museum in Washington, D.C. – April 13th – expenses are \$370.00.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to
Accept the Disclosure Form for Police Chief Jeffrey Gillen -Law Enforcement Outreach program at the United States Holocaust Museum in Washington, D.C. Voted: 5-0.

TOWN ADMINISTRATOR'S TIME:

TA Oldham reported: It was brought to her attention that during the review of her contract that there is an annual performance evaluation that shall occur before May; TA Oldham requested that the Board take that into consideration, to further discuss and honor the terms of the contract. This will be scheduled. Selectman Kastrinelis has a sample form that could be on the next agenda for review – Chair Watson agreed to review at the next meeting.

SELECTMEN'S TIME & REPORTS: *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

Selectman Kastrinelis: went to the dog park, with her puppy and there were several people there having a good time, it was clean, and the dogs had a good time. There were many compliments about the dog park and Selectman Kastrinelis extended the compliments back to Selectman Naves and TA Oldham who were involved with this project.

Selectman Naves: the dog park is not officially open yet, however, felt that no one was going to chase anyone away. Also, attempted to clarify his decision at the last meeting in regards to the removal of Bill O'Neil from the Parks Committee. Selectman Naves indicated that people questioned the manner that he spoke that it looked like he was speaking against Bill O'Neil staying on the Parks Committee and then he voted to keep Bill on the Board and Selectman Naves explained that he didn't vote to keep Bill on the committee, and he just didn't vote to knock him off the committee because he didn't want it to appear that it was an attack on people that volunteer for the community. He does back up what he said to Bill at the meeting and if there were not enough votes of the Board to remove him, he would have voted differently – he would have voted to remove him from the Board. Chair Watson advised Selectman Naves to stop speaking on this issue.

OLD OR UNFINISHED BUSINESS:

Selectman MacDonald: asked TA Oldham for the status of Law Firms. TA Oldham reported that she has been speaking to a local firm Mead, Talerman and Costa in Newburyport and they have agreed to help with some of the Warrant process for the Annual Town Meeting. The cost is half of what the current firm charges. Happy New Year, hopefully we do the right thing going forward, we can't do anything about the past.

Selectman Parenteau: asked TA Oldham if we had received any bids on the water fountains at the Bagnall School. TA Oldham noted that we are waiting until spring to put anything together.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING:

CORRESPONDENCE:

- 7) PRSD Invitation to Joint Meeting on January 24th at 6PM.

ADJOURNMENT:

A motion was moved by Selectman MacDonald and seconded by Selectman Parenteau to adjourn the meeting at Voted: 5-0.

The next regularly scheduled meeting of the Board of Selectmen will be Tuesday, January 17, 2023, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram

23-27 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	<i>\$ 32,942.60</i>
<i>W/S:</i>	<i>\$ 18,346.30</i>
<i>Payroll Withholding:</i>	<i>\$ 37,693.82</i>
<i>Health Insurance:</i>	<i>\$</i>
<i>Light Bills:</i>	<i>\$ 595,652.32</i>
<i>Grants & Revolving:</i>	<i>\$ 338,831.92</i>
<i>Chapter 90:</i>	<i>\$</i>
<i>Pentucket Assessment:</i>	<i>\$ 1,032,639.92</i>
<i>Essex Tech Assessment:</i>	<i>\$</i>
<i>Whittier Assessment:</i>	<i>\$ 273,667.00</i>
<i>Capital:</i>	<i>\$</i>



BOARD OF SELECTMEN

Meeting Minutes

Tuesday, January 17, 2023

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

PRESENT: Chair Ed Watson, Selectmen Mark Parenteau, Jason Naves, Kathleen Kastrinelis.
Rebecca Oldham, Town Administrator

ABSENT: Selectman Daniel MacDonald

CALL MEETING TO ORDER – Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- Lana Desrosier, Groveland School Committee Member. A new Liaison position has been created in an effort to improve communications especially in regards to the budget process.
- Chair Watson read a letter from Tracy Guilford regarding Groveland's upcoming 175th Anniversary in 2025. Tracy respectfully requests that the Board consider the appointment of the Groveland Activities Committee and also a warrant article to set up a donation account. This will be a future agenda item.

APPROVE WARRANTS:

PW # 23-29 \$ 188,996.18

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant PW # 23-29 in the amount of \$ 188,996.18. Voted: 4-0. One absent.

BW# 23-29 \$ 455,197.50

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant BW # 23-29 in the amount of \$ 455,197.50. Voted: 4-0. One absent.

APPROVAL OF THE MINUTES:

- 1) December 5, 2022, Board of Selectmen Meeting Minutes

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the December 5, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0. One absent.

APPOINTMENTS OF THE BOARD:

- 2) Appointment of Maureen Lee-Locke to **temporary** Outreach Coordinator for the COA. The position is up to 14 hours/week at a rate of \$17.87/hr.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to appoint Maureen Lee-Locke to **temporary** Outreach Coordinator for the COA. The position is up to 14 hours/week and at a rate of \$17.87/hour effective Friday, January 20, 2023. Voted: 4-0. One absent.

DISCUSSION & POSSIBLE VOTE:

3) Interview/Appointment for the Board of Registrars

Candidates: Leah Crane; Rebecca Beaucher; Matt Guillory;

Beth Cunniff, Town Clerk was present and addressed the Board and noted that she reached out to the Democratic Committee to see if they had anyone to recommend. Currently there is one Republican and two Unenrolled members on the Board of Registrars. There should be a Democrat, so the Democratic Committee submitted three names for the Board to choose from. The term will be April 1, 2023 – June 30, 2025. Matt Guillory is currently the Treasurer for the Democratic Committee, and he cannot hold a position there and be a Registrar. Matt was not made aware of this prior to the meeting. Rebecca Beaucher was present and introduced herself to the Board and shared her background and noted that she wanted to be more involved with the Town and wants to help voters voices be heard in Groveland.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to appoint Rebecca Beaucher as a Democrat on the Board of Registrars effective April 1, 2023 – June 30, 2025. Voted: 4-0. One absent.

4) Review Town Administrator Evaluation Template, Selectman Kastrinelis:

Chair Watson noted that he heard from Selectman MacDonald who asked for this to be tabled because he wants to weigh in on this.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to table the review of the Town Administrator Evaluation Template. Voted: 4-0. One absent.

5) Request the Board of Assessors to Evaluate the Overlay and Release Excess

TA Oldham is looking for a formal vote requesting the Board of Assessors to Evaluate the Overlay and Release Excess.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to Request the Board of Assessors to Evaluate the Overlay and Release Excess. Voted: 4-0. One absent.

VOTES OF THE BOARD:

- None.

TOWN ADMINISTRATOR'S TIME:

- None.

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

Selectman Naves: thanked the Highway Department for all they have done keeping the roads cleared and for picking up all of the Christmas Trees. Chair Watson agreed they did a great job.

OLD OR UNFINISHED BUSINESS:

Selectman Kastrinelis: thank you to Rebecca for overseeing the project – they removed the fencing behind 46 Washington Street. Planning to go to the School Committee Meeting on the 24th. Shared a copy of a response from the School Superintendent.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING:

- **Selectman Kastrinelis:** asked for the BOS to informally agree on a process for the Mail in Ballot public hearing on the 30th. Time limits, ask people to sign in. Chair Watson noted the Board has

*Groveland Board of Selectmen Meeting
Tuesday, January 17, 2023 at 6:30PM
Page 2 of 3*

held Public Hearings before and felt it should be something that is fluid. Chair Watson did not feel it was necessary to have people sign up ahead of time. Selectman Naves agreed with Chair Watson people may have the same questions or comments and may not wish to speak if someone else has already asked the same question or made the same comment. Selectman Parenteau agreed with having a time limit of 3-4 minutes. Chair Watson doesn't want to limit anyone from speaking but agreed 3-4 minutes seemed reasonable.

CORRESPONDENCE

- 6) PRSD Invitation to Joint Meeting on January 24th at 6PM.
- 7) Fire Department – Funding for equipment racks.

ADJOURNMENT:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to adjourn the meeting at 7:03 pm. Voted: 4-0. One absent.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, January 30, 2023, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram

23-29 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	<i>\$ 113,486.48</i>
<i>W/S:</i>	<i>\$ 243,617.40</i>
<i>Payroll Withholding:</i>	<i>\$ 27,689.57</i>
<i>Health Insurance:</i>	<i>\$</i>
<i>Light Bills:</i>	<i>\$ 118,299.73</i>
<i>Grants & Revolving:</i>	<i>\$ (47,895.68) **\$65,300 was reclassified- Water/Sewer to cover their share of the backhoe- expense is \$17,404.32</i>
<i>Chapter 90:</i>	<i>\$</i>
<i>Pentucket Assessment:</i>	<i>\$</i>
<i>Essex Tech Assessment:</i>	<i>\$</i>
<i>Whittier Assessment:</i>	<i>\$</i>
<i>Capital:</i>	<i>\$</i>



BOARD OF SELECTMEN

Meeting Minutes

Monday, January 30, 2023

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Present: Chair Ed Watson, Selectmen Daniel MacDonald, Mark Parenteau, Jason Naves, Kathleen Kastrinelis.
Rebecca Oldham, Town Administrator.

CALL MEETING TO ORDER – Chair Watson called the meeting to order at 6:30 pm.

PUBLIC HEARING:

6:30PM: Notice is hereby given to the Town of Groveland Residents that a public hearing is scheduled for MONDAY January 30, 2023, at 6:30pm before the Board of Selectmen on the issue of the Votes Act of 2022. To determine if the board will act on the Vote by Mail and Early in Person Voting for the Local Election, May 1, 2023. The Board of Selectmen, upon hearing a review of the Votes Act of 2022 by the Town Clerk and receipt of the proposed schedule for Early in Person Voting, voted by the Board of Registrars will decide whether to enact the local options.

Selectman Naves read the Public Hearing notice.

Beth Cunniff, Town Clerk was present and addressed the Board to explain the new law regarding vote by mail under the Votes Act of 2022.

Members of the Public were present and addressed the BOS and the Town Clerk.

Selectman MacDonald asked about time and financial burden this has on the Town Clerk office. Town Clerk Cunniff explained that it is a pretty good time burden – there is no pay for the extra work for the Clerk's Office. Associated costs are calculated for poll workers and costs associated with mailing the ballots out – this has been submitted to the State and will hopefully be reimbursed.

Selectman MacDonald asked if ballot information is kept confidential; Town Clerk Cunniff responded that there is no early calculating until election day; the number of people that have voted would be available.

1. Increase in voter turnout?

TC - We have only had early voting for one local election so far during 2020 – the turnout was relatively poor – 720 votes – 486 (68%) of which were vote by mail.

2. Diane Plantamura, 22 Mill Street – Early in person voting costs versus mail in voting costs.

TC - Hours were extensive for mail in voting. In person early voting costs are known because Election Workers are paid \$11.00 per hour. The State has reimbursed for the State Elections – not local. Reimbursement is not guaranteed.

Chair Watson invited those who wished to speak in favor of mail-in voting for the local election to come to the podium:

1. Diane Plantamura, 22 Mill Street addressed the Board representing 138 Citizens of Groveland (signatures in hand). They are in support of mail in voting for municipal elections. Signatures were given to the BOS.
2. Doreen Blades, 16 Hillview Drive, spoke in favor of offering mail in voting for municipal elections. Mail in voting is key to have the ability to vote. It is an affront to all voters if we don't offer mail in voting. Encouraged the BOS to support this.
3. Adriana Woods, 652 Salem Street, shared a few words regarding the positive correlation between mail in voting and increasing voter turnout; noted that the Town Clerk addressed concerns that Selectman MacDonald referenced at a previous BOS meeting regarding safety of mail in voting. Asked the BOS to please not opt out of vote by mail.
4. John Grohall, 15 Evergreen, vote by mail makes it more convenient for voters to vote which results in higher voter turnout – this is a good thing for democracy. There has been zero evidence of fraud in our elections – if anyone has information, please bring it forward. This makes common sense and voting should be accessible to all of the residents in Groveland. Please do not take choices away from the voters.
5. Bill O'Neil, 45 Elm Park. Besides financial implications – what is the great impetus in this discussion. Chair Watson stated this is the time for statements not questions.
6. Matthew Guillory, 18 Chestnut Street – urged the BOS to not opt of mail in voting for the local election and asked that any BOS member who wanted to vote for this to please provide a reason why. There is no evidence of widespread fraud. Opting out for some elections might cause confusion among voters.
7. Becky Beaucher, 765 Salem Street –provided statistics on vote by mail for Groveland that she found on the Secretary of States website. It appears residents relied heavily on vote by mail during state elections. Please leave the voting process as is for local elections. The process to opt out of mail in voting seems to be unnecessary and a waste of time and energy – there other more important topics that should be discussed. This decision is only for this year – hopefully we won't have to be here again next year discussing voters rights for Groveland.

There was a brief pause – the audio was not working.

8. Beth Greenhagen, 7 Seven Star Road – loves voting (in person) but if she needed to vote by mail, she would be devastated without it. All of the people in Groveland deserve the right to vote including by mail.
9. Selectman Kastrinelis read a letter submitted by Inga Burger, 5 Pinewood Lane, who is out of the country presently. Expressed strong opposition of depriving the citizens in Groveland their right to avail themselves to mail in voting for all elections. Consistency to have the same rules for all elections is important – the goal should be to make it easier to vote not more cumbersome. Please vote no to opting out of mail in voting for local elections.

Chair Watson invited those who wished to speak in favor of opting out of mail-in voting for the local election to come to the podium:

1. Dick Hodges, 35 Union Street – some of the challenges that we've been talking about – tried to look at this from a common-sense perspective. The risk of fraud is his main concern – this is vulnerable to being stolen, altered or forged. Would like to see everyone have to present ID at the polls. Encouraged the BOS to vote no on mail in voting.

BOS Discussion:

Selectman MacDonald noted if there is any possibility of fraud (more than zero) - one bad ballot is one too many. There are no safeguards in place. Believes in voter ID. Believes the violin stories if you are

sick there are absentee ballots available. Everyone who has the ability to get off the couch and vote should.

Selectman Naves noted the research that he did shows that the proven fraud was done by someone on the inside. No excuse mail in ballots will encourage people to vote. There are checks and balances in place.

Selectman Kastrinelis noted that she would like to see all the elections handled the same way otherwise it gets confusing for the voters. More people are paying attention to politics because they have voting options. Trusts the Town Clerk and the Board of Registrars to do the right thing.

Chair Watson noted this public hearing was held to hear from the residents. The Constitution is silent on the issue.

Mail-in voting:

A motion was moved by Selectman MacDonald to opt out of mail -in voting for the annual Town Election– there was not a second moved – motion failed.

In person voting:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to allow in person voting at the local election and approve the schedule created by the Board of Registrars and presented in the memo by the Town Clerk. Voted: 5-0.

The Board closed the Public Hearing.

PUBLIC COMMENT: *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- None.

APPROVE WARRANTS:

PW # 23-31 \$219,180.80

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant PW # 23-31 in the amount of \$219,180.80. Voted: 5-0.

BW# 23-31 \$1,536,320.51

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve BW# 23-31 \$1,536,320.51. Voted: 5-0.

APPROVAL OF THE MINUTES:

- None.

APPOINTMENTS OF THE BOARD:

- Review appointment of the COA Director and consider for endorsement:
Shawn Cass was present and addressed the Board. Shawn introduced himself and expressed his excitement in starting the position. The COA voted unanimously to approve Shawn.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to appoint Shawn Cass, COA Director effective January 31, 2023. Voted: 5-0.

DISCUSSION & POSSIBLE VOTE:

- Request for creation of Revolving Account for Town Celebration - Tracy Gilford

Tracy Gilford was present and addressed the Board. The Town will celebrate its 175th anniversary in 2025. Hopefully by starting to fundraise now there will not be a need to ask for money from the town budget. TA Oldham worked with the Town Accountant and determined that a special revenue account would be best to set up – this does not require a Town Meeting vote.

- Review Town Administrator Performance Evaluation Form – Selectman Kastrinelis:
Selectman Kastrinelis had submitted paperwork for the Board to review ahead of the meeting. Selectman Kastrinelis explained that this evaluation form came from the Town of Auburn – it can be used as a template. Selectman Naves noted he reviewed the template and felt it is very comprehensive.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Town Administrator Performance Evaluation Form as is. Voted: 4-0-1.
Chair Watson abstained.

- Additional information request for Pentucket Regional School District – Selectman MacDonald
 - Teachers' compensation:
 - Spending on secondary education vs primary education:
Selectman MacDonald noted there was a meeting last week with the Superintendent and the School Committees from the three towns. Superintendent Bartholomew provided a presentation. Selectman MacDonald wants full disclosure and transparency and would like the BOS to send a formal request for numbers for each classroom for grades 7-12 so the voters have all the information; how many students in each class, including electives and how much the teachers are paid to teach those classes. There is talk of cutting elementary school teachers and Selectman MacDonald feels primary education is more important than secondary education; you learn to read and then read to learn.

Selectman Kastrinelis noted that the discussion at the meeting was that if there were cuts to be made, the cuts would be made at the secondary level.

Business Manager, Gregory LaBreque was present and addressed the Board. There are a lot of variables when it comes to teachers pay – teachers are required to teach five classes a day and it varies how many students are in each classroom. Selectman MacDonald feels there is money in the school district that is wasted. Greg noted that he has been called a lot of things but being accused of wasting money is not one of them. Even if nothing is changed or added, there will not be enough money. Greg will request the data tomorrow.

Selectman Kastrinelis provided some information that Dr. Bartholomew noted at the meeting. She understood from the meeting that there cannot be any further cuts at the elementary level. Also, noted that the Town budget is really tight as well.

- Official Town Seal vs. Logo - Selectman Watson:
Chair Watson would like to see the Town Seal used on all official town business instead of the picture of the gazebo that is being used. TA Oldham noted that the Town Seal is used for all legal documents, minutes, etc. Town Clerk Cunniff noted that some Boards & Committees are using the gazebo on their minutes and agendas but could not confirm which Boards & Committees when questioned.

A motion was moved by Selectman MacDonald and seconded by Selectman Watson to use the Official Seal on all official documents including public notices, minutes, agendas, etc. Voted: 3-0-2. Selectmen Kastrinelis and Naves abstained.

VOTES OF THE BOARD:

- None.

TOWN ADMINISTRATOR'S TIME:

TA Oldham noted the detailed budget book is in the packet and provided an overview - numbers are estimates right now. Phone updates are nearing completion. The Wage & Classification study should be completed on Tuesday. A grant was received from the Massachusetts Office of Disability – will be used to install automatic doors at Town Hall and the Police Station. Field and property use permit is online.

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

Selectman Parenteau: there are screws sticking out of the gazebo where the Christmas decorations were and asked TA Oldham to have the Highway Department remove them.

Selectman Kastrinelis: would like to draft a letter to the State Representative and State Senator regarding the Pentucket Circuit Breaker, Regional Transportation and the 14% increase to the out of district cost.

Selectman Naves: addressed derogatory terms in regards to the political sense can be very divisive and urged caution when speaking especially if we are looking to our state officials for assistance.

OLD OR UNFINISHED BUSINESS:

- None.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

- Newly elected State Representative Adrienne Ramos was present and addressed the Board to introduce herself.

CORRESPONDENCE

- Board of Selectmen Meeting Minutes December 19, 2022
- Invitation to the Memorial Service for the Four Chaplains from the American Legion

ADJOURNMENT:

A motion was moved by Selectman MacDonald and seconded by Selectman Kastrinelis to adjourn the meeting. Voted: 5-0.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, February 13, 2023, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram

23-31 BILLS WARRANT BREAKDOWN:

Town:	\$	76,596.69
W/S:	\$	19,052.28
Payroll Withholding:	\$	38,899.17

*Groveland Board of Selectmen Meeting
Monday, January 30, 2023 at 6:30PM
Page 5 of 6*

<i>Health Insurance:</i>	\$
<i>Light Bills:</i>	\$ 335,535.75
<i>Grants & Revolving:</i>	\$ 33,596.70
<i>Chapter 90:</i>	\$
<i>Pentucket Assessment:</i>	\$ 1,032,639.92
<i>Essex Tech Assessment:</i>	\$
<i>Whittier Assessment:</i>	\$
<i>Capital:</i>	\$