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2011

FORM F-65(MS-5)

STATE OF NEW HAMPSHIRE
 DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION



**ANNUAL CITY/TOWN
 FINANCIAL REPORT**

RECEIVED

30 3 006 008 1.00 17244
 TOWN OF GOFFSTOWN
 CHR BD SELECTMEN
 16 MAIN STREET
 GOFFSTOWN, NH 03045

JUL 20 2011

NH DEPT OF REV ADMIN
 MUNICIPAL SERVICES

(Please correct any error in name, address, and ZIP Code)
 State of New Hampshire
 Department of Revenue Administration
 Municipal Services Division
 P.O. Box 487
 Concord, NH 03302-0487
 Telephone: (603) 271-3397

PLEASE
 RETURN
 COMPLETED
 FORM TO

Part I GENERAL FUND -

Revenues and expenditures for the period - Specify
 January 1, 2010 to December 31, 2010

OR
 July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual

	Account No. (a)	Amount (b)
1. Revenue from taxes (including state education)		
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	\$ 31,884,858
b. State and local taxes assessed for school districts	4933	18,095,040
c. Land use change taxes - General Fund	3120	-
d. Land use change taxes - Conservation Fund	3121	-
e. Resident taxes	3180	-
f. Timber taxes	3185	7,854
g. Payments in lieu of taxes	3186	-
h. Other taxes (Explain on separate schedule)	3189	30,603
i. Interest and penalties on delinquent taxes	3190	188,044
j. Excavation Tax (@\$.02 per cu. yd.)	3187	-
k. TOTAL (Excluding line 1b)		\$ 32,111,359
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)		\$
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	3,927
b. Motor vehicle permit fees	3220	2,286,949
c. Building permits	3230	37,062

Part J GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

3. Revenue from licenses, permits and fees (Cont'd)

d. Other licenses, permits, and fees

Account No. (a)	Amount (b)
3290	41,381
T29	

e. TOTAL ----->

\$	2,369,319
----	-----------

4. Revenue from the federal government

a. Housing and urban renewal (HUD)

3311	\$	-
B50		

b. Environmental protection

3312	B89	-
------	-----	---

c. Other federal grants and reimbursements - Specify

B89	-
-----	---

(FEMA; Homeland Security; COPPS)

3319		741,007
------	--	---------

d. TOTAL ----->

\$	741,007
C30	

5. Revenue from the State of New Hampshire

a. Shared revenue block grant

3351	\$	-
C30		

b. Meals and rooms distribution

3352	C30	790,862
------	-----	---------

c. Highway block grant

3353	C46	1,001,308
------	-----	-----------

d. Water pollution grants

3354	C89	-
------	-----	---

e. Housing and community development

3355	C50	-
------	-----	---

f. State and federal forest land reimbursement

3356	C89	-
------	-----	---

g. Flood control reimbursement

3357	C89	-
------	-----	---

h. Other state grants and reimbursements - Specify

3359	C89	156,758
------	-----	---------

i. TOTAL ----->

\$	1,948,928
D89	

6. Revenue from other governments

Intergovernmental revenue - Other

3379	\$	-
A89		

7. Revenue from charges for services

(Exclude interfund transfers)

a. Income from departments

3401	\$	489,360
A91		

b. Water supply system charges

3402	A80	-
------	-----	---

c. Sewer user charges

3403	A81	-
------	-----	---

d. Garbage-refuse charges

3404	A92	164,083
------	-----	---------

e. Electric user charges

3405	A01	-
------	-----	---

f. Airport fees

3406	A60	-
------	-----	---

g. Parking

	A94	-
--	-----	---

h. Transit or bus system

	A61	-
--	-----	---

i. Parks and Recreation

	A03	-
--	-----	---

j. Cemeteries

	A45	-
--	-----	---

k. Toll Highways

	A89	-
--	-----	---

l. Other charges

3409		-
------	--	---

m. TOTAL ----->

\$	653,443
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Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500 U01 \$	-
b. Sale of municipal property	3501 U11	-
c. Interest on investments	3502 U20	(11,577)
d. Rents of property	3503 U40	5,744
e. Fines and forfeits	3504 U30	-
f. Insurance dividends and reimbursements	3506 U89	15,546
g. Contributions and donations	3508 U50	-
h. Other miscellaneous sources not otherwise classified	3509 U99	505,540
i. TOTAL		\$ 515,253
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912 \$	40,000
b. Transfers from capital projects fund	3913	-
c. Transfers from proprietary funds	3914	-
d. Transfers from capital reserve fund	3915	-
e. Transfers from trust and agency funds	3916	79,388
f. Transfers from conservation fund	3917	-
g. TOTAL		\$ 119,388
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934 \$	-
b. Proceeds from all other bonds	3935	-
c. Other long-term financial sources	3939	-
d. TOTAL		\$ -
11. TOTAL REVENUES FROM ALL SOURCES		\$ 38,458,697
12. TOTAL FUND EQUITY (Should equal line B.2f, column b, page 9)		\$ 5,314,817
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8)		\$ 43,773,514

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	E29 427,656	G29	F29
b. Election and registration	4140	E89 226,682	G89	F89
c. Financial administration	4150	E23 350,501	G23	F23
d. Revaluation of property	4152	E23 168,766	G23	F23
e. Legal expense	4153	E25 -	G25	F25
f. Personnel administration	4155	E29 -	G29	F29
g. Planning and zoning	4191	E29 310,038	G29	F29
h. General government building	4194	E31 -	G31	F31
i. Cemeteries	4195	E03 122,632	G03	F03
j. Insurance not otherwise allocated	4196	E03 -	G03	F03
k. Advertising and regional association	4197	E89 15,000	G89	F89
l. Other general government	4199	E89 373,773	G89	F89

m. TOTAL ----->

2. Public safety

a. Police	4210	E62 \$ 1,995,048	G62	F62
b. Ambulance	4215	E32 4,083,588	G32	F32
c. Fire	4220	E24 -	G24	F24
d. Building inspection	4240	E66 3,125,197	G66	F66
e. Emergency management	4290	E89 120,386	G89	F89
f. Other public safety (including communications)	4299	E89 1,885	G89	F89

g. TOTAL ----->

3. Airport/Aviation center

a. Administration	4301	\$ 7,331,056		
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->				

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 3,587,058 \$	G44 \$	F44 \$
b. Highways and streets	4312	E44 967,631	G44	F44
c. Bridges, railroad crossing	4313	E44 -	G44	F44
d. Street lighting	4316	E44 71,897	G44	F44
e. Toll Highways	4316	E45 -	G45	F45
f. Other highway, streets, and bridges	4319	E44 39,571	G44	F44
g. TOTAL		\$ 4,666,157	\$ -	\$ -
5. Sanitation				
a. Administration	4321	E80 681,492 \$	G60	F80
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 383,991	G81	F81
d. Solid waste clean-up	4325	E81 -	G81	F81
e. Sewage collection and disposal	4326	E80 -	G80	F80
f. Other sanitation	4329	E80 -	G60	F80
g. TOTAL		\$ 1,065,483	\$ -	\$ -
6. Water distribution and treatment				
a. Administration	4331	-	\$	\$
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
f. TOTAL		E91 \$	G91 \$	F91 \$
7. Electric				
a. Administration	4351	-	\$	\$
b. Generation	4352	-		
c. Purchase costs	4353	-		
d. Equipment maintenance	4354	-		
e. Other electric	4359	-		
f. TOTAL		E92 \$	G92 \$	F92 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	-	\$	\$
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	-		
d. Vital Statistics	4140			
e. Other Health	4419	-		
f. TOTAL		E32 \$	G32 \$	F32 \$
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)				
10. Welfare				
a. Administration	4441	37,650	\$	\$
b. Direct assistance	4442	25,226		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	-		
f. TOTAL		E79 \$	G79 \$	F79 \$
11. Culture and recreation				
a. Parks and recreation	4520	363,942	\$	\$
b. Library	4550	646,260		
c. Patriotic purposes	4583	-		
d. Other culture and recreation	4589	61,370		
e. TOTAL		E61 \$	G61 \$	F61 \$
12. Conservation				
a. Administration	4611	-	\$	\$
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
d. TOTAL		E59 \$	G59 \$	F59 \$
13. Redevelopment and housing				
a. Administration	4631	-	\$	\$
b. Redevelopment and housing	4632	-		
c. TOTAL		E50 \$	G50 \$	F50 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	-	\$	\$
b. Economic development	4652	-		
c. Other economic development	4659	-		
d. TOTAL		E89	G89	F89
		\$	\$	\$
15. Debt service				
a. Principal long term bonds and notes	4711	253,311		\$
b. Interest on long term bonds and notes	4721	48,239		
c. Interest on tax and revenue anticipation notes	4723	-		
d. Other debt service charges	4790	-		
e. TOTAL		\$ 301,550	G89	F89
			1,795,296	
16. Capital outlay (not reported above)				
a. Land and improvements	4901		G89	
b. Machinery, vehicles, and equipment	4902	\$	G89	\$
c. Buildings	4903	\$	G89	108,013
d. Improvements other than buildings	4909	\$	G89	227,297
e. TOTAL		\$	\$ 2,021,728	\$ 335,310
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	-		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	-		
e. Transfers to expendable trust funds	4916	-		
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL		\$		
		\$ 16,493,742		
CUMULATIVE TOTALS				
From Pages 4-7				

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

18. Payments to other governments	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Taxes assessed for county	4931	1,545,299		
b. Taxes assessed for precincts/village districts	4932	-		
c. Local education taxes assessed	4933	14,916,456		
d. Taxes assessed for state	4934	3,178,584		
e. Payments to other governments	4939	-		
f. TOTAL		\$ 19,640,339		
19. TOTAL EXPENDITURES		\$ 36,134,081	\$ 2,021,728	\$ 335,310
20. TOTAL FUND EQUITY (End of year) (Should equal line B-2f, column c, on page 9 and line 13 on page 3, less line 19 above)		\$ 5,282,395		
21. TOTAL OF LINES 19 AND 20 (Should equal line 13 on page 3)		\$ 43,773,514		

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please go to page 10.

Account number (a)	Item (b)	Amount (c)
3319	Other federal grants and reimbursements	
	10-42201-36010 Grants	164,820.00
	10-60000-30030 Other - Rev. Unanticipated - Police	5,100.00
	10-60000-30040 Other - Rev. Unanticipated - Admin.	4,500.00
	10-60000-30060 Other - Rev. Unanticipated - Fire	534,501.00
	10-60000-30050 Other - Rev. Unanticipated - P&R	0.00
	10-60000-30070 Other - Rev. Unanticipated - DPW	32,086.00
	TOTAL	741,007.00

3359	Other state grants and reimbursements	
	10-43111-33560 Bridge and Road Grants	0.00
	10-41990-35092 Other State Revenues or Grants	102,973.00
	10-42101-36020 Police State Grants	13,690.00
	10-42102-36030 Emergency Mgmt Revenue	0.00
	10-43211-35092 Solid Waste Operations - Other State Revenues o	0.00
	10-43211-35094 Landfill Closure Grants	40,095.00
	10-43211-35097 Solid Waste Operations - Used Oil Grant	0.00
	TOTAL	156,758.00

Part III GENERAL FUND BALANCE SHEET -

Complete Page 12 Prior to Balance Sheet

As of December 31, 2009

MODIFIED ACCRUAL

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	9,563,741	10,324,992
b. Investments	1030	163,642	163,534
c. Taxes receivable (From Section D, page 12)	1080	1,216,387	1,542,947
d. Tax liens receivable (From Section D, page 12)	1110	498,681	603,412
e. Accounts receivable	1150	466,770	675,840
f. Due from other governments	1260	266,718	374,156
g. Due from other funds	1310	68,343	40,734
h. Other current assets	1400	-	-
i. Tax dedeed property (subject to resale)	1670	-	-
j. TOTAL ASSETS (Should equal line B3) ----->		\$ 12,244,282	\$ 13,725,615
9. TOTAL expenditures for education purposes			
1. Current liabilities			
a. Warrants and accounts payable	2020	1,432,712	569,394
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	3,001	2,302
e. Due to school districts (From Section A, Page 12)	2075	5,394,628	7,795,040
f. Due to other funds	2080	54,000	28,552
g. Deferred revenue	2220	361	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	44,763	27,932
k. TOTAL LIABILITIES ----->		\$ 6,929,465	\$ 8,443,220
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	1,299,269	938,059
b. Committed (formerly reserve for continuing appropriations)	2450	-	-
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460	-	-
d. Committed (formerly reserve for appropriations voted)	2460	-	-
e. Assigned (formerly reserve for special purposes)	2490	-	-
f. Unassigned (formerly unreserved fund balance)	2530	4,015,548	4,344,336
g. TOTAL FUND EQUITY ----->		\$ 5,314,817	\$ 5,282,395
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1j)		\$ 12,244,282	\$ 13,725,615

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	5,394,628 ✓
2. Add: School district assessment for current year	18,095,040 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	23,489,668
4. SUBTRACT: Payments made to school district	15,694,628 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	7,795,040 ✓
B. RECONCILIATION OF TAX ANTICIPATION NOTES	
1. Short-term (TANS) debt at beginning of year	61V \$ -
2. ADD: New issues during current year	< >
3. SUBTRACT: Issues retired during current year	< >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V \$ -

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C	Beginning of year *	Current year		Prior years	TOTAL
		(a)	(b)	(b)	(c)
		4406	✓	208,043	212,444 208,043
		✓ (14,503)	✓	(15,371)	(29,874)
		CPA → 3,580			3,580
		total (10,923)		192,672	103,575 184,749
		(24600)		0	(24600)
D page 1, line 1a) column (a) and use last year's balance of line 5, Allowance for Abate- ments from last year. will go into line 1(b) for next year's worksheet.					
EET		1080 taxes (a)		1110 liens (b)	TOTALS (c)
		1,532,024		796,084	2,328,108
		✓ (10,923)		✓ 192,672	✓ 181,749
		1,542,947		603,412	2,146,359
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c) ✓					

When the CPA does this action the # in rows is a total of the column - not doing the form correctly - same last year -

CPA #9

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS -				As of December 31, 2010	
Please specify the period --					
EXPENDITURES (BY FUNCTIONS)		Capital Projects (a)	Special Revenue (b)	Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89		\$
2. Public Safety	F62	E62	E62		\$
(a) Police					
(b) Ambulance		339,072	E32	E32	
(c) Fire	F24	E24	E24	E01	
3. Airport/Aviation center	F01	E01	E01		
4. Highway and streets	F44	E44	E44		
5. Toll Highways	F45	F45	F45		
6. Sanitation	F81	F81	F81		2,358,325
7. Water distribution and treatment	F91	F91	F91		
8. Sewerage	F92	E92	E92		
9. Electric	F92	E92	E92		
10. Health	F32	E32	E32		
11. Welfare	F79	E79	E79		
12. Culture and recreation	F61	E61	E61		
13. Parking	F60	E60	E60		
14. Transit or bus system	F94	E94	E94		
15. Conservation	F59	E59	24,754	E59	
16. Redevelopment and housing	F50	E50	E50		
17. Economic development	F89	E89	E89		
18. Debt service		E23	E23		
19. Capital outlay - other	F89	F89	F89		
20. Interfund operating transfers out			40,000		179,824
21. TOTAL EXPENDITURES			403,826		2,538,149

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS - Please specify the period --					As of December 31, 2010		
A. ASSETS		Account No.	Capital Projects	Special Revenue	Enterprise	Proprietary funds	Internal service
		(a)	(b)	(c)	(d)	(e)	(e)
1. Current assets							
(a) Cash and equivalents	1010	\$		520,332	2,819,514	\$	
(b) Investments	1030			-	-		
(c) Accounts receivable	1150			216,253	208,481		
(d) Due from other governments	1260			-	131,056		
(e) Due from other funds	1310			28,552	-		
PREPAID EXPENSES							
(f) Other - Specify --L							
2. Fixed assets							
(a) Land and improvements	1610	\$		\$		\$	
(b) Buildings	1620						
(c) Machinery, vehicles, and equipment	1640				13,108,223		
(d) Construction in progress	1650						
(e) Improvements other than buildings	1660						
(f) Other - Specify --L							
Accumulated Depreciation							
(f) Other - Specify --L							
3. TOTAL ASSETS				\$	765,137	\$	10,858,849
				\$	-		-

Part X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

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

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	18,095,040
Sewers	M80	
All other - County	M89	1,545,299
All other - Towns	M89	
Payments made to State for:		
	4931	
	4199	
Account No. (b)		
	L44	Amount paid to the State (c)
Highways	4319	
All other purposes	4199	

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T		44T
All other debt	19U	29U	513,311	49U
Interest on water debt	19I			

D. SALARIES AND WAGES

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

Total wages paid	Z00	7,195,762
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E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

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

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61
	13,828,372

Part XI CERTIFICATION

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

Date Signed 7/18/11

Signatures of a majority of the governing body:

Philip D'Ignazio

David W. Pierce

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

Preparer (Please print or type)

Melanson, Heath + Co P.C.

Signature

Frank R. Binion, President

Regular Office Hours

Email address

F.R.Bin@MelansonHeath.com

GENERAL INSTRUCTIONS

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

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

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

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

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

WHERE TO FILE

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