


CPA: Mercier Group

WBS 517,655 2011

FORM F-65(MS-5)
(8-21-2010)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT
R.S.A. CHAPTER 21-J

30 3 004 008 2.41 2923
TOWN OF GORHAM
CHR BD SELECTMEN
20 PARK STREET
GORHAM, NH 03581

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

State of New Hampshire
Department of Revenue Administration
Community Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

9/14/10

PLEASE
RETURN
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FORM TO

Part I GENERAL FUND - Revenues and expenditures for the period - Specify January 1, 2010 to December 31, 2010 | --L

OR
July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		T01	
b. State and local taxes assessed for school district \$	3,451,777	3110	6,943,790
c. Land use change taxes - General Fund		4933	
d. Land use change taxes - Conservation Fund		T01	495
e. Resident taxes		T01	
f. Timber taxes		3120	
g. Payments in lieu of taxes		3121	
h. Other taxes (Explain on separate schedule)		T01	14,614
i. Interest and penalties on delinquent taxes		3180	
j. Excavation tax (@ \$.02 per cu. Yd.)		3185	37,126
j. TOTAL (Excluding line 1b)		3186	
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)		3189	
3. Revenue from licenses, permits, and fees		T01	
a. Business licenses and permits		3190	75,955
b. Motor vehicle permit fees		T99	350
c. Building permits		3187	
			\$ 7,072,330
			\$
		3210	1,824
		3220	446,311
		3230	772

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NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

Part I GENERAL FUND (Continued)		Account No.	T99	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)	
3. Revenue from licenses, permits and fees (Cont'd)				
d. Other licenses, permits, and fees		3290	T99	44,448
e. TOTAL			\$	493,355
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 (FEMA; Homeland Security; COPPS)		3319	B89	
d. TOTAL			\$	-
5. Revenue from the State of New Hampshire				
a. Shared revenue block grant		3351	C30	
b. Meals and rooms distribution		3352	C30	129,968
c. Highway block grant		3353	C46	57,881
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 (Highway Safety)		3359	C	4,717
i. TOTAL			\$	192,568
6. Revenue from other governments				
Intergovernmental revenue - Other		3379	\$	
7. Revenue from charges for services (Exclude interfund transfers)				
a. Income from departments		3401	A89	410,999
b. Water supply system charges		3402	A91	
c. Sewer user charges		3403	A80	
d. Garbage-refuse charges		3404	A81	
e. Electric user charges		3405	A92	
f. Airport fees		3406	A01	
g. Parking			A60	
h. Transit or bus system			A94	
i. Parks and Recreation			A61	
j. Cemeteries			AO3	
k. Toll highways			A45	
l. Other charges		3408	A89	
m. TOTAL			\$	410,999

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)
8. Revenue from miscellaneous sources			
a. Special assessments	3500	U01 \$	
b. Sale of municipal property	3501	U11	200
c. Interest on investments	3502	U20	1,907
d. Rents of property	3503	U40	-
e. Fines and forfeits	3504	U99	
f. Insurance dividends and reimbursements	3506	U99	15,724
g. Contributions and donations	3508	U99	
h. Other miscellaneous sources not otherwise classified	3509	U99	94,308
i. TOTAL		\$	112,139
9. Interfund operating transfers in			
a. Transfers from special revenue fund	3912	\$	
b. Transfers from capital projects fund	3913		
c. Transfers from proprietary funds	3914		
d. Transfers from capital reserve fund	3915		326,165
e. Transfers from trust and fiduciary funds	3916		568
f. Transfers from conservation fund	3917		
g. TOTAL		\$	326,733
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		23,084
d. TOTAL		\$	23,084
11. TOTAL REVENUES FROM ALL SOURCES		\$	8,631,206
12. TOTAL FUND EQUITY (Beginning of year)		\$	987,853
13. TOTAL OF LINES 11 AND 12		\$	9,619,059
Remarks			

Part I GENERAL FUND (Continued)		Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
B. EXPENDITURES - Modified Accrual					
1. General government					
a. Executive		4130	E29 88,006	G29	F29
b. Election and registration		4140	E89 49,710	G89	F89
c. Financial administration		4150	E23 351,979	G23	F23
d. Revaluation of property		4152	E23 -	G23	F23
e. Legal expense		4153	E25 41,881	G25	F25
f. Personnel administration		4155	E29 599,640	G29	F29
g. Planning and zoning		4191	E29 3,443	G29	F29
h. General government building		4194	E31 59,142	G31	F31
i. Cemeteries		4195	E89 32,472	G89	F89
j. Insurance not otherwise allocated		4196	E89 45,323	G89	F89
k. Advertising and regional association		4197	E89 4,936	G89	F89
l. Other general government		4199	E89 -	G89	F89
m. TOTAL			\$ 1,276,532	\$ -	\$ -
2. Public safety					
a. Police		4210	E62 429,394	G62	F62
b. Ambulance		4215	E32 207,999	G32	F32
c. Fire		4220	E24 151,052	G24	F24
d. Building inspection (code enforcement)		4240	E66 13,000	G66	F66
e. Emergency management		4290	E89 6,087	G89	F89
f. Other public safety (including communications)		4299	E89 170,155	G89	F89
g. TOTAL			\$ 977,687	\$ -	\$ -
3. Airport/Aviation center					
a. Administration		4301	\$ -	\$ -	\$ -
b. Airport operations		4302			
c. Other		4309			
d. TOTAL			E01 -	G01 -	F01 -
Remarks					

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)	
4. Highways and streets					
a. Administration	4311	E44 565,599 \$	G44	F44	
b. Highways and streets	4312	E44 -	G44	F44	
c. Bridges, railroad crossing	4313	E44 -	G44	F44	
d. Street lighting	4316	E44 48,170	G44	F44	
e. Toll highways	4319	E45	G45	F45	
f. Other highway, streets, and bridges	4319	E44 30,885	G44	F44	
f. TOTAL		\$ 644,654	\$ G80	\$ F80	
5. Sanitation					
a. Administration	4321	E81 -	\$	\$	
b. Solid waste collection	4323	E81 308,162	G81	F81	
c. Solid waste disposal	4324	E81 39,419	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 6,240	G80	F80	
g. TOTAL		\$ 353,821	\$	\$	
6. Water distribution and treatment					
a. Administration	4331	\$	\$	\$	
b. Water services	4332				
c. Water treatment	4335				
d. Water conservation	4336				
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	E92	G92	F92	
f. TOTAL		\$	\$	\$	

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)	
B. Health					
a. Administration	4411	-	\$	\$	
b. Pest Control	4414	1,421			
c. Health agencies and hospitals	4415	20,395			
d. Vital Statistics	4140				
e. Other Health	4419				
f. TOTAL		\$ 21,816	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	29,346	G79	F79	
b. Direct assistance	4442	-			
c. Intergovernmental welfare payments	4444	15,000			
d. Vendor payments	4445	13,700			
e. Other welfare	4449		G79	F79	
f. TOTAL		\$ 58,046		\$	
11. Culture and recreation					
a. Parks and recreation	4520	159,081	G61	F61	
b. Library	4550		G52	F52	
c. Patriotic purposes	4583	13,373	G61	F61	
d. Other culture and recreation	4589	31,258	G61	F61	
e. TOTAL		\$ 203,712		\$	
12. Conservation					
a. Administration	4611	-		\$	
b. Purchase of natural resources	4612				
c. Other conservation	4619				
d. TOTAL		\$	G59	F59	
13. Redevelopment and housing					
a. Administration	4631	-		\$	
b. Redevelopment and housing	4632				
c. TOTAL		\$	G50	F50	

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No. (a)	Total expenditure (b)	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	166,903	\$	\$	
b. Interest on long term bonds and notes	4721	30,751			
c. Interest on tax and revenue anticipation notes	4723	1,240			
d. Other debt service charges	4790	E23			
e. TOTAL		\$ 198,894	\$	\$	
16. Capital outlay					
a. Land and improvements	4901		G	F	
b. Machinery, vehicles, and equipment	4902		G		263,857
c. Buildings	4903				F
d. Improvements other than buildings	4909				F
e. TOTAL			G	F	\$ 94,872
17. Interfund operating transfers out					
a. Transfers to special revenue funds	4912	123,432			
b. Transfers to capital projects funds	4913				
c. Transfers to proprietary funds	4914				
d. Transfers to capital reserve funds	4915	353,000			
e. Transfers to expendable trust funds	4916				
f. Transfers to nonexpendable trust funds	4918				
f. TOTAL		\$ 476,432	\$	\$	

Remarks

Part III

GENERAL FUND BALANCE SHEET -

As of December 31, 2010 OR June 30, 2011

Please specify the period ---->

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	Account No. (a)	Beginning of year (b)	End of year (c)
A. ASSETS			
1. Current assets			
a. Cash and equivalents	1010	2,214,394	1,410,801
b. Investments	1030	26,046	26,101
c. Taxes receivable (See worksheet, page 12)	1080	587,007	564,628
d. Tax liens receivable (See worksheet, page 12)	1110	222,003	308,039
e. Accounts receivable	1150	3,031	9,888
f. Due from other governments	1260	7,058	-
g. Due from other funds	1310	-	-
h. Other current assets	1400	-	-
i. Tax dedeed property (subject to resale)	1670	-	-
j. TOTAL ASSETS (Should equal line B3) ----->		\$ 3,059,539	\$ 2,319,457
9. TOTAL expenditures for education purposes			
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	63,620	22,557
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts	2075	1,584,514	926,777
f. Due to other funds	2080	423,552	349,859
g. Deferred revenue	2220	-	460,000
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
k. TOTAL LIABILITIES ----->		\$ 2,071,686	\$ 1,759,193
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	43,748	42,609
b. Reserve for continuing appropriations (Detail on p. 10)	2450	-	-
c. Reserve for appropriations voted from surplus	2460	-	-
d. Reserve for special purposes (Please detail on p. 10)	2490	-	-
e. Unreserved fund balance	2530	944,105	517,655
f. TOTAL FUND EQUITY ----->		\$ 987,853	\$ 560,264
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1)		\$ 3,059,539	\$ 2,319,457

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)		1,584,514
2. Add: School district assessment for current year		3,451,777
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		5,036,291
4. SUBTRACT: Payments made to school district		< 4,109,514 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		926,777

B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
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)	\$	-

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *	96,901	32,693	129,594
2. SUBTRACT: Abatements made (From tax collector's report)		(120,832)	(120,832)
3. SUBTRACT: Discounts			-
4. SUBTRACT: Refunds (Cash abatements)			-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(20,000)	(45,000)	(65,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	76,901	(133,139)	(56,238)

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	584,628	353,039	937,667
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(20,000)	(45,000)	(65,000)
3. Receivable, end of year *	564,628	308,039	872,667

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

Part VII SUMMARY OF REVENUES FOR ALL OTHER FU Please specify the period --K
 January 1, 2010 - December 31, 2010 of July 1, 2010 - June 30, 2011

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	T01	T99		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T99	T01	T01	T01
	\$		\$	\$	\$
2. Revenue from licenses, permits, and fees	T99		T99	T99	
3. Revenue from the federal government	B89	B89	B89	B89	
			243,741		
4. Revenue from the State of New Hampshire	C89	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	D89	
6. Revenue from charges for services					
(a) Water supply system charges				A91	497,096
(b) Sewer user charges				A80	399,159
(c) Garbage/refuse collection charges				A81	
(d) Electric	A92		A92	A92	
(e) Airport and aviation	A01		A01	A01	
(f) Highway	A44		A44	A44	
(g) Toll facilities	A45		A45	A45	
(h) Parks and recreation	A61		A61	A61	
(i) Parking	A60		A60	A60	
(j) Transit or bus system	A94		A94	A94	
(k) Other - Specify --K	A89		A89	A89	
(1)					
(2) Motor Vehicle Reclamation	A89		16,268	A89	
(3)	A89			A89	
7. Revenue from miscellaneous sources	U20	U20	U20	U20	
(a) Interest on investments			1,766		9,521
(b) Other miscellaneous sources	U99		15,801	U99	
8. Interfund operating transfers in			639,790		
	U99	U99	U99	U99	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	\$	\$	\$
			917,366		905,776

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHS Please specify the period -->
 January 1, 2010 - December 31, 2010 of July 1, 2010 - June 30, 2011

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89 \$	E89 \$	E89 \$	
2. Public Safety	F89	E89	E89	
(a) Police		30,139		
(b) ambulance				
© fire				
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll highways	F45	E45	E45	
6. Sanitation	F80	E80 24,658	E80 552,851	
7. Water distribution and treatment	F91	F91	E91 611,195	
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61 134,964	E61	
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59 23,533	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23 32,095	
19. Capital outlay	F89	F89 425,298	F89	
20. Interfund operating transfers out		490,091		
21. TOTAL EXPENDITURES ----->	\$	\$ 1,128,683	\$ 1,196,141	\$

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHI Please specify the period --a

As of December 31, 2010 OR June 30, 2011

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$ -	\$ 887,306	\$ 406,782	\$ -
(b) Investments	1030	-	-	-	-
(c) Accounts receivable	1150	-	-	11,999	-
(d) Due from other governments	1260	-	10,414	27,780	-
(e) Due from other funds	1310	-	217,702	148,338	-
(f) Other - Specify --L					
2. Fixed assets					
(a) Land and improvements	1610	\$ -	\$ -	\$ 851,800	\$ -
(b) Buildings	1620			2,718,200	
(c) Machinery, vehicles, and equipment	1640			497,900	
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660			28,802,312	
(f) Other - Specify --L Accumulated Depreciation				(10,273,796)	
3. TOTAL ASSETS		\$ -	\$ 1,115,422	\$ 23,191,315	\$ -

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Cont) Please specify the period --ã
 January 1, 2010 - December 31, 2010 of July 1, 2010 - June 30, 2011

B. LIABILITIES AND FUND EQUITY 1. Liabilities	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
(a) Warrants and accounts payable	2020	\$ -	\$ -	\$ -	\$ -
(b) Compensated absences payable	2030				
(c) Contracts payable	2050	-	-		
(d) Due to other governments	2070	-	-		
(e) Due to other funds	2080	-	16,181		
(f) Deferred revenue	2220	-	12,455		
(g) Notes and bonds payable				381,599	
(h) Other - Specify --L					
(f) TOTAL LIABILITIES		\$ -	\$ 28,636	\$ 381,599	\$ -
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490		1,086,786		
(c) Unreserved fund balance	2530		-		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			22,809,716	
(g) TOTAL FUND EQUITY		\$ -	\$ 1,086,786	\$ 22,809,716	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY		\$ -	\$ 1,115,422	\$ 23,191,315	\$ -

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 VI.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	
Sewers	M80	
All other - County	M89	
All other - Towns	M89	
Payments made to State for:		
Highways	L44	
	L89	
All other purposes	4199	

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	44U
Interest on water debt	19I	745,263	124,211	621,052

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
2,144,772.00

E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three 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 par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

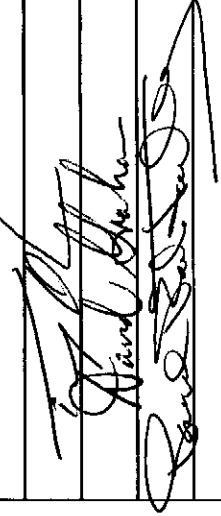
Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	WB31
All other funds except employee retirement funds	WB61 \$ 2,730,990

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 09/12/2011

Signatures of a majority of the governing body:



~~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 city/town official, this declaration is based on all information of which the preparer has knowledge)~~

See Independent Accountant's Compilation Report

Preparer (Please print or type)

The Mercier Group, pc

Signature

See Independent Accountant's Compilation Report

E-mail Address

pjm@mercier-group.com

Regular Office Hours

M-F 8am to 5pm

GENERAL INSTRUCTIONS

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

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

WHEN TO FILE: (R.S.A. 21-J:34,V)

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

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

WHERE TO FILE

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