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2010

FORM F-65(MS-5) OCT 28 2011

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 006 026 1560
TEMPLE TOWN
CHR BD SELECTMEN
PO BOX 191
TEMPLE, NH 03084



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE
RETURN
COMPLETED
FORM TO

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

Part I GENERAL FUND - Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010 |x
OR
July 1, 2009 to June 30, 2010

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)		3110	\$ 3,205,447
b. State and local taxes assessed for school districts	\$ 2,267,873.00	4933	Do Not Enter in This Space
c. Land use change taxes - General Fund		3120	T01 3,800
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	
f. Timber taxes		3185	T01
g. Payments in lieu of taxes		3186	U99
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 40,256
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)	----->		\$ 3,249,503
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)			\$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 270
b. Motor vehicle permit fees		3220	T01 202,207
c. Building permits		3230	T29 736

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees	(a)	(b)
(Continued)		
d. Other licenses, permits, and fees	3290	T29 3,608
e. TOTAL ----- >		\$ 206,821
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify		B89
(FEMA; Homeland Security; COPPS)	3319	663
d. TOTAL ----- >		\$ 663
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 68,091
c. Highway block grant	3353	C46 70,029
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 790
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify		C89
EMPG/Forestry grant	3359	65,962
i. TOTAL ----- >		\$ 204,872
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services		A89
(Exclude interfund transfers)		
a. Income from departments	3401	\$ 2,065
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		A03
k. Toll Highways		A45
l. Other charges	3409	A89 2
m. TOTAL ----- >		\$ 2,067

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11 2,909
c. Interest on investments	3502	U20 2,009
d. Rents of property	3503	U40 400
e. Fines and forfeits	3504	U30 296
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50 333
h. Other miscellaneous sources not otherwise classified	3509	U99 7,228
i. TOTAL ----- >		\$ 13,175
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds 25740 - off budget	3914	
d. Transfers from capital reserve fund	3915	27,873
e. Transfers from trust and fiduciary funds	3916	144
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ 28,017
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 ----- >		\$ 3,705,118
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 1,130,414
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 4,835,532

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 88,370	G29	F29
b. Election and registration	4140	E89 25,626	G89	F89
c. Financial administration	4150	E23 69,413	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 5,041	G25	F25
f. Personnel administration	4155	E29 12,643	G29	F29
g. Planning and zoning	4191	E29 3,119	G29	F29
h. General government building	4194	E31 28,826	G31	F31
i. Cemeteries	4195	E03 6,445	G03	F03
j. Insurance not otherwise allocated	4196	E89 26,815	G89	F89
k. Advertising and regional association	4197	E89 2,752	G89	F89
l. Other general government	4199	E89 84	G89	F89
m. TOTAL ----- >		\$ 269,134		
2. Public safety				
a. Police	4210	E62 181,574	G62	F62
b. Ambulance	4215	E32 33,140	G32	F32
c. Fire	4220	E24 33,404	G24	F24
d. Building inspection	4240	E66 242	G66	F66
e. Emergency management	4290	E89 1,533	G89	F89
f. Other public safety (including communications)	4299	E89 29,852	G89	F89
g. TOTAL ----- >		\$ 279,745		
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 (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	387,826	G44	F44
c. Bridges, railroad crossing off budget	4313	31,350	G44	F44
d. Street lighting	4316	E44	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----- >		\$ 419,176		
5. Sanitation				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	47,875	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL ----- >		\$ 47,875		
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 <i>includes col c & d</i> (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	2,146		
b. Pest Control	4414	4,445		
c. Health agencies and hospitals	4415	7,103		
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 13,694	G32	F32
9. TOTAL expenditures for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>				
10. Welfare		E79	G79	F79
a. Administration	4441	1,484		
b. Direct assistance	4442	J67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75 4,957		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		\$ 6,441		
11. Culture and recreation				
a. Parks and recreation	4520	E61 2,664	G61	F61
b. Library	4550	E52 40,959	G52	F52
c. Patriotic purposes	4583	E61 707	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL ----->		\$ 44,330		
12. Conservation				
a. Administration	4611	32		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59 \$ 32	G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->		E50	G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
14. Economic development	(a)	(b)	(c)	(d)
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	77,900	\$	\$
b. Interest on long term bonds and notes	4721	189 16,901		
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23		
e. TOTAL ----->		\$ 94,801	\$	\$
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	75,000	G89 75,000	\$
c. Buildings RGGI-Off Budget-not expensed 2009	4903	154,058	G89	F89 154,058
d. Improvements other than buildings	4909	40,000	G89 40,000	F89
e. TOTAL ----->		\$ 269,058	\$ 115,000	\$ 154,058
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	30,000		
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 30,000		
Cumulative Expenditure Totals from pages 4-7.....>		1,475,211.00		
Remarks				

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS	Account No.	Beginning of Year	End of year
1. Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	1636196	1520746
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	197605	198151 ✓
d. Tax liens receivable (From Section D, page 12)	1110	98417	104343 ✓
e. Accounts receivable	1150		
f. Due from other governments	1260	251842	143086
g. Due from other funds	1310	227	5610
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670		
J. TOTAL ASSETS (Should equal line B3) ----- >		2184287	1971936
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	20654	25389
b. Compensated absences payable	2030	9410	8482
c. Contracts payable	2050	20473	
d. Due to other governments	2070		
e. Due to school districts	2075	965336	1005155 ✓
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current 1st pymt on Road Grader	2250	38000	
j. Other payables	2270		5273
k. TOTAL LIABILITIES ----->		1053873	1044299
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	327730	119993
b. Reserve for continuing appropriations (Detail on page 10)	2450		10678
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 10)	2490		
e. Unreserved fund balance	2530	802684	796966
f. TOTAL FUND EQUITY ----->		1130414	927637
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j)		2184287	1971936

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)	\$ ^{Pr yr.} 965,336			
2. ADD: School district assessment for current year	✓ 2,267,873			
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	3,233,209			
4. SUBTRACT: Payments made to school district	< 2,228,054 >			
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	^{To B/S} 1,005,155			
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)	64V \$			
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D				
C. ALLOWANCE FOR ABATEMENTS WORKSHEET				
	Current year (a)	Prior years (b)	TOTAL (c)	
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 5,634	✓ 61,413	67,047	
2. SUBTRACT: Abatements made (From tax collector's report)	< >	-		
3. SUBTRACT: Discounts	< >	< >	< >	
4. SUBTRACT: Refunds (Cash abatements)	< >	(2,146)	(2,146)	
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	5,634	59,267	64,901	
6. Excess of estimate (Add to revenue on page 1, line 1a)	0	0	0	
<p>*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).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>				
D. TAXES/LIENS RECEIVABLE WORKSHEET		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	✓ 203,785	✓ 163,610	367,395	
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	✓ 5,634	59,267	64,901	
3. Receivable, end of year *	^{To B/S} 198,151	104,343	302,494	
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)				

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 <u>other local governments</u> for:		
Schools		M12 2,223,780
Sewers		M80
All other - County	4931	M89 164,811
All other - Towns	4199	M89
Payments made to <u>State</u> for:		
Highways	4319	L44
All other purposes	4199	L89

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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 428,316	29U	39U 77,900	49U 350,416
Interest on water debt	19I			

C. SALARIES AND WAGES

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

Total wages paid
Z00
255,877

D. 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 <i>Omit cents</i> (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 367,193

Remarks

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
10/25/11

Signatures of a majority of the governing body:

[Handwritten Signature]

[Handwritten Signature: Debra Harling]

[Handwritten Signature: Fred Petros]

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 base on all information of which the preparer has knowledge.)

Preparer (Please print or type) Debra Harling	Signature
Regular Office Hours M-Th 9 AM-5 PM	Email address templebos@comcast.net

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

Town of Temple Differences between Town and Audit Balance Sheet.

Assets: $\begin{array}{r} 2031227 \\ \underline{4971936} \\ 59291 \end{array}$ - Audit
- Town Bal Sheet 113-7
Audit higher

Receivables: $\langle 64,901 \rangle$ Allow For Abatements
5,610 Due from Bridge CRF

$\langle 59,291 \rangle$ Town lower.

Liability and Fund Equity:

		Total Liabil.
		1335113 Audit
Deferred Revenue	$\langle 299296 \rangle$	$\underline{\langle 104299 \rangle}$ Town
Accrued Vacation & Sick	$\frac{8482}{\underline{\langle 299814 \rangle}}$	290814 Audit higher
		Town lower
Reserve for Encumbrances	48622	Bal Due on REGI Grant work