

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Enter Calendar Reporting Year Here >
(January 1 to December 31)

Enter Optional Reporting Year Here >
(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

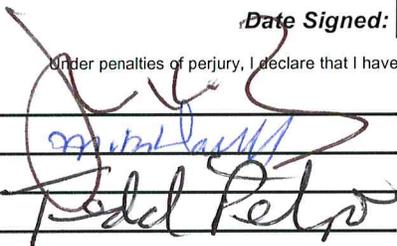
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

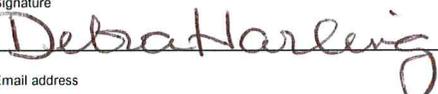
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.



PREPARER

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)
Debra Harling Administrative Assistant

Signature


Regular Office Hours
Mon-Thurs 9:30 AM to 5:00 PM

Email address
templebos@comcast.net

FOR DRA USE ONLY
RECEIVED
OCT 25 2012
NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	77,779		71,590
4140-4149	Election, Reg. & Vital Statistics	27,658		24,535
4150-4151	Financial Administration	61,108		59,110
4152	Property Assessment			
4153	Legal Expense	10,100		5,640
4155-4159	Personnel Administration	80,356		72,309
4191-4193	Planning & Zoning	5,375		1,832
4194	General Government Buildings	23,707		15,904
4195	Cemeteries	6,032		6,437
4196	Insurance	29,000		28,289
4197	Advertising & Regional Assoc.	2,771		2,758
4199	Other General Government	2,193		1,900
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	175,260		175,259
4215-4219	Ambulance	43,390		40,658
4220-4229	Fire	27,800		27,067
4240-4249	Building Inspection	531		188
4290-4298	Emergency Management	2,000		953
4299	Other (Incl. Communications)	34,500		41,323
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	385,141		366,250
4313	Bridges		1,650	1,650
4316	Street Lighting			
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	58,048		57,864
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,052,749	1,650	1,001,516

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples : Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4313	Selectmen agents to expend on Bridge CRF

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration	2,800		765
4414	Pest Control	6,289		2,098
4415-4419	Health Agencies & Hosp. & Other	6,800		6,238
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	1,485		1,484
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	20,000		12,709
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	3,000		2,742
4550-4559	Library	47,798		44,436
4583	Patriotic Purposes	801		472
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	703		490
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	78,000		77,900
4721	Interest-Long Term Bonds & Notes	13,500		14,067
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		181,177	0	163,401

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment		110,905	110,905
4903	Buildings	20,000	51,667	74,614
4909	Improvements Other Than Bldgs.	15,000	7,534	14,532
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	60,000		60,000
4916	To Expend.Trust Fund - not #4917	6,000		6,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>101,000</i>	<i>170,106</i>	<i>266,051</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>1,334,926</i>	<i>171,756</i>	<i>1,430,968</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	169,162		169,162 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	2,050,150		2,050,150 ✓
4934	Taxes Assessed for State Educ.	346,491		346,491 ✓
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		3,900,729	171,756	3,996,771

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Selectmen agents to expend Small Hwy Dump Truck CRF
4902	2010 warrant article #17 to purchase brush truck
4909	2010 warrant article #15 to install generators at town buildings-grant
4903	Balance of work for RGGI grant completed

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds or capital project funds.

TEMPLE	
2011	Reporting Year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	TAXES		
3110	Property Taxes (commitment less overlay)	3,322,332	3,322,334
3120	Land Use Change Taxes - General Fund	2,475	2,475
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	16,287	16,287
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	48,947	50,145
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	210	295
3220	Motor Vehicle Permit Fees	200,300	199,072
3230	Building Permits	158	159
3290	Other Licenses, Permits & Fees	3,386	3,593
3311-3319	From Federal Government	467	467
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	61,028	61,028
3353	Highway Block Grant	75,864	75,864
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	747	747
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	8,075	8,192
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	19,244	19,244
3502	Interest on Investments	685	743
3503-3509	Other	5,424	5,688
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		66,639
3916	From Trust & Fiduciary Funds	100	
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		
	TOTAL GENERAL FUND REVENUE	3,765,729	3,832,972

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds or capital project funds.

General Fund Balance Sheet for Town/City of		TEMPLE	2011
or Optional Reporting Year = n/a			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	1,520,746	1,679,065
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	198,151	202,818
e. Tax liens receivable (See Section D, page 7)	1110	104,343	65,203
f. Accounts receivable	1150		
g. Due from other governments	1260	143,086	
h. Due from other funds	1310	5,610	
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		1,971,936	1,947,086
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	25,389	14,220
b. Compensated absences payable	2030	8,482	9,529
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,005,155	1,147,304
f. Due to other funds	2080		6,000
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	5,273	6,195
TOTAL CURRENT LIABILITIES		1,044,299	1,183,248
Fund equity *			
a. Nonspendable Fund Balance	2440	119,993	
b. Restricted Fund Balance	2450	10,678	
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		13,483
e. Unassigned Fund Balance	2530	796,966	750,355
TOTAL FUND EQUITY		927,637	763,838
3. TOTAL LIABILITIES AND FUND EQUITY		1,971,936	1,947,086

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds or capital project funds.

MS-5	RECONCILIATION <i>(to assist in balance sheet preparation)</i>				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		3,832,972		
	Less Expenditures From Page 4		3,996,771		
	Increase (decrease)		(163799)		
	Ending Fund Equity From Balance Sheet		763,838		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		927,637		
	Increase (decrease)		(163799)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
					Amount
	1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>				1,005,155
	2. ADD: School district assessment for current year				2,396,641
	3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>				3,401,796
	4. SUBTRACT: Payments made to school district				< 2,254,492 >
					(To balance sheet Acct # 2075, column c)
					1,147,304
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
					Amount
	1. Short-term (TANS) debt at beginning of year	\$			-
	2. ADD: New issues during current year				-
	3. SUBTRACT: Issues retired during current year	<			- >
	4. Short-term (TANS) debt outstanding at end of year <i>(Lines 1 + 2 - 3)</i> (To balance sheet in Acct # 2230, column c)				-
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES					

MS-5 **OPTIONAL RECONCILIATION** (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	30,068	61,413	91,481
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-	2,975	(2,975)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	-	36	(36)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	30,068	58,402	88,470
6. Excess of estimate (Add to revenue on page 5)	-	(0)	(0)
<p>*Use overlay amount from tax rate 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>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year ✓	232,886	123,605	356,491
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 30,068	↓ 58,402	↓ 88,470
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c) <i>Totals</i>	202,818	65,203	268,021

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

