

\$ 1,207,960

PDF 10/19/12

MS-5

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.

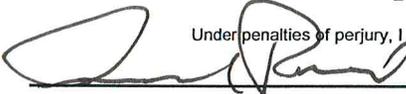
Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

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.

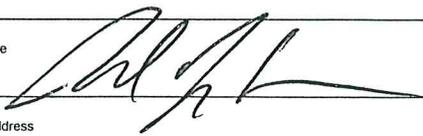
PREPARER

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)

Michael J. Campo

Signature



Regular Office Hours

Monday - Friday 8:00 AM - 4:00 PM

Email address

mcampo@plodzic.com

FOR DRA USE ONLY

RECEIVED

OCT 17 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5

Rev. 01/12

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT =				
<i>show detail below</i>				
4331	Administration	-		-
4332	Water Services	-		-
4335-4339	Water Treatment, Conserv.& Other	-		-
ELECTRIC =				
<i>show detail below</i>				
4351-4352	Admin. and Generation	-		-
4353	Purchase Costs	-		-
4354	Electric Equipment Maintenance	-		-
4359	Other Electric Costs	-		-
HEALTH =				
<i>show detail below</i>				
4411	Administration	-		-
4414	Pest Control	3,000		535
4415-4419	Health Agencies & Hosp. & Other	31,700		26,200
WELFARE =				
<i>show detail below</i>				
4441-4442	Administration & Direct Assist.	9,700		6,792
4444	Intergovernmental Welfare Pymts	11,600		10,719
4445-4449	Vendor Payments & Other	10,700		3,060
CULTURE & RECREATION =				
<i>show detail below</i>				
4520-4529	Parks & Recreation	32,500		32,500
4550-4559	Library	89,100		85,025
4583	Patriotic Purposes	500		1,068
4589	Other Culture & Recreation	300		-
CONSERVATION =				
<i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	-		-
4619	Other Conservation	10,400		8,115
4631-4632	Redevelopment and Housing	-		-
4651-4659	Economic Development	-		-
DEBT SERVICE =				
<i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes	255,000		255,000
4721	Interest-Long Term Bonds & Notes	193,700		193,699
4723	Int. on Tax Anticipation Notes	6,300		-
4790-4799	Other Debt Service	-		-
<i>Page Sub-Totals</i>		654,500	-	622,713

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	15,000		15,000
4903	Buildings	-		-
4909	Improvements Other Than Bldgs.	-		-
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	6,800		6,800
4917	To Health Maint. Trust Funds	-		-
4918	To Nonexpendable Trust Funds	-		-
4919	To Fiduciary Funds	-		-
	<i>Page Sub-Totals</i>	81,800	-	81,800
	<i>Total Local Expenditure Sub-Totals</i>	2,548,150	-	2,328,151
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	295,747		295,747
4932	Taxes Assessed for Village Dist.	-		-
4933	Taxes Assessed for Local Educ.	4,199,827		4,199,827
4934	Taxes Assessed for State Educ.	640,336		640,336
4939	Payments to Other Governments	-		-
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		7,684,060	-	7,464,061

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

			Town of East Kingston	
			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)	6,784,402	6,799,595	
3120	Land Use Change Taxes - General Fund	-	230	
3121	Land Use Change Taxes - Conservation Fund	-	-	
3180	Resident Taxes	-	-	
3185	Timber Taxes	-	798	
3186	Payment in Lieu of Taxes	-	-	
3187	Excavation Tax (\$.02 cents per cu yd)	-	-	
3189	Other Taxes	-	-	
3190	Interest & Penalties on Delinquent Taxes	26,000	27,962	
	Inventory Penalties	-	-	
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	2,250	2,215	
3220	Motor Vehicle Permit Fees	385,000	397,161	
3230	Building Permits	2,300	2,968	
3290	Other Licenses, Permits & Fees	6,100	21,437	
3311-3319	From Federal Government	-	-	
	FROM STATE			
3351	Shared Revenues	-	-	
3352	Meals & Rooms Tax Distribution	105,270	105,270	
3353	Highway Block Grant	51,484	51,484	
3354	Water Pollution Grant	-	-	
3355	Housing & Community Development	-	-	
3356	State & Federal Forest Land Reimbursement	54	54	
3357	Flood Control Reimbursement	-	-	
3359	Other (Including Railroad Tax)	821	989	
3379	From Other Governments	-	-	
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	13,280	525	
3409	Other Charges	-	-	
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	3,679	13,679	
3502	Interest on Investments	900	816	
3503-3509	Other	2,520	20,483	
	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	-	-	
3916	From Trust & Fiduciary Funds	-	-	
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		7,384,060	7,445,666	

General Fund Balance Sheet for Town/City of

Town of East Kingston

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	3,234,775	3,343,284
b. Investments	1030	-	-
c. Restricted Assets		-	-
d. Taxes receivable (See Section D, page 7)	1080	262,722	197,208
e. Tax liens receivable (See Section D, page 7)	1110	51,456	43,716
f. Accounts receivable	1150	1,695	-
g. Due from other governments	1260	-	-
h. Due from other funds	1310	-	-
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	-
TOTAL ASSETS		3,550,648	3,584,208
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	-	3,901
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	5,843
e. Due to school districts	2075	2,303,337	2,354,779
f. Due to other funds	2080	6,422	-
g. Deferred revenue	2220	809	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
TOTAL CURRENT LIABILITIES		2,310,568	2,364,523
Fund equity			
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	-	-
d. Assigned Fund Balance	2490	-	11,725
e. Unassigned Fund Balance	2530	1,238,080	1,207,960
TOTAL FUND EQUITY		1,238,080	1,219,685
3. TOTAL LIABILITIES AND FUND EQUITY		3,548,648	3,584,208

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5		7,445,666	
	Less Expenditures From Page 4		7,464,061	
	Increase (decrease)		(18,395)	
	Ending Fund Equity From Balance Sheet		1,219,685	
	Less Beginning Fund Equity From Balance Sheet		1,238,080	
	Increase (decrease)		(18,395)	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,303,337	
	2. ADD: School district assessment for current year		4,840,163	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		7,143,500	
	4. SUBTRACT: Payments made to school district		< 4,788,721 >	
	(To balance sheet Acct # 2075, column c)		2,354,779	
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 (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-	

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 <i>(Beginning of year)</i> *	50,000	20,000	70,000
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	6,929	7,645	(14,574)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	5,000	2,000	(7,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line 2)</i>	40,928	9,072	50,000
6. Excess of estimate <i>(Add to revenue on page 5)</i>	(2,857)	1,283	(1,574)
<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 <i>(see your form from last year)</i>.</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	TOTALS
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	238,136	52,788	290,924
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	40,928	9,072	50,000
3. Receivable, end of year <i>(To Balance Sheet Acct. #1080 and 1110, column c)</i>	197,208	43,716	240,924

