

PDF 8/3/12

# 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.

*[Handwritten signatures]*  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 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) Sheryl A Pratt	Signature <i>Sheryl A. Pratt</i>
Regular Office Hours 8:00 AM to 5:00 PM	Email address spratt@plodzic.com

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JUL 23 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
4130-4139	Executive	167,240		166,471
4140-4149	Election, Reg. & Vital Statistics	4,580		1,527
4150-4151	Financial Administration	63,300		67,587
4152	Property Assessment	10,000		9,303
4153	Legal Expense	8,600		7,586
4155-4159	Personnel Administration	7,000		8,004
4191-4193	Planning & Zoning	2,200		593
4194	General Government Buildings	5,350	3,199	9,827
4195	Cemeteries	26,000		24,096
4196	Insurance	35,000		34,783
4197	Advertising & Regional Assoc.	5,100		5,051
4199	Other General Government			
4210-4214	Police	303,166	13,990	325,406
4215-4219	Ambulance	29,120		27,887
4220-4229	Fire	81,000		81,000
4240-4249	Building Inspection	8,700		7,212
4290-4298	Emergency Management	250		
4299	Other (Incl. Communications)	24,100		22,963
4301-4309	Airport Operations			
4311	Administration	23,800		21,622
4312	Highways & Streets	591,822	345,995	938,010
4313	Bridges	111,385		112,885
4316	Street Lighting	8,500		7,892
4319	Other			
4321	Administration			
4323	Solid Waste Collection	140,000		140,770
4324	Solid Waste Disposal	50,310		51,121
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4194	Transfer from capital reserve fund
4210-4214	Transfer from capital reserve fund/State grant
4312	Transfer from capital reserve fund/FEMA grant

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
4411	Administration	20,195		17,664
4414	Pest Control	500		395
4415-4419	Health Agencies & Hosp. & Other			
4441-4442	Administration & Direct Assist.	5,250		7,551
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	18,140		18,910
4550-4559	Library	105,479	5,424	110,903
4583	Patriotic Purposes	1,500		1,260
4589	Other Culture & Recreation		11,602	8,703
4611-4612	Admin. & Purch. of Nat. Resources	500		605
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ. - Long Term Bonds & Notes	25,000		25,000
4721	Interest-Long Term Bonds & Notes	7,250		7,241
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4550-4559	Transfer from capital reserve fund
4589	Contributions and donations

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.	3,500		3,500
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	152,500		152,500
4916	To Expend.Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County	827,571		827,571
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	3,997,699		3,997,699
4934	Taxes Assessed for State Educ.	646,511		646,511
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		<b>7,518,118</b>	<b>380,210</b>	<b>7,897,609</b>

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

**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.

Plainfield	
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
3110	Property Taxes (commitment less overlay)	6,673,446	6,700,541
3120	Land Use Charge Taxes - General Fund	2,125	
3121	Land Use Charge Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	13,000	5,493
3186	Payment in Lieu of Taxes	1,000	
3187	Excavation Tax (\$.02 cents per cu yd)	45	
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	55,000	26,567
	Inventory Penalties		
3210	Business Licenses & Permits	8,000	6,403
3220	Motor Vehicle Permit Fees	400,000	389,148
3230	Building Permits		
3290	Other Licenses, Permits & Fees	90,000	
3311-3319	From Federal Government		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	105,582	105,838
3353	Highway Block Grant	118,123	121,319
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	144	
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		8,990
3379	From Other Governments		296,318
3401-3406	Income from Departments	30,000	115,372
3409	Other Charges	2,500	
3501	Sale of Municipal Property	1,000	3,999
3502	Interest on Investments	7,500	7,025
3503-3509	Other		16,413
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		63,300
3916	From Trust & Fiduciary Funds	11,000	4,450
3917	Transfers from Conservation Fund		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		7,518,465	7,871,176

General Fund Balance Sheet for Town/City of		Plainfield	2011
		or Optional Reporting Year = n/a	
a. Cash and equivalents	1010	2,572,829	2,232,446
b. Investments	1030	3,468	3,470
c. Restricted Assets			
d. Taxes receivable	1080	342,456	282,357
e. Tax liens receivable	1110	180,314	205,434
f. Accounts receivable	1150	9,441	9,461
g. Due from other governments	1260		19,999
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		3,108,508	2,753,167
a. Warrants and accounts payable	2020	26,254	27,914
b. Compensated absences payable	2030	13,700	11,864
c. Contracts payable	2050		
d. Due to other governments	2070	7,394	18,682
e. Due to school districts	2075	2,547,260	2,194,210
f. Due to other funds	2080	3,039	17,866
g. Deferred revenue	2220	1,797	
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		2,599,444	2,270,536
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	1,005	
d. Assigned Fund Balance	2490	23,000	
e. Unassigned Fund Balance	2530	485,059	482,631
		509,064	482,631
		3,108,508	2,753,167

**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 (to assist in balance sheet preparation)			
	Total Revenues From Page 5		7,871,176	
	Less Expenditures From Page 4		7,897,609	
	Increase (decrease)		(26433)	
	Ending Fund Equity From Balance Sheet		482,631	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		509,064	
	Increase (decrease)		(26433)	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,547,260	
	2. ADD: School district assessment for current year		4,844,210	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		7,191,470	
	4. SUBTRACT: Payments made to school district		< 4,997,260 >	
	(To balance sheet Acct # 2075, column c)		2,194,210	
	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)		-	
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>				

<b>MS-5 OPTIONAL RECONCILIATION</b> <i>(to assist in balance sheet preparation)</i>			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year) *</i>	15,574	30,000	45,574
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	1,202	-	(1,202)
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. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line2)</i>	17,365	12,635	30,000
6. Excess of estimate <i>(Add to revenue on page 5)</i>	(2,993)	17,365	14,372
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year	299,722	218,069	517,791
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	↓ 17,365	↓ 12,635	↓ 30,000
3. Receivable, end of year <i>(To Balance Sheet Acct.#1080 and 1110, column c)</i>	282,357	205,434	487,791

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



