

\$ 3,960,145

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.

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.

*Michael J. ...*  
*John A. ...*  
*Stephanie ...*  
*Robert ...*  
*Daniel ...*

**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) Vachon Clukay & Company PC	Signature <i>Vachon Clukay &amp; Company PC</i>
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.com

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DEC 14 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

See accompanying independent accountant's compilation report

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	276,302		244,250
4140-4149	Election, Reg. & Vital Statistics	122,421		112,272
4150-4151	Financial Administration	305,957		300,198
4152	Property Assessment			
4153	Legal Expense	46,000		32,135
4155-4159	Personnel Administration	1,405,764		1,358,069
4191-4193	Planning & Zoning	87,588		82,244
4194	General Government Buildings	181,785		190,746
4195	Cemeteries	3,525		717
4196	Insurance	76,720		75,496
4197	Advertising & Regional Assoc.	25,643		23,428
4199	Other General Government	27,905		24,232
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	1,884,015		1,801,497
4215-4219	Ambulance			
4220-4229	Fire	459,999		422,865
4240-4249	Building Inspection	108,630		107,358
4290-4298	Emergency Management	18,000		7,499
4299	Other (Incl. Communications)	62,000		
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	269,740		269,761
4312	Highways & Streets	637,090		536,908
4313	Bridges			
4316	Street Lighting	85,000		80,318
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection	565,000		544,121
4324	Solid Waste Disposal	46,000		66,347
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		6,695,084	0	6,280,481

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

See accompanying independent accountant's compilation report

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER DISTRIBUTION &amp; TREATMENT =</b> show detail below				
4331	Administration			
4332	Water Services	53,344		43,296
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC =</b> show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b> show detail below				
4411	Administration	79,384		74,046
4414	Pest Control	15,158		23,304
4415-4419	Health Agencies & Hosp. & Other	74,122		66,122
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	54,440		21,945
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	223,872		215,324
4550-4559	Library	432,741		409,285
4583	Patriotic Purposes	1,000		
4589	Other Culture & Recreation	26,619		24,247
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	20,025		7,239
4619	Other Conservation	5,000		5,000
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b> show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	26,000		
4790-4799	Other Debt Service			
Page Sub-Totals		1,011,705	0	889,808

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
<b>CAPITAL OUTLAY</b> show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	110,000		99,031
4903	Buildings			
4909	Improvements Other Than Bldgs.			
<b>OPERATING TRANSFERS OUT</b> 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	253,600		253,600
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	363,600	0	352,631
	<i>Total Local Expenditure Sub-Totals</i>	8,070,389	0	7,522,920
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	941,401		941,401
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	12,066,217		12,066,217
4934	Taxes Assessed for State Educ.	2,180,041		2,180,041
4939	Payments to Other Governments			
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		23,278,048	0	22,730,579

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

MS-5

## Financial Report of the Budget - Town/City of

Plaistow	
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
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)	20,139,376	20,180,097
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes		
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	122,000	167,789
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	2,000	2,830
3220	Motor Vehicle Permit Fees	1,150,000	1,154,344
3230	Building Permits	89,000	89,222
3290	Other Licenses, Permits & Fees	50,000	74,943
3311-3319	From Federal Government	105,341	31,783
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	339,873	341,621
3353	Highway Block Grant	153,908	154,492
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	6,000	25,761
3379	From Other Governments	125,550	96,322
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	214,000	104,007
3409	Other Charges	12,000	
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property		3,638
3502	Interest on Investments	11,000	12,420
3503-3509	Other	313,000	335,230
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)	35,000	
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	110,000	99,031
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds			
	<b>TOTAL GENERAL FUND REVENUE</b>	22,978,048	22,873,530

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of <b>Plaistow</b> 2011			
or Optional Reporting Year = n/a			
<b>A. ASSETS</b>	Acct. #	Beginning of Year	End of year
<b>Current assets</b>	(a)	(b)	(c)
a. Cash and equivalents	1010	9,719,042	9,364,588
b. Investments	1030	300,018	300,392
c. Restricted Assets			
d. Taxes receivable	1080	1,194,209	1,274,386
e. Tax liens receivable	1110	443,057	483,218
f. Accounts receivable	1150	35,915	1
g. Due from other governments	1260	29,649	402,314
h. Due from other funds	1310	277,142	249,648
i. Other current assets	1400		24,699
j. Tax deeded property (subject to resale)	1670		
<b>TOTAL ASSETS</b>		11,999,032	12,099,246
<b>B. LIABILITIES AND FUND EQUITY</b>	Acct. #	Beginning of Year	End of year
<b>Current liabilities</b>	(a)	(b)	(c)
a. Warrants and accounts payable	2020	878,202	341,964
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	7,028,378	7,521,258
e. Due to school districts	2075		
f. Due to other funds	2080	14,493	21,521
g. Deferred revenue	2220	7,263	856
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
<b>TOTAL CURRENT LIABILITIES</b>		7,928,336	7,885,599
<b>Fund equity</b>			
a. Nonspendable Fund Balance	2440		24,699
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	99,060	228,803
e. Unassigned Fund Balance	2530	3,971,636	3,960,145
<b>TOTAL FUND EQUITY</b>		4,070,696	4,213,647
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		11,999,032	12,099,246

See accompanying independent accountant's compilation report

MS-5	RECONCILIATION (to assist in balance sheet preparation)				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>					
	Total Revenues From Page 5		22,873,530		
	Less Expenditures From Page 4		22,730,579		
	Increase (decrease)		142,951		
	Ending Fund Equity From Balance Sheet		4,213,647		
	Less Beginning Fund Equity From Balance Sheet		4,070,696		
	Increase (decrease)		142,951		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>			Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		7,028,378		
	2. ADD: School district assessment for current year		14,266,258		
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		21,294,636		
	4. SUBTRACT: Payments made to school district		< 13,773,378 >		
	(To balance sheet Acct # 2075, column c)		7,521,258		
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>			Amount		
	1. Short-term (TANS) debt at beginning of year	\$	- 0 -		
	2. ADD: New issues during current year		None		
	3. SUBTRACT: Issues retired during current year		< None >		
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		- 0 -		
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