

#3 + FINAL

Account # / Description	Prior Period (Adjusted) 12/31/2006	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
1010-10 Cash-Checking	48,499.82	39,503.20			39,503.20	A#1.2
1010-20 Investments-NHPDIP	2,106,805.46	2,540,395.56	AJE-9	(61,452.11)	2,478,943.45	A#2.1
1010-21 Pooled Cash-Conserv.Comm.	(38,365.01)					
1010-22 Pooled Cash-LUCTfund	(5,330.00)	(5,330.00)	AJE-10	(9,135.00)	(14,465.00)	B/7#1
1010-30 Cash in Hands of Officials	250.00	250.00			250.00	A#1.6
1010-50 Petty Cash						
1080-10 Property taxes receivable	335,276.36	335,276.36	AJE-13	43,029.95	378,306.31	A#3.1(1)
1080-20 Land Use Change Taxes rec.						
1080-50 Yield taxes receivable			AJE-13	455.35	455.35	A#3.1(1)
1080-60 Excavation Activity Tax Rec						
1080-90 Allowance for Uncoll. Taxes	(20,000.00)	(20,000.00)			(20,000.00)	A#3.1(2)
1110-10 Tax Liens Receivable	115,695.77	115,695.77	AJE-6	116,002.47	118,478.48	A#3.1(1)
			AJE-13	(113,219.76)		
1150-10 Accounts Receivable	15,860.70	15,860.70	AJE-15	(360.71)	15,499.99	A#3.4
1150-20 Allow. for Uncollected	(793.03)	(793.03)	AJE-15	18.03	(775.00)	A#3.4
1260-10 Due from Conservation Comm.						
1310-21 Due from Library						
1310-60 Due from Other Governments	20,400.00	20,400.00	AJE-3	(20,400.00)		
1410-00 Prepaid Expenses						
2020-20 Accounts Payable	(21,625.05)	(29,028.01)	AJE-8	(8,236.23)	(37,264.24)	A#6.1
2025-07 Health Insurance						
2025-10 Payroll benefits payable	(28.34)	113.27	AJE-18	(1,531.88)	(1,418.61)	A#6.3(b)
2026-10 Accrued Payroll and benefits	(10,245.36)	(10,245.36)	AJE-16	10,245.36	(18,339.47)	A#6.3(b)
			AJE-17	(18,339.47)		
2028-08 Performance Bond	(9,471.56)	(9,471.56)	AJE-1	1,813.66	(7,657.90)	A#7
2075-10 Due to Others	(19,250.00)					
2075-20 Due to School District	(2,069,497.00)	(2,069,497.00)	AJE-4	(217,835.00)	(2,287,332.00)	A#6.4(1)
2075-30 Due to State-Fees	(562.50)	(562.50)	AJE-7	65.00	(497.50)	A#6.4(2)
2080-08 Due to Philip Read Library Fund			AJE-8	(2,089.89)	(2,089.89)	AF#3.6(2)
2080-09 Due to Meriden Library fund			AJE-8	(1,717.87)	(1,717.87)	AF#3.6(2)
2080-10 Due to Cons.Com.Operating Fund		(19,250.00)	AJE-11	(6,715.00)	(25,965.00)	AF#3.6(4)
2160-10 Due to Expendable Trust funds			AJE-2	(5,800.00)	(5,800.00)	AF#3.6(1)
2210-10 Escrow Deposit						
2210-20 Deferred Revenue						
2440-10 Reserve for Encumbrances	(1,075.51)	(1,075.51)	AJE-14	(119,890.67)	(120,966.18)	A#10.1
2440-11 Reserve for Contingency	(12,828.00)	(12,828.00)	AJE-14	12,828.00		
2530-10 Unreserved Fund Balance	(423,712.94)	(433,716.75)	AJE-14	107,062.67	(326,654.08)	(1)
(Profit) Loss	(10,003.81)	(455,697.14)		295,203.10	(160,494.04)	(1)
	0.00	0.00		0.00	0.00	

Fund Balance - Beg of year (433,717)
 Used to Reduce Taxes 21,063
 Revenue Surplus (71,506)
 Overdraft of Clipping 9,842
 Decrease in Res for Contingency (12,828)
(487,146)

(1) Unreserved (487,148.12)

Account # / Description	Prior Period (Adjusted) 12/31/2006	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
3110-10 Property Taxes	(872,314.70)	(5,608,471.92)	AJE-4	4,681,981.00	(970,986.44)	
			AJE-13	(39,505.52)		
			AJE-19	(4,990.00)		
3110-20 Overlay	17,478.30	11,421.41	AJE-1	(184.36)	5,110.60	
			AJE-5	123.55		
			AJE-11	(6,250.00)		
3120-10 Land Use Change Tax		(28,930.00)	AJE-10	14,465.00		
			AJE-11	14,465.00		
3185-10 Yield Taxes	(15,274.54)	(12,563.94)	AJE-13	(455.35)	(13,019.29)	
3186-10 PILT Taxpayer		(1,000.00)			(1,000.00)	
3189-10 Excavation Activity Tax	(84.00)	(85.00)			(85.00)	
3190-10 Interest & Penalties on Taxes	(37,211.21)	(34,855.31)			(34,855.31)	
3190-11 Tax Redemptions		(109,695.33)	AJE-13	109,695.33		
3210-10 Licenses, Permits & Fees		(5,602.50)	AJE-7	(65.00)	(3,773.00)	
			AJE-12	1,894.50		
3220-10 Motor Vehicle Fees	(431,074.00)	(436,146.50)			(436,146.50)	
3290-90 Other Licenses	(5,039.50)					
3310-00 Federal Sources		(139,072.93)			(139,072.93)	
3351-00 Shared Revenue	(118,711.29)	(132,140.00)	AJE-19	4,990.00	(127,150.00)	
3353-00 Highway Block Grant	(105,213.12)	(100,671.33)			(100,671.33)	
3356-00 State-Federal Forests	(161.84)	(424.40)			(424.40)	
3357-00 Flood Control						
3359-10 Other State Revenue	(274.93)	(532.82)			(532.82)	
3401-10 Income from Departments	(52,027.86)	(28,238.08)			(28,238.08)	
3409-10 Refuse charges	(124,465.19)	(119,096.01)	AJE-15	342.68	(118,753.33)	
3501-10 Sale of Town Property	(3,412.50)	(2,525.00)			(2,525.00)	
3502-10 Interest on investments	(50,026.69)	(61,452.11)			(61,452.11)	
3503-10 Rental Income	(290.00)	(265.00)			(265.00)	
3504-10 Fines and Forfeits						
3506-10 Insurance Dividends & Reimb.	(2,212.72)	481.60	AJE-20	(481.60)		
3508-10 Donations	(16,179.50)	(17,581.50)			(17,581.50)	
3509-01 Other	(1,086.00)	(25,400.00)	AJE-3	20,400.00	(5,000.00)	
3509-09 Other Misc.		(61,452.11)	AJE-9	61,452.11		
3509-10 Prior year Accounts Receivable						
3509-11 Transfer from Special Rev. Funds			AJE-10	(5,330.00)	(6,830.00)	
			AJE-11	(1,500.00)		
3915-10 Transfer from Expendable Trust		(96,750.00)			(96,750.00)	
3916-10 Transfer from Non-expendable tr.	(5,200.00)	(5,500.00)			(5,500.00)	
3939-90 Use of Fund Balance						
4130-10 Executive	124,426.96	131,618.82	AJE-16	(1,743.93)	132,347.48	
			AJE-17	2,472.59		
4140-00 Election & Registration	9,018.31	7,306.95			7,306.95	
4150-10 Financial Administration	52,489.36	51,744.54			51,744.54	
4152-10 Revaluation	12,242.00	8,687.00			8,687.00	
4153-10 Legal Expenses	11,246.84	10,520.64			10,520.64	
4155-10 Personnel Administration	13,846.39	12,121.14	AJE-18	1,531.88	14,134.62	
			AJE-20	481.60		
4191-10 Planning & Zoning	2,305.98	3,567.52			3,567.52	
4194-10 Government Buildings	6,485.77	10,545.12			10,545.12	
4195-10 Cemeteries	26,305.22	28,749.52			28,749.52	
4196-10 Insurance	41,102.48	37,975.50			37,975.50	
4197-10 Advertising & Regional Assoc.	4,244.89	7,840.80			7,840.80	
4199-10 Other General Government	2,000.00					

Account # / Description	Prior Period (Adjusted) 12/31/2006	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
4210-00 Police	213,423.53	246,254.67	AJE-16 AJE-17	(2,795.90) 4,063.59	247,522.36	
4215-00 Ambulance	32,770.00	22,410.00			22,410.00	
4220-00 Fire	76,000.00	76,000.00			76,000.00	
4240-10 Building Inspections	6,257.24	9,460.36	AJE-17	1,579.73	11,040.09	
4290-10 Emergency Management						
4295-10 Other	18,325.05	22,939.24			22,939.24	
4299-10 Dispatching						
4311-10 Highway Administration	19,061.79	22,175.28	AJE-16	(940.00)	21,235.28	
4312-10 Highways and Streets	502,492.15	533,541.95	AJE-16 AJE-17	(4,765.53) 10,223.56	538,999.98	
4315-10 Road Projects	123,657.60	117,615.33			117,615.33	
4316-10 Street Lighting	7,811.39	8,719.13			8,719.13	
4320-10 Recycling Expenses	2,471.94	1,642.97			1,642.97	
4323-10 Solid Waste Collection	135,000.51	125,456.33	AJE-8	12,043.99	137,500.32	
4324-11 Solid Waste Disposal	85,762.54	72,777.74			72,777.74	
4411-10 Health Administration	151.14	65.93			65.93	
4414-10 Animal Control	1,112.00	240.25			240.25	
4415-20 Health Agencies/Hospitals	16,014.00	14,550.00			14,550.00	
4441-10 Welfare Administration	473.11	602.62			602.62	
4442-10 Welfare Direct Assistance	1,754.76	3,471.64			3,471.64	
4520-10 Parks and Recreation	15,679.23	18,132.33			18,132.33	
4583-10 Patriotic Purposes	3,319.48	3,112.79			3,112.79	
4589-10 Service Memorial						
4611-00 Conservation Commission	2,500.00	2,500.00			2,500.00	
4711-10 Principal of Debt	25,000.00	25,000.00			25,000.00	
4721-10 Interest on Debt	12,249.32	11,257.53			11,257.53	
4723-00 Interest on TAN						
4902-10 Police Cruiser-Lease Payment	9,801.50	10,849.02			10,849.02	
4902-11 New Highway Truck		92,078.00			92,078.00	
4909-10 Signs		3,890.16			3,890.16	
4912-10 Transfer to Plainfield Library	46,412.00	49,537.00			49,537.00	
4912-11 Transfer to Meriden Library	32,063.00	32,035.00			32,035.00	
4914-20 Transfer to Capital Reserve Funds		140,063.00	AJE-2	5,800.00	145,863.00	
4914-21 Transfer to Other Expend.Trusts	117,500.00					
4915-21 Forest Maint-Special Revenue						
4931-00 County Taxes		594,649.00	AJE-4	(594,649.00)		
4932-00 Payments to state		1,894.50	AJE-12	(1,894.50)		
4933-00 School Taxes		3,869,497.00	AJE-4	(3,869,497.00)		
4934-00 Tax Liens bought by Town		116,002.47	AJE-6	(116,002.47)		
4935-00 Reserve for Contingency						
4936-00 Abatements and refunds						
6100-17 Bike Safety Program						
6100-18 Professional Reviews		1,629.30	AJE-1	(1,629.30)		
9999-99 Trial balance variance		123.55	AJE-5	(123.55)		
(Profit) Loss	(10,003.81)	(455,697.14)		295,203.10	(160,494.04)	

Town of Plainfield-General Fund
Revenues

Account Name	Account #	Budget Amount	Ending Amount	\$ Variance
1 Taxes				
Property Taxes	3110-10	(972,823)	(970,986)	1,837
Overlay	3110-20	85,959	5,111	(80,848)
Yield Taxes	3185-10	(12,000)	(13,019)	(1,019)
PILT Taxpayer	3186-10	(1,000)	(1,000)	0
Excavation Activity Tax	3189-10	(200)	(85)	115
Interest & Penalties on Taxes	3190-10	(38,000)	(34,855)	3,145
		(938,064)	(1,014,834)	(76,770)
2 Licenses and Permits				
Licenses, Permits & Fees	3210-10	(7,000)	(3,773)	3,227
Motor Vehicle Fees	3220-10	(435,000)	(436,147)	(1,147)
		(442,000)	(439,920)	2,080
3 Intergovernmental Revenues				
Federal Sources	3310-00	(139,073)	(139,073)	0
Shared Revenue	3351-00	(127,150)	(127,150)	0
Highway Block Grant	3353-00	(100,671)	(100,671)	0
State-Federal Forests	3356-00	(151)	(424)	(273)
Other State Revenue	3359-10	0	(533)	(533)
		(367,045)	(367,851)	(806)
4 Charges for Services				
Income from Departments	3401-10	(35,000)	(28,238)	6,762
Refuse charges	3409-10	(128,000)	(118,753)	9,247
		(163,000)	(146,991)	16,009
5 Miscellaneous Revenues				
Sale of Town Property	3501-10	(3,500)	(2,525)	975
Interest on Investments	3502-10	(50,000)	(61,452)	(11,452)
Rental Income	3503-10	0	(265)	(265)
Donations	3508-10	(16,215)	(17,582)	(1,367)
Other	3509-01	(5,000)	(5,000)	0
		(74,715)	(86,824)	(12,109)
6 Other Financing Sources				
Transfer from Special Rev. Funds	3509-11	(6,920)	(6,830)	90
Transfer from Expendable Trust	3915-10	(96,750)	(96,750)	0
Transfer from Non-expendable tr.	3916-10	(5,500)	(5,500)	0
		(109,170)	(109,080)	90
7 Use of Fund Balance				
Use of Fund Balance	3939-90	(21,063)	0	21,063
		(21,063)	0	21,063
Grand Total		(2,115,057)	(2,165,500)	(50,443)

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+ 21,063

Revenues plus 71,506

Town of Plainfield-General Fund
Expenditures

Account Name	Account #	Budget Amount	Ending Amount	\$ Variance
1 General Government				
Executive	4130-10	126,610	132,347	5,737
Election & Registration	4140-00	5,980	7,307	1,327
Financial Administration	4150-10	51,182	51,745	563
Revaluation	4152-10	13,000	8,687	(4,313)
Legal Expenses	4153-10	8,100	10,521	2,421
Personnel Administration	4155-10	25,100	14,135	(10,965)
Planning & Zoning	4191-10	7,500	3,568	(3,932)
Government Buildings	4194-10	5,950	10,545	4,595
Cemeteries	4195-10	26,960	28,750	1,790
Insurance	4196-10	36,700	37,976	1,276
Advertising & Regional Assoc.	4197-10	8,000	7,841	(159)
		315,082	313,422 ✓	(1,660)
2 Public Safety				
Police	4210-00	235,028	247,522	12,494
Ambulance	4215-00	31,000	22,410	(8,590)
Fire	4220-00	76,000	76,000	0
Building Inspections	4240-10	8,800	11,040	2,240
Emergency Management	4290-10	1,000	0	(1,000)
Other	4295-10	20,350	22,939	2,589
		372,178	379,911 ✓	7,733
3 Highways & Streets				
Highway Administration	4311-10	19,350	21,235	1,885
Highways and Streets	4312-10	536,014	539,000	2,986
Road Projects	4315-10	216,082	117,615	(98,467)
Street Lighting	4316-10	8,000	8,719	719
		779,446	686,569 ✓	(92,877)
4 Sanitation				
Recycling Expenses	4320-10	3,000	1,643	(1,357)
Solid Waste Collection	4323-10	135,000	137,500	2,500
Solid Waste Disposal	4324-11	77,610	72,778	(4,832)
		215,610	211,921 ✓	(3,689)
5 Health				
Health Administration	4411-10	1,250	66	(1,184)
Animal Control	4414-10	1,500	240	(1,260)
Health Agencies/Hospitals	4415-20	16,650	14,550	(2,100)
		19,400	14,856 ✓	(4,544)
6 Welfare				
Welfare Administration	4441-10	1,250	603	(647)
Welfare Direct Assistance	4442-10	5,500	3,472	(2,028)
		6,750	4,075 ✓	(2,675)
7 Culture & Recreation				
Parks and Recreation	4520-10	18,240	18,132	(108)
Patriotic Purposes	4583-10	1,500	3,113	1,613
Service Memorial	4589-10	10,665	0	(10,665)
		30,405	21,245	(9,160)

Town of Plainfield-General Fund
Expenditures

Account Name	Account #	Budget Amount	Ending Amount	\$ Variance
8 Conservation				
Conservation Commission	4611-00	2,500	2,500	0
		2,500	2,500	0
9 Debt Service				
Principal of Debt	4711-10	25,000	25,000	0
Interest on Debt	4721-10	11,251	11,258	7
		36,251	36,258 /	7
10 Capital Outlay				
Police Cruiser-Lease Payment	4902-10	11,000	10,849	(151)
New Highway Truck	4902-11	95,000	92,078	(2,922)
Signs	4909-10	4,000	3,890	(110)
		110,000	106,817	(3,183)
11 Other Financing Uses				
Transfer to Plainfield Library	4912-10	49,537	49,537	0
Transfer to Meriden Library	4912-11	32,035	32,035	0
Transfer to Capital Reserve Funds	4914-20	145,863	145,863	0
		227,435	227,435	0
Grand Total		2,115,057.00	(2,005,009.00)	(110,048.00)

Prepaid Mgmt Exp. 10.76 -
Current Mgmt Exp
Overdraft

4
(120,966)
(9,842)

Account #	Account Name / Description	Debits	Credits
12/31/2007			
		<u>AJE 1</u>	
2028-08	Performance Bond	1,813.66	
6100-18	Professional Reviews		1,629.30
3110-20	Overlay		184.36
	To reclassify performance bond expense		
12/31/2007			
		<u>AJE 2</u>	
4914-20	Transfer to Capital Reserve Funds	5,800.00	
2160-10	Due to Expendable Trust funds		5,800.00
	To record balance due to expendable trust funds		
12/31/2007			
		<u>AJE 3</u>	
3509-01	Other	20,400.00	
1310-60	Due from Other Governments		20,400.00
	To reclassify receipt which was a prior year receivable		
12/31/2007			
		<u>AJE 4</u>	
3110-10	Property Taxes	4,681,981.00	
2075-20	Due to School District		217,835.00
4931-00	County Taxes		594,649.00
4933-00	School Taxes		3,869,497.00
	To adjust tax liability to actual per clients trial balance		
12/31/2007			
		<u>AJE 5</u>	
3110-20	Overlay	123.55	
9999-99	Trial balance variance		123.55
	To remove immaterial variance		
12/31/2007			
		<u>AJE 6</u>	
1110-10	Tax Liens Receivable	116,002.47	
4934-00	Tax Liens bought by Town		116,002.47
	To reclassify payment of tax lien check to treasurer		

Account #	Account Name / Description	Debits	Credits
12/31/2007			
			AJE 7
3210-10	Licenses, Permits & Fees		65.00
2075-30	Due to State-Fees	65.00	
	To adjust amount due to state to actual		
12/31/2007			
			AJE 8
4323-10	Solid Waste Collection	12,043.99	
2080-08	Due to Philip Read Library Fund		2,089.89
2080-09	Due to Meriden Library fund		1,717.87
2020-20	Accounts Payable		8,236.23
	To record additional payable and reclassify amounts due to library funds		
12/31/2007			
			AJE 9
3509-09	Other Misc.	61,452.11	
1010-20	Investments-NHPDIP		61,452.11
	To reclassify posting to other miscellaneous		
12/31/2007			
			AJE 10
3120-10	Land Use Change Tax	14,465.00	
1010-22	Pooled Cash-LUCTfund		9,135.00
3509-11	Transfer from Special Rev. Funds		5,330.00
	To record the tranfer of fund from the special revenue fund and pooled cash		
12/31/2007			
			AJE 11
3120-10	Land Use Change Tax	14,465.00	
2080-10	Due to Cons.Com.Operating Fund		6,715.00
3509-11	Transfer from Special Rev. Funds		1,500.00
3110-20	Overlay		6,250.00
	To record amount due conservation commission fund and transfer from fund		
12/31/2007			
			AJE 12
3210-10	Licenses, Permits & Fees	1,894.50	
4932-00	Payments to state		1,894.50
	To reclassify payments to state for marriage licenses and dog fees		

Account #	Account Name / Description	Debits	Credits
12/31/2007			
			AJE 13
1080-10	Property taxes receivable	43,029.95	
1080-50	Yield taxes receivable	455.35	
1110-10	Tax Liens Receivable		113,219.76
3185-10	Yield Taxes		455.35
3110-10	Property Taxes		39,505.52
3190-11	Tax Redemptions	109,695.33	
	To adjust tax receivable and revenue to actual		
12/31/2007			
			AJE 14
2530-10	Unreserved Fund Balance	107,062.67	
2440-10	Reserve for Encumbrances		119,890.67
2440-11	Reserve for Contingency	12,828.00	
	To adjust reserve for encumbrances to actual and remove reserve for contingency		
12/31/2007			
			AJE 15
3409-10	Refuse charges	342.68	
1150-20	Allow. for Uncollected	18.03	
1150-10	Accounts Receivable		360.71
	To adjust receivable to actual		
12/31/2007			
			AJE 16
2026-10	Accrued Payroll and benefits	10,245.36	
4130-10	Executive		1,743.93
4210-00	Police		2,795.90
4311-10	Highway Administration		940.00
4312-10	Highways and Streets		4,765.53
	To reverse prior year accrual		
12/31/2007			
			AJE 17
4130-10	Executive	2,472.59	
4210-00	Police	4,063.59	
4312-10	Highways and Streets	10,223.56	
4240-10	Building Inspections	1,579.73	
2026-10	Accrued Payroll and benefits		18,339.47
	To record accrued payroll		

Account #	Account Name / Description	Debits	Credits
12/31/2007			AJE 18
4155-10	Personnel Administration	1,531.88	
2025-10	Payroll benefits payable		1,531.88
To record retirement expense on accrued payroll			
12/31/2007			AJE 19
3351-00	Shared Revenue	4,990.00	
3110-10	Property Taxes		4,990.00
To reclassify county portion of state shared revenue			
12/31/2007			AJE 20
4155-10	Personnel Administration	481.60	
3506-10	Insurance Dividends & Reimb.		481.60
To close debit balance in account 3506-10			
Totals		<u>5,239,526.60</u>	<u>5,239,526.60</u>