

TOWN OF PLAINFIELD, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2009

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,071,943	\$ 1,120,344	\$ 48,401
Yield	12,000	14,891	2,891
Excavation	100	45	(55)
Interest and penalties on taxes	55,000	47,433	(7,567)
Total taxes	<u>1,139,043</u>	<u>1,182,713</u>	<u>43,670</u>
Licenses, permits and fees:			
Motor vehicle permit fees	432,000	411,984	(20,016)
Other	7,500	9,633	2,133
Total licenses, permits and fees	<u>439,500</u>	<u>421,617</u>	<u>(17,883)</u>
Intergovernmental:			
State:		-	
Shared revenue block grant	108,023	108,023	-
Highway block grant	104,966	104,966	-
State and federal forest land reimbursement	178	-	(178)
Other	2,500	1,334	(1,166)
Federal:			
FEMA	-	15,433	15,433
Total intergovernmental	<u>215,667</u>	<u>229,756</u>	<u>14,089</u>
Charges for services:			
Income from departments	30,000	34,076	4,076
Refuse Charges	95,000	89,812	(5,188)
Total charges for services	<u>125,000</u>	<u>123,888</u>	<u>(1,112)</u>
Miscellaneous:			
Sale of municipal property	10,000	9,260	(740)
Interest on investments	15,000	5,618	(9,382)
Rent of property	-	440	440
Other	4,000	12,477	8,477
Total miscellaneous	<u>29,000</u>	<u>27,795</u>	<u>(1,205)</u>
Other financing sources:			
Transfers in:			
Expendable Trusts	2,000	1,000	(1,000)
Nonmajor fund:			
Land Use Change	15,790	15,790	-
Permanent Funds	8,000	5,600	(2,400)
Transfers in	<u>25,790</u>	<u>22,390</u>	<u>(3,400)</u>
Total revenues and other financing sources	<u>1,974,000</u>	<u>\$ 2,008,159</u>	<u>\$ 34,159</u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE

Major General Fund

Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)

For the Fiscal Year Ended December 31, 2009

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 146,110	\$ 137,049	\$ -	\$ 9,061
Election and registration	-	5,330	6,533	-	(1,203)
Financial administration	-	62,800	60,921	-	1,879
Revaluation of property	-	10,000	10,675	-	(675)
Legal	13,500	10,100	10,876	13,500	(776)
Personnel administration	-	8,500	14,800	-	(6,300)
Planning and zoning	-	3,200	2,015	-	1,185
General government buildings	-	6,750	5,449	-	1,301
Cemeteries	5,000	31,000	30,038	-	5,962
Insurance, not otherwise allocated	-	39,600	38,215	-	1,385
Advertising and regional associations	-	6,600	4,762	-	1,838
Total general government	<u>18,500</u>	<u>329,990</u>	<u>321,333</u>	<u>13,500</u>	<u>13,657</u>
Public safety:					
Police	-	268,291	267,155	-	1,136
Ambulance	-	29,000	24,326	-	4,674
Fire	-	77,000	77,000	-	-
Building inspection	-	8,800	6,974	-	1,826
Emergency management	-	250	5,000	-	(4,750)
Hydrant Rental	-	6,900	5,686	-	1,214
Dispatching	-	16,500	17,657	-	(1,157)
Total public safety	<u>-</u>	<u>406,741</u>	<u>403,798</u>	<u>-</u>	<u>2,943</u>
Highways and streets:					
Administration	-	20,900	23,105	-	(2,205)
Highways and streets	-	600,059	544,008	14,800	41,251
Road Projects	-	104,966	51,607	53,359	-
Street lighting	-	9,000	8,549	-	451
Total highways and streets	<u>-</u>	<u>734,925</u>	<u>627,269</u>	<u>68,159</u>	<u>39,497</u>
Sanitation:					
Solid waste collection	-	140,500	150,932	-	(10,432)
Solid waste disposal	-	55,610	55,133	-	477
Total sanitation	<u>-</u>	<u>196,110</u>	<u>206,065</u>	<u>-</u>	<u>(9,955)</u>
Health:					
Administration and agencies	-	20,785	19,933	-	852
Animal control	-	750	34	-	716
Total health	<u>-</u>	<u>21,535</u>	<u>19,967</u>	<u>-</u>	<u>1,568</u>
Welfare:					
Administration	-	1,000	727	-	273
Direct assistance	-	7,223	3,972	-	3,251
Total welfare	<u>-</u>	<u>8,223</u>	<u>4,699</u>	<u>-</u>	<u>3,524</u>
Culture and recreation:					
Parks and recreation	-	21,815	17,424	-	4,391
Patriotic purposes	-	1,500	1,526	-	(26)
Total culture and recreation	<u>-</u>	<u>23,315</u>	<u>18,950</u>	<u>-</u>	<u>4,365</u>
Conservation					
	<u>-</u>	<u>500</u>	<u>600</u>	<u>-</u>	<u>(100)</u>

(Continued)
TOWN OF PLAINFIELD, NEW HAMPSHIRE
Major General Fund
Statement of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2009

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	25,000	25,000	-	-
Interest on long-term debt	-	9,250	9,230	-	20
Total debt service	-	34,250	34,230	-	20
Other financing uses:					
Transfers out:					
Major Fund:					
Expendable Trust Funds		127,500	127,500		
Nonmajor funds:					
Public Libraries		90,911	90,911		
Transfers out	-	218,411	218,411	-	-
Total appropriations, expenditures, other financing uses and encumbrances	\$ 18,500	\$ 1,974,000	\$ 1,855,322	\$ 81,659	\$ 55,519

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2009

Unreserved, undesignated fund balance (budgetary basis), beginning, as restated, see Note	\$	404,698
Changes:		
2009 Budget summary:		
Revenue shortfall (Schedule 1)	\$	34,159
Unexpended balance of appropriations (Schedule 2)		<u>55,519</u>
2009 Budget surplus		<u>89,678</u>
Unreserved, undesignated fund balance, ending	\$	<u><u>494,376</u></u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds										Total
	Philip Read Memorial Library	Meridan Library	Plainfield History	Philip Read Memorial Library Building	Conservation Commission Operating	Conservation Commission Forestry	Land Use Change	Permanent Fund			
ASSETS											
Cash and cash equivalents	\$ 4,521	\$ 66,417	\$ 1,658	\$ 248	\$ 305	\$ -	\$ 4,825	\$ 1,572	\$ 79,546		
Investments	-	15,533	-	-	126,396	18,697	-	247,981	408,607		
Interfund receivable	-	-	-	-	3,395	-	-	-	3,395		
Total Assets	\$ 4,521	\$ 81,950	\$ 1,658	\$ 248	\$ 130,096	\$ 18,697	\$ 4,825	\$ 249,553	\$ 491,548		
FUND BALANCES											
Fund balances:											
Reserved for endowments	-	-	-	-	-	-	-	243,278	243,278		
Reserved for special purposes	-	-	-	-	-	-	-	6,275	6,275		
Unreserved, designated for special purposes	4,521	81,950	1,658	248	130,096	18,697	4,825	-	241,995		
Total fund balances	\$ 4,521	\$ 81,950	\$ 1,658	\$ 248	\$ 130,096	\$ 18,697	\$ 4,825	\$ 249,553	\$ 491,548		

TOWN OF PLAINFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2009

	Special Revenue Funds										Total
	Philip Read Memorial Library	Meridian Library	Plainfield History	Philip Read Memorial Library Building	Conservation Commission Operating	Conservation Commission Forestry	Land Use Change	Permanent Fund			
Revenues:											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,825	\$ -	\$ 4,825	\$ -	\$ -	\$ 4,825	\$ 9,650
Miscellaneous	4,713	4,889	498	-	699	62	-	37,302	-	-	48,163
Total revenues	4,713	4,889	498	-	5,524	62	-	37,302	-	4,825	57,813
Expenditures:											
Current:											
General government	-	-	-	-	-	-	-	332	-	-	332
Culture and recreation	63,301	34,497	-	397	-	-	-	-	-	-	98,195
Total expenditures	63,301	34,497	-	397	-	-	-	332	-	-	98,527
Excess (deficiency) of revenues over (under) expenditures	(58,588)	(29,608)	498	(397)	5,524	62	4,825	36,970	-	4,825	(40,714)
Other financing sources (uses):											
Transfers in	59,530	35,681	-	-	-	-	-	-	-	-	95,211
Transfers out	-	-	-	-	-	-	(15,790)	(9,900)	-	-	(25,690)
Total other financing sources and uses	59,530	35,681	-	-	-	-	(15,790)	(9,900)	-	-	69,521
Net change in fund balances	942	6,073	498	(397)	5,524	62	(10,965)	27,070	-	4,825	28,807
Fund balances, beginning	3,579	75,877	1,160	645	124,572	18,635	15,790	222,483	-	-	462,741
Fund balances, ending	4,521	81,950	1,658	248	130,096	18,697	4,825	249,553	-	4,825	491,548