

## **TOWN AUDIT**

The firm of Plodzick and Sanderson completed the 2010 audit in January of 2011. To conserve space in this report the following are excerpts from the audit. The full document is available both in printed form and as an electronic file, from the town office.

**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, 2010**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 1,137,170	\$ 1,150,276	\$ 13,106
Land use charge	4,825	4,825	-
Yield	13,000	13,652	652
Excavation	75	45	(30)
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	50,000	61,304	11,304
Total from taxes	<u>1,206,070</u>	<u>1,230,102</u>	<u>24,032</u>
<b>Licenses, permits and fees:</b>			
Motor vehicle permit fees	432,000	404,713	(27,287)
Other	10,000	6,010	(3,990)
Total from licenses, permits and fees	<u>442,000</u>	<u>410,723</u>	<u>(31,277)</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	107,819	107,819	-
Highway block grant	109,505	109,505	-
Other	23,903	24,170	267
Total from intergovernmental	<u>241,227</u>	<u>241,494</u>	<u>267</u>
<b>Charges for services:</b>			
Income from departments	120,000	110,656	(9,344)
<b>Miscellaneous:</b>			
Sale of municipal property	19,000	19,450	450
Interest on investments	6,500	7,385	885
Rent of property	-	550	550
Insurance dividends and reimbursements	-	1,655	1,655
Other	2,500	9,036	6,536
Total from miscellaneous	<u>28,000</u>	<u>38,076</u>	<u>10,076</u>
<b>Other financing sources:</b>			
Transfers in	148,000	145,000	(3,000)
Total revenues and other financing sources	2,185,297	\$ 2,176,051	\$ (9,246)
Unreserved fund balance used to reduce tax rate	-	-	-
Total revenues, other financing sources and use of fund balance	<u>\$ 2,185,297</u>	<u>\$ 2,176,051</u>	<u>\$ (9,246)</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, 2010*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
<b>General government:</b>					
Executive	\$ -	\$ 163,325	\$ 167,237	\$ -	\$ (3,912)
Election and registration	-	8,080	3,872	-	4,208
Financial administration	-	62,100	65,220	-	(3,120)
Revaluation of property	-	10,000	11,840	-	(1,840)
Legal	13,500	10,100	8,529	13,500	1,571
Personnel administration	-	10,550	12,815	-	(1,865)
Planning and zoning	-	2,200	2,314	-	(114)
General government buildings	-	5,859	7,793	-	(1,943)
Cemeteries	-	28,000	24,928	-	3,072
Insurance, not otherwise allocated	-	36,030	35,187	-	843
Advertising and regional associations	-	5,100	5,231	-	(131)
<b>Total general government</b>	<b>13,500</b>	<b>341,735</b>	<b>344,966</b>	<b>13,500</b>	<b>(3,231)</b>
<b>Public safety:</b>					
Police	-	283,439	297,207	-	(13,768)
Ambulance	-	30,000	30,185	-	(185)
Fire	-	81,000	81,000	-	-
Building inspection	-	6,800	10,061	-	(3,261)
Emergency management	-	250	-	-	250
Dispatching	-	24,900	18,209	-	6,691
Hydrant rental	-	-	2,420	-	(2,420)
<b>Total public safety</b>	<b>-</b>	<b>426,389</b>	<b>439,682</b>	<b>-</b>	<b>(12,693)</b>
<b>Highways and streets:</b>					
Administration	-	23,800	22,269	-	1,531
Highways and streets	14,800	591,400	586,521	2,500	17,179
Road projects	53,359	109,539	166,356	-	(3,458)
Street lighting	-	9,000	9,204	-	(204)
<b>Total highways and streets</b>	<b>68,159</b>	<b>733,739</b>	<b>784,350</b>	<b>2,500</b>	<b>15,048</b>
<b>Sanitation:</b>					
Solid waste collection	-	150,000	152,484	-	(2,484)
Solid waste disposal	-	52,110	51,393	-	717
<b>Total sanitation</b>	<b>-</b>	<b>202,110</b>	<b>203,877</b>	<b>-</b>	<b>(1,767)</b>
<b>Health:</b>					
Pest control	-	500	230	-	270
Health agencies	-	20,785	18,188	-	2,597
<b>Total health</b>	<b>-</b>	<b>21,285</b>	<b>18,418</b>	<b>-</b>	<b>2,867</b>
<b>Welfare:</b>					
Direct assistance	-	6,250	4,239	-	2,011
<b>Culture and recreation:</b>					
Parks and recreation	-	18,925	16,100	-	2,825
Library	-	-	-	-	-
Patriotic purposes	-	1,500	2,312	4,000	(4,812)
Other	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>20,425</b>	<b>18,412</b>	<b>4,000</b>	<b>(1,987)</b>
<b>Conservation</b>					
Conservation	-	500	312	-	188

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**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, 2010*

	Encumbered From Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Debt service:</b>					
Principal of long-term debt	-	25,000	25,000	-	-
Interest on long-term debt	-	9,250	8,236	-	1,014
<b>Total debt service</b>	<b>-</b>	<b>34,250</b>	<b>33,236</b>	<b>-</b>	<b>1,014</b>
<b>Capital outlay:</b>					
Highway equipment purchase	-	131,000	131,000	-	-
Trail groomer project	-	27,753	27,753	-	-
Other	-	3,500	16	3,000	484
<b>Total capital outlay</b>	<b>-</b>	<b>162,253</b>	<b>158,769</b>	<b>3,000</b>	<b>484</b>
<b>Other financing uses:</b>					
<b>Transfers out:</b>					
<b>Nonmajor funds:</b>					
<b>Special revenue:</b>					
Public libraries	-	98,861	99,861	-	(1,000)
Expendable trust	-	137,500	137,500	-	-
<b>Transfers out</b>	<b>-</b>	<b>236,361</b>	<b>237,361</b>	<b>-</b>	<b>(1,000)</b>
<b>Total appropriations, expenditures, other financing uses and encumbrances</b>	<b>\$ 81,659</b>	<b>\$ 2,185,297</b>	<b>\$ 2,243,022</b>	<b>\$ 23,000</b>	<b>\$ 934</b>

**TOWN OF PLAINFIELD, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2010*

Unreserved, undesignated fund balance (budgetary basis), beginning	\$ 494,376
<b>Changes:</b>	
<b>2010 Budget summary:</b>	
Revenue surplus (shortfall) (Schedule 1)	\$ (9,246)
Unexpended balance (Overdraft) of appropriations (Schedule 2)	934
<b>2010 Budget surplus</b>	<b>(8,312)</b>
Increase in fund balance reserved for special purposes	(1,005)
<b>Unreserved, undesignated fund balance, ending</b>	<b>\$ 485,059</b>