

TOWN AUDIT

The firm of Plodzick and Sanderson completed the 2011 audit in January of 2012. To conserve space in this report the following pages 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, 2011

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,201,318	\$ 1,228,760	\$ 27,442
Land use change	2,125	-	(2,125)
Yield	-	-	-
Timber	13,000	5,493	(7,507)
Excavation	45	-	(45)
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	55,000	26,567	(28,433)
Total from taxes	<u>1,272,488</u>	<u>1,260,820</u>	<u>(11,668)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	400,000	389,148	(10,852)
Other	8,000	6,403	(1,597)
Total from licenses, permits, and fees	<u>408,000</u>	<u>395,551</u>	<u>(12,449)</u>
Intergovernmental:			
State:			
Meals and rooms distribution	105,582	105,838	256
Highway block grant	118,123	121,319	3,196
State and federal forest land reimbursement	144	-	(144)
Other	8,990	8,990	-
Federal:			
FEMA	296,318	296,318	-
Total from intergovernmental	<u>529,157</u>	<u>532,465</u>	<u>3,308</u>
Charges for services:			
Income from departments	120,000	115,372	(4,628)
Miscellaneous:			
Sale of municipal property	1,000	3,999	2,999
Interest on investments	7,500	7,025	(475)
Rent of property	-	440	440
Contributions and donations	11,602	11,602	-
Other	2,500	4,340	1,840
Total from miscellaneous	<u>22,602</u>	<u>27,406</u>	<u>4,804</u>
Other financing sources:			
Transfers in:			
Nonmajor fund:			
Permanent fund	11,000	4,450	(6,550)
Expendable trust	63,300	63,300	-
Total transfers in	<u>74,300</u>	<u>67,750</u>	<u>(6,550)</u>
Total revenues and other financing sources	<u><u>2,426,547</u></u>	<u><u>\$ 2,399,364</u></u>	<u><u>\$ (27,183)</u></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, 2011

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ -	\$ 167,240	\$ 166,471	\$ 769
Election and registration	-	4,580	1,527	3,053
Financial administration	-	63,300	67,587	(4,287)
Revaluation of property	-	10,000	9,303	697
Legal	13,500	8,600	7,586	14,514
Personnel administration	-	7,000	8,004	(1,004)
Planning and zoning	-	2,200	593	1,607
General government buildings	-	8,303	9,827	(1,524)
Cemeteries	-	26,000	24,096	1,904
Insurance, not otherwise allocated	-	35,000	34,783	217
Advertising and regional associations	-	5,100	5,051	49
Total general government	<u>13,500</u>	<u>337,323</u>	<u>334,828</u>	<u>15,995</u>
Public safety:				
Police	-	317,156	325,406	(8,250)
Ambulance	-	29,120	27,887	1,233
Fire	-	81,000	81,000	-
Building inspection	-	8,700	7,212	1,488
Emergency management	-	250	-	250
Dispatching	-	24,100	19,363	4,737
Other	-	-	3,600	(3,600)
Total public safety	<u>-</u>	<u>460,326</u>	<u>464,468</u>	<u>(4,142)</u>
Highways and streets:				
Administration	-	23,800	21,622	2,178
Highways and streets	2,500	938,063	938,010	2,553
Bridges	-	111,385	112,885	(1,500)
Street lighting	-	8,500	7,892	608
Total highways and streets	<u>2,500</u>	<u>1,081,748</u>	<u>1,080,409</u>	<u>3,839</u>
Sanitation:				
Solid waste collection	-	140,000	140,770	(770)
Solid waste disposal	-	50,310	51,121	(811)
Total sanitation	<u>-</u>	<u>190,310</u>	<u>191,891</u>	<u>(1,581)</u>
Health:				
Administration	-	20,195	17,664	2,531
Pest control	-	500	395	105
Total health	<u>-</u>	<u>20,695</u>	<u>18,059</u>	<u>2,636</u>
Welfare:				
Administration	-	5,250	7,551	(2,301)
Culture and recreation:				
Parks and recreation	-	18,140	18,910	(770)
Library	-	5,424	5,424	-
Patriotic purposes	4,000	1,500	1,260	4,240
Other	-	11,602	8,703	2,899
Total culture and recreation	<u>4,000</u>	<u>36,666</u>	<u>34,297</u>	<u>6,369</u>
Conservation	-	500	605	(105)

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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, 2011

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Debt service:				
Principal of long-term debt	-	25,000	25,000	-
Interest on long-term debt	-	7,250	7,241	9
Total debt service	-	32,250	32,241	9
Capital outlay	3,000	3,500	3,500	3,000
Other financing uses:				
Transfers out:				
Nonmajor funds:				
Special revenue:				
Plainfield Library	-	63,557	63,557	-
Meridan Library	-	41,922	41,922	-
Expendable trust	-	152,500	152,500	-
Transfers out	-	257,979	257,979	-
Total appropriations, expenditures, other financing uses and encumbrances	\$ 23,000	\$ 2,426,547	\$ 2,425,828	\$ 23,719

TOWN OF PLAINFIELD, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2011

Unassigned fund balance, beginning	\$ 485,059
Changes:	
2011 Budget summary:	
Revenue shortfall (Schedule 1)	\$ (27,183)
Unexpended balance of appropriations (Schedule 2)	23,719
2011 Budget deficit	(3,464)
Decrease in committed fund balance	1,005
Unassigned fund balance, ending	\$ 482,600