

TOWN AUDIT

The firm of Plodzick and Sanderson completed the 2013 audit in January of 2014. 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 and will be posted on the town's website www.plainfieldnh.org

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, 2013

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,254,090	\$ 1,276,739	\$ 22,649
Land use change	8,465	-	(8,465)
Yield	15,000	6,476	(8,524)
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	55,000	39,482	(15,518)
Total from taxes	<u>1,333,555</u>	<u>1,322,697</u>	<u>(10,858)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	415,000	432,638	17,638
Other	8,000	6,190	(1,810)
Total from licenses, permits, and fees	<u>423,000</u>	<u>438,828</u>	<u>15,828</u>
Intergovernmental:			
State:			
Meals and rooms distribution	204,296	204,037	(259)
State and federal forest land reimbursement	79	255	176
Other	-	747	747
Federal:			
FEMA	58,994	83,511	24,517
Total from intergovernmental	<u>263,369</u>	<u>288,550</u>	<u>25,181</u>
Charges for services:			
Income from departments	<u>111,425</u>	<u>110,886</u>	<u>(539)</u>
Miscellaneous:			
Interest on investments	5,000	978	(4,022)
Rent of property	-	790	790
Other	24,000	7,238	(16,762)
Total from miscellaneous	<u>29,000</u>	<u>9,006</u>	<u>(19,994)</u>
Other financing sources:			
Transfers in	<u>62,908</u>	<u>70,673</u>	<u>7,765</u>
Total other financing sources	<u>62,908</u>	<u>70,673</u>	<u>7,765</u>
Total revenues and other financing sources	2,223,257	<u>\$ 2,240,640</u>	<u>\$ 17,383</u>
Unassigned fund balance used to reduce tax rate	31,425		
Total revenues, other financing sources, and use of fund balance	<u>\$ 2,254,682</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, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 180,350	\$ 183,442	\$ -	\$ (3,092)
Election and registration	-	3,630	8,123	-	(4,493)
Financial administration	-	66,300	65,257	-	1,043
Revaluation of property	-	63,516	67,530	-	(4,014)
Legal	-	3,100	6,372	-	(3,272)
Personnel administration	-	4,700	5,338	-	(638)
Planning and zoning	-	1,200	1,095	-	105
General government buildings	-	12,437	16,109	600	(4,272)
Cemeteries	-	24,500	26,885	-	(2,385)
Insurance, not otherwise allocated	-	35,700	21,384	-	14,316
Advertising and regional associations	-	5,100	5,088	-	12
Total general government	-	400,533	406,623	600	(6,690)
Public safety:					
Police	5,000	349,298	331,332	7,900	15,066
Ambulance	-	28,500	26,990	-	1,510
Fire	-	85,000	85,000	-	-
Building inspection	-	7,400	8,009	-	(609)
Emergency management	-	4,350	9,909	-	(5,559)
Dispatching	-	20,000	21,743	-	(1,743)
Total public safety	5,000	494,548	482,983	7,900	8,665
Highways and streets:					
Public works garage	-	22,800	22,222	-	578
Highways and streets	2,000	780,094	739,203	2,000	40,891
Street lighting	-	8,000	8,708	-	(708)
Total highways and streets	2,000	810,894	770,133	2,000	40,761
Sanitation:					
Solid waste collection	-	147,000	145,765	-	1,235
Solid waste disposal	-	46,810	47,176	-	(366)
Total sanitation	-	193,810	192,941	-	869
Health:					
Administration	-	20,195	17,265	-	2,930
Pest control	-	500	400	-	100
Total health	-	20,695	17,665	-	3,030
Welfare:					
Administration	-	1,250	1,054	-	196
Direct assistance	-	4,000	4,503	-	(503)
Total welfare	-	5,250	5,557	-	(307)
Culture and recreation:					
Parks and recreation	-	21,729	19,961	-	1,768
Library	-	111,548	111,636	-	(88)
Patriotic purposes	-	1,000	679	-	321
Total culture and recreation	-	134,277	132,276	-	2,001
Conservation	-	500	65	-	435

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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, 2013

	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	-	5,250	4,848	-	402
Total debt service	-	30,250	29,848	-	402
Other financing uses:					
Transfers out	-	163,925	163,925	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 7,000</u>	<u>\$ 2,254,682</u>	<u>\$ 2,202,016</u>	<u>\$ 10,500</u>	<u>\$ 49,166</u>

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, 2013

Unassigned fund balance, beginning	\$ 499,386
Changes:	
Unassigned fund balance used to reduce 2013 tax rate	(31,425)
2013 Budget summary:	
Revenue surplus (Schedule 1)	\$ 17,383
Unexpended balance of appropriations (Schedule 2)	49,166
2013 Budget surplus (deficit)	<u>66,549</u>
Unassigned fund balance, ending	<u>\$ 534,510</u>