

TOWN AUDIT

The firm of Plodzick and Sanderson completed the 2014 audit in January of 2015. 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, 2014

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,320,738	\$ 1,384,998	\$ 64,260
Yield	8,000	14,101	6,101
Excavation	-	64	64
Payment in lieu of taxes	1,000	1,000	-
Interest and penalties on taxes	45,000	46,214	1,214
Total from taxes	<u>1,374,738</u>	<u>1,446,377</u>	<u>71,639</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	435,000	456,262	21,262
Other	7,000	5,215	(1,785)
Total from licenses, permits, and fees	<u>442,000</u>	<u>461,477</u>	<u>19,477</u>
Intergovernmental:			
State:			
Meals and rooms distribution	114,308	114,308	-
Highway block grant	99,490	99,848	358
State and federal forest land reimbursement	-	37	37
Other	65	846	781
Total from intergovernmental	<u>213,863</u>	<u>215,039</u>	<u>1,176</u>
Charges for services:			
Income from departments	110,000	105,083	(4,917)
Miscellaneous:			
Interest on investments	1,000	788	(212)
Rent of property	500	945	445
Other	31,715	25,043	(6,672)
Total from miscellaneous	<u>33,215</u>	<u>26,776</u>	<u>(6,439)</u>
Other financing sources:			
Transfers in	177,768	177,479	(289)
Total other financing sources	<u>177,768</u>	<u>177,479</u>	<u>(289)</u>
Total revenues and other financing sources	<u><u>2,351,584</u></u>	<u><u>\$ 2,432,231</u></u>	<u><u>\$ 80,647</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, 2014

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ -	\$ 182,750	\$ 186,159	\$ (3,409)
Election and registration	-	5,130	7,343	(2,213)
Financial administration	-	68,700	67,920	780
Revaluation of property	-	11,000	13,973	(2,973)
Legal	-	4,100	8,253	(4,153)
Personnel administration	-	4,700	5,351	(651)
Planning and zoning	-	1,200	1,144	56
General government buildings	600	7,736	10,257	(1,921)
Cemeteries	-	25,000	25,851	(851)
Insurance, not otherwise allocated	-	35,100	22,076	13,024
Advertising and regional associations	-	5,100	5,235	(135)
Total general government	<u>600</u>	<u>350,516</u>	<u>353,562</u>	<u>(2,446)</u>
Public safety:				
Police	7,900	355,268	347,310	15,858
Ambulance	-	26,500	26,725	(225)
Fire	-	94,000	92,751	1,249
Building inspection	-	7,400	10,846	(3,446)
Emergency management	-	250	-	250
Dispatching	-	26,100	31,146	(5,046)
Total public safety	<u>7,900</u>	<u>509,518</u>	<u>508,778</u>	<u>8,640</u>
Highways and streets:				
Public works garage	-	22,800	22,148	652
Highways and streets	2,000	733,956	728,022	7,934
Bridges	-	98,800	98,800	-
Street lighting	-	8,000	10,356	(2,356)
Total highways and streets	<u>2,000</u>	<u>863,556</u>	<u>859,326</u>	<u>6,230</u>
Sanitation:				
Solid waste collection	-	150,000	149,893	107
Solid waste disposal	-	44,810	48,352	(3,542)
Total sanitation	<u>-</u>	<u>194,810</u>	<u>198,245</u>	<u>(3,435)</u>
Health:				
Administration	-	18,370	15,855	2,515
Pest control	-	500	495	5
Total health	<u>-</u>	<u>18,870</u>	<u>16,350</u>	<u>2,520</u>
Welfare:				
Administration	-	1,250	2,737	(1,487)
Direct assistance	-	4,000	6,884	(2,884)
Total welfare	<u>-</u>	<u>5,250</u>	<u>9,621</u>	<u>(4,371)</u>
Culture and recreation:				
Parks and recreation	-	19,165	15,845	3,320
Library	-	72,300	69,963	2,337
Patriotic purposes	-	1,000	681	319
Total culture and recreation	<u>-</u>	<u>92,465</u>	<u>86,489</u>	<u>5,976</u>
Conservation	-	500	235	265

(Continued)

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, 2014

	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	-	2,450	2,424	26
Total debt service	-	27,450	27,424	26
Capital outlay	-	90,791	101,296	(10,505)
Other financing uses:				
Transfers out	-	197,858	198,649	(791)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 10,500	\$ 2,351,584	\$ 2,359,975	\$ 2,109

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, 2014

Unassigned fund balance, beginning		\$ 534,510
Changes:		
2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 80,647	
Unexpended balance of appropriations (Schedule 2)	<u>2,109</u>	
2014 Budget surplus		<u>82,756</u>
Decrease in nonspendable fund balance		<u>(24,107)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		<u><u>593,159</u></u>