

TOWN AUDIT

The firm of Plodzik and Sanderson completed the 2015 audit in January of 2016. 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
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2015

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,375,175	\$ 1,430,075	\$ 54,900
Yield	12,000	11,135	(865)
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	45,000	52,300	7,300
Total from taxes	<u>1,433,175</u>	<u>1,493,510</u>	<u>60,335</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	7,000	5,265	(1,735)
Motor vehicle permit fees	460,000	481,313	21,313
Other	72,000	74,084	2,084
Total from licenses, permits, and fees	<u>539,000</u>	<u>560,662</u>	<u>21,662</u>
Intergovernmental:			
State:			
Meals and rooms distribution	114,211	114,211	-
Highway block grant	106,856	107,779	923
State and federal forest land reimbursement	65	1,069	1,004
Other	10,530	10,650	120
Total from intergovernmental	<u>231,662</u>	<u>233,709</u>	<u>2,047</u>
Charges for services:			
Income from departments	<u>32,000</u>	<u>38,179</u>	<u>6,179</u>
Miscellaneous:			
Sale of municipal property	5,000	-	(5,000)
Interest on investments	1,000	1,442	442
Rent of property	500	590	90
Other	6,000	8,647	2,647
Total from miscellaneous	<u>12,500</u>	<u>10,679</u>	<u>(1,821)</u>
Other financing sources:			
Transfers in	<u>156,960</u>	<u>144,810</u>	<u>(12,150)</u>
Total other financing sources	<u>156,960</u>	<u>144,810</u>	<u>(12,150)</u>
Total revenues and other financing sources	2,405,297	<u>\$ 2,481,549</u>	<u>\$ 76,252</u>
Unassigned fund balance used to reduce tax rate	60,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 2,465,297</u>		

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2015

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Current:				
General government:				
Executive	\$ 194,950	\$ 200,886	\$ -	\$ (5,936)
Election and registration	3,380	5,537	-	(2,157)
Financial administration	68,700	68,833	-	(133)
Revaluation of property	13,000	20,476	-	(7,476)
Legal	8,100	14,593	-	(6,493)
Personnel administration	5,500	6,664	-	(1,164)
Planning and zoning	1,000	1,139	-	(139)
General government buildings	11,905	8,708	-	3,197
Cemeteries	25,000	29,664	-	(4,664)
Insurance, not otherwise allocated	36,600	29,926	-	6,674
Advertising and regional associations	5,100	5,349	-	(249)
Other	10,530	11,389	-	(859)
Total general government	<u>383,765</u>	<u>403,164</u>	<u>-</u>	<u>(19,399)</u>
Public safety:				
Police	356,598	322,499	16,660	17,439
Ambulance	27,000	27,255	-	(255)
Fire	94,000	92,751	-	1,249
Building inspection	8,900	9,725	-	(825)
Emergency management	250	-	-	250
Dispatching	31,100	32,360	-	(1,260)
Total public safety	<u>517,848</u>	<u>484,590</u>	<u>16,660</u>	<u>16,598</u>
Highways and streets:				
Public works garage	20,050	18,517	-	1,533
Highways and streets	680,200	663,220	9,200	7,780
Street lighting	12,000	9,288	-	2,712
Other	99,900	99,884	-	16
Total highways and streets	<u>812,150</u>	<u>790,909</u>	<u>9,200</u>	<u>12,041</u>
Sanitation:				
Solid waste collection	153,000	152,791	-	209
Solid waste disposal	48,810	48,271	-	539
Total sanitation	<u>201,810</u>	<u>201,062</u>	<u>-</u>	<u>748</u>
Health:				
Administration	18,370	18,241	-	129
Pest control	500	80	-	420
Total health	<u>18,870</u>	<u>18,321</u>	<u>-</u>	<u>549</u>
Welfare:				
Administration	2,750	3,547	-	(797)
Direct assistance	5,750	8,455	-	(2,705)
Total welfare	<u>8,500</u>	<u>12,002</u>	<u>-</u>	<u>(3,502)</u>

Culture and recreation:				
Parks and recreation	19,000	17,073	-	1,927
Library	124,649	124,581	-	68
Patriotic purposes	1,000	1,046	-	(46)
Total culture and recreation	<u>144,649</u>	<u>142,700</u>	<u>-</u>	<u>1,949</u>
Conservation	<u>500</u>	<u>280</u>	<u>-</u>	<u>220</u>
Debt service:				
Principal of long-term debt	25,000	25,000	-	-
Interest on long-term debt	1,850	1,854	-	(4)
Total debt service	<u>26,850</u>	<u>26,854</u>	<u>-</u>	<u>(4)</u>
Capital outlay	<u>140,855</u>	<u>128,855</u>	<u>-</u>	<u>12,000</u>
Other financing uses:				
Transfers out	<u>209,500</u>	<u>209,500</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 2,465,297</u>	<u>\$ 2,418,237</u>	<u>\$ 25,860</u>	<u>\$ 21,200</u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2015

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 587,159
Changes:		
Unassigned fund balance used to reduce tax rate		(60,000)
Budget summary:		
Revenue surplus	\$ 76,252	
Unexpended balance of appropriations	<u>21,200</u>	
Budget surplus		97,452
Decrease in nonspendable fund balance		<u>26,657</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		<u><u>\$ 651,268</u></u>