

TOWN AUDIT

The firm of Plodzick and Sanderson completed the 2016 audit in January of 2017. 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 Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2016

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 197,977	\$ 206,309	\$ -	\$ (8,332)
Election and registration	-	14,330	18,185	-	(3,855)
Financial administration	-	68,200	67,507	-	693
Revaluation of property	-	13,000	14,590	-	(1,590)
Legal	-	8,100	10,028	-	(1,928)
Personnel administration	-	6,500	7,110	-	(610)
Planning and zoning	-	1,000	911	-	89
General government buildings	-	12,425	15,747	7,000	(10,322)
Cemeteries	-	25,600	29,208	-	(3,608)
Insurance, not otherwise allocated	-	40,500	28,068	-	12,432
Advertising and regional associations	-	6,100	5,561	-	539
Other	-	-	2,032	-	(2,032)
Total general government	-	393,732	405,256	7,000	(18,524)
Public safety:					
Police	16,660	354,777	361,512	-	9,925
Ambulance	-	34,500	34,785	-	(285)
Fire	-	99,500	98,251	-	1,249
Building inspection	-	8,900	9,392	-	(492)
Emergency management	-	250	-	-	250
Dispatching	-	33,100	35,082	-	(1,982)
Total public safety	16,660	531,027	539,022	-	8,665
Highways and streets:					
Public works garage	-	20,050	19,944	-	106
Highways and streets	9,200	685,679	680,438	-	14,441
Street lighting	-	10,000	11,903	-	(1,903)
Other	-	111,496	110,675	-	821
Total highways and streets	9,200	827,225	822,960	-	13,465
Sanitation:					
Solid waste collection	-	163,000	162,202	-	798
Solid waste disposal	-	47,810	53,003	-	(5,193)
Total sanitation	-	210,810	215,205	-	(4,395)
Health:					
Administration	-	18,585	17,438	-	1,147
Pest control	-	500	170	-	330
Total health	-	19,085	17,608	-	1,477
Welfare:					
Administration	-	4,250	4,789	-	(539)
Direct assistance	-	5,750	7,920	-	(2,170)
Total welfare	-	10,000	12,709	-	(2,709)

Culture and recreation:					
Parks and recreation	-	19,000	17,620	-	1,380
Library	-	137,336	133,026	4,000	310
Patriotic purposes	-	1,000	965	-	35
Total culture and recreation	-	<u>157,336</u>	<u>151,611</u>	<u>4,000</u>	<u>1,725</u>
Conservation	-	<u>500</u>	<u>592</u>	-	<u>(92)</u>
Debt service:					
Principal of long-term debt	-	25,000	25,000	-	-
Interest on long-term debt	-	1,285	1,293	-	(8)
Total debt service	-	<u>26,285</u>	<u>26,293</u>	-	<u>(8)</u>
Capital outlay	-	<u>90,000</u>	<u>86,000</u>	-	<u>4,000</u>
Other financing uses:					
Transfers out	-	<u>170,500</u>	<u>170,500</u>	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 25,860</u>	<u>\$ 2,436,500</u>	<u>\$ 2,447,756</u>	<u>\$ 11,000</u>	<u>\$ 3,604</u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2016

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,402,458	\$ 1,392,016	\$ (10,442)
Land use change	5,385	2,425	(2,960)
Yield	17,000	24,585	7,585
Excavation	-	53	53
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	55,000	58,482	3,482
Total from taxes	<u>1,480,843</u>	<u>1,477,561</u>	<u>(3,282)</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	6,000	5,352	(648)
Motor vehicle permit fees	485,000	512,868	27,868
Other	85,000	86,040	1,040
Total from licenses, permits, and fees	<u>576,000</u>	<u>604,260</u>	<u>28,260</u>
Intergovernmental:			
State:			
Meals and rooms distribution	123,637	123,637	-
Highway block grant	115,956	115,956	-
State and federal forest land reimbursement	64	449	385
Other	-	5,060	5,060
Total from intergovernmental	<u>239,657</u>	<u>245,102</u>	<u>5,445</u>
Charges for services:			
Income from departments	35,500	49,927	14,427
Miscellaneous:			
Sale of municipal property	3,000	-	(3,000)
Interest on investments	1,500	1,640	140
Rent of property	-	790	790
Other	-	19,065	19,065
Total from miscellaneous	<u>4,500</u>	<u>21,495</u>	<u>16,995</u>
Other financing sources:			
Transfers in	100,000	89,800	(10,200)
Total revenues and other financing sources	<u><u>\$ 2,436,500</u></u>	<u><u>\$ 2,488,145</u></u>	<u><u>\$ 51,645</u></u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2016

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 651,268
Budget summary:		
Revenue surplus	\$ 51,645	
Unexpended balance of appropriations	<u>3,604</u>	
Budget surplus		<u>55,249</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		<u><u>\$ 706,517</u></u>