TOWN OF READFIELD

8 OLD KENTS HILL ROAD • READFIELD, MAINE 04355
Tel. (207) 685-4939 • Fax (207) 685-3420
Email: Readfield@roadrunner.com

TO: Readfield Select Board
FROM: Eric Dyer, Town Manager, Treasurer
DATE: 11/14/2016
SUBJECT: Treasurer's Report

The Treasurer's report serves multiple purposes for the Select Board and members of the public including:

- Condensing the approximately 40 pages of monthly reports provided to the Select Board into two pages of focused analysis
- Making financial information more approachable and accessible
- Providing concise "key indicators" of municipal finances
- Confirming financial management work is ongoing and on track
- Providing supporting documentation for key activities like check reconciliation
- Giving updates on areas of special interest
- Offering insight on areas of note and concern

The Treasurer's report is broken into five main categories. They are:

- Recurring Activities
- Special Projects
- Income and Expense - Month
- Income and Expense - Year to Date
- Things to Watch

Feedback on this report, including its format and content, is requested from the Board and public. I do hope it serves its intended purpose and can become a regularly used and valuable tool for the Town of Readfield.

Respectfully Submitted,

Eric Dyer

TOWN OF READFIELD

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Treasurer's Report – November 14, 2016
(Month of October, 2016)

Recurring Activities:
Check Reconciliation: Check reconciliation was completed through 10/31/2016. Our accounts are in balance with our bank statement and no unusual activity was observed. Cover sheets are attached.
Journal Listings: All journals (including payroll warrants, financial warrants, cash receivables, correcting journals, etc.) posted in the month are identified in the attached Journal Summary Report. 39 journals are listed with no errors.

Special Projects:
Financial Management: The introduction of summary Treasurer's Reports will help improve transparency and financial awareness.
Audit: The audit for Fiscal Year2015-2016 is in process.
Municipal Energy Usage Analysis: Initial data collection has been completed and shows detail of energy type, cost, and usage by facility over a period of five years.

Income and Expense – Month of October:
Receipts for October totaled $299,886. Real Estate payments accounted for $207,201 of the total, with Tax Lien payments adding $14,612. Motor Vehicle payments were at $36,620. State Reimbursements totaled $14,105. Net revenues in October totaled $77,259.20. Net expenses in October totaled $838,085. Education expenses were the largest single expense at $286,863, followed by County Tax at $261,281, and Roads and Drainage at $212,977.

Income and Expense – Year to Date:
The Year to Date is reported from July 1, 2016 through October 31, 2016. Net revenues to date total $4,955,442. Most of this amount is committed taxes. Excise Tax is $167,893. Homestead Exemption reimbursements total 94,647, and Solid Waste is $59,702. Net expenses to date total $2,289,213. Education, Debt Service, County Tax, Roads and Drainage, and Administration are the five main contributors over $100,000.

Things to Watch:
Average revenue and expense balances through October should be at around 33%, seasonal variations and one-time payments excepted. Library donations are at 245% of estimates at $1,598. Legal expenses are mounting and may require transfers in from other departments. Fire Department Administration wages and associated expenses will need to be redistributed given the end of this position.

Check Reconciliation

Balancing Report

Bank: 4 Androscoggin Bank

Statement Date: 10/31/16

Check	Type	Date	Amount	--Status-- Code	Date	Payee
		Count 12		Total	11,840.33	

BEGINNING BALANCE......	2,477,036.86	
+ DEPOSITS ON STMT....	320,542.13	52
- RETURNED CHECKS.....	1,639.34	1
+ INTEREST............	483.47	2
+ OTHER CREDITS.......	4,639.34	2
- CASHED CHECKS.......	838,776.64	114
- OTHER DEBITS........	6,834.48	2
STATEMENT BALANCE......	1,955,451.34	
+ OUTSTANDING DEPOSITS	449.22	2
- OUTSTANDING CHECKS..	5,156.98	15
CHECKBOOK AT STMT DATE.	1,950,743.58	
+ OTHER DEPOSITS......	34,830.35	9
- ISSUED CHECKS.......	378,070.90	49
CURRENT CHECKBOOK......	1,607,503.03	

Check Reconciliation

Balancing Report

Camden National

Bank: 2 Gardiner Savings Institution

Statement Date: 10/31/16

Check	Type	Date	Amount	--Status-- Code	Date	Payee

BEGINNING BALANCE......	285,846.43	
+ DEPOSITS ON STMT....	18,297.22	16
+ INTEREST............	45.98	1
- OTHER DEBITS........	25,000.00	1
STATEMENT BALANCE......	279,189.63	
+ OUTSTANDING DEPOSITS	1,773.49	1
CHECKBOOK AT STMT DATE.	280,963.12	
+ OTHER DEPOSITS......	798.00	1
CURRENT CHECKBOOK......	281,761.12	

Journal Summary List

All Journal Types
October

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0154	10/04/16	AP	10	567,952.63	0.00	6,053.81	-574,006.44	0.00	10/06/2016 A/P
0162	10/04/16	PY	10	16,207.23	0.00	-3,974.21	-12,233.02	0.00	10/06/2016 Payroll
0163	10/04/16	CR	10	0.00	-4,323.57	-96,372.28	100,695.85	0.00	10/03/2016 C/R
0164	10/05/16	CR	10	0.00	-1,927.62	-10,555.60	12,483.22	0.00	10/04/2016 C/R
0165	10/05/16	CR	10	0.00	-3,263.06	-10,462.41	13,725.47	0.00	10/05/2016 C/R
0166	10/07/16	CR	10	0.00	-249.50	0.00	249.50	0.00	10/07/2016 R/R Deposit
0167	10/07/16	CR	10	0.00	-489.35	0.00	489.35	0.00	10/07/2016 R/R Deposit
0168	10/07/16	CR	10	0.00	-110.07	0.00	110.07	0.00	10/07/2016 R/R Deposit
0169	10/07/16	CR	10	0.00	-12,168.70	-21,382.92	33,551.62	0.00	10/07/2016 C/R
0170	10/07/16	CR	10	0.00	0.00	-1,639.34	1,639.34	0.00	10/07/2016 C/R
0171	10/12/16	CR	10	0.00	-3,513.10	-24,137.78	27,650.88	0.00	10/11/2016 C/R
0174	10/18/16	AP	10	236,775.92	1,033.27	4,815.00	-242,624.19	0.00	10/20/16 A/P
0175	10/13/16	CR	10	0.00	-1,467.02	-3,896.51	5,363.53	0.00	10/12/2016 C/R
0176	10/17/16	CR	10	0.00	-2,835.16	-22,599.51	25,434.67	0.00	10/14/2016 C/R
0177	10/18/16	PY	10	14,856.86	0.00	-3,134.69	-11,722.17	0.00	10/20/2016 Payroll
0178	10/17/16	GJ	10	10.00	-10.00	6,834.48	-6,834.48	0.00	EFTPS, WC, Unemploy, Bulbs
0179	10/18/16	CR	10	0.00	-2,068.71	-4,906.82	6,975.53	0.00	10/17/2016 C/R
0180	10/18/16	CR	10	0.00	-441.35	-1,023.95	1,465.30	0.00	10/18/2016 C/R
0181	10/19/16	CR	10	0.00	-1,179.34	0.00	1,179.34	0.00	10/19/2016 R/R Deposit
0182	10/19/16	CR	10	0.00	-79.54	0.00	79.54	0.00	10/19/2016 R/R Deposit
0183	10/19/16	CR	10	0.00	-108.58	0.00	108.58	0.00	10/19/2016 R/R Deposit
0184	10/19/16	CR	10	0.00	-625.37	0.00	625.37	0.00	10/19/2016 R/R Deposit
0185	10/19/16	CR	10	0.00	-79.05	0.00	79.05	0.00	10/19/2016 R/R Deposit
0186	10/20/16	CR	10	2,282.11	-3,086.24	-7,255.23	8,059.36	0.00	10/19/2016 C/R
0187	10/21/16	GJ	10	0.00	1.75	-1.75	0.00	0.00	Plumbing Permits correction
0188	10/24/16	CR	10	0.00	-22,049.81	-7,602.95	29,652.76	0.00	10/21/2016 C/R
0189	10/25/16	CR	10	0.00	-2,304.29	-4,742.77	7,047.06	0.00	10/24/2016 C/R
0191	10/25/16	GJ	10	0.00	-3,000.00	0.00	3,000.00	0.00	AARP Grant
0192	10/25/16	CR	10	0.00	-763.59	0.00	763.59	0.00	10/25/2016 R/R Deposit
0193	10/25/16	CR	10	0.00	-488.94	0.00	488.94	0.00	10/25/2016 R/R Deposit
0194	10/25/16	CR	10	0.00	-190.28	0.00	190.28	0.00	10/25/2016 R/R Deposit
0195	10/26/16	CR	10	0.00	-184.86	-781.93	966.79	0.00	10/25/2016 C/R
0196	10/27/16	CR	10	0.00	-1,657.01	-1,888.23	3,545.24	0.00	10/26/2016 C/R
0197	10/28/16	AP	10	0.00	0.00	0.00	0.00	0.00	Salt Harcross
0199	10/28/16	CR	10	0.00	-1,311.78	0.00	1,311.78	0.00	10/28/2016 R/R Deposit
0200	10/28/16	CR	10	0.00	-2,823.78	-5,135.31	7,959.09	0.00	10/28/2016 C/R
0202	10/31/16	CR	10	0.00	-4,952.23	-6,140.54	11,092.77	0.00	10/31/2016 C/R
0215	11/09/16	GJ	10	0.00	-542.32	12.87	529.45	0.00	Kenn Wealth, InterestDogs
0219	11/14/16	GJ	10	0.00	0.00	0.00	0.00	0.00	Sale of Ford F550
		Totals		**838,084.75**	**-77,259.20**	**-219,918.57**	**-540,906.98**	**0.00**	

* - Incorrect control entry

39 Journals Listed
0 Out of Balance
0 Expense Control Errors
0 Revenue Control Errors
0 Encumbrance Control Errors

Receipt Search Report

Actual Date Between 10/01/2016 and 10/31/2016, Receipt Types:
1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34,35,36,37,38,39,4
0,41,42,43,44,45,46,47,48,49,50,51,52,53,54,55,56,57,58,59,60,61,62,63,64,65,66,67,68,69,70,71,72,73,80,81,8

Receipt Summary

Type		Count	Amount
1	AUTO REGISTRATION	1	134.23
3	ATV AND SNOWMOBILES	4	136.00
5	SPORTING LICENSE	22	444.50
23	DOG LICENSE-Correct	40	0.00
29	VITAL RECORDS	5	131.00
33	CEMETERY	1	800.00
35	COPIES	13	20.25
43	MISCELLANEOUS	7	174.72
44	CEO/LPI PERMITS	15	1,594.70
45	GILE HALL	3	75.00
46	LIBRARY INCOME	5	282.35
47	PB-BOA LAND USE FEE	2	650.00
49	STATE REIMBURSEMENT	1	14,105.43
51	RECREATION	52	2,695.00
57	TRANS STATION FEES	2	8,729.44
58	TRANS STATION FEES	309	3,674.50
59	TRANS STATION Other	3	447.15
60	SUMMER ROADS	1	6,555.55
81	Publications- Advertising	1	24.00
90	Real Estate Payment	254	207,200.98
91	Tax Lien Payment	21	14,611.87
92	Personal Property Payment	4	564.55
99	Motor Vehicle	200	36,619.86
800	Dog Registration	23	215.00
		989	299,886.08

Revenue Summary Report

Department(s): ALL
October

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	5,706,026.00	1,248.98	53,056.19	4,834,001.02	872,024.98	84.72
1011 - REAL ESTATE PROPERTY TAX	4,458,783.00	0.00	0.00	4,458,783.14	-0.14	100.00
1012 - PERSONAL PROPERTY TAX	37,855.00	0.00	0.00	37,854.96	0.04	100.00
1013 - STATE REVENUE SHARING	110,000.00	0.00	14,105.43	46,512.25	63,487.75	42.28
1014 - INTEREST ON TAXES	18,000.00	114.16	1,274.49	10,003.14	7,996.86	55.57
1021 - INVESTMENT INCOME	2,500.00	0.00	530.32	1,226.93	1,273.07	49.08
1031 - VETERANS EXEMPTION	3,200.00	0.00	0.00	3,607.00	-407.00	112.72
1032 - HOMESTEAD EXEMPTION	107,970.00	0.00	0.00	94,647.00	13,323.00	87.66
1033 - TREE GROWTH REIMBURSEMENT	10,000.00	0.00	0.00	0.00	10,000.00	0.00
1034 - BETE REIMBURSEMENT	8,848.00	0.00	0.00	0.00	8,848.00	0.00
1051 - BOAT EXCISE TAXES	7,500.00	0.00	0.00	986.00	6,514.00	13.15
1052 - MOTOR VEHICLE TAXES	460,000.00	99.80	34,244.43	167,893.11	292,106.89	36.50
1053 - AGENT FEE	10,000.00	0.00	651.25	3,395.50	6,604.50	33.96
1054 - NEWSLETTER ADS	100.00	0.00	24.00	236.00	-136.00	236.00
1060 - LICENSE FEES	0.00	0.00	0.00	10.00	-10.00	----
1065 - CERTIFIED COPY FEES	1,250.00	0.00	116.60	684.00	566.00	54.72
1090 - OTHER INCOME	2,500.00	1,033.27	194.97	335.59	2,164.41	13.42
1095 - Heating Assistance	1,500.00	0.00	0.00	25.00	1,475.00	1.67
3010 - PLUMBING FEES	4,000.00	1.75	915.00	4,213.25	-213.25	105.33
3020 - LAND USE FEES	5,000.00	0.00	999.70	3,588.15	1,411.85	71.76
5000 - Use of Undesignated Funds	230,000.00	0.00	0.00	0.00	230,000.00	0.00
5001 - Use of Carry Forward	227,020.00	0.00	0.00	0.00	227,020.00	0.00
25 - COMMUNITY SERVICES	29,875.00	0.00	3,340.35	19,543.30	10,331.70	65.42
1010 - ANIMAL CONTROL DOG LICENSE FEE	1,800.00	0.00	58.00	177.00	1,623.00	9.83
3000 - Age Friendly	0.00	0.00	3,000.00	3,000.00	-3,000.00	----
4005 - LIBRARY DONATIONS	650.00	0.00	206.99	1,597.94	-947.94	245.84
4010 - LIBRARY SALE PROCEEDS	1,000.00	0.00	0.00	1,369.84	-369.84	136.98
4015 - Library Front Desk Contributio	375.00	0.00	50.36	236.17	138.83	62.98
4020 - Library Non Res Patrons	50.00	0.00	25.00	37.50	12.50	75.00
5010 - CABLE TV FRANCHISE FEES	26,000.00	0.00	0.00	13,124.85	12,875.15	50.48
30 - RECREATION, PARKS & ACTIVITIES	19,201.00	0.00	2,695.00	6,870.00	12,331.00	35.78
1010 - BEACH INCOME	9,130.00	0.00	0.00	2,285.00	6,845.00	25.03
2021 - REC BOARD - BASEBALL	2,966.00	0.00	35.00	35.00	2,931.00	1.18
2022 - REC BOARD - SOCCER	2,100.00	0.00	0.00	1,800.00	300.00	85.71
2023 - REC BOARD - SWIMMING	900.00	0.00	0.00	0.00	900.00	0.00
2024 - REC BOARD - Basketball	2,375.00	0.00	2,660.00	2,660.00	-285.00	112.00
2025 - REC BOARD - OTHER RECREATION	600.00	0.00	0.00	0.00	600.00	0.00
2026 - Rec Board - Softball	1,130.00	0.00	0.00	90.00	1,040.00	7.96
40 - PROTECTION	5,580.00	0.00	0.00	0.00	5,580.00	0.00
1025 - Adm Asst Regional Employee	5,580.00	0.00	0.00	0.00	5,580.00	0.00
60 - Roads & Drainage	41,435.00	6,555.55	13,111.10	8,803.05	32,631.95	21.25
2010 - LOCAL ROAD ASSISTANCE	35,000.00	0.00	0.00	0.00	35,000.00	0.00
2030 - STREET SIGNS	0.00	6,555.55	6,555.55	0.00	0.00	----
6040 - Sale of Equipment	0.00	0.00	6,555.55	6,555.55	-6,555.55	----
7010 - Interlocal	6,435.00	0.00	0.00	2,247.50	4,187.50	34.93
70 - SOLID WASTE	183,308.00	8,263.04	21,124.13	59,702.41	123,605.59	32.57
7010 - TRANSFER STATION FEES	63,000.00	0.00	3,684.50	15,045.25	47,954.75	23.88
7020 - TS REDEMPTIONS	1,400.00	0.00	0.00	185.15	1,214.85	13.23
7023 - TS RECYCLABLES - METAL	9,000.00	0.00	466.40	2,915.80	6,084.20	32.40

Revenue Summary Report

Department(s): ALL

October

Account	Budget Net	-CURR MONTH- Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
70 - SOLID WASTE CONT'D						
7025 - TS RECYCLABLES - OTHER	1,500.00	0.00	0.00	16.00	1,484.00	1.07
7026 - TS Single Sort Recycling	0.00	0.00	132.15	267.50	-267.50	----
7030 - TS BACKHOE	0.00	8,263.04	8,578.04	2,801.13	-2,801.13	----
7040 - Commrcial Haulers Permits	300.00	0.00	0.00	581.25	-281.25	193.75
7050 - TS GRANTS	0.00	0.00	0.00	7.00	-7.00	----
7090 - TS REVENUES - WAYNES SHARE	108,108.00	0.00	8,263.04	37,883.33	70,224.67	35.04
90 - UNCLASSIFIED	21,489.00	0.00	0.00	26,522.16	-5,033.16	123.42
1250 - First Park Revenue	10,000.00	0.00	0.00	0.00	10,000.00	0.00
3010 - Snowmobile Fees	1,489.00	0.00	0.00	0.00	1,489.00	0.00
4010 - Readfield Enterprise Fund	10,000.00	0.00	0.00	26,522.16	-16,522.16	265.22
95 - GENERAL ASSISTANCE	2,355.00	0.00	0.00	0.00	2,355.00	0.00
1010 - GENERAL ASSIST-STATE REIMBURSE	2,355.00	0.00	0.00	0.00	2,355.00	0.00
Final Totals	6,009,269.00	16,067.57	93,326.77	4,955,441.94	1,053,827.06	82.46

Readfield
12:51 PM

Expense Summary Report

ALL Departments
October

11/14/2016

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVT	473,471.00	28,498.02	841.14	130,339.28	343,131.72	27.53
10 - Admin	**299,202.00**	**16,248.55**	**27.12**	**81,768.30**	**217,433.70**	**27.33**
12 - Insurance	**38,606.00**	**3,292.50**	**814.02**	**9,896.76**	**28,709.24**	**25.64**
15 - Office Equip	**3,650.00**	**311.40**	**0.00**	**953.13**	**2,696.87**	**26.11**
20 - Assessing	**22,000.00**	**833.33**	**0.00**	**8,559.80**	**13,440.20**	**38.91**
30 - Code Enforce	**29,472.00**	**2,268.83**	**0.00**	**9,996.95**	**19,475.05**	**33.92**
50 - MUNI MAINT	**72,541.00**	**5,543.41**	**0.00**	**19,164.34**	**53,376.66**	**26.42**
60 - Grant/Plan	**6,500.00**	**0.00**	**0.00**	**0.00**	**6,500.00**	**0.00**
70 - Heating Ast	**1,500.00**	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**
15 - BOARDS & COM	5,360.00	156.37	0.00	584.68	4,775.32	10.91
10 - Appeals Brd	**410.00**	**0.00**	**0.00**	**0.00**	**410.00**	**0.00**
30 - Consrv Comm	**2,245.00**	**135.77**	**0.00**	**415.14**	**1,829.86**	**18.49**
40 - Planning Brd	**2,705.00**	**20.60**	**0.00**	**169.54**	**2,535.46**	**6.27**
20 - TOWN BLDG	34,674.00	971.05	0.00	5,832.93	28,841.07	16.82
10 - Fire Station	**9,800.00**	**516.30**	**0.00**	**1,449.50**	**8,350.50**	**14.79**
20 - Gile Hall	**18,042.00**	**348.24**	**0.00**	**3,880.07**	**14,161.93**	**21.51**
30 - Library	**5,332.00**	**106.51**	**0.00**	**503.36**	**4,828.64**	**9.44**
40 - Maint Blding	**1,500.00**	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**
25 - COMM SERVICE	59,621.00	4,900.29	0.00	23,529.24	36,091.76	39.46
10 - Animal Cntrl	**13,905.00**	**2,238.43**	**0.00**	**5,383.51**	**8,521.49**	**38.72**
20 - K Land Trust	**250.00**	**0.00**	**0.00**	**0.00**	**250.00**	**0.00**
25 - KVCOG	**4,325.00**	**0.00**	**0.00**	**4,325.00**	**0.00**	**100.00**
30 - Age Friendly	**0.00**	**0.00**	**0.00**	**2,905.08**	**-2,905.08**	**----**
40 - Library	**26,956.00**	**2,181.34**	**0.00**	**8,214.78**	**18,741.22**	**30.47**
50 - Readfield TV	**7,435.00**	**0.00**	**0.00**	**834.68**	**6,600.32**	**11.23**
60 - Street Light	**6,500.00**	**480.52**	**0.00**	**1,866.19**	**4,633.81**	**28.71**
90 - Maran Dam	**250.00**	**0.00**	**0.00**	**0.00**	**250.00**	**0.00**
30 - REC,PARKS/AT	26,668.00	2,520.30	0.00	9,460.45	17,207.55	35.47
10 - BEACH	**9,130.00**	**243.40**	**0.00**	**6,207.63**	**2,922.37**	**67.99**
20 - REC BOARD	**10,071.00**	**1,140.80**	**0.00**	**1,749.64**	**8,321.36**	**17.37**
25 - HERITAGE DAY	**5,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**0.00**
60 - Comm Park	**0.00**	**0.00**	**0.00**	**67.09**	**-67.09**	**----**
70 - Trails	**2,467.00**	**1,136.10**	**0.00**	**1,436.09**	**1,030.91**	**58.21**
40 - PROTECTION	137,690.00	17,058.86	0.00	38,457.51	99,232.49	27.93
10 - FIRE DEPART	**74,025.00**	**5,306.25**	**0.00**	**11,106.86**	**62,918.14**	**15.00**
15 - FIRE EQUIP	**8,000.00**	**0.00**	**0.00**	**0.00**	**8,000.00**	**0.00**
20 - AMBULANCE	**22,300.00**	**11,691.00**	**0.00**	**11,691.00**	**10,609.00**	**52.43**
30 - WATER HOLES	**500.00**	**0.00**	**0.00**	**1,191.17**	**-691.17**	**238.23**
35 - Tower Sites	**2,000.00**	**61.61**	**0.00**	**223.61**	**1,776.39**	**11.18**
40 - Dispatching	**28,740.00**	**0.00**	**0.00**	**14,244.87**	**14,495.13**	**49.56**
50 - Physicals	**125.00**	**0.00**	**0.00**	**0.00**	**125.00**	**0.00**
60 - PPG Replace	**2,000.00**	**0.00**	**0.00**	**0.00**	**2,000.00**	**0.00**
50 - CEMETERIES	31,906.00	2,786.40	0.00	12,198.33	19,707.67	38.23
10 - CEMETERIES	**31,906.00**	**2,786.40**	**0.00**	**12,198.33**	**19,707.67**	**38.23**
60 - Rds & Drain	630,085.00	212,977.09	0.00	247,654.30	382,430.70	39.30
10 - Road Maint	**331,050.00**	**201,172.54**	**0.00**	**232,583.55**	**98,466.45**	**70.26**
40 - Winter Maint	**261,100.00**	**11,804.55**	**0.00**	**11,849.55**	**249,250.45**	**4.54**
60 - Vehicle Mnt	**31,500.00**	**0.00**	**0.00**	**1,892.98**	**29,607.02**	**6.01**
70 - Interlocal	**6,435.00**	**0.00**	**0.00**	**1,328.22**	**5,106.78**	**20.64**
65 - CAPITAL IMPR	140,131.00	2,034.00	0.00	2,034.00	138,097.00	1.45
25 - Ballfield	**7,200.00**	**0.00**	**0.00**	**0.00**	**7,200.00**	**0.00**
65 - Equipment	**7,956.00**	**0.00**	**0.00**	**0.00**	**7,956.00**	**0.00**

Expense Summary Report

ALL Departments
October

Account	Budget Net	- CURR MONTH - Debits	Credits	YTD Net	Unexpended Balance	Percent Spent
65 - CAPITAL IMPR CONT'D						
70 - Transfer Sta	60,000.00	2,034.00	0.00	2,034.00	57,966.00	3.39
90 - Maran Dam	64,975.00	0.00	0.00	0.00	64,975.00	0.00
70 - SOLID WASTE	296,016.00	11,757.76	0.00	77,665.46	218,350.54	26.24
10 - TRANSFER STA	291,416.00	11,757.76	0.00	73,391.64	218,024.36	25.18
50 - BACKHOE	4,600.00	0.00	0.00	4,273.82	326.18	92.91
75 - EDUCATION	3,442,351.00	286,862.58	0.00	1,147,450.36	2,294,900.64	33.33
10 - RSU#38	3,442,351.00	286,862.58	0.00	1,147,450.36	2,294,900.64	33.33
80 - REGIONAL ORG	316,346.00	261,281.06	0.00	268,218.39	48,127.61	84.79
10 - COBBOSSEE WD	20,816.00	0.00	0.00	6,937.33	13,878.67	33.33
20 - KENNEBEC CTY	270,400.00	261,281.06	0.00	261,281.06	9,118.94	96.63
40 - First Park	25,130.00	0.00	0.00	0.00	25,130.00	0.00
85 - DEBT SERVICE	346,302.00	0.00	0.00	278,396.77	67,905.23	80.39
10 - Fire Truck	68,634.00	0.00	0.00	220.00	68,414.00	0.32
25 - '13 Road Bnd	109,118.00	0.00	0.00	109,116.65	1.35	100.00
70 - '08 Road Bnd	168,550.00	0.00	0.00	169,060.12	-510.12	100.30
90 - UNCLASSIFIED	63,938.00	7,122.11	0.00	47,391.11	16,546.89	74.12
10 - Abate/Overly	15,617.00	2,282.11	0.00	40,070.11	-24,453.11	256.58
20 - NON-PROFIT	6,832.00	3,351.00	0.00	5,832.00	1,000.00	85.36
40 - Contingency	25,000.00	0.00	0.00	0.00	25,000.00	0.00
50 - Snowmobiling	1,489.00	1,489.00	0.00	1,489.00	0.00	100.00
60 - R Ent Fund	10,000.00	0.00	0.00	0.00	10,000.00	0.00
90 - Revaluation	5,000.00	0.00	0.00	0.00	5,000.00	0.00
95 - GENERAL ASST	4,710.00	0.00	0.00	0.00	4,710.00	0.00
10 - GENERAL ASST	4,710.00	0.00	0.00	0.00	4,710.00	0.00
Final Totals	6,009,269.00	838,925.89	841.14	2,289,212.81	3,720,056.19	38.09