December 2018

Treasurer's Report

Reporting Date: 1/7/2018

Report Period: December-18
Fiscal Year: 2019

Ongoing Activities:

Check Reconciliation: Check reconciliation was completed through 12/31/2018. Our accounts are in balance with our bank statements. No unusual activity was observed.
Audit: Our auditors have been in contact with municipal staff and elected officials to complete surveys and gather information relevant to the "human" side of the audit as they continue to review our financial records for the past fiscal year.

Comments:

Revenues and expenditures should be around 50% for the Year to Date. Real Estate payments are down by over 75% for the month, likely as a result of residents pre-paying last December in an effort to reap tax benefits. For the year we are down a modest 4.7%. Community Services revenue is up drastically as the result of an unanticipated $25,000 grant from the Stephen and Tabitha King Foundation. YTD net expenses are up about $300,000 in large part due to increased road expenditures and capital expenditures.

Summary Data:

	Month			Fiscal Year-to-Date		
	Dec-18	Dec-17	% Change	2019	2018	% Change
KEY INDICATORS:						
Checking Accounts	$ 2,170,135	$ 2,006,672	8.1%	N/A	N/A	N/A
Posted Journals	31	33	-6.1%	268	267	0.4%
Real Estate Payments	$ 53,987	$ 215,796	-75.0%	$ 2,477,107	$ 2,600,140	-4.7%
Total Receipts	$ 201,969	$ 324,472	-37.8%	$ 3,441,078	$ 3,550,949	-3.1%
MAJOR NET REVENUES:						
State Revenue Sharing	$ 10,833	$ 9,721	11.4%	$ 75,593	$ 68,423	10.5%
Interest on Taxes	$ 1,459	$ 1,448	0.8%	$ 13,385	$ 15,744	-15.0%
Homestead Exemption	$ -	$ -	-	$ 175,968	$ 138,363	27.2%
Motor Vehicle Payments	$ 45,604	$ 47,355	-3.7%	$ 282,243	$ 267,613	5.5%
Transfer Station Fees	$ 1,786	$ 1,752	1.9%	19,668	$ 20,542	-4.3%
All Other Revenues	$ 67,649	$ 26,389	156.4%	$ 5,056,993	$ 4,808,073	5.2%
TOTAL NET REVENUES	$ 127,331	$ 86,665	46.9%	$ 5,623,850	$ 5,318,758	5.7%
MAJOR NET EXPENSES:						
General Government	$ 46,923	$ 31,433	49.3%	$ 251,637	$ 213,562	17.8%
Protection	$ 17,513	$ 19,349	-9.5%	$ 66,758	$ 60,483	10.4%
Roads and Drainage	$ 29,899	$ 26,812	11.5%	$ 233,184	$ 130,636	78.5%
Capital Improvements	$ 5,736	$ -	-	$ 111,515	$ 9,356	1091.9%
Solid Waste	$ 17,667	$ 20,009	-11.7%	$ 144,083	$ 146,156	-1.4%
Education	$ 296,413	$ 293,966	0.8%	$ 1,778,480	$ 1,763,798	0.8%
Regional Organizations	$ 12,049	$ 12,224	-1.4%	$ 26,768	$ 286,491	-90.7%
Debt Service	$ -	$ -	-	$ 320,227	$ 326,197	-1.8%
All Other Expenses	$ 15,746	$ 17,386	-9.4%	$ 424,049	$ 123,532	243.3%
TOTAL NET EXPENSES	$ 441,946	$ 421,179	4.9%	$ 3,356,701	$ 3,060,211	9.7%

Eric Dyer, Treasurer

Signature: Eric Dyer

COPY

Checking Recon	Dec-18				
	Money Markt	Andro45053704	Andro45156092	And45205	Totals
	$ 245,951.85	$ 50,000.00	$ 1,929,157.60	$ 179.70	*$ 2,225,289.15*
O/S Checks	$ (386.09)	$ (54,768.52)			*$ (55,154.61)*
	$ 245,565.76	**$ (4,768.52)**	**$ 1,929,157.60**	**$ 179.70**	***$ 2,170,134.54***
Computer/Manual Bal	$ 245,552.31	$ 1,925,696.61			***$ 2,171,248.92***
Interest	$ 47.41		$ 1,040.60	$ -	***$ 1,088.01***
O/S Deposit J# 231CC			$ (1,699.14)		***$ (1,699.14)***
Deposit Tickets	$ (89.96)		$ 89.96		***$ -***
Bad CK deposit	$ 56.00		$ (56.00)		***$ -***
O/S Deposit J#			$ (518.25)		***$ (518.25)***
					$ -
					$ -
Rabies CC not thru C/R 12/17/18			15.00		***$ 15.00***
Julie Zale -					***$ -***
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
	$ 245,565.76	**$ 1,925,696.61**	**$ (1,127.83)**	**$ -**	***$ 2,170,134.54***

Camden Bank Total	$ 245,565.76
Camden Bank Total	$ 245,565.76
	$ -
Andro Bank Total	$ 1,924,568.78
Andro Manual Total	$ 1,924,568.78
	$ -

Completed 1/7/19 Andro Teresa
Completed 1/7/19 Camden Teresa

Reviewed By: ______________

Balancing Report

Bank: 4 Androscoggin Bank   Statement Date: 12/31/18

Check	Type	Date	Amount	Status Code	Status Date	Payee
			Other Credits			
0	OC	12/31/18	18.00	CSHD	01/02/19	Online Boat Brown Jrnl 0268
0	OC	01/03/19	15.00	CSHD	01/03/19	CC not entered into Trio
		Count 2		Total	33.00	
0	OC	12/12/18	56.38	DLTD	12/18/18	Camden Natl Interest Jrnl 0248
0	OC	12/12/18	0.06	DLTD	12/18/18	Andro Lease Sweep Jrnl 0248
		Count 2		Total	56.44	
			Other Debits			
66802	OD	12/27/18	500.00	VOID	12/26/18	Glen E Hawes (DD)
166802	OD	12/27/18	975.79	VOID	12/26/18	Anna R Carll (DD)
166803	OD	12/27/18	2,402.08	VOID	12/26/18	Eric W Dyer (DD)
166804	OD	12/27/18	561.59	VOID	12/26/18	Maureen M Kinder (DD)
166805	OD	12/27/18	1,081.06	VOID	12/26/18	Robin L Lint (DD)
166806	OD	12/27/18	746.67	VOID	12/26/18	Kristin M Parks (DD)
166807	OD	12/27/18	1,251.67	VOID	12/26/18	Gary A Quintal (DD)
166808	OD	12/27/18	943.23	VOID	12/26/18	Benjamin G Rodriguez (DD)
166809	OD	12/27/18	1,028.67	VOID	12/26/18	Teresa A Shaw (DD)
		Count 9		Total	9,490.76	

BEGINNING BALANCE......	2,255,423.58	
+ DEPOSITS ON STMT....	191,727.98	43
+ INTEREST............	1,040.60	1
+ OTHER CREDITS.......	33.00	2
- CASHED CHECKS.......	468,887.86	153
STATEMENT BALANCE......	1,979,337.30	
+ OUTSTANDING DEPOSITS	2,217.39	2
- OUTSTANDING CHECKS..	54,768.52	53
CHECKBOOK AT STMT DATE.	1,926,786.17	
+ OTHER DEPOSITS......	20,429.96	4
CURRENT CHECKBOOK......	1,947,216.13	

Check Reconciliation

Balancing Report

Bank: 2 Camden National

Statement Date: 12/31/18

Check	Type	Date	Amount	--Status-- Code	Date	Payee
			Deposits			
0	DP	12/03/18	3,492.40	CSHD	01/07/19	Deposit J# 237
0	DP	12/04/18	748.74	CSHD	01/07/19	Deposit J# 238
0	DP	12/05/18	1,581.80	CSHD	01/07/19	Deposit J# 239
0	DP	12/07/18	67.00	CSHD	01/07/19	Deposit J# 240
0	DP	12/10/18	182.00	CSHD	01/07/19	Deposit J# 246
0	DP	12/11/18	701.00	CSHD	01/07/19	Deposit J# 247
0	DP	12/12/18	353.98	CSHD	01/07/19	Deposit J# 249
0	DP	12/14/18	718.58	CSHD	01/07/19	Deposit J# 254
0	DP	12/17/18	1,024.62	CSHD	01/07/19	Deposit J# 255
0	DP	12/18/18	1,368.77	CSHD	01/07/19	Deposit J# 256
0	DP	12/21/18	394.08	CSHD	01/07/19	Deposit J# 257
0	DP	12/26/18	2,402.32	CSHD	01/07/19	Deposit J# 263
0	DP	12/28/18	1,805.76	CSHD	01/07/19	Deposit J# 265
0	DP	12/31/18	810.06	CSHD	01/07/19	Deposit J# 269
		Count 14		Total	15,651.11	
			Interest			
0	IN	01/07/19	47.41	CSHD	01/07/19	Interest
		Count 1		Total	47.41	

BEGINNING BALANCE......	230,253.33	
+ DEPOSITS ON STMT....	15,651.11	14
+ INTEREST...........	47.41	1
STATEMENT BALANCE......	245,951.85	
CHECKBOOK AT STMT DATE.	245,951.85	
+ OTHER DEPOSITS......	5,274.98	2
CURRENT CHECKBOOK......	251,226.83	

Journal Summary List

All Journal Types
December

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0232	12/11/18	AP	12	355,328.48	0.00	11,289.29	-366,617.77	0.00	12/13/18 A/P
0237	12/06/18	CR	12	0.00	-9,384.48	-9,050.25	18,434.73	0.00	12/03/2018 C/R
0238	12/06/18	CR	12	0.00	-3,705.83	-4,719.86	8,425.69	0.00	12/04/2018 C/R
0239	12/06/18	CR	12	0.00	-6,161.95	-3,748.63	9,910.58	0.00	12/06/2018 C/R
0240	12/10/18	CR	12	0.00	-1,596.21	-10,742.50	12,338.71	0.00	12/07/2018 C/R
0241	12/10/18	CR	12	0.00	-155.71	0.00	155.71	0.00	12/10/2018 R/R Deposit
0242	12/10/18	CR	12	0.00	-1,718.36	0.00	1,718.36	0.00	12/10/2018 R/R Deposit
0243	12/10/18	CR	12	0.00	-169.30	0.00	169.30	0.00	12/10/2018 R/R Deposit
0244	12/10/18	CR	12	0.00	-782.64	0.00	782.64	0.00	12/10/2018 R/R Deposit
0245	12/11/18	PY	12	32,206.11	0.00	-405.56	-31,800.55	0.00	12/13/2018 Payroll
0246	12/11/18	CR	12	0.00	-1,328.62	-9,243.61	10,572.23	0.00	12/10/2018 C/R
0247	12/12/18	CR	12	0.00	-709.84	-1,931.58	2,641.42	0.00	12/11/2018 C/R
0249	12/14/18	CR	12	0.00	-1,087.61	-986.56	2,074.17	0.00	12/12/2018 C/R
0250	12/14/18	CR	12	0.00	-239.95	0.00	239.95	0.00	12/14/2018 R/R Deposit
0251	12/14/18	CR	12	0.00	-102.02	0.00	102.02	0.00	12/14/2018 R/R Deposit
0252	12/31/18	AP	12	38,682.70	0.00	2,698.12	-41,380.82	0.00	12/27/18 A/P
0254	12/17/18	CR	12	0.00	-4,309.51	-3,821.22	8,130.73	0.00	12/14/2018 C/R
0255	12/17/18	CR	12	0.00	-805.39	-4,937.58	5,742.97	0.00	12/17/2018 C/R
0256	12/21/18	CR	12	0.00	-919.92	-2,792.75	3,712.67	0.00	12/18/2018 C/R
0257	12/21/18	CR	12	0.00	-27,131.20	-3,376.74	30,507.94	0.00	12/19/2018 C/R
0258	12/26/18	CR	12	0.00	-647.06	0.00	647.06	0.00	12/26/2018 R/R Deposit
0259	12/26/18	CR	12	0.00	-1,544.05	0.00	1,544.05	0.00	12/26/2018 R/R Deposit
0260	12/26/18	CR	12	0.00	-337.29	0.00	337.29	0.00	12/26/2018 R/R Deposit
0261	12/26/18	PY	12	15,728.84	0.00	61.84	-15,790.68	0.00	12/27/2018 Payroll
0262	12/26/18	PY	12	0.00	0.00	-136.80	136.80	0.00	12/27/2018 - Void 166810
0263	12/27/18	CR	12	0.00	-27,705.38	-5,431.68	33,137.06	0.00	12/26/2018 C/R
0265	12/31/18	CR	12	0.00	-32,117.24	-8,125.96	40,243.20	0.00	12/28/2018 C/R
0266	12/31/18	CR	12	0.00	-733.73	0.00	733.73	0.00	12/31/2018 R/R Deposit
0267	12/31/18	CR	12	0.00	-315.47	0.00	315.47	0.00	12/31/2018 R/R Deposit
0268	12/31/18	GJ	12	0.00	-18.00	0.00	18.00	0.00	Unemploy/WC, online boat
0269	12/31/18	CR	12	0.00	-3,604.73	-12,491.91	16,096.64	0.00	12/31/2018 C/R
		Totals		**441,946.13**	**-127,331.49**	**-67,893.94**	**-246,720.70**	**0.00**	

* - Incorrect control entry

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

Receipt Search Report

Actual Date Between 12/01/2018 and 12/31/2018, Receipt Types:
1,2,3,4,5,6,7,8,9,10,11,22,23,24,25,26,29,31,32,33,35,43,44,45,46,47,48,49,50,51,52,53,54,55,57,58,59,60,64,67,68,70,73,81,90,91,92,93,94,95,96,97,98,99,190,800,801,802,803,804,890,891,893,894,895,896,901,999

Receipt Summary

Type		Count	Amount
3	ATV AND SNOWMOBILES	49	4,376.50
5	SPORTING LICENSE	56	2,305.50
7	Heating Assistance	3	290.60
23	DOG LICENSE-Correct	11	156.00
29	VITAL RECORDS	7	246.00
31	FIRE DEPARTMENT	3	2,340.00
35	COPIES	1	1.00
43	MISCELLANEOUS	6	10.00
44	CEO/LPI PERMITS	5	645.00
45	GILE HALL	1	25.00
46	LIBRARY INCOME	5	25,311.01
49	STATE REIMBURSEMENT	1	10,832.92
50	STATE REIMBURSEMENT	1	15,574.00
51	RECREATION	3	135.00
57	TRANS STATION FEES	3	21,979.76
58	TRANS STATION FEES	130	1,785.50
59	TRANS STATION Other	3	24.00
90	Real Estate Payment	110	53,987.27
91	Tax Lien Payment	13	7,749.73
92	Personal Property Payment	3	1,427.95
99	Motor Vehicle	197	51,713.50
190	Moses	1	21.50
800	Dog Registration	101	1,031.00
		713	201,968.74

Expense Summary Report

ALL Departments

December

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVT	481,206.00	47,210.94	288.07	251,637.24	229,568.76	52.29
12 - Maintenance	127,415.00	8,650.84	0.00	47,025.87	80,389.13	36.91
15 - BOARDS & COM	42,112.00	0.00	0.00	30,256.20	11,855.80	71.85
25 - COMM SERVICE	55,961.00	4,909.13	0.00	36,399.05	19,561.95	65.04
30 - REC PARKS/AT	38,708.00	1,500.19	0.00	18,460.02	20,247.98	47.69
40 - PROTECTION	132,725.00	17,513.34	0.00	66,757.52	65,967.48	50.30
50 - CEMETERIES	16,500.00	0.00	0.00	1,140.91	15,359.09	6.91
60 - Rds & Drain	407,930.00	29,899.25	0.00	233,184.05	174,745.95	57.16
65 - CAPITAL IMPR	451,614.00	5,736.12	0.00	111,515.49	340,098.51	24.69
70 - SOLID WASTE	303,686.00	17,669.98	0.00	144,083.49	159,602.51	47.44
75 - EDUCATION	3,564,799.00	296,413.34	0.00	1,778,479.96	1,786,319.04	49.89
80 - REGIONAL ORG	48,000.00	12,048.73	0.00	26,768.07	21,231.93	55.77
81 - COUNTY TAX	270,000.00	0.00	0.00	266,694.13	3,305.87	98.78
85 - DEBT SERVICE	327,956.00	0.00	0.00	320,227.12	7,728.88	97.64
90 - UNCLASSIFIED	130,413.00	0.00	0.00	23,389.52	107,023.48	17.93
95 - GENERAL ASST	4,500.00	682.34	0.00	682.34	3,817.66	15.16
Final Totals	6,403,525.00	442,234.20	288.07	3,356,700.98	3,046,824.02	52.42

Revenue Summary Report

Department(s): ALL
December

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	5,842,432.00	124.81	75,474.03	5,242,958.36	599,473.64	89.74
12 - Maintenance	0.00	0.00	0.00	118.41	-118.41	---
15 - BOARDS & COMMISSIONS	30,517.00	0.00	0.00	0.00	30,517.00	0.00
25 - COMMUNITY SERVICES	34,925.00	0.00	25,718.01	51,195.67	-16,270.67	146.59
30 - RECREATION, PARKS & ACTIVITIES	27,370.00	0.00	135.00	8,380.62	18,989.38	30.62
40 - PROTECTION	2,600.00	0.00	2,340.00	2,743.38	-143.38	105.51
50 - CEMETERIES	0.00	0.00	0.00	300.00	-300.00	---
60 - Roads & Drainage	35,000.00	0.00	0.00	35,612.00	-612.00	101.75
65 - CAPITAL IMPROVEMENTS	186,022.00	0.00	344.00	164,265.94	21,756.06	88.30
70 - SOLID WASTE	193,829.00	0.00	23,445.26	103,163.12	90,665.88	53.22
80 - REGIONAL ORGANIZATIONS	0.00	0.00	0.00	15,112.00	-15,112.00	---
90 - UNCLASSIFIED	11,377.00	0.00	0.00	0.00	11,377.00	0.00
95 - GENERAL ASSISTANCE	2,250.00	0.00	0.00	0.00	2,250.00	0.00
Final Totals	6,366,322.00	124.81	127,456.30	5,623,849.50	742,472.50	88.34

Exp / Rev Summary Report
ALL Departments
December

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT					
REVENUES					
1011 R-PROP TAX	4,541,876.00	0.00	4,590,864.00	-48,988.00	101.08
1012 P-PROP TAX	42,392.00	0.00	33,798.31	8,593.69	79.73
1013 STATE REV SH	135,000.00	10,832.92	75,593.09	59,406.91	55.99
1014 INT ON TAXES	25,000.00	1,459.18	13,384.64	11,615.36	53.54
1021 INVEST INC	5,000.00	0.00	3,799.42	1,200.58	75.99
1031 VETERAN EXMP	4,000.00	0.00	3,890.00	110.00	97.25
1032 HOMESTD EXMP	182,343.00	0.00	175,968.00	6,375.00	96.50
1033 TREE GROWTH	9,000.00	0.00	9,092.81	-92.81	101.03
1034 BETE Reimb	8,468.00	15,574.00	15,574.00	-7,106.00	183.92
1051 BOAT EXCISE	8,000.00	18.00	1,267.00	6,733.00	15.84
1052 MOTOR VEH	500,000.00	45,603.92	282,243.17	217,756.83	56.45
1053 AGENT FEE	10,000.00	853.00	4,960.25	5,039.75	49.60
1054 NEWSLETTER	100.00	0.00	100.00	0.00	100.00
1060 Business Lic	50.00	0.00	10.00	40.00	20.00
1065 CERT COPY F	1,400.00	221.60	920.00	480.00	65.71
1090 OTHER INCOME	2,000.00	11.00	22,400.19	-20,400.19	1120.01
1095 Heating Asst	1,500.00	290.60	1,643.38	-143.38	109.56
3010 PLUMBING FEE	5,000.00	435.00	3,722.50	1,277.50	74.45
3020 LAND USE FEE	6,000.00	50.00	3,727.60	2,272.40	62.13
5000 Use Undesign	128,000.00	0.00	0.00	128,000.00	0.00
5001 Use Carryfor	227,303.00	0.00	0.00	227,303.00	0.00
Revenue Total	5,842,432.00	75,349.22	5,242,958.36	599,473.64	89.74
EXPENSES					
10 Admin	**262,035.00**	**28,241.88**	**142,103.93**	**119,931.07**	**54.23**
10 ADMIN	33,100.00	9,496.12	25,268.85	7,831.15	76.34
20 PERSONNEL	187,610.00	14,949.27	92,196.33	95,413.67	49.14
25 STIPEND	4,550.00	1,062.50	2,125.00	2,425.00	46.70
40 UTILITIES	6,200.00	486.04	2,863.22	3,336.78	46.18
50 CONTRACT SVC	28,975.00	1,500.00	17,861.34	11,113.66	61.64
60 EQUIP O,R &M	1,600.00	747.95	1,789.19	-189.19	111.82
12 Insurance	**134,500.00**	**11,175.93**	**52,965.53**	**81,534.47**	**39.38**
15 INSURANCE	134,500.00	11,175.93	52,965.53	81,534.47	39.38
15 Office Equip	**6,400.00**	**371.65**	**3,974.50**	**2,425.50**	**62.10**
10 ADMIN	350.00	71.25	223.75	126.25	63.93
60 EQUIP O,R &M	2,050.00	161.41	968.46	1,081.54	47.24
65 EQUIP REPLAC	4,000.00	138.99	2,782.29	1,217.71	69.56
20 Assessing	**22,556.00**	**1,200.00**	**6,833.86**	**15,722.14**	**30.30**
10 ADMIN	175.00	0.00	0.00	175.00	0.00
20 PERSONNEL	7,181.00	0.00	67.67	7,113.33	0.94
50 CONTRACT SVC	15,200.00	1,200.00	6,766.19	8,433.81	44.51
30 Code Enforce	**37,215.00**	**3,391.06**	**22,134.59**	**15,080.41**	**59.48**
10 ADMIN	110.00	0.00	35.00	75.00	31.82
20 PERSONNEL	37,105.00	3,391.06	22,099.59	15,005.41	59.56
60 Grant/Plan	**2,000.00**	**0.00**	**3,450.00**	**-1,450.00**	**172.50**
10 ADMIN	2,000.00	0.00	3,450.00	-1,450.00	172.50
70 Heating Ast	**1,500.00**	**0.00**	**0.00**	**1,500.00**	**0.00**
40 UTILITIES	1,500.00	0.00	0.00	1,500.00	0.00
75 Attorney Fee	**15,000.00**	**2,542.35**	**20,174.83**	**-5,174.83**	**134.50**
10 ADMIN	15,000.00	2,542.35	20,174.83	-5,174.83	134.50

Account		Budget	Current Month	Year To Date	Balance	Percent
	Expense Total	481,206.00	46,922.87	251,637.24	229,568.76	52.29
	Net Profit / (Loss)	**5,361,226.00**	**28,426.35**	**4,991,321.12**	**(369,904.88)**	
12 Maintenance						
	REVENUES					
4010 Fuel Reimb		0.00	0.00	118.41	-118.41	0.00
	Revenue Total	0.00	0.00	118.41	-118.41	0.00
	EXPENSES					
10 Gen Maint		**87,895.00**	**5,083.46**	**29,565.30**	**58,329.70**	**33.64**
10 ADMIN		125.00	52.66	242.66	-117.66	194.13
20 PERSONNEL		85,570.00	4,648.55	26,524.47	59,045.53	31.00
40 UTILITIES		600.00	50.00	150.00	450.00	25.00
60 EQUIP O,R &M		600.00	90.98	962.95	-362.95	160.49
65 EQUIP REPLAC		1,000.00	241.27	1,685.22	-685.22	168.52
20 Bldg Maint		**29,520.00**	**3,405.74**	**15,233.56**	**14,286.44**	**51.60**
40 UTILITIES		19,360.00	3,087.41	7,191.08	12,168.92	37.14
70 BUILDING O&M		10,160.00	318.33	8,042.48	2,117.52	79.16
30 Veh/Eq Maint		**10,000.00**	**161.64**	**2,227.01**	**7,772.99**	**22.27**
60 EQUIP O,R &M		10,000.00	161.64	2,227.01	7,772.99	22.27
40 Interlocal W		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
55 COMMUNITY SV		0.00	0.00	0.00	0.00	0.00
	Expense Total	127,415.00	8,650.84	47,025.87	80,389.13	36.91
	Net Profit / (Loss)	**(127,415.00)**	**(8,650.84)**	**(46,907.46)**	**80,507.54**	
15 BOARDS & COM						
	REVENUES					
3015 Conservation		30,517.00	0.00	0.00	30,517.00	0.00
	Revenue Total	30,517.00	0.00	0.00	30,517.00	0.00
	EXPENSES					
10 Appeals Brd		**100.00**	**0.00**	**0.00**	**100.00**	**0.00**
10 ADMIN		100.00	0.00	0.00	100.00	0.00
30 Consrv Comm		**40,208.00**	**0.00**	**30,200.32**	**10,007.68**	**75.11**
10 ADMIN		700.00	0.00	0.00	700.00	0.00
55 COMMUNITY SV		222.00	0.00	1,036.99	-814.99	467.11
75 Town Proprer		1,300.00	0.00	21.46	1,278.54	1.65
80 PUBLIC WAYS		37,986.00	0.00	29,141.87	8,844.13	76.72
40 Planning Brd		**1,804.00**	**0.00**	**55.88**	**1,748.12**	**3.10**
10 ADMIN		110.00	0.00	0.00	110.00	0.00
20 PERSONNEL		1,694.00	0.00	55.88	1,638.12	3.30
	Expense Total	42,112.00	0.00	30,256.20	11,855.80	71.85
	Net Profit / (Loss)	**(11,595.00)**	**0.00**	**(30,256.20)**	**(18,661.20)**	
20 TOWN BLDG						
	EXPENSES					
10 Fire Station		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
40 UTILITIES		0.00	0.00	0.00	0.00	0.00
	Expense Total	0.00	0.00	0.00	0.00	0.00

Account	Budget	Current Month	Year To Date	Balance	Percent
Net Profit / (Loss)	**0.00**	**0.00**	**0.00**	**(0.00)**	
25 COMM SERVICE					
REVENUES					
1010 ACO DOG FEES	3,000.00	252.00	503.00	2,497.00	16.77
1011 Rabies Clini	0.00	135.00	285.00	-285.00	0.00
1012 Dog Vac Fund	0.00	20.00	70.00	-70.00	0.00
3000 Age Friendly	1,000.00	0.00	8,000.00	-7,000.00	800.00
4005 LIB DONATION	2,000.00	25,290.00	25,975.00	-23,975.00	1298.75
4010 LIB SALE PRD	1,500.00	0.00	1,165.62	334.38	77.71
4015 LIB Contrib	375.00	21.01	265.31	109.69	70.75
4020 Lib nonres P	50.00	0.00	75.00	-25.00	150.00
5010 CATV FRANCHS	27,000.00	0.00	14,856.74	12,143.26	55.02
Revenue Total	34,925.00	25,718.01	51,195.67	-16,270.67	146.59
EXPENSES					
10 Animal Cntrl	**11,595.00**	**1,034.18**	**5,792.20**	**5,802.80**	**49.95**
10 ADMIN	300.00	0.00	120.00	180.00	40.00
20 PERSONNEL	4,095.00	346.68	2,206.78	1,888.22	53.89
25 STIPEND	2,750.00	687.50	1,375.00	1,375.00	50.00
40 UTILITIES	0.00	0.00	25.00	-25.00	0.00
50 CONTRACT SVC	4,350.00	0.00	2,065.42	2,284.58	47.48
65 EQUIP REPLAC	100.00	0.00	0.00	100.00	0.00
20 K Land Trust	**250.00**	**0.00**	**0.00**	**250.00**	**0.00**
55 COMMUNITY SV	250.00	0.00	0.00	250.00	0.00
25 KVCOG	**4,325.00**	**0.00**	**4,325.00**	**0.00**	**100.00**
45 ASSESSMENTS	4,325.00	0.00	4,325.00	0.00	100.00
30 Age Friendly	**1,750.00**	**0.00**	**8,364.98**	**-6,614.98**	**478.00**
10 ADMIN	0.00	0.00	75.00	-75.00	0.00
55 COMMUNITY SV	1,750.00	0.00	8,289.98	-6,539.98	473.71
40 Library	**26,455.00**	**2,478.67**	**13,239.14**	**13,215.86**	**50.04**
10 ADMIN	675.00	22.65	381.30	293.70	56.49
20 PERSONNEL	18,365.00	1,412.36	9,111.67	9,253.33	49.61
40 UTILITIES	1,315.00	20.13	556.43	758.57	42.31
55 COMMUNITY SV	6,100.00	751.77	2,917.98	3,182.02	47.84
65 EQUIP REPLAC	0.00	271.76	271.76	-271.76	0.00
50 Readfield TV	**5,386.00**	**820.31**	**1,692.34**	**3,693.66**	**31.42**
10 ADMIN	0.00	12.93	77.58	-77.58	0.00
20 PERSONNEL	230.00	57.38	114.76	115.24	49.90
25 STIPEND	3,000.00	750.00	1,500.00	1,500.00	50.00
40 UTILITIES	156.00	0.00	0.00	156.00	0.00
60 EQUIP O,R &M	1,000.00	0.00	0.00	1,000.00	0.00
65 EQUIP REPLAC	1,000.00	0.00	0.00	1,000.00	0.00
60 Street Light	**6,200.00**	**575.97**	**2,985.39**	**3,214.61**	**48.15**
55 COMMUNITY SV	6,200.00	575.97	2,985.39	3,214.61	48.15
Expense Total	55,961.00	4,909.13	36,399.05	19,561.95	65.04
Net Profit / (Loss)	**(21,036.00)**	**20,808.88**	**14,796.62**	**35,832.62**	
30 REC,PARKS/AT					
REVENUES					
1010 BEACH INCOME	9,660.00	0.00	2,957.62	6,702.38	30.62

Account	Budget	Current Month	Year To Date	Balance	Percent
30 REC,PARKS/AT CONT'D					
2021 RB BB	2,920.00	0.00	76.00	2,844.00	2.60
2022 RB SOCCER	2,100.00	0.00	2,135.00	-35.00	101.67
2024 RB Basketbal	3,150.00	135.00	3,055.00	95.00	96.98
2025 RB OTHER REC	0.00	0.00	0.00	0.00	0.00
2026 RB Softball	1,540.00	0.00	0.00	1,540.00	0.00
2073 HD SALES	0.00	0.00	57.00	-57.00	0.00
7010 Trails	0.00	0.00	100.00	-100.00	0.00
8010 Millstream	8,000.00	0.00	0.00	8,000.00	0.00
Revenue Total	27,370.00	135.00	8,380.62	18,989.38	30.62
EXPENSES					
10 BEACH	**9,660.00**	**15.26**	**8,228.07**	**1,431.93**	**85.18**
10 ADMIN	475.00	0.00	514.00	-39.00	108.21
15 INSURANCE	518.00	0.00	0.00	518.00	0.00
20 PERSONNEL	7,465.00	0.00	6,967.13	497.87	93.33
40 UTILITIES	435.00	15.26	425.65	9.35	97.85
60 EQUIP O,R &M	367.00	0.00	153.62	213.38	41.86
70 BUILDING O&M	400.00	0.00	167.67	232.33	41.92
20 REC BOARD	**11,560.00**	**1,484.93**	**3,762.69**	**7,797.31**	**32.55**
10 ADMIN	0.00	0.00	356.47	-356.47	0.00
30 RECREATION	11,560.00	1,484.93	3,406.22	8,153.78	29.47
25 HERITAGE DAY	**5,000.00**	**0.00**	**0.00**	**5,000.00**	**0.00**
30 RECREATION	5,000.00	0.00	0.00	5,000.00	0.00
60 Town Propert	**2,680.00**	**0.00**	**95.00**	**2,585.00**	**3.54**
40 UTILITIES	680.00	0.00	95.00	585.00	13.97
75 Town Proprer	2,000.00	0.00	0.00	2,000.00	0.00
70 Trails	**1,808.00**	**0.00**	**531.14**	**1,276.86**	**29.38**
10 ADMIN	0.00	0.00	280.81	-280.81	0.00
80 PUBLIC WAYS	1,808.00	0.00	250.33	1,557.67	13.85
80 Millstream	**8,000.00**	**0.00**	**5,843.12**	**2,156.88**	**73.04**
30 RECREATION	8,000.00	0.00	1,532.12	6,467.88	19.15
80 PUBLIC WAYS	0.00	0.00	4,311.00	-4,311.00	0.00
Expense Total	38,708.00	1,500.19	18,460.02	20,247.98	47.69
Net Profit / (Loss)	**(11,338.00)**	**(1,365.19)**	**(10,079.40)**	**1,258.60**	
40 PROTECTION					
REVENUES					
1010 FD DONATION	0.00	0.00	223.38	-223.38	0.00
1025 Adm Asst-Reg	0.00	2,340.00	2,520.00	-2,520.00	0.00
3500 Tower Sites	2,600.00	0.00	0.00	2,600.00	0.00
Revenue Total	2,600.00	2,340.00	2,743.38	-143.38	105.51
EXPENSES					
10 FIRE DEPART	**65,600.00**	**15,126.57**	**30,483.48**	**35,116.52**	**46.47**
10 ADMIN	2,700.00	371.78	1,218.56	1,481.44	45.13
15 INSURANCE	900.00	0.00	850.00	50.00	94.44
20 PERSONNEL	29,550.00	11,871.84	11,977.03	17,572.97	40.53
25 STIPEND	7,200.00	2,225.00	3,600.00	3,600.00	50.00
40 UTILITIES	550.00	45.09	268.64	281.36	48.84
50 CONTRACT SVC	4,200.00	0.00	0.00	4,200.00	0.00

Account		Budget	Current Month	Year To Date	Balance	Percent
40 PROTECTION CONT'D						
60 EQUIP O,R &M		17,000.00	612.86	10,859.95	6,140.05	63.88
65 EQUIP REPLAC		3,500.00	0.00	1,709.30	1,790.70	48.84
15 FIRE EQUIP		**8,000.00**	**2,316.00**	**2,316.00**	**5,684.00**	**28.95**
65 EQUIP REPLAC		8,000.00	2,316.00	2,316.00	5,684.00	28.95
20 AMBULANCE		**25,400.00**	**0.00**	**12,730.20**	**12,669.80**	**50.12**
55 COMMUNITY SV		25,400.00	0.00	12,730.20	12,669.80	50.12
30 WATER HOLES		**500.00**	**0.00**	**0.00**	**500.00**	**0.00**
55 COMMUNITY SV		500.00	0.00	0.00	500.00	0.00
35 Tower Sites		**2,400.00**	**70.77**	**6,392.72**	**-3,992.72**	**266.36**
40 UTILITIES		900.00	70.77	433.99	466.01	48.22
50 CONTRACT SVC		1,000.00	0.00	5,958.73	-4,958.73	595.87
60 EQUIP O,R &M		500.00	0.00	0.00	500.00	0.00
40 Dispatching		**28,625.00**	**0.00**	**14,835.12**	**13,789.88**	**51.83**
50 CONTRACT SVC		28,625.00	0.00	14,835.12	13,789.88	51.83
60 PPG Replace		**2,000.00**	**0.00**	**0.00**	**2,000.00**	**0.00**
60 EQUIP O,R &M		2,000.00	0.00	0.00	2,000.00	0.00
70 Emerg Ops		**200.00**	**0.00**	**0.00**	**200.00**	**0.00**
65 EQUIP REPLAC		200.00	0.00	0.00	200.00	0.00
	Expense Total	132,725.00	17,513.34	66,757.52	65,967.48	50.30
	Net Profit / (Loss)	**(130,125.00)**	**(15,173.34)**	**(64,014.14)**	**66,110.86**	
50 CEMETERIES						
	REVENUES					
5020 Donations		0.00	0.00	300.00	-300.00	0.00
	Revenue Total	0.00	0.00	300.00	-300.00	0.00
	EXPENSES					
10 CEMETERIES		**16,500.00**	**0.00**	**1,140.91**	**15,359.09**	**6.91**
50 CONTRACT SVC		9,000.00	0.00	260.00	8,740.00	2.89
55 COMMUNITY SV		400.00	0.00	0.00	400.00	0.00
70 BUILDING O&M		2,800.00	0.00	780.93	2,019.07	27.89
80 PUBLIC WAYS		4,300.00	0.00	99.98	4,200.02	2.33
	Expense Total	16,500.00	0.00	1,140.91	15,359.09	6.91
	Net Profit / (Loss)	**(16,500.00)**	**0.00**	**(840.91)**	**15,659.09**	
60 Rds & Drain						
	REVENUES					
2010 LOCAL ROAD		35,000.00	0.00	35,612.00	-612.00	101.75
	Revenue Total	35,000.00	0.00	35,612.00	-612.00	101.75
	EXPENSES					
10 Road Maint		**147,330.00**	**525.00**	**118,156.41**	**29,173.59**	**80.20**
50 CONTRACT SVC		5,830.00	0.00	0.00	5,830.00	0.00
80 PUBLIC WAYS		141,500.00	525.00	118,156.41	23,343.59	83.50
40 Winter Maint		**260,600.00**	**29,374.25**	**115,027.64**	**145,572.36**	**44.14**
40 UTILITIES		600.00	56.67	138.75	461.25	23.13
80 PUBLIC WAYS		260,000.00	29,317.58	114,888.89	145,111.11	44.19

Account		Budget	Current Month	Year To Date	Balance	Percent
	Expense Total	407,930.00	29,899.25	233,184.05	174,745.95	57.16
	Net Profit / (Loss)	**(372,930.00)**	**(29,899.25)**	**(197,572.05)**	**175,357.95**	
65 CAPITAL IMPR						
	REVENUES					
6570 Transfer Sta		9,022.00	344.00	4,265.94	4,756.06	47.28
9000 Mar Dam		177,000.00	0.00	160,000.00	17,000.00	90.40
	Revenue Total	186,022.00	344.00	164,265.94	21,756.06	88.30
	EXPENSES					
01 Adm Tech		**6,000.00**	**0.00**	**6,000.00**	**0.00**	**100.00**
65 EQUIP REPLAC		6,000.00	0.00	6,000.00	0.00	100.00
25 Parks/Rec		**0.00**	**0.00**	**1,055.00**	**-1,055.00**	**0.00**
80 PUBLIC WAYS		0.00	0.00	1,055.00	-1,055.00	0.00
30 Library Bldg		**5,000.00**	**1,989.30**	**1,989.30**	**3,010.70**	**39.79**
50 CONTRACT SVC		0.00	1,989.30	1,989.30	-1,989.30	0.00
80 PUBLIC WAYS		5,000.00	0.00	0.00	5,000.00	0.00
40 Cemetery		**5,000.00**	**0.00**	**0.00**	**5,000.00**	**0.00**
80 PUBLIC WAYS		5,000.00	0.00	0.00	5,000.00	0.00
55 Roads		**50,000.00**	**0.00**	**2,000.01**	**47,999.99**	**4.00**
70 BUILDING O&M		35,000.00	0.00	0.00	35,000.00	0.00
80 PUBLIC WAYS		15,000.00	0.00	2,000.01	12,999.99	13.33
65 Equipment		**15,000.00**	**3,746.82**	**12,271.82**	**2,728.18**	**81.81**
65 EQUIP REPLAC		15,000.00	3,746.82	12,271.82	2,728.18	81.81
66 Leases		**19,000.00**	**0.00**	**16,138.17**	**2,861.83**	**84.94**
60 EQUIP O,R &M		19,000.00	0.00	16,138.17	2,861.83	84.94
70 Transfer Sta		**51,614.00**	**0.00**	**50,232.44**	**1,381.56**	**97.32**
10 ADMIN		15,614.00	0.00	0.00	15,614.00	0.00
65 EQUIP REPLAC		6,000.00	0.00	0.00	6,000.00	0.00
70 BUILDING O&M		5,000.00	0.00	0.00	5,000.00	0.00
80 PUBLIC WAYS		25,000.00	0.00	50,232.44	-25,232.44	200.93
90 Maran Dam		**300,000.00**	**0.00**	**21,828.75**	**278,171.25**	**7.28**
80 PUBLIC WAYS		300,000.00	0.00	21,828.75	278,171.25	7.28
	Expense Total	451,614.00	5,736.12	111,515.49	340,098.51	24.69
	Net Profit / (Loss)	**(265,592.00)**	**(5,392.12)**	**52,750.45**	**318,342.45**	
70 SOLID WASTE						
	REVENUES					
7010 TS FEES		33,000.00	1,785.50	19,667.50	13,332.50	59.60
7021 Recycle/Comp		0.00	24.00	32.00	-32.00	0.00
7023 TS RECYC MTL		10,000.00	0.00	6,266.80	3,733.20	62.67
7025 TS RECYC OTH		0.00	0.00	631.00	-631.00	0.00
7040 Com Haulers		450.00	0.00	0.00	450.00	0.00
7089 TS Fayette		68,806.00	9,712.17	34,925.94	33,880.06	50.76
7090 TS REV-WAYNE		81,573.00	11,923.59	41,639.88	39,933.12	51.05
	Revenue Total	193,829.00	23,445.26	103,163.12	90,665.88	53.22
	EXPENSES					
10 TRANSFER STA		**296,186.00**	**17,396.22**	**143,760.28**	**152,425.72**	**48.54**
10 ADMIN		3,225.00	5.50	885.50	2,339.50	27.46

Account	Budget	Current Month	Year To Date	Balance	Percent
70 SOLID WASTE CONT'D					
15 INSURANCE	33,961.00	1,271.07	13,969.36	19,991.64	41.13
20 PERSONNEL	79,200.00	7,039.87	42,566.29	36,633.71	53.75
40 UTILITIES	4,450.00	401.96	1,607.31	2,842.69	36.12
50 CONTRACT SVC	169,750.00	8,256.61	77,093.67	92,656.33	45.42
60 EQUIP O,R &M	2,200.00	421.21	7,437.00	-5,237.00	338.05
70 BUILDING O&M	900.00	0.00	201.15	698.85	22.35
80 PUBLIC WAYS	2,500.00	0.00	0.00	2,500.00	0.00
50 BACKHOE	**7,500.00**	**273.76**	**323.21**	**7,176.79**	**4.31**
60 EQUIP O,R &M	7,500.00	273.76	323.21	7,176.79	4.31
Expense Total	303,686.00	17,669.98	144,083.49	159,602.51	47.44
Net Profit / (Loss)	**(109,857.00)**	**5,775.28**	**(40,920.37)**	**68,936.63**	
75 EDUCATION					
EXPENSES					
10 RSU#38	**3,564,799.00**	**296,413.34**	**1,778,479.96**	**1,786,319.04**	**49.89**
45 ASSESSMENTS	3,564,799.00	296,413.34	1,778,479.96	1,786,319.04	49.89
Expense Total	3,564,799.00	296,413.34	1,778,479.96	1,786,319.04	49.89
Net Profit / (Loss)	**(3,564,799.00)**	**(296,413.34)**	**(1,778,479.96)**	**1,786,319.04**	
80 REGIONAL ORG					
REVENUES					
1250 First Park	0.00	0.00	15,112.00	-15,112.00	0.00
Revenue Total	0.00	0.00	15,112.00	-15,112.00	0.00
EXPENSES					
10 COBBOSSEE WD	**23,500.00**	**0.00**	**14,719.34**	**8,780.66**	**62.64**
45 ASSESSMENTS	23,500.00	0.00	14,719.34	8,780.66	62.64
40 First Park	**24,500.00**	**12,048.73**	**12,048.73**	**12,451.27**	**49.18**
12 FINANCIAL	24,500.00	12,048.73	12,048.73	12,451.27	49.18
Expense Total	48,000.00	12,048.73	26,768.07	21,231.93	55.77
Net Profit / (Loss)	**(48,000.00)**	**(12,048.73)**	**(11,656.07)**	**36,343.93**	
81 COUNTY TAX					
EXPENSES					
20 COUNTY TAX	**270,000.00**	**0.00**	**266,694.13**	**3,305.87**	**98.78**
45 ASSESSMENTS	270,000.00	0.00	266,694.13	3,305.87	98.78
Expense Total	270,000.00	0.00	266,694.13	3,305.87	98.78
Net Profit / (Loss)	**(270,000.00)**	**0.00**	**(266,694.13)**	**3,305.87**	
85 DEBT SERVICE					
EXPENSES					
10 Fire Truck	**56,238.00**	**0.00**	**54,277.60**	**1,960.40**	**96.51**
12 FINANCIAL	56,238.00	0.00	54,277.60	1,960.40	96.51
25 '13 Road Bnd	**109,118.00**	**0.00**	**109,116.65**	**1.35**	**100.00**
12 FINANCIAL	109,118.00	0.00	109,116.65	1.35	100.00
40 Mar Lake Dam	**6,000.00**	**0.00**	**0.00**	**6,000.00**	**0.00**

Exp / Rev Summary Report
ALL Departments
December

Account		Budget	Current Month	Year To Date	Balance	Percent
85 DEBT SERVICE CONT'D						
12 FINANCIAL		6,000.00	0.00	0.00	6,000.00	0.00
70 '08 Road Bnd		**156,600.00**	**0.00**	**156,832.87**	**-232.87**	**100.15**
12 FINANCIAL		156,600.00	0.00	156,832.87	-232.87	100.15
	Expense Total	327,956.00	0.00	320,227.12	7,728.88	97.64
	Net Profit / (Loss)	**(327,956.00)**	**0.00**	**(320,227.12)**	**7,728.88**	
90 UNCLASSIFIED						
	REVENUES					
1250 First Park		10,000.00	0.00	0.00	10,000.00	0.00
3010 Snowmobile F		1,377.00	0.00	0.00	1,377.00	0.00
	Revenue Total	11,377.00	0.00	0.00	11,377.00	0.00
	EXPENSES					
10 Abate/Overly		**20,000.00**	**0.00**	**7,976.52**	**12,023.48**	**39.88**
90 ABATEMENTS		20,000.00	0.00	7,976.52	12,023.48	39.88
15 Tax Relief		**50,000.00**	**0.00**	**0.00**	**50,000.00**	**0.00**
90 ABATEMENTS		50,000.00	0.00	0.00	50,000.00	0.00
20 NON-PROFIT		**14,036.00**	**0.00**	**14,036.00**	**0.00**	**100.00**
10 ADMIN		14,036.00	0.00	14,036.00	0.00	100.00
40 Contingency		**25,000.00**	**0.00**	**0.00**	**25,000.00**	**0.00**
10 ADMIN		25,000.00	0.00	0.00	25,000.00	0.00
50 Snowmobiling		**1,377.00**	**0.00**	**1,377.00**	**0.00**	**100.00**
30 RECREATION		1,377.00	0.00	1,377.00	0.00	100.00
60 R Ent Fund		**10,000.00**	**0.00**	**0.00**	**10,000.00**	**0.00**
10 ADMIN		10,000.00	0.00	0.00	10,000.00	0.00
90 Revaluation		**10,000.00**	**0.00**	**0.00**	**10,000.00**	**0.00**
50 CONTRACT SVC		10,000.00	0.00	0.00	10,000.00	0.00
	Expense Total	130,413.00	0.00	23,389.52	107,023.48	17.93
	Net Profit / (Loss)	**(119,036.00)**	**0.00**	**(23,389.52)**	**95,646.48**	
95 GENERAL ASST						
	REVENUES					
1010 GA ST REIMB		2,250.00	0.00	0.00	2,250.00	0.00
	Revenue Total	2,250.00	0.00	0.00	2,250.00	0.00
	EXPENSES					
10 GENERAL ASST		**4,500.00**	**682.34**	**682.34**	**3,817.66**	**15.16**
10 ADMIN		1,000.00	0.00	0.00	1,000.00	0.00
40 UTILITIES		3,500.00	682.34	682.34	2,817.66	19.50
	Expense Total	4,500.00	682.34	682.34	3,817.66	15.16
	Net Profit / (Loss)	**(2,250.00)**	**(682.34)**	**(682.34)**	**1,567.66**	